

# Loudon County Commission

Loudon, Tennessee

Monday, April 1, 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

## RECOGNITION

Proclamations for 911 Dispatchers, Priority EMS, and Tellico Village

## PUBLIC HEARING

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1 AGRICULTURE FORESTRY DISTRICT. LOUDON COUNTY TAX MAP 032, PARCEL 111.00 LOCATED AT MATLOCK BEND RD EAST, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO R-1, SUBURBAN-RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 049, PARCEL 169.00. LOCATED 386 COOK DR, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation
- 2) Roll Call
- 3) Adoption of April 1, 2024 County Commission Agenda

4) Reading and Acceptance of March 4, 2024 Loudon County Commission Minutes

5) General Public Comments

6) Mayor - Buddy Bradshaw

A) Library Board

(Brenda Lutz replacing Amy Cook for the remainder of her term)

B) Interlocal Cooperation Agreement for Sidewalk Replacement

7) Loudon County Codes Enforcement Director – Jim Jenkins

A) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1 AGRICULTURE FORESTRY DISTRICT. LOUDON COUNTY TAX MAP 032, PARCEL 111.00 LOCATED AT MATLOCK BEND RD EAST, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO R-1, SUBURBAN-RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 049, PARCEL 169.00. LOCATED 386 COOK DR, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

8) Commissioner – Chase Randolph

A) Approval of ARPA funds – 10K Randolph / 10K Geames for HVAC for Dunbar

B) Update on the Status of the Website for the County

9) Commissioner – Van Shaver

A) Update, discussion / action if any needed on the Davis Lane/Buttermilk Road situation.

B) Consideration of Plats, Site Plans, Re-Zones for approval by the County Planning Office / Planning Commission

10) Director of Accounts and Budgets – Erin Rice

A) Consideration of a recommendation for funding of sidewalks at the Courthouse to be reimbursed by Loudon City in the amount of \$11,000

B) Consideration of a recommendation to adjust wages for the Judges effective 7/1/2023 based on an updated COLA from the Administrative Office of the Courts



- C) Consideration of a recommendation for grant acceptance for FY 2023 Homeland Security in the amount of \$19,000 with no matching funds
- D) Consideration of a recommendation for grant acceptance for FY 2025 Tennessee Highway Safety Office Grant (GHSOG) with no matching funds
- E) Consideration of a request to approve the appropriation of ARPA funds to Dunbar Rosenwald Foundation as follows:
  - 1. \$10,000 – District 1A – Commissioner Randolph
  - 2. \$10,000 – District 1B – Commissioner Geames
- F) Consideration of recommendation to approve line adjustments and/or amendments in the following funds:
  - 1. County General Fund 101
  - 2. Special Purpose (Opioid) Fund 121
  - 3. Drug Fund 122
  - 4. Federal Drug Fund 128
  - 5. Special Revenue (ARPA) Fund 127
  - 6. General Capital Projects Fund 171
- G) Monthly reports:
  - 1. Approved Budget Committee minutes – February 20, 2024
  - 2. Summary Financial Reports for March 2024

11) Commissioner – Adam Waller

A) Bonds and Notaries

Deborah R Baker, Sharon A Dustin, Judson Gibson, Maggie Horner, Megan I Kerr, Caitlin Jenkins Lail, Sherry B. LE, Chelsea Suzette Mahaffey, Margaret Majorie, Heather Cassandra Manning, Brittany Ramirez, Ronald Henry Sewell Jr., Harvey Leonard Sproul, Tabitha Watkins



**LOUDON COUNTY COMMISSION**  
**LOUDON COUNTY, TENNESSEE**  
**Monday, March 4, 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 4<sup>th</sup> day of March 2024.
- Commission Chairman Cullen called the meeting to order at 6:00 pm.
- Commissioner Chase Randolph 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, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (10).
- Also present, was Mayor - Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy - Tammie Wampler.
- Commission Chairman Cullen requested that the March 4, 2024 agenda be adopted.
- (3) Agenda Adoption      Commissioner Shaver made a motion to approve the agenda as presented.
- Commissioner Jenkins seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- Commission Chairman Cullen requested that the February 5, 2024 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as written.
- (4) Minutes Approved      Commissioner Randolph seconded the motion.
- (5) General Public Comments      Upon Voice Vote, the motion PASSED.
- Commission Chairman Cullen let the record reflect that no one signed up for public comments.
- (6) The Grove at Cedar Hills      Loudon County Codes Enforcement Director - Jim Jenkins presented to commission the issues at the Grove at Cedar Hills with erosion, and stabilization (vegetation).
- Commissioner Waller made a motion to release the four lots and have some discussions of bonds for developers and gave one year to fix the problem and if not fixed issue a stop order. It will re-set every time there is an issue.
- Commissioner Whitfield seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (7) Juvenile Van      Mayor Buddy Bradshaw presented to County Commission the Juvenile Van currently being housed at the Juvenile Center and was being used for a project that no longer take place. He explained that by moving the van from the Juvenile Center to the County Building that all county agencies would have access to the van. The Senior Center has had tremendous success in with the seniors taking trips. This would allow it to be a county van.
- Commissioner Shaver made a motion to turn the juvenile van into a county all purpose use and be housed at the County Office building.
- Commissioner Randolph seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (8) Clean Audit      Mayor Bradshaw presented the Clean Audit and stated that Loudon County has had six out of seven clean audits from the State Comptrollers Office. Mayor Bradshaw stated that all offices and employees had a hand in this and that our employees went above and beyond.
- EXHIBIT 030424-



**DRAFT**

- (9) TN National Commissioner Geames presented the resolution for TN National in regards to adding 182 additional boat slips to what they are already approved for and also re-build the two islands. TVA said they need a resolution from Loudon County and Loudon City.
- Commissioner Geames made a motion to approve the request for Tennessee National.
- Commissioner Randolph seconded the motion.
- Upon Voice Vote, the motion PASSED. RESOLUTION 030424-
- (10) Inter-Local Agreement / Fire Safety Training Center Commissioner Quillen presented to commission the Interlocal Agreement for the Fire Safety Training Center.
- Commissioner Quillen made a motion to accept the Interlocal Agreement for the Fire Safety Training Center.
- Commissioner Jenkins seconded the motion.
- Commissioner Shaver made an amendment to approve as written contingent on all three entities (Loudon City, Lenoir City and Loudon County) parties attorney's to sign the agreement to say this is a binding contract until all parties execute to with drawl.
- Commissioner Waller seconded the motion.
- Commission Chairman Cullen called for a roll call vote.
- Upon Roll Call Vote, the following commissioners voted AYE: Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Jenkins, Quillen. (10)
- Upon Roll Call Vote, the motion PASSED unanimously.
- Commissioner Quillen withdrew her motion
- Commissioner Jenkins withdrew his second motion.
- Commissioner Shaver withdrew his amendment and made another motion to approve with signatures.
- Commissioner Waller seconded the motion.
- Commissioner Jenkins made an amendment to approve the agreement and that if all lawyers do not sign it that it passes and moves on anyway.
- Commissioner Quillen seconded the motion.
- Commission Chairman Cullen called for a Roll Call vote to see if the amendment presented without lawyers signing would move forward.
- Upon Roll Call Vote, the following commissioners voted AYE: Jenkins, Quillen, Satterfield (3)
- The following commissioners voted NAY: Geames, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph (7)
- Upon Roll Call Vote, the motion FAILED.
- Commissioner Shaver withdrew his motion.
- Commissioner Waller withdrew his second motion.
- Commissioner Shaver made a motion to approve the Interlocal Agreement as presented and written.
- Commissioner Randolph seconded the motion.
- Commission Chairman Cullen called for a Roll Call vote.
- Upon Roll Call Vote, the following commissioners voted AYE: Jenkins, Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph (10)
- Upon Roll Call Vote, the motion PASSED unanimously. RESOLUTION 030424-
- (11) 2025 Petway Grant-Libraries Director of Accounts and Budgets Erin Rice presented to commission for consideration of recommendation for application approval and grant acceptance for FY 2025 Pettway Grant for Libraries – no matching funds.
- Commissioner Whitfield made a motion approve the grant.

**DRAFT**

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a roll call vote.

Upon Roll Call Vote, the following commissioners voted AYE: Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Jenkins, Quillen. (10)

Upon Roll Call Vote, the motion PASSED unanimously.

(12) Additional  
Employees to  
County Clerks  
Office

Director of Accounts and Budgets Erin Rice presented to commission for Consideration of recommendation for 2 additional full-time and 1 part-time employees at the County Clerk's Office.

Commissioner Shaver made a motion approve the request.

Commissioner Satterfield seconded the motion.

Commission Chairman Cullen called for a roll call vote.

Upon Roll Call Vote, the following commissioners voted AYE: Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Jenkins, Quillen, Satterfield (10)

Upon Roll Call Vote, the motion PASSED unanimously.

(13) \$ 21,000 for  
Baby Box /  
ARPA Funds /  
\$ 55,399  
Courthouse  
Alternates

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

- \$21,000 - District 1 - Commissioner Randolph and Commissioner Geames - to be contributed to Loudon City on behalf of Loudon City Fire Department to build a "Baby Box" RESOLUTION 030424

- \$55,399 from the remaining unassigned ARPA funds to be used for Courthouse alternates (not covered by insurance) RESOLUTION 030424

Commissioner Geames made a motion approve the request.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a roll call vote.

Upon Roll Call Vote, the following commissioners voted AYE: Cullen, Morrison, Shaver, Waller, Randolph, Geames, Jenkins, Quillen, Satterfield, Whitfield (10)

Upon Roll Call Vote, the motion PASSED unanimously.

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

(14) Budget  
Amendments  
/ Fund 101,  
112, 127,  
131,  
141, 142, 143,  
171

1. County General Fund 101 RESOLUTION 030424
2. Courthouse/Jail Maintenance Fund 112 RESOLUTION 030424
3. Special Revenue (ARPA) Fund 127 RESOLUTION 030424
4. Highway Department Fund 131 RESOLUTION 030424
5. General Purpose School Fund 141 RESOLUTION 030424
6. School Federal Projects Fund 142 RESOLUTION 030424
7. Central School Cafeteria Fund 143 RESOLUTION 030424
8. General Capital Projects Fund 171 RESOLUTION 030424

Commissioner Whitfield made a motion approve the recommendations.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a roll call vote.

Upon Roll Call Vote, the following commissioners voted AYE: Cullen, Morrison, Shaver, Waller, Randolph, Geames, Jenkins, Quillen, Satterfield, Whitfield (10)

Upon Roll Call Vote, the motion PASSED unanimously.

**DRAFT**

- (15) Monthly Reports      Director of Accounts and Budgets Erin Rice asked that the record reflect the following monthly reports for approval:
- Approved Budget Committee minutes – January 22, 2024
  - Summary Financial Reports for February 2024
  - Debt Report presented at workshop on February 20, 2024
- (16) Bonds & Notaries      Commissioner Adam Waller made a motion to approve the following Bonds and Notaries .
- Sarah Bolt, Jordan Booker, Jayme Brown, Karen H. Burrell, Teresa J. Hauger, Mark P. Knisely, Christopher L. Lawson, Jackie Sue MacDonald, Melissa Ann Marshall, Sharon Faye Petersen, Lorie Raby, Ashley Russell, Mark W. Williams
- Commissioner Shaver seconded the motion.
- Upon Voice Vote, the motion passed unanimously. EXHIBIT 030424
- (17) Introduce - Young Republicans      Commissioner Shaver introduced the members of the Loudon County Young Republicans that were present. Elijah McNabb ( Chairman) and Garrett Norris (Secretary)
- (18) Adjourn      There being no further business a motion being duly made by Commissioner Waller and seconded by Commissioner Shaver the March 4, 2024 County Commission was adjourned at 7:15 pm.

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Loudon County Commission Chairman

ATTEST:

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Loudon County Clerk

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Loudon County Mayor





**INTERLOCAL COOPERATION AGREEMENT  
FOR SIDEWALK REPLACEMENT**

This Interlocal Cooperation Agreement ("Agreement") is entered into this \_\_\_\_ day of \_\_\_\_\_, 2024 by and between **THE CITY OF LOUDON, TENNESSEE** ("City") and **LOUDON COUNTY, TENNESSEE** ("County").

**WITNESSETH**

WHEREAS, *Tennessee Code Annotated* §12-9-108 authorizes public agencies to "...contract with any one (1) or more public agencies to perform any governmental service, activity or undertaking which each public agency entering into the contract is authorized by law to perform; provided, that such contract shall be authorized by the governing body of each party to the contract..." and

WHEREAS, the City of Loudon, Tennessee ("the City") owns and maintains the public sidewalk along Poplar Street ("the Sidewalk") (*see Exhibit 1*); and

WHEREAS, Loudon County, Tennessee ("the County") is making repairs to the County Courthouse due to a fire that damaged the building on April 23, 2019, and the Sidewalk needs to be replaced in connection with ongoing Courthouse repairs; and

WHEREAS, the City and County desire to enter into said agreement whereby the County employs a third-party entity to perform the work to replace the Sidewalk; and

WHEREAS, to achieve this plan, the City and County hereby enter into this Interlocal Cooperation Agreement for the purpose of replacement of the Sidewalk.

**NOW THEREFORE IT IS AGREED AS FOLLOWS:**

1. The City shall continue to be the legal owner of the Sidewalk.
2. The County shall employ a third-party entity to perform the work to replace the Sidewalk.

3. The County shall be responsible for all obligations under the contract with said third-party entity including, but not limited to, payment for the work. The City shall not be deemed a party to the contract regarding the replacement project.
4. The County shall inform the City of the entity chosen to perform the replacement project, and keep it apprised of any changes thereto moving forward.
5. The City shall reimburse the County for the cost of the replacement project which is currently estimated to be Twelve Thousand Thirteen Dollars (\$12,013.00).
6. This Agreement shall take effect upon its adoption and approval by the governing bodies of both parties hereto and shall be binding upon the undersigned, their successors and assigns unless modified by an agreement in writing executed by the parties hereto.

Witness the day and year first above written.

**City of Loudon, Tennessee**

**Loudon County, Tennessee**

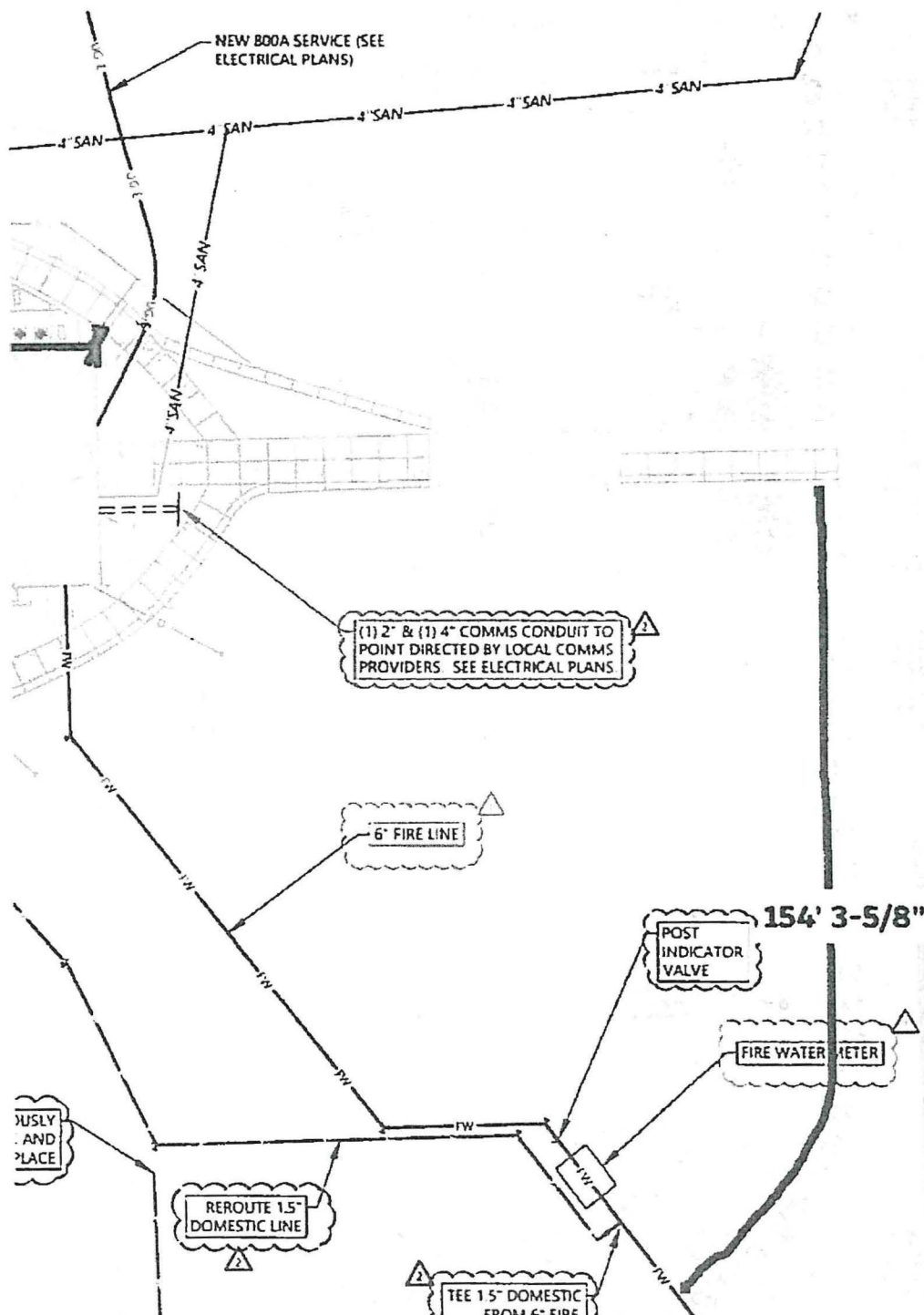
By: \_\_\_\_\_

By: \_\_\_\_\_

Adopted: \_\_\_\_\_

Adopted: \_\_\_\_\_





## FIRE HYDRANT FLC

HYDRANT ID: 300  
 STATIC PRESSURE: 112.0 PSI  
 RESIDUAL PRESSURE: 70.0 PSI  
 FLOW RATE: 1113 GPM

PERFORMED BY: CITY OF LOUDON I  
 (DISNEY, MCFALLS)  
 DATE: 11/09/2022  
 TIME: 11:13 AM

HYDRANT ID: 286  
 STATIC PRESSURE: 130.0 PSI  
 RESIDUAL PRESSURE: 42.0 PSI  
 FLOW RATE: 750 GPM

PERFORMED BY: CITY OF LOUDON I  
 (RABY, GONZALES)  
 DATE: 08/04/2023  
 TIME: 03:58 PM

NOTES  
 1. SEE SHEET C2.0 FOR GENERAL A

### PROPOSE

DOMESTIC SERVICE

FIRE SERVICE

GAS LINE

UNDERGROUND ELECTR

WATER LINE WITH  
 90° THRUST BLOCK

SANITARY SEWER LINE  
 WITH CLEANOUT

POST INDICATOR VALVE

METER

FIRE DEPARTMENT  
 CONNECTION

**EXHIBIT 1**

**LOUDON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS  
RESOLUTION \_\_\_\_\_**

**RESOLUTION AUTHORIZING INTERLOCAL COOPERATION  
AGREEMENT WITH THE CITY OF LOUDON, TENNESSEE  
FOR SIDEWALK REPLACEMENT**

WHEREAS, *Tennessee Code Annotated* §12-9-108 authorizes public agencies to "...contract with any one (1) or more public agencies to perform any governmental service, activity or undertaking which each public agency entering into the contract is authorized by law to perform; provided, that such contract shall be authorized by the governing body of each party to the contract..." and

WHEREAS, the City of Loudon, Tennessee ("the City") owns and maintains the public sidewalk along Poplar Street ("the Sidewalk"); and

WHEREAS, Loudon County, Tennessee ("the County") is making repairs to the County Courthouse due to the fire that damaged the building on April 23, 2019, and the Sidewalk needs to be replaced in connection with ongoing Courthouse repairs; and

WHEREAS, the City hereby agrees and has proposed the Interlocal Cooperation Agreement for replacement of the Sidewalk attached as **Exhibit A**; and

WHEREAS, the City and County desire to enter into said agreement whereby the County employs a third-party entity to replace the Sidewalk.

NOW THEREFORE, BE IT RESOLVED, by the Loudon County Board of Commissioners, in regular session assembled this \_\_\_\_ day of \_\_\_\_\_, 2024, that the County Mayor is authorized to enter into the Interlocal Cooperation Agreement with the City of Loudon, Tennessee, in the form attached hereto as **Exhibit A** to this resolution.

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

ATTEST:

\_\_\_\_\_  
Riley Wampler, County Clerk

APPROVED:

\_\_\_\_\_  
Rollen (Buddy) Bradshaw, Mayor

\_\_\_\_\_  
Henry Cullen, Chairman, Loudon County, Tennessee  
Board of Commissioners





RESOLUTION \_\_\_\_\_

**DRAFT**

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1 AGRICULTURE FORESTRY DISTRICT.  
LOUDON COUNTY TAX MAP 032, PARCEL 111.00  
LOCATED AT MATLOCK BEND RD EAST, LOUDON COUNTY, TN,  
SITUATED IN THE 1ST LEGISLATIVE DISTRICT**

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

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

**WHEREAS**, a notice of public hearing and a description of the resolution appeared in the Daily Edition on June 16, 2023 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located at Matlock Bend Rd East situated in the 1st Legislative District, referenced by Tax Map 032, Parcel 111.00 to be rezoned from M-1 (General Industrial District) to A-1 (Agriculture Forestry District)

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
**APPROVED: LOUDON COUNTY MAYOR**

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

APPROVED: \_\_\_\_\_

DISAPPROVED: \_\_\_\_\_

ABSTAINED: \_\_\_\_\_

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION**  
Dated:

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM M-1 (GENERAL INDUSTRIAL DISTRICT)  
TO A-1 (AGRICULTURE FORESTRY DISTRICT).  
REFERENCED BY LOUDON COUNTY  
TAX MAP 032, PARCEL 111.00. LOCATED MATLOCK BEND RD EAST  
LOUDON COUNTY, TN, SITUATED IN THE  
1<sup>ST</sup> LEGISLATIVE DISTRICT







**DRAFT**

RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY,  
TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE  
TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL  
RESIDENTIAL DISTRICT TO R-1, SUBURBAN-RESIDENTIAL DISTRICT.  
LOUDON COUNTY TAX MAP 049, PARCEL 169.00.  
LOCATED 386 COOK DR, LOUDON COUNTY, TN,  
SITUATED IN THE 1ST LEGISLATIVE DISTRICT**

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

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

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

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

Located 386 Cook Dr, situated in the 1<sup>st</sup> Legislative District, referenced by Tax Map 049, Parcel 169.00 to be rezoned from A-2 (Rural Residential District) to R-1 (Suburban Residential District).

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
**APPROVED: LOUDON COUNTY MAYOR**

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

APPROVED: \_\_\_\_\_

DISAPPROVED: \_\_\_\_\_

ABSTAINED: \_\_\_\_\_

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION**  
Dated:

RESOLUTION NO. \_\_\_\_\_



ILLUSTRATION ATTACHMENT











REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT) TO R-1 (SUBURBAN RESIDENTIAL DISTRICT). REFERENCED BY LOUDON COUNTY TAX MAP 049, PARCEL 169.00  
LOCATED AT 386 COOK DR  
LOUDON COUNTY, TN, SITUATED IN THE  
1<sup>ST</sup> LEGISLATIVE DISTRICT





### Delivery Timeline

Marketing will design and develop an easy to use and visually appealing website. Smarketing's plan would be to design and develop a site that showcases Loudon County. Emphasis will be given to an impactful first field of view for the site, and every step possible would be taken to ensure that the site is clean, intuitive, and uncluttered. The new website will be built on a WordPress platform that ensures stability, ease of use, and allows for future growth.

Task	Timeline	Deliverables
 Smarketing Analysis	Within one month of bid awardance in accordance with county officials' schedules <i>Proposed Date: on or before June 30, 2023</i>	Smarketing will conduct a discovery session with Loudon County personnel to fully flush out wants and needs of the new website
 Development Site Created	Immediately following the Smarketing Analysis – no action needed from client. <i>Note: this development site will not be known or generally seen to the public and will not affect the current Loudon County site.</i>	A development URL will be created to begin work on the website design and development. <i>Client will be given access to the development site for review as needed.</i>
 Initial Homepage Design	Once a development URL is created, we will move into homepage design. This can take anywhere from 2-6 weeks depending on intricacy of design and need for photo/video shoots. <i>Proposed Date: on or before August 11, 2023.</i>	Smarketing designers will produce an initial homepage design that will be presented on the development site mentioned above.   <i>With Approval</i>
 Subsequent Pages	This process works in tandem with content development and is dependent on a number of factors, including getting all the necessary information from clients or in this case various department contacts, if needed. This is the longest part of the development process and can take up to or more than 12 weeks. <i>Proposed Date: on or before November 10, 2023.</i>	Following approval of homepage design, Smarketing designers will produce subsequent page design.
 Content Development	This process works in tandem with content development and is dependent on a number of factors, including getting all the necessary information from clients or in this case various department contacts, if needed. This is the longest part of the development process and can take up to or more than 12 weeks. <i>Proposed Date: on or before November 10, 2023.</i>	Smarketing will begin work on content development for the new website. This will involve new content as well as wordsmithing existing content. The new content will be produced to serve the goals and objectives from the discovery session.   <i>With Approval</i>
 Subsequent Page Approval & Search Engine Optimization (SEO)	This process works in tandem with launch, though parts may be completed as subsequent pages are being developed. <i>Proposed Date: on or before December 1, 2023.</i>	Prior to "Go Live" with the new website, Smarketing will meet with Loudon County personnel to review the website and resolve any issues/make any needed corrections. During this time, we will also conduct SEO activities on the new website, including placing appropriate meta-tags, creating relevant page titles, placing keywords in copy and develop sitemaps.
 Launch	This is the final piece of the pie and requires an official thumbs up for approval to do so. This also requires a conversation about DNS records, which may include speaking with your IT professional or finding out where your DNS records are held. <i>Proposed Date: on or before December 13, 2023.</i>	The day has come! GO LIVE! Once we have approval from all needed personnel, we will begin the go live process. During this period, Smarketing will be testing the site to ensure all links, logins and pages are free from "bugs".   <i>With Approval</i>

*\*\*Please keep in mind, these are all estimates of time that have many factors that play into them. Websites can take anywhere from 3-6 months to complete depending on the complexity of the website and lines of communication from the client.*



***Deliverables, Development Cost and Annual Fees*****Website Design & Development - \$18,000**

- Initial Smarketing Analysis to discuss Loudon County Government's website Needs
- Design and development of a custom website built on a WordPress platform fit to the needs of Loudon County Government
  - Website will be developed with:
    - The end-user experience in mind making it user-friendly and easily navigable
    - Attention paid to cross platform, device, and browser compatibility
- Any and all content within the website
- Up to two days of photography and video work, plus editing of visuals
- Including personnel headshots and county scenery
- Initial half-to-full day in-person training for needed personnel
- Including step-by-step documentation
- Set up of Google Analytics and Search Console properties, if needed
- Can also implement any current GA tracking codes
- Initial ADA Compliance procedures
- Initial search engine optimization (SEO) procedures

**First Year of Ongoing Maintenance\* - \$12,000 (\$1000 per month)**

*\*This does not begin until after "Go Live" of website*

- Website hosting on Smarketing hosting space
- Website maintenance – *changing of photos, updating of staff, updated documents, etc.*
- Website software updates, as needed
- Addition of county events, as requested
- Addition of county meeting agendas and/or minutes, as requested
- Additional training of new employees, as requested
- ADA Compliance tracking – *ensuring that website remains ADA compliant as new information is added*
- SEO updates, as needed
- Quarterly Google Analytics reports, if wanted

**Subsequent Years\* of Ongoing Maintenance - \$9,000 (\$750 per month)**

*\*This would be a yearly contract.*

- Website hosting on Smarketing hosting space
- Website maintenance – *changing of photos, updating of staff, updated documents, etc.*
- Website software updates, as needed
- Addition of county events, as requested
- Addition of county meeting agendas and/or minutes, as requested
- ADA Compliance tracking – *ensuring that website remains ADA compliant as new information is added*
- SEO updates, as needed
- Quarterly Google Analytics reports, if wanted

*Note: the subsequent year's contract does not include additional training for new employees. That would be at an additional cost to the county. An estimate would be provided at the request of the county.*

smarketing<sup>sm</sup>

Loudon County Government's Request for Proposal for *County Website Design 2023-452*



smarketing<sup>sm</sup>

6312 Kingston Pike, Ste. 101  
Knoxville, TN 37919

(865) 963-0642  
***www.smarketing4u.com***





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

Loudon County Mayor



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	2,693,921	(159,257)	25,980,989
Total Available Funds	36,515,549	2,693,921	(159,257)	39,050,213
Total Expenditures & Transfers Out	26,001,136	2,461,584	477,678	28,940,398
Effect on Fund Balance	(2,554,811)	232,337	(636,935)	(2,959,409)
Ending Fund Balance	10,514,413	232,337	(636,935)	10,109,815

[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

April 1, 2024

**ATTEST:**

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

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

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



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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3				<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
177								
178	44000		<b>Other Local Revenues</b>					
179								
180	44100		<i>Investments</i>					
181	44110		Investment Income	100,000		100,000		100,000
182	44120		Lease/Rentals			0		0
183	44130		Sale of Materials and Supplies	3,750		3,750		3,750
184	44130 SHERF		Sale of Materials and Supplies		0	0		0
185	44131		Commissary Sales	29,000		29,000		29,000
186	44140		Sale of Maps			0		0
187	44145		Sale of Recycled Materials			0		0
188	44160		Retirees' Insurance Payments	63,258		63,258		63,258
189	44160-RET-LIF		Retirees' Insurance Payments-Life			0		0
190	44160-RET-MED		Retirees' Insurance Payments-Medical			0		0
191	44160-RET-DEN		Retirees' Insurance Payments-Dental			0		0
192	44161		COBRA Insurance Payments	2,873		2,873		2,873
193	44161-COBRA-DEN		COBRA Insurance Payments-Dental			0		0
194	44161-COBRA-MED		COBRA Insurance Payments-Medical			0		0
195	44170		Miscellaneous Refunds	2,500		2,500		2,500
196	44170 AFT		Misc Refunds - AFT	251		251		251
197	44170 WKCMP		Misc Refunds - Workers Comp	9,165		9,165		9,165
198	44170 MLR		Misc Refunds - Medical Loss Ratio Refund			0		0
199	44170 HIS		Misc Refunds - IHS Reimbursement 2018-2021			0		0
200	44180		Expenditure Credits			0		0
201	44530 ANIMA		Sale of Equipment	500		500		500
202	44530 GOVDL		Sale of Equipment			0		0
203	44530 LESSO		Sale of Equipment			0		0
204	44540		Sale of Property			0		0
205	44560		Damages Recovered from Individuals			0		0
206	44570-AED		Contributions & Gifts - Auto External Defibrillators			0		0
207	44570 - ASHLT		Contributions and Gifts	25,000		25,000		25,000
208	44570-AWARE		Contributions and Gifts - Community Awareness	9,000		9,000		9,000
209	44570-DIVE		Contributions and Gifts - DIVE Team	3,400		3,400	Expensed @ 56300	3,400
210	44570 - LADDs		Contributions and Gifts - Laddies Program	2,000		2,000		2,000
211	44570-LFSVR		Contributions and Gifts - Project Lifesaver	5,000		5,000		5,000
212	44570-RESER		Contributions and Gifts - Reserves			0		0
213	44570-PETSM		Contributions and Gifts - PetsMart	5,000		5,000		5,000
214	44570-SRCTR		Contributions and Gifts	500		500		500
215	44570-SRCTZ		Contributions and Gifts			0	14,746	14,746
216	44570-FDBOX		Contributions and Gifts	3,200		3,200		3,200
217	44990		Other Local Revenue	0		0		0
218								
219			<b>Total Investments</b>	<b>264,397</b>	<b>0</b>	<b>264,397</b>	<b>14,746</b>	<b>279,143</b>
220								
221	<b>Total Other Local Revenues</b>			<b>264,397</b>	<b>0</b>	<b>264,397</b>	<b>14,746</b>	<b>279,143</b>
222								

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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/17/2024 10:47	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
299	47000		Federal Government					
300								
301	47200		Federal Through State					
302	47220		Civil Defense Reimbursement	0		0		0
303	47220 EMPG		Civil Defense Reimbursement	43,722		43,722		43,722
304	47220 DOE 22		Civil Defense Reimbursement	16,000	(8,295)	7,705		7,705
305	47220 DOE 23		Civil Defense Reimbursement		16,000			0
306	47230		Disaster Relief			0		0
307	47235 12.5K		Homeland Security Grant	18,000		18,000		18,000
308	47303		COVID-19 Grant			0		0
309	47590-SRCTR		Other Federal through State - Sr. Center	88,774		88,774		88,774
310	47590-SRCTR-VACCI		Other Federal through State - Sr. Center - Vaccine	0		0		0
311	47590-ELTEC		Other Federal through State - ELTEC	0	78,304	78,304		78,304
312	47590-GHSOG		Other Federal through State - GHSOG	30,000		30,000		30,000
313	47990-MARSH		Direct Federal Revenue - US Marshalls Roundup	0		0		0
314	47990-OPIOD		Direct Federal Revenue - OPIOD Settlement	174,003		174,003	(174,003)	0
315								
316			Total Federal Through State	370,499	86,009	456,508	(174,003)	282,505
317								
318								
319								
320	Total Federal Government			370,499	86,009	456,508	(174,003)	282,505

Revenue moving to  
Fund 121



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		3/16/2024 11:53	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 T	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)	0
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	(1,000)	13,000
563	336		Maintenance and Repair Services - Office Equipment	12,000		12,000	(1,600)	10,400
564	348		Postal Charges	8,500		8,500		8,500
565	349		Printing, Stationery, and Forms	6,000		6,000	(1,000)	5,000
566	351		Rental	1,000		1,000	(1,000)	0
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



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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3				<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
571	435		Office Supplies	12,000		12,000	3,500	15,500
572	451		Uniforms	1,200	(1,200)	0		0
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		1,770	1,770		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	(1,520)	70,480	1,744	72,224
579	731-ELTEC		Voting Machines Grant		82,425	82,425		82,425
580	790		Other Equipment (Carts)	23,000	2,684	25,684	(144)	25,540
581								
582			<b>Total Election Commission</b>	<b>495,164</b>	<b>86,510</b>	<b>581,674</b>	<b>0</b>	<b>581,674</b>
583								

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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3				<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1160								
1161	53310		General Sessions Judge					
1162	101		County Official/Administrative Officer (Judge)	383,728		383,728	3,690	387,418
1163	162		Clerical Personnel (Judicial Comm./Asst.)	61,235	500	61,735		61,735
1164	168		Temp Personnel (Substitute Judges)	10,000		10,000		10,000
1165	186 ARPA		Longevity Pay			0		0
1166	187		Overtime Wages			0		0
1167	201		Social Security	28,208	31	28,239	229	28,468
1168	201 ARPA		Social Security			0		0
1169	204		State Retirement	29,857	34	29,891	248	30,139
1170	204 ARPA		State Retirement			0		0
1171	206		Life Insurance	538		538		538
1172	206-RET-LIF		Life Insurance - Retirees			0		0
1173	207		Medical Insurance	29,971		29,971		29,971
1174	207-COBRA		Medical Insurance - COBRA			0		0
1175	207-SRHTH		Medical Insurance - Sr. Health			0		0
1176	208		Dental Insurance	1,699		1,699		1,699
1177	208-COBRA		Dental Insurance - COBRA			0		0
1178	208-RET-DEN		Dental Insurance - Retiree			0		0
1179	212		Employer Medicare	6,597	7	6,604	54	6,658
1180	212 ARPA		Employer Medicare			0		0
1181	307		Communication	816		816		816
1182	307-WIRE		Communication	1,600		1,600		1,600
1183	320		Dues and Memberships	3,000		3,000		3,000
1184	322		Evaluation and Testing	4,500		4,500		4,500
1185	334		Maintenance Agreements	600		600		600
1186	349		Printing, Stationery, and Forms	500		500		500
1187	355		Travel	2,500		2,500		2,500
1188	399		Other Contracted Services			0		0
1189	435		Office Supplies	3,000		3,000		3,000
1190	451		Uniforms	800		800		800
1191	513		Workers' Comp Insurance	1,850		1,850		1,850
1192	524		Inservice/Staff Development	750		750		750
1193	711		Furniture & Fixtures			0		0
1194	719		Office Equipment	500		500		500
1195						0		0
1196			<b>Total General Sessions Judge</b>	<b>572,249</b>	<b>572</b>	<b>572,821</b>	<b>4,221</b>	<b>577,042</b>

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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1329	54000		Public Safety					
1330								
1331	54110		Sheriff's Department					
1332	101		County Official/Administrative Officer (Sheriff)	112,246		112,246		112,246
1333	103		Assistants (Chief Deputies)	202,206	1,500	203,706		203,706
1334	103		Assistants (Chief Deputies)			0		0
1335	106		Deputies (+\$38,000 for 43 hrs)	1,715,838	17,000	1,732,838	(100,000)	1,632,838
1336	108		Investigator(s)	345,216	3,000	348,216		348,216
1337	109		Captain(s)			0		0
1338	110		Lieutenant(s)	175,668	1,500	177,168		177,168
1339	115		Sergeant(s)	221,824	2,000	223,824		223,824
1340	120		Computer Programmer (\$3,400 for 43 hrs)	52,616	500	53,116		53,116
1341	140		Salary Supplement (Inservice reimb by State)	36,000	2,400	38,400		38,400
1342	161		Secretary(ies)	52,000	500	52,500		52,500
1343	162		Clerical Personnel	122,439	1,500	123,939		123,939
1344	166		Custodial Personnel	36,799	500	37,299		37,299
1345	169		Part-time Personnel (Deputies)	44,053		44,053		44,053
1346	186 ARPA		Longevity Pay			0		0
1347	170		School Resource Officer (+ \$15,500 for 43 hrs)	607,590	6,000	613,590		613,590
1348	187		Overtime Pay	200,000		200,000	100,000	300,000
1349	187-GHSOG		Overtime Pay (GHSO Grant)	15,000	1,122	16,122		16,122
1350	201		Social Security	243,318	2,257	245,575		245,575
1351	201 ARPA		Social Security			0		0
1352	201-GHSOG		Social Security (GHSO Grant)	930	69	999		999
1353	204		State Retirement	392,517	3,629	396,146		396,146
1354	204		State Retirement - Improved Benefit 55/25			0		0
1355	204 ARPA		State Retirement			0		0
1356	204-GHSOG		State Retirement (GHSO Grant)	1,532	113	1,645		1,645
1357	206		Life Insurance	10,950		10,950		10,950
1358	206-RET-LIF		Life Insurance-Retirees	2,064		2,064		2,064
1359	207		Medical Insurance	808,395		808,395		808,395
1360	207-COBRA		Medical Insurance - COBRA			0		0
1361	207-RET		Medical Insurance - Retirees			0		0
1362	207-SRHTH		Medical Insurance - Sr. Health	11,245		11,245		11,245
1363	208		Dental Insurance	41,553		41,553		41,553
1364	208-COBRA		Dental Insurance - COBRA			0		0
1365	208-RET-DEN		Dental Insurance-Retirees	3,295		3,295		3,295
1366	210		Unemployment Compensation			0		0
1367	212		Employer Medicare	56,905	528	57,433		57,433
1368	212 ARPA		Employer Medicare			0		0
1369	212-GHSOG		Employer Medicare (GHSO Grant)	218	16	234		234
1370	307		Communication	25,000		25,000	1,500	26,500
1371	307-FY23		Communication		11,639	11,639		11,639
1372	307-WIRE		Communication	30,000		30,000		30,000
1373	320		Dues and Memberships	4,000		4,000		4,000
1374	330		Operating Lease Payments	3,000		3,000		3,000
1375	330-SHERF		Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000



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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3				<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1376	332-AWARE		Legal Notices (From Committed Funds)			0		0
1377	333		Licenses		3,527	3,527		3,527
1378	334		Maintenance Agreements	15,000		15,000		15,000
1379	334-RADIO		Maintenance Agreements - Radios	14,000		14,000		14,000
1380	336		Equipment Maint & Repair	5,000		5,000	(1,500)	3,500
1381	338		Maintenance and Repair Services - Vehicles	220,000		220,000		220,000
1382	340		Medical and Dental Services	10,000		10,000		10,000
1383	348		Postal Charges	7,500		7,500		7,500
1384	349		Printing, Stationery, and Forms	7,500		7,500		7,500
1385	349-LFSVR		Printing, Stationery, and Forms	3,000		3,000		3,000
1386	353		Tow-in Services	12,000		12,000		12,000
1387	355		Travel	20,000		20,000	8,800	28,800
1388	355-LFSVR		Travel	1,000		1,000		1,000
1389	355-GHSOG		Travel			0		0
1390	399		Other Contracted Services	61,000	(3,527)	57,473		57,473
1391	399-AWARE		Other Contracted Services	1,000	4,000	5,000		5,000
1392	399-CITZN		Other Contracted Services		1,100	1,100		1,100
1393	412		Diesel Fuel	500		500		500
1394	413		Drugs and Medical Supplies			0		0
1395	414		Duplicating Supplies	2,800		2,800	(2,800)	0
1396	422		Food Supplies	2,000		2,000	(1,000)	1,000
1397	425		Gasoline	300,000		300,000		300,000
1398	431		Law Enf Supplies	2,000		2,000		2,000
1399	435		Office Supplies	12,000		12,000	(250)	11,750
1400	446		Small Tools	1,000		1,000		1,000
1401	450		Tires	30,000		30,000		30,000
1402	451		Uniforms	81,325		81,325		81,325
1403	471-VCIF-COL		Software		14,480	14,480		14,480
1404	471-VCIF-FOR		Software		42,165	42,165		42,165
1405	499		Other Supplies and Materials	15,000		15,000		15,000
1406	499-AWARE		Other Supplies & Materials (From Committed Funds)	4,000	(4,000)	0		0
1407	499-CITZN		Other Supplies & Materials (From Committed Funds)	3,000	(1,100)	1,900		1,900
1408	499-LFSVR		Other Supplies & Materials (From Committed Funds)	3,000		3,000		3,000
1409	508		Premiums on Corporate Surety Bonds	250		250	250	500
1410	513		Worker's Comp Insurance	36,392		36,392		36,392



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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1411	524		In Service/Staff Development	47,500		47,500		47,500
1412	524 LFSVR		In Service/Staff Dev-Project Lifesaver	500		500		500
1413	708		Communication Equipment	32,500		32,500		32,500
1414	708-VCIF-COL		Communication Equipment		1,605,335	1,605,335		1,605,335
1415	709-VCIF-FOR		Data Processing Equipment		91,015	91,015		91,015
1416	711		Furniture and Fixtures	8,000		8,000	(5,000)	3,000
1417	716		Law Enforcement Equipment	50,000		50,000		50,000
1418	716 AWARE		Law Enforcement Equipment	4,000		4,000		4,000
1419	716 GHSOG		Law Enforcement Equipment	15,000	(4,000)	11,000		11,000
1420	716 SRO		Law Enforcement Equipment - from BOE			0		0
1421	716 GHSOG-F22		Law Enforcement Equip (GHSOG - FY 2022)			0		0
1422	718		Vehicles	256,000		256,000		256,000
1423	719		Office Equipment	6,000		6,000		6,000
1424	719-SHERF		Office Equipment (From Restricted Funds)			0		0
1425								
1426			<b>Total Sheriff's Department</b>	<b>6,867,184</b>	<b>1,804,768</b>	<b>8,671,952</b>	<b>0</b>	<b>8,671,952</b>

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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3				<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1459								
1460	54210		Jail Department					
1461	109		Captain(s)	62,959	500	63,459		63,459
1462	115		Corrections Sergeants	244,524	(43,660)	200,864		200,864
1463	160		Guards (\$29,000 for 43 hrs)	2,127,580	68,432	2,196,012	(100,000)	2,096,012
1464	160-CRSEC		Guards- CRSEC (3) (\$4,200 for 43 hrs)	133,296	1,500	134,796		134,796
1465	169		Part-time Personnel	2,500		2,500		2,500
1466	186 ARPA		Longevity Pay			0		0
1467	187		Overtime Wages	115,000		115,000	100,000	215,000
1468	187-CRSEC		Overtime Wages	3,500		3,500		3,500
1469	201		Social Security	158,258	1,567	159,825		159,825
1470	201 ARPA		Social Security			0		0
1471	201-CRSEC		Social Security	8,481	93	8,574		8,574
1472	204		State Retirement	171,110	1,653	172,763		172,763
1473	204 ARPA		State Retirement			0		0
1474	204-CRSEC		State Retirement	9,179	101	9,280		9,280
1475	206		Life Insurance	9,293		9,293		9,293
1476	206-CRSEC		Life Insurance	473		473		473
1477	206-RET-LIF		Life Insurance-Retirees	356		356		356
1478	207		Medical Insurance	553,364		553,364		553,364
1479	207-CRSEC		Medical Insurance	18,545		18,545		18,545
1480	207-RET-MED		Medical Insurance - Retirees	15,767		15,767		15,767
1481	207-SRHTH		Medical Insurance - Sr. Health	1,857		1,857		1,857
1482	208		Dental Insurance	31,867		31,867		31,867
1483	208-CRSEC		Dental Insurance	869		869		869
1484	208-RET		Dental Insurance - Retirees	353		353		353
1485	210		Unemployment Compensation			0		0
1486	212		Employer Medicare	37,012	366	37,378		37,378
1487	212 ARPA		Employer Medicare			0		0
1488	212-CRSEC		Employer Medicare	1,984	22	2,006		2,006
1489	330		Operating Lease Payments (Copier)			0		0
1490	331		Legal Services	5,000		5,000		5,000
1491	334		Maintenance Agreements	10,000		10,000		10,000
1492	336		Maintenance and Repair Services- Equipm	5,000		5,000		5,000
1493	340		Medical and Dental Services	300,000		300,000		300,000
1494	348		Postal Charges	200		200		200
1495	349		Printing, Stationery & Forms	500		500		500
1496	355		Travel	2,000		2,000	3,500	5,500
1497	355-EXTRA		Travel - Extradition	3,000		3,000		3,000
1498	399		Other Contracted Services	7,000		7,000		7,000

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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3				<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1499	410		Custodial Supplies	30,000		30,000		30,000
1500	412		Diesel	5,000	(1,600)	3,400		3,400
1501	413		Drugs and Medical Supplies (Inmates)	70,000		70,000		70,000
1502	414		Duplicating Supplies	500		500	(500)	0
1503	421		Food Preparation Supplies	3,000		3,000	(3,000)	0
1504	422		Food Supplies (Inmates)	300,000		300,000		300,000
1505	431		Law Enforcement Supplies	2,000		2,000		2,000
1506	435		Office Supplies	6,000		6,000		6,000
1507	451		Uniforms	30,000		30,000		30,000
1508	468		Chemicals			0		0
1509	471		Software			0		0
1510	499		Other Supplies & Materials	50,000		50,000		50,000
1511	509		Refunds			0		0
1512	513		Workers' Comp Insurance	32,075		32,075		32,075
1513	524		In-Service/Staff Development	3,000		3,000	1,700	4,700
1514	599		Other Charges			0		0
1515	708		Communication Equipment	3,000	2,600	5,600		5,600
1516	709		Data Processing Equipment		20,700	20,700		20,700
1517	710		Food Service Equipment	3,000		3,000		3,000
1518	711		Furniture and Fixtures	3,000		3,000	(1,700)	1,300
1519	716		Law Enf Equip	4,000	(1,000)	3,000		3,000
1520	716-TC1		Law Enforcement Equipment - Training Grant		15,000	15,000		15,000
1521	719		Office Equipment	2,000		2,000		2,000
1522						0		0
1523			<b>Total Jail Department</b>	<b>4,587,402</b>	<b>66,274</b>	<b>4,653,676</b>	<b>0</b>	<b>4,653,676</b>
1524								



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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/16/2024 11:53	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3				<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1792	56000		Social, Cultural, and Recreational Services	0				
1793	56300		Senior Citizens Assistance					
1794	105		Supervisor/Director	47,894	500	48,394		48,394
1795	161		Office on Aging Director	35,818	500	36,318		36,318
1796	168		Temporary Personnel			0		0
1797	186 ARPA		Longevity Pay			0		0
1798	189		Other Salaries and Wages	70,595	1,000	71,595		71,595
1799	201		Social Security	9,567	124	9,691		9,691
1800	201 ARPA		Social Security			0		0
1801	204		Retirement	10,354	134	10,488		10,488
1802	204		Retirement			0		0
1803	206		Life Insurance	674		674		674
1804	206-RET-LIF		Life Insurance - Retirees	874		874		874
1805	207		Medical Insurance	28,844		28,844		28,844
1806	207-RET-MED		Medical Insurance - Retirees			0		0
1807	207-SRHTH		Medical Insurance - Sr. Health	15,743		15,743		15,743
1808	208		Dental Insurance	2,549		2,549		2,549
1809	208-RET-DEN		Dental Insurance-Retirees	1,741		1,741		1,741
1810	212		Employer Medicare	2,237	29	2,266		2,266
1811	212 ARPA		Employer Medicare			0		0
1812	302 VACCI		Advertising - ETHRA Grant - Vaccines			0		0
1813	307		Communication	5,200		5,200		5,200
1814	316-FDBOX		Contributions - Food Box Program			0	4,608	4,608
1815	330		Operating Lease Payments (Copier)		2,200	2,200		2,200
1816	333		Licenses		2,000	2,000		2,000
1817	336		Maintenance and Repair Services-Equipment	1,637		1,637		1,637
1818	338		Vehicle Maintenance	5,000	(1,000)	4,000	(1,648)	2,352
1819	348		Postal Charges		200	200	(150)	50
1820	349		Printing, Stationery, and Forms	1,500		1,500	(500)	1,000
1821	351		Rentals			0		0
1822	355		Travel	900		900	1,648	2,548

Food box Reserve =  
\$4,917 available

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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2			3/16/2024 11:53	2023-2024	2023-2024	Approved	Proposed	Proposed
3	<b>Account Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1823	399		Other Contracted Services	6,400	0	6,400		6,400
1824	399-SRCTZ		Other Contracted Services - Sr. Center Guest Events			0	2,209	2,209
1825	410		Custodial Supplies	900		900	(350)	550
1826	414		Duplicating Supplies	300		300	(90)	210
1827	414 VACCI		Duplicating Supplies - ETHRA Grant -Vaccines			0		0
1828	422 LUNCH		Food Supplies	8,000		8,000		8,000
1829	425		Gasoline	6,000		6,000		6,000
1830	435		Office Supplies	400	1,000	1,400		1,400
1831	435 VACCI		Office Supplies - ETHRA Grant - Vaccines			0		0
1832	450		Tires & Tubes	1,000		1,000	(500)	500
1833	452		Utilities	15,000		15,000		15,000
1834	499		Other Supplies and Materials	1,500		1,500		2,090
1835	499 VACCI		Other Supplies and Materials - ETHRA Grant-Vaccines			0		0
1836	513		Workers' Comp Insurance	2,467		2,467		2,467
1837	524		In-Service/Staff Development	260		260		260
1838	599		Other Charges	1,200		1,200	1,000	2,200
1839	599-SRCTZ		Other Charges - SRCTZ			0	12,537	12,537
1840	711-TCAD		Furniture - TN Comm on Aging & Disability		8,000	8,000		8,000
1841	719		Office Equipment			0		0
1842	790-TCAD		Other Equipment	0		0		0
1843						0		0
1844			<b>Total Senior Citizens Assistance</b>	<b>284,554</b>	<b>14,687</b>	<b>299,241</b>	<b>19,354</b>	<b>318,595</b>
1845								
1846			<b>Total Social, Cultural, and Recreational Services</b>	<b>284,554</b>	<b>14,687</b>	<b>299,241</b>	<b>19,354</b>	<b>318,595</b>
1847								



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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/17/2024 10:47	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	<b>Total Expenditures</b>			25,966,136	2,437,598	28,403,734	23,575	28,427,309
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-OPSET		Trans. to Other Funds - Fund 121 OPIOID-Settlement			0	209,495	209,495
2014	590-ABATE		Trans. to Other Funds - Fund 121 OPIOID-Abatement			0	244,608	244,608
2015	590		Transfers to Other Funds - To Hwy 131 Sports Gamini	35,000		35,000		35,000
2016								
2017			Total Transfers Out	35,000	23,986	58,986	454,103	513,089
2018								
2019								
2020	<b>Total Expenditures and Transfers Out</b>			26,001,136	2,461,584	28,462,720	477,678	28,940,398
2021								
2022								
2023								

\$418,610 was rec'd last FY and will come from the reserve.

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

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		3/17/2024 10:47	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
2024								
2025			Estimated June 30, 2023 FB - Unaudited	15,246,092				
2026			Less Restricted, Committed & Assigned Items	1,616,868				
2027			Committed to Fire Safety	560,000				
2028			Estimated Available Fund Balance July 1, 2023	13,069,224		13,069,224		13,069,224
2029								
2030								
2031								
2032								
2033								
2034			<b>Total Revenue</b>	23,343,825	2,616,709	25,960,534	(159,257)	25,801,277
2035			<b>Transfers In</b>	102,500	77,212	179,712	0	179,712
2036								
2037			<b>Total Revenue and Transfers In</b>	23,446,325	2,693,921	26,140,246	(159,257)	25,980,989
2038								
2039								
2040								
2041			<b>Total Available Funds</b>	36,515,549	2,693,921	39,209,470	(159,257)	39,050,213
2042								
2043			<b>Expenditure Budget</b>	25,966,136	2,437,598	28,403,734	23,575	28,427,309
2044			<b>Transfers Out</b>	35,000	23,986	58,986	454,103	513,089
2045								
2046			<b>Total Expenditures and Transfer Out</b>	26,001,136	2,461,584	28,462,720	477,678	28,940,398
2047								
2048			<b>Ending Fund Balance</b>	10,514,413	232,337	10,746,750	(636,935)	10,109,815
2049								
2050								
2051								
2052								
2053								
2054			<u>County Commission Meeting Date:</u>					
2055			April 1, 2024					
2056								
2057								
2058								
2059								
2060								
2061								
2062								



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

**A RESOLUTION ESTABLISHING AND AMENDING THE SPECIAL PURPOSE FUND 121  
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 did not include the Special Purpose Fund 121 on June 26, 2023; and

**WHEREAS**, Loudon County Commission desires to establish Special Purpose Fund 121; 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 funds from OPIOID settlements; 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 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 Special Purpose Fund 121 has been established and amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2023 FB	0			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2023	0			
Total Revenue & Transfers In	0	0	804,711	804,711
Total Expenditures & Transfers Out	0	0	0	0
Effect on Fund Balance	0	0	804,711	804,711
Ending Fund Balance	0			804,711

[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

April 1, 2024

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

**ATTEST:**

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

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





Loudon County  
Special Purpose (OPIOD Funds)  
Fund 121  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Special Purpose Fund (OPIOD)</b>					
2			<b>Fund 121</b>					
3	<b>Account</b>		3/17/2024 10:41	2023-2024	2023-2024	Approved	Proposed	Proposed
4	<b>Number</b>			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	<b>Revenue</b>							
7								
8	<b>44000</b>		<b>Other Local Revenue</b>					
9	<del>44100</del>		<u>Recurring Items</u>					
10	44110-OPSET		Investment Income	0		0	5,290	5,290
11								
12			<b>Total Other Local Revenue</b>	0	0	0	5,290	5,290
13								
14	<b>46000</b>		<b>State of Tennessee</b>					
15	<del>46800</del>		<u>Other State Revenue</u>					
16	46845-ABATE		Opioid Settlement Funds - TN Abatement Council			0	241,769	241,769
17								
18			<b>Total Other State Revenue</b>	0	0	0	241,769	241,769
19								
20	<b>48000</b>		<b>Other General Governments</b>					
21	<del>48900</del>		<u>Other</u>					
22	48991-OPSET		OPIOID Settlement Funds			0	139,042	139,042
23								
24			<b>Total Other General Governments</b>	0	0	0	139,042	139,042
25								
26	<b>49000</b>		<b>Other Sources</b>					
27								
28	49800-ABATE		Transfers In - OPIOID Abatement Funds			0	244,608	244,608
29	49800-OPSET		Transfers In - OPIOID Settlement Funds			0	174,002	174,002
30								
31			<b>Total Transfers In</b>	0	0	0	418,610	418,610
32								
33	<b>Total Revenues and Transfers In</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>804,711</b>	<b>804,711</b>
34								

Loudon County  
Special Purpose (OPIOD Funds)  
Fund 121  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Special Purpose Fund (OPIOD)					
2			Fund 121					
3	Account		3/17/2024 10:41	2023-2024	2023-2024	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
35								
36	<b>Total Expenditures</b>							
37	58000		Other Operations					
38	58900		Miscellaneous					
39	399		Other Contracted Services			0		0
40								
41			Total Expenses	0	0	0	0	0
42								
43	<b>Total Expenditures</b>			0	0	0	0	0
44								
45								
46	Estimated Total Restricted FB June 30, 2023			0				
47	Less PY Encumbrances			0				
48	Est Restricted Available Beg FB July 1, 2023			0		0		0
49								
50	Total Revenue			0	0	0	804,711	804,711
51								
52	Total Revenue and Transfers In			0	0	0	804,711	804,711
53								
54	Total Available Funds			0	0	0	804,711	804,711
55								
56	Expenditure Budget			0	0	0	0	0
57								
58	Total Expenditures			0	0	0	0	0
59								
60	Ending Fund Balance			0	0	0	804,711	804,711
61								
62								
63								
64			County Commission Meeting Date:					
65			4/1/2024					



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

**A RESOLUTION AMENDING THE DRUG CONTROL FUND 122  
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 Drug Control Fund 122 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 Fines, Forfeitures and Penalties, as well as Contributions; and

**WHEREAS**, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 Drug Control Fund 122 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	107,765			
Less Restricted, Committed & Assigned	47,617			
Est. Avail. Fund Balance July 1, 2023	60,148			
 Total Revenue & Transfers In	98,500	0	17,100	115,600
Total Available Funds	158,648	0	17,100	175,748
Total Expenditures & Transfers Out	103,000	0	0	103,000
Effect on Fund Balance	(4,500)	0	17,100	12,600
Ending Fund Balance	55,648	0	17,100	72,748

[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

April 1, 2024

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

**ATTEST:**

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

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





Loudon County  
Drug Control Fund 122  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Drug Control Fund 122</b>					
2								
3	<b>Account</b>		3/25/2024 17:28	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
5								
6	<b>Revenue</b>							
7								
8	<b>42000</b>		<b>Fines, Forfeitures and Penalties</b>					
9								
10	<u>42100</u>		<u>Circuit Court</u>					
11	42140		Drug Control Fines	0		0		0
12			<b>Total Circuit Court</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13								
14	<u>42200</u>		<u>Criminal Court</u>					
15	42220		Officers Costs	0		0		0
16	42240		Drug Control Fines	10,000		10,000	2,160	12,160
17			<b>Total Criminal Court</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>2,160</b>	<b>12,160</b>
18								
19	<u>42300</u>		<u>General Sessions Court</u>					
20	42310		Fines	0		0		0
21	42320		Officers Costs	0		0		0
22	42340		Drug Control Fines	6,000		6,000		6,000
23			<b>Total General Sessions Court</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>
24								
25	<u>42800</u>		<u>Judicial District Drug Program</u>					
26	42865		Drug Task Force Forfeitures & Seizures	0		0	10,900	10,900
27			<b>Total Judicial District Drug Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,900</b>	<b>10,900</b>
28								
29	<u>42900</u>		<u>Other Fines, Forfeitures, and Penalties</u>					
30	42910-AUCTN		Proceeds from Confiscated Property	20,000		20,000		20,000
31			<b>Total Other Fines, Forfeitures, and Penalties</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
32								
33	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>			<b>36,000</b>	<b>0</b>	<b>36,000</b>	<b>13,060</b>	<b>49,060</b>
34								
35								
36								

Loudon County  
Drug Control Fund 122  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Drug Control Fund 122</b>					
2								
3	<b>Account</b>		3/25/2024 17:28	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
5								
37								
38	43000		<b>Charges for Current Services</b>					
39								
40	<u>43300</u>		<u>Fees</u>					
41	43370		Telephone Commissions	32,500		32,500		32,500
42			Telephone Commissions	32,500	0	32,500	0	32,500
43								
44	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>			<b>32,500</b>	<b>0</b>	<b>32,500</b>	<b>0</b>	<b>32,500</b>
45								
46								
47	44000		<b>Other Local Revenues</b>					
48								
49	<u>44100</u>		<u>Recurring Items</u>					
50	44170		Miscellaneous Refunds	0		0		0
51								
52	<u>44500</u>		<u>Nonrecurring Items</u>					
53	44530-LESSO		Sale of Equipment (Lesso Equipment)	20,000		20,000		20,000
54	44570-K9		Contributions & Gifts					0
55	44570		Contributions & Gifts	10,000		10,000	4,040	14,040
56								
57	<b>TOTAL OTHER LOCAL REVENUES</b>			<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>4,040</b>	<b>34,040</b>
58								

Loudon County  
Drug Control Fund 122  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Drug Control Fund 122</b>					
2								
3	<b>Account</b>		3/25/2024 17:28	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
5								
59	47000		<b>Federal Government</b>					
60								
61	47600		<u>Direct Federal Revenue</u>					
62	47990 VESTS		Other Direct Federal Revenue	0		0		0
63			<b>Total Direct Federal Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
64								
65	48000		<b>Other Governments and Citizens</b>					
66	48990		Other	0		0		0
67			<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
68								
69	<b>TOTAL FEDERAL AND OTHER GOVERNMENT &amp; CITIZENS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
70								
71	49000		<b>Other Sources</b>					
72	49800		Transfers In	0		0		0
73			<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
74								
75	<b>TOTAL OTHER SOURCES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
76								
77	<b>Total Revenues</b>			<b>98,500</b>	<b>0</b>	<b>98,500</b>	<b>17,100</b>	<b>115,600</b>
78								

Loudon County  
Drug Control Fund 122  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Drug Control Fund 122</b>					
2								
3	<b>Account</b>		3/25/2024 17:28	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
5								
79	<b>Total General Expenditures</b>							
80								
81	<b>50000</b>		<b>General Government</b>					
82								
83	<b>54000</b>		<b>Public Safety</b>					
84	54150		Drug Enforcement					
85	140		Salary Supplements (Reimb 101-Garcia Pay)	32,500		32,500		32,500
86	320		Dues & Memberships	0		0	220	220
87	355		Travel			0		0
88	399		Other Contracted Services	25,000		25,000		25,000
89	399-AUCTN		Other Contracted Services - Auction			0		0
90	431		Law Enforcement Supplies	5,000		5,000		5,000
91	471		Software			0		0
92	499		Other Supplies and Materials	5,000		5,000	(720)	4,280
93	499-DARE		Other Supplies and Materials - DARE	8,000		8,000		8,000
94	499-AUCTN		Other Supplies and Materials - Auction			0		0
95	499-CITZN		Other Supplies and Materials - Citizens Academy			0		0
96	510		Trustee's Commission			0	500	500
97	524		In-Service/Staff Development	2,500		2,500		2,500
98	590		Transfers to Other Funds			0		0
99	599		Other Charges ("Buy Money")	10,000		10,000		10,000
100	716		Law Enforcement Equipment	15,000		15,000		15,000
101	716 VESTS		Law Enforcement Equip -Bulletproof Vests			0		0
102	719		Office Equipment			0		0
103	718		Motor Vehicles			0		0
104								
105			<b>Total Alcohol and Drug Program</b>	<b>103,000</b>	<b>0</b>	<b>103,000</b>	<b>0</b>	<b>103,000</b>
106								
107								
108	<b>Total Expenditures</b>			<b>103,000</b>	<b>0</b>	<b>103,000</b>	<b>0</b>	<b>103,000</b>



Loudon County  
Drug Control Fund 122  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Drug Control Fund 122</b>					
2								
3	<b>Account</b>		3/25/2024 17:28	<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
5								
116								
117								
118								
119								
120	Un-Audited Est Beg Fund Balance July 1, 2023 per YE			107,765		107,765		107,765
121	Less PY Encumbrances & Restrictions			47,617				
122	Est. Available July 1, 2023 FB			60,148				
123								
124	Total Revenue			98,500	0	98,500	17,100	115,600
125								
126	Total Revenue and Transfers In			98,500	0	98,500	17,100	115,600
127								
128	Total Available Funds			158,648	0	158,648	17,100	175,748
129								
130	Expenditure Budget			103,000	0	103,000	0	103,000
131	Transfers Out			0	0	0	0	0
132								
133	Total Expenditures and Transfer Out			103,000	0	103,000	0	103,000
134								
135	Ending Fund Balance			55,648	0	55,648	17,100	72,748
136								
137								
138	County Commission Meeting Date:							
139	April 1, 2024							
140								
141								
142								
143								



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

**A RESOLUTION AMENDING THE OTHER SPECIAL REVENUE FUND 128  
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 Special Revenue Fund 128 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 Federal funds; and

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

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

**WHEREAS**, the estimated Beginning Fund Balance 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 Special Revenue Fund 128 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>
Est. Avail. Fund Balance July 1, 2023	7,770			
Total Revenue & Transfers In	1,000	0	12,634	13,634
Total Available Funds	8,770	0	12,634	21,404
Total Expenditures & Transfers Out	1,000	0	15,730	16,730
Effect on Fund Balance	0	0	(3,096)	(3,096)
Ending Fund Balance	7,770	0	(3,096)	4,674

[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

April 1, 2024

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

**ATTEST:**

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

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





Loudon County  
Other Special Revenue Fund 128  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Drug Seizures Fund 128</b>					
2								
3	<b>Account</b>		3/16/2024 16:39	2023-2024	2023-2024	Approved	Proposed	Proposed
4	<b>Number</b>			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	<b>Revenue</b>							
7								
8	<b>47000</b>		<b>Federal Government</b>					
9								
10	<u>47600</u>		<u>Direct Federal Revenue</u>					
11	47700		Asset Forfeiture Funds	1,000		1,000	12,634	13,634
12			<b>Total Direct Federal Revenue</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
13								
14								
15	<b>TOTAL FEDERAL GOVERNMENT</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
16								
17								
18	<b>Total Revenues</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
19								

Loudon County  
Other Special Revenue Fund 128  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Drug Seizures Fund 128</b>					
2								
3	<b>Account</b>	3/16/2024 16:39		<b>2023-2024</b>	<b>2023-2024</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
5								
20	<b>Total General Expenditures</b>							
21								
22	<b>50000</b>		<b>General Government</b>					
23								
24	<b>54000</b>		<b>Public Safety</b>					
25	54150		Drug Enforcement					
26	431		Law Enforcement Supplies	1,000		1,000	(1,000)	0
27	716		Law Enforcement Equipment	0		0	16,730	16,730
28								
29			<b>Total Drug Enforcement</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>15,730</b>	<b>16,730</b>
30								
31	<b>Total Expenditures</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>15,730</b>	<b>16,730</b>
32								
42								
43	<b>Un-Audited Est Beg Fund Balance July 1, 2023 per YE</b>			<b>7,770</b>		<b>7,770</b>		<b>7,770</b>
44								
45	<b>Total Revenue</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
46								
47	<b>Total Revenue and Transfers In</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
48								
49	<b>Total Available Funds</b>			<b>8,770</b>	<b>0</b>	<b>8,770</b>	<b>12,634</b>	<b>21,404</b>
50								
51	<b>Expenditure Budget</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>15,730</b>	<b>16,730</b>
52	<b>Transfers Out</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
53								
54	<b>Total Expenditures and Transfer Out</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>15,730</b>	<b>16,730</b>
55								
56	<b>Ending Fund Balance</b>			<b>7,770</b>	<b>0</b>	<b>7,770</b>	<b>(3,096)</b>	<b>4,674</b>
57								
58								
59	<b>County Commission Meeting Date:</b>							
60	<b>April 1, 2024</b>							

Loudon County  
Other Special Revenue Fund 128  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Drug Seizures Fund 128</b>					
2								
3	<b>Account</b>		3/16/2024 16:39	2023-2024	2023-2024	Approved	Proposed	Proposed
4	<b>Number</b>			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	<b>Revenue</b>							
7								
8	47000		<b>Federal Government</b>					
9								
10	47600		<u>Direct Federal Revenue</u>					
11	47700		Asset Forfeiture Funds	1,000		1,000	12,634	13,634
12			<b>Total Direct Federal Revenue</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
13								
14								
15	<b>TOTAL FEDERAL GOVERNMENT</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
16								
17								
18	<b>Total Revenues</b>			<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>12,634</b>	<b>13,634</b>
19								

Loudon County  
Other Special Revenue Fund 128  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Drug Seizures Fund 128</b>					
2								
3	<b>Account</b>		3/16/2024 16:39	2023-2024	2023-2024	Approved	Proposed	Proposed
4	<b>Number</b>			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
20	<b>Total General Expenditures</b>							
21								
22	50000		<b>General Government</b>					
23								
24	54000		<b>Public Safety</b>					
25	54150		Drug Enforcement					
26	431		Law Enforcement Supplies	1,000		1,000	(1,000)	0
27	716		Law Enforcement Equipment	0		0	16,730	16,730
28								
29			<b>Total Drug Enforcement</b>	1,000	0	1,000	15,730	16,730
30								
31	<b>Total Expenditures</b>			1,000	0	1,000	15,730	16,730
32								
42								
43	<b>Un-Audited Est Beg Fund Balance July 1, 2023 per YE</b>			7,770		7,770		7,770
44								
45	<b>Total Revenue</b>			1,000	0	1,000	12,634	13,634
46								
47	<b>Total Revenue and Transfers In</b>			1,000	0	1,000	12,634	13,634
48								
49	<b>Total Available Funds</b>			8,770	0	8,770	12,634	21,404
50								
51	<b>Expenditure Budget</b>			1,000	0	1,000	15,730	16,730
52	<b>Transfers Out</b>			0	0	0	0	0
53								
54	<b>Total Expenditures and Transfer Out</b>			1,000	0	1,000	15,730	16,730
55								
56	<b>Ending Fund Balance</b>			7,770	0	7,770	(3,096)	4,674
57								
58								
59	<b>County Commission Meeting Date:</b>							
60	<b>April 1, 2024</b>							





**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	54,358	91,255
Total Available Funds	16,897	20,000	54,358	91,255
Total Expenditures & Transfers Out	0	2,891,853	0	2,891,853
Effect on Fund Balance	16,897	(2,871,853)	54,358	(2,800,598)
Ending Fund Balance	3,308,743	(2,871,853)	54,358	491,248

[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

April 1, 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
1			Other General Government Special Revenue Fund							
2			127 - ARPA							
3	Account Number		3/25/2024 17:35			2023-2024	2023-2024	Approved	Proposed	Proposed
4						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5	Revenue									
6										
7										
8	44000		Other Local Revenue							
9										
10	44100		<u>Recurring Items</u>							
11	44110		Investment Income			16,897	20,000	36,897	54,358	91,255
12								0		0
13										
14			Total Recurring Items			16,897	20,000	36,897	54,358	91,255
15										
16										
17										
18										
19										
20	47000		Federal Government							
21										
22	46700		<u>Direct Federal Revenue</u>							
23	47901		American Rescue Plan Act					0		0
24								0		0
25										
26			Total Direct Federal Revenue			0	0	0	0	0
27										
28										
29	Total Revenues					16,897	20,000	36,897	54,358	91,255
30										
31										
32	Total Revenues and Transfers In					16,897	20,000	36,897	54,358	91,255
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										



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			<b>Other General Government Special Revenue Fund 127 - ARPA</b>							
2	<b>Account Number</b>		3/25/2024 17:35			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
44										
45	<b>Total General Expenditures</b>									
46										
47	Account Number									
48										
49	90000		Capital Projects							
50										
51	91401		ARPA Grant #1 - PUBLIC SAFETY							
52				<u>Orig amt of approp for project in prev FY</u>	<u>Expensed/Encumbered in previous FY</u>			0		0
53	716-SHERF		Law Enforcement Equipment - Body & In-car Cameras	1,203,315	1,200,600	0		0		0
54	716-SHERF		Law Enforcement Equipment - Body Scanner - Jail			0	2,715	2,715		2,715
55	718 - SHERF		Vehicles	500,000	499,647	0	353	353		353
56	316-LCPD		Contribution - LCPolDept for Training Bldg - #2A Comm Jenkins	500,000	500,000			0		0
57	316-LCPD		Contribution - LCPolDept for Training Bldg - #2B Comm Quillen	500,000	500,000			0		0
58	316-LCFR		Contribution - LCFR for Building Construction	700,000	700,000	0		0		0
59	316-TELVF		Contribution - TV Fire Dept - District 7 Comm Cullen	175,000	175,000	0		0		0
60	316-PHIVF		Contributions - Philadelphia Fire Dept - District 4 Comm Whitfield	50,000	50,000			0		0
61	316-SHBEN		Contributions - Sheriff Benevolent Fund - #1A Comm Randolph	10,000	10,000			0		0
62	316-SHBEN		Contributions - Sheriff Benevolent Fund - #4 Comm Whitfield	10,000	10,000			0		0
63	316-SHBEN		Contributions - Sheriff Benevolent Fund - #7 Comm Cullen	10,000	10,000			0		0
64	316-TELVF		Contributions - TV Fire Dept - District 1A - Comm Randolph	50,000	50,000			0		0
65	316-SHBEN		Contributions - Sheriff Benevolent Fund - #1B Comm Geames	10,000	10,000			0		0
66	316-TELVF		Contributions - TV Fire Dept - District 1B - Comm Geames	50,000	50,000			0		0
67	316-BABBX		Contributions - Loudon City Fire - #1A Comm Randolph				10,500	10,500		10,500
68	316-BABBX		Contributions - Loudon City Fire - District 1B - Comm Geames				10,500	10,500		10,500
69										
70			ARPA Grant #1 - PUBLIC SAFETY			0	24,068	24,068	0	24,068
71										
72										

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		3/25/2024 17:35			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
73				<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
74	91402		ARPA Grant #2 - HIGHWAY	<u>for project in prev FY</u>	<u>in previous FY</u>					
75	399		Other Cont Svc-Paving Co Rds - District 1A Comm Randolph	4,515	2,315		2,200	2,200	(2,200)	0
76	399		Other Cont Svc-Paving Co Rds - District 1B Comm Geames	4,515	2,315		2,200	2,200	(2,200)	0
77	399		Other Cont Svc-Paving Fork Creek Rd - District 4 Comm Whitfield	120,000	38,953 (Rem app returned to Comm)			0		0
78	399		Other Cont Svc-Paving Co Rds - District 4 Comm Whitfield				311,672	311,672		311,672
79	399		Other Cont Svc-Paving Co Rds - District 6 Comm Waller				380,118	380,118		380,118
80	714		Highway Equipment - 2 Boom Mowers	360,000	356,228			0		0
81	714		Highway Equipment - Vac Truck				100,000	100,000		100,000
82	404		Asphalt - Paving Co Rds - District 1A Comm Randolph	364,485	364,485			0		0
83	404		Asphalt - Paving Co Rds - District 1B Comm Geames	364,485	364,485			0		0
84	409		Crushed Stone - Paving Co Rds - District 1A Comm Randolph	6,000	6,000			0		0
85	409		Crushed Stone - Paving Co Rds - District 1B Comm Geames	6,000	6,000			0		0
86								0		0
87						0		0		0
88										
89			ARPA Grant #2 - HIGHWAY			0	796,190	796,190	(4,400)	791,790
90										
91				<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
92	91403		ARPA Grant #3	<u>for project in prev FY</u>	<u>in previous FY</u>					
93	707-HELTH		Building Improvements - Health Dept Match	116,400	0		116,400	116,400		116,400
94	708-COBLD		Communication Equipment - New Phone System Co Bldg	50,000	21,601		28,399	28,399		28,399
95	707-COBLD		Building Improvements - Push Button Door Opener Co Bldg	4,348	4,348			0		0
96	316-DUNBR		Contributions - Dunbar Rosenwald Foundation - #1A Comm Randolph	10,000	10,000			0		0
97	316-DUNBR		Contributions - Dunbar Rosenwald Foundation - #1A Comm Randolph - HVAC System						10,000	10,000
98	316-KIWAN		Contributions - Kiwanis of Tellico Village - #1A Comm Randolph	5,000	5,000			0		0
99	316-DUNBR		Contributions - Dunbar Rosenwald Foundation - #1B Comm Geames	10,000	10,000			0		0
100	316-DUNBR		Contributions - Dunbar Rosenwald Foundation - #1B Comm Geames - HVAC System						10,000	10,000
101	316-KIWAN		Contributions - Kiwanis of Tellico Village - #1B Comm Geames	5,000	5,000			0		0
102	316-GBYSP		Contributions - Greenback Youth Sports-#3 Comm Satterfield				5,000	5,000		5,000
103	316-GBYSP		Contributions - Greenback Youth Sports-#3 Comm Whitfield				5,000	5,000		5,000
104	316-B4ASH		Contributions - Beauty for Ashes Ministries-#5B Comm Shaver				36,500	36,500	(525)	35,975
105	316-B4ASH		Contributions - Beauty for Ashes Ministries-#5A Comm Morrison				36,500	36,500	(525)	35,975
106	316-ALIV		Contributions - Loudon Alive-#1A Comm Randolph				10,000	10,000		10,000
107	316-ALIV		Contributions - Loudon Alive-#1B Comm Geames				10,000	10,000		10,000
108	316-IVAS		Contributions - Iva's Place-#5B Comm Shaver					0		0
109	316-IVAS		Contributions - Iva's Place-#5A Comm Morrison					0		0
110	316-TRDA		Contributions - TRDA - District 7 Comm Cullen	20,000	20,000			0		0
111	316-FRTVL		Contributions - Friends of TV Library - District 7 Comm Cullen	70,000	70,000			0		0
112	316-OURPL		Contributions - Our Place Adult Day CNTR - District 7 Comm Cullen	100,000	100,000			0		0
113	316-TMSTEL		Contributions - Timeless Tellico - District 7 Comm Cullen	25,000	25,000			0		0
114								0		0
115	0							0	0	0
116										
117			ARPA Grant #3			0	247,799	247,799	18,950	266,749



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

	A	B	C	D	E	F	G	H	I	J
1			Other General Government Special Revenue Fund							
2			127 - ARPA							
3	Account Number		3/23/2024 17:35			2023-2024	2023-2024	Approved	Proposed	Proposed
4						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
118										
119										
120	91404	ARPA Grant #4		<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
121	316 - TASS-WSI	TASS Waterline & Pump - <b>NOT REVENUE LOSS</b>		<u>for project in prev FY</u>	<u>in previous FY</u>			0		0
122	316 - TASS	TASS Waterline & Pump - FROM REVENUE LOSS		502,075	502,075			0		0
123	316-TASS-GSW	TASS Greenback Sewer Project - District 3 (Satterfield)		200,000	200,000			0		0
124	316-TASS-GSW	TASS Greenback Sewer Project - FROM REVENUE LOSS					495,000	495,000		495,000
125							25,000	25,000		25,000
126		ARPA Grant #4				0	520,000	520,000	0	520,000
127										
128										
129										
130	91405	ARPA Grant #5		<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
131				<u>for project in prev FY</u>	<u>in previous FY</u>					
132	732 BBT	Building Purchases		422,658	422,658	0		0		0
133	711 SESSN	Furniture - Stand alone shelving system for new building		109,766	109,766	0	234	234		234
134	399 (1-A)	Other Contracted Services - District 1-A (Randolph)		500,000	470,000	0	29,500	29,500	(7,800)	21,700
135	399 (1-B)	Other Contracted Services - District 1-B (Geames)		500,000	470,000	0	29,500	29,500	(7,800)	21,700
136	399 (2-A)	Other Contracted Services - District 2-A (Jenkins)		500,000	500,000	0		0		0
137	399 (2-B)	Other Contracted Services - District 2-B (Quillen)		500,000	500,000	0		0		0
138	399 (3)	Other Contracted Services - District 3 (Satterfield)		500,000	0	0	0	0		0
139	399 (4)	Other Contracted Services - District 4 - (Whitfield)		500,000	141,047	0	42,281	42,281		42,281
140	399 (5-A)	Other Contracted Services - District 5-A (Morrison)		500,000	0	0	424,894	424,894	525	425,419
141	399 (5-B)	Other Contracted Services - District 5-B (Shaver)		500,000	0	0	424,894	424,894	525	425,419
142	399 (6)	Other Contracted Services - District 6 (Waller)		500,000	0	0	119,882	119,882		119,882
143	399 (7)	Other Contracted Services - District 7 (Cullen)		500,000	400,000	0	100,000	100,000		100,000
144	399	Other Contracted Services - \$500,000*10 Commissioners					0	0		0
145										
146		ARPA Grant #5				0	1,171,185	1,171,185	(14,550)	1,156,635
147										
148	Total Capital Projects					0	2,759,242	2,759,242	0	2,759,242

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

	A	B	C	D	E	F	G	H	I	J
1			Other General Government Special Revenue Fund							
2			127 - ARPA							
3	Account Number		3/23/2024 17:35			2023-2024	2023-2024	Approved	Proposed	Proposed
4						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
149										
150										
151				<i>Orig amt of approp</i>	<i>Expensed/Encumbered</i>					
152	99100	Transfers Out		<i>for project in prev FY</i>	<i>in previous FY</i>					
153	590	Transfers to Other Funds - Co Gen Longevity Pay		292,955	292,955			0		0
154	590	Transfers to Other Funds - Libraries Longevity Pay		8,932	8,932			0		0
155	590	Transfers to Other Funds - Recycling Longevity Pay		24,667	24,667			0		0
156	590	Transfers to Other Funds - Highway Longevity Pay		26,217	26,217			0		0
157	590	Transfers - Gen Cap Projects-Sr Center Erosion-#1A Comm Rando		20,000				0		0
158	590	Transfers - Gen Cap Projects-Sr Center Erosion-#1B Comm Geame		20,000				0		0
159	590	Transfers to Other Funds - Gen Cap Projects Co Bldg Expansion		447,913	447,913			0		0
160	590	Transfers to Other Funds - Co Gen-Legal Fees-#5B Comm Shaver					38,606	38,606		38,606
161	590	Transfers to Other Funds - Co Gen-Legal Fees-#5A Comm Morrison					38,606	38,606		38,606
162	590-CCH	Transfers to Other Funds - Gen Cap Projects Courthouse-County Costs					55,399	55,399		55,399
163	590	Transfers to Other Funds						0		0
164										
165		Total Transfers Out				0	132,611	132,611	0	132,611
166										
167										
168										
169										
170										
171										
172	Total Expenditures and Transfers Out					0	2,891,853	2,891,853	0	2,891,853
173										
174										
175										



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		3/25/2024 17:35			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
176										
177	UnAudited June 30, 2023 FB					6,440,128				
178	Less Restricted, Committed & Assigned Items					3,148,282				
179	Est. Available Fund Balance July 1, 2023					3,291,846		3,291,846		3,291,846
180										
181										
182	Total Revenue					16,897	20,000	36,897	54,358	91,255
183										
184	Total Revenue and Transfers In					16,897	20,000	36,897	54,358	91,255
185										
186										
187										
188	Total Available Funds					3,308,743	20,000	3,328,743	54,358	3,383,101
189										
190	Expenditure Budget					0	2,891,853	2,891,853	0	2,891,853
191										
192	Total Expenditures and Transfer Out					0	2,891,853	2,891,853	0	2,891,853
193										
194	Ending Fund Balance					3,308,743	(2,871,853)	436,890	54,358	491,248
195										
196										
197										
198			County Commission Meeting Date:						Amount above revenue loss	0
199			April 1, 2024						\$10M Revenue Loss Balance	491,248
200										



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	6,163,109	0	6,290,596
Total Available Funds	2,590,577	6,163,109	0	8,753,686
Total Expenditures & Transfers Out	365,796	6,188,643	91,000	6,645,439
Effect on Fund Balance	(238,309)	(25,534)	(91,000)	(354,843)
Ending Fund Balance	2,224,781	(25,534)	(91,000)	2,108,247

[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

April 1, 2024

**ATTEST:**

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

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

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



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

	A	B	C	D	E	F	G	H	I	J	K
1											
2					03/25/24						
3					3/25/24 4:44 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
241											
242					SUBFUND CCH - COUNTY COURTHOUSE REPAIRS (STRUCTURAL; NOT FIRE-RELATED)						
243					REVENUE						
244		49000		Other Sources							
245			49800	Transfers	From Fund 112-Courthouse/Jail Maint.		0	268,576	268,576		268,576
246			49800	Transfers	From Fund 127-ARPA			55,399	55,399		55,399
247					Total Other Sources		0	323,975	323,975	0	323,975
248											
249					TOTAL SUBFUND CCH REVENUE		0	323,975	323,975	0	323,975
250											
251					EXPENDITURES						
252		91120		Administration of Justice Projects							
253			399		Other Contracted Services		0		0	0	0
254			399		Other Contracted Services-Alternates			323,975	323,975		323,975
255			399		Other Contd Svc - sidewalks (To be reimbursed by Loudon City)					11,000	11,000
256			707		Building Improvements		0		0		0
257					Total General Administration Projects		0	323,975	323,975	11,000	334,975
258											
259					TOTAL SUBFUND CCH EXPENDITURES		0	323,975	323,975	11,000	334,975
260											
261					SUBFUND CCH SUMMARY:						
262					Beginning Balance July 1, 2023		138,940				
263					Less PY Encumbrances		(138,835)				
264					Total Available July 1, 2023		105				
265											
266					Plus FY 23-24 Revenue		0	323,975	323,975	0	323,975
267											
268					Less FY 23-24 Expenditures		0	323,975	323,975	11,000	334,975
269											
270					Revenue/Expense Effect		0	0	0	(11,000)	(11,000)
271											
272					Cash Transfer from subfund 600				0	11,000	11,000
273											
274					Estimated June 30 2024 Subfund CCH Balance		105	0	105	0	105



**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					03/25/24						
3					3/25/24 4:44 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
335											
336					<u>SUBFUND 600 - DELCONCA PILOT T REIMB \$600,000 FROM BAL</u>						
337					REVENUE						
338		40163	DELCA		Payments in-Lieu of Taxes - DelConca		122,010		122,010		122,010
339		49800			Transfers in from Hwy Fund 131				0		0
340											
341					Total Local Taxes		122,010		122,010		122,010
342											
343					TOTAL SUBFUND 600 REVENUE		122,010		122,010		122,010
344											
345					EXPENDITURES						
346		91190	Other General Government Projects								
347			309		Contracts with Government Agencies		70,796		70,796		70,796
348											
349					TOTAL SUBFUND 600 EXPENSES		70,796	0	70,796	0	70,796
350											
351	99100	Transfers to Other Funds									
352		590			Transfers to Other Funds (Fund 101-Election Carts)		95,000		95,000		95,000
353											
354		Total 600 TRANSFERS OUT				0	95,000	0	95,000	0	95,000
355											
356											
357					SUBFUND 600 SUMMARY:						
358					Beginning Balance July 1, 2023		291,422				
359					Plus FY 23-24 Revenue		122,010	0	122,010	0	122,010
360					Less FY 23-24 Expenditures		70,796	0	70,796	0	70,796
361					Revenue/Expense Effect		51,214	0	51,214	0	51,214
362											
363					Cash Transfer to Subfund CCH-Sidewalks to be reimbursed by Loudon City					11,000	
364					Cash Transfer to Subfund						
365					Total Transfers to Other FUNDS (Fund 101-Election)		95,000		95,000		95,000
366											
367					Estimated June 30 2024 Subfund 600 Balance		247,636	0	247,636	(11,000)	236,636

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					03/25/24						
3					3/25/24 4:44 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
368											
369											
370	SUBFUND C75 - PROCEEDS FROM SALE OF PROPERTY IN CENTRE 75										
371	REVENUE										
372		49800			Transfers in from Centre 75 Fund 119 - Sale of Lot 7 & 8			1,297,072	1,297,072		1,297,072
373		49800			Transfers in from Centre 75 Fund 119 -				0		0
374											
375					Total Other Non-Revenue Sources		0	1,297,072	1,297,072	0	1,297,072
376											
377					TOTAL SUBFUND C75 REVENUE		0	1,297,072	1,297,072	0	1,297,072
378											
379	EXPENDITURES										
380		91190	Other General Government Projects								
381			309		Contracts with Government Agencies				0		0
382											
383					TOTAL SUBFUND C75 EXPENSES		0	0	0	0	0
384											
385											
386											
387	SUBFUND C75 SUMMARY:										
388					Beginning Balance July 1, 2023		221,490				
389											
390					Plus FY 23-24 Revenue		0	1,297,072	1,297,072	0	1,297,072
391											
392					Less FY 23-24 Expenditures		0	0	0	0	0
393											
394					Revenue/Expense Effect		0	1,297,072	1,297,072	0	1,297,072
395											
396											
397					Cash Transfer to Subfund 024 - Co. Clerk LC Bldg Purchase	(1,085,108)			(1,085,108)		(1,085,108)
398					Cash Transfer to Subfund 024 - Co. Clerk LC Bldg Renovation				0	(80,000)	(80,000)
399											
400					Estimated June 30 2024 Subfund C75 Balance		(863,618)	1,297,072	433,454	(80,000)	353,454

**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					03/25/24						
3					3/25/24 4:44 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
638	<u>SUBFUND 024 - FY 2023-2024 Requested Projects</u>										
639	REVENUE										
640		49000	Other Sources - Non-Revenue								
641									0		0
642											
643					Total Other Non-Revenue Sources		0	0	0	0	0
644											
645					TOTAL SUBFUND 024 REVENUE		0	0	0	0	0
646											
647	EXPENDITURES										
648		91110	General Administration Projects								
649			399		Other Contracted Services		200,000	(130,268)	69,732	(600)	69,132
650			399	COCRK	Oth. Contr'd Svc.-Co. Clerk Lenoir City Office				0	80,000	80,000
651			471	PURCH	Software - Asset Management			5,000	5,000		5,000
652			708	IT	Network Switches @ COB			15,657	15,657		15,657
653			709	COCRK	Data Processing Equip-New Server @ County Clerk			8,250	8,250	600	8,850
654			718	TRADE	Motor Vehicles - TRADE - FY 23				0		0
655			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office			1,085,107	1,085,107		1,085,107
656											
657					Total Expenses		200,000	983,746	1,183,746	80,000	1,263,746
658											
659		91120	Administration of Justice								
660			399	JUDGE	Other Cont Svc - Courtroom #2-New bench, witness stand, clerk		0	8,000	8,000		8,000
661			708	EMA	Drone			18,600	18,600		18,600
662			709	SESSN	Data Processing Equip. - Computers & Scanners			33,761	33,761		33,761
663											
664					Total Expenses		0	60,361	60,361	0	60,361
665											
666		91150	Social, Cultural, and Recreation Projects								
667			708	SRCTR	Communication Equip - Panic Button System		0	6,000	6,000		6,000
668											
669					Total Expenses		0	6,000	6,000	0	6,000
670											



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					03/25/24						
3					3/25/24 4:44 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
671		99100	Transfers Out								
672			590		Transfer to Fund 131 - Trade-in Explorer to COB		0	35,000	35,000		35,000
673											
674					Total Expenses		0	35,000	35,000	0	35,000
675											
676											
677					SUBFUND 024 SUMMARY:						
678					Beginning Balance July 1, 2023		0				
679											
680					Plus FY 23-24 Revenue		0	0	0	0	0
681											
682					Less FY 23-24 Expenditures		200,000	1,085,107	1,285,107	80,000	1,365,107
683											
684					Revenue/Expense Effect		(200,000)	(1,085,107)	(1,285,107)	(80,000)	(1,365,107)
685											
686					Cash Transfer in from SUBFUND BAL		200,000				
687					Cash Transfer in from SUBFUND C75		1,085,108				
688					Cash Transfer in from SUBFUND C75					80,000	
689											
690					Estimated June 30 2024 Subfund 024 Balance		1,085,108	(1,085,107)	1	0	1



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					03/25/24						
3					3/25/24 4:44 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
691											
692											
693											
694											
695											
696											
697											
698					TOTAL REVENUE		127,487	6,163,109	6,290,596	0	6,290,596
699											
700											
701					TOTAL EXPENDITURE/TRFS		270,796	6,188,643	6,459,439	91,000	6,550,439
702					TOTAL TRANSFERS OUT		95,000		95,000		95,000
703											
704					Effect on Fund Balance		(238,309)	(25,534)		(91,000)	
705											
706											
707											
708					BEGINNING FUND BALANCE		5,782,441				
709					Less PY Encumbrances		(3,319,351)				
710					Available Beg Fund Balance July 1, 2023		2,463,090				
711											
712											
713					ENDING FUND BALANCE		2,224,781		2,199,247		2,108,247
714											
715											
716											
717											
718					<u>County Commission Meeting Date:</u>						
719					April 1, 2024						
720											
721											
722											
723											



**Loudon County Budget Committee  
Meeting Minutes  
February 20, 2024**

**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**

Budget Committee present: Mayor Bradshaw, Commissioner Cullen, Commissioner Whitfield, Commissioner Shaver and Budget Director Erin Rice. Commissioner Satterfield was absent. The following were also in attendance: Riley Wampler-County Clerk, Mike Garren-Director of Schools, Matt Tinker-Assistant Director of Schools, Zac Frye-Sheriff Chief Deputy, Dusty Langley-Jail Captain Administrator, Lisa Scott-Chancery Court Clerk, 2 Reps from COPE, and Pat Hunter.

The following items were considered:

***Consideration of approval of minutes of January 22, 2024 meeting:***

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

***Consideration of request for funding for streetlights at Polecat Boat Ramp – Mayor Bradshaw:***

Mayor Bradshaw requested for this item to be tabled.

***Consideration of request for funding for sidewalks at the Courthouse – Mayor Bradshaw:***

Mayor Bradshaw explained that the City of Loudon has requested to reimburse the County for this cost. The cost is estimated at \$11,000. Commissioner Shaver explained that this is the portion of the sidewalk down beside the annex. He indicated that the City of Loudon would like to get it re-done while the construction is going on for the Courthouse. However, Commissioner Shaver indicated that this was a few months ago. Commissioner Whitfield indicated that he would prefer some type of document indicating that the City approves the reimbursement prior to the expenditure by the County.

Mayor Bradshaw requested for this item to be tabled upon further information.

***Consideration of request for additional funding at the Courthouse for alternates – Lisa Scott, Chancery Court Clerk:***

Ms. Scott distributed a list of the alternates and costs being requested. Ms. Scott explained that items 3-18 were approved by County Commission 6-8 months ago. She indicated that due to the delays of the insurance, these items increased due to inflation by \$85,512. The Budget Committee discussed the individual items and the increased amounts. Chief Deputy Frye also provided some information between the contractor and Sheriff Davis. This information included that the largest increase from the original costs of the holding cells were based on assumptions of how they (the holding cells) may be constructed, such as extreme duty, abuse resistant, ballistic grade door frame, etc. The meeting with the Sheriff on June 16<sup>th</sup> gave more detailed information about what he would like to include, which was



indicated as follows: stainless steel sheeting from the floor to the ceiling, so as not to destroy the stud walls in the ceiling, a detention grade door frame with slot for food pass because they will be there all day, and automatic unlocking mechanism for these doors per code for life safety measures. The contractor indicates that the largest add was the stainless steel wall sheeting and general escalation in steel prices.

Ms. Scott moved onto items #14-21, which were additional items not covered by the insurance. Ms. Scott described each item. The Budget Committee discussed the amounts and the amounts.

Ms. Rice informed the committee that the \$183,064 for items 3-13 was approved in last years' budget, however, it would need to be reapproved in current year budget for funding. Ms. Rice informed the committee that the approval was made from Fund 112. The committee inquired about the remaining inflation cost of \$85,512 coming from Fund 112, if the fund could handle this expense. Ms. Rice indicated that yes, Fund 112 could handle this expense.

Commissioner Whitfield made a motion to approve items 3-13 in the amount of \$268,576 from Fund 112, seconded by Commissioner Cullen, **PASSING UNANIMOUSLY** upon the vote.

There was then a discussion about how much county money has currently been spent on this project. The discussion then turned to items #14-21. The Budget Committee discussed which items they would agree to fund. The committee determined that items # 15, 17 and 18 would not be included.

Commissioner Whitfield made a motion to approve items 14, 16, 19, 20, & 21 in the amount of \$55,399 from Fund 127 (ARPA), seconded by Commissioner Cullen, **PASSING UNANIMOUSLY** upon the vote.

***Consideration of application approval and grant acceptance for FY 2025 Pettway Grant for Libraries – no matching funds:***

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

***Request for additional employees at the County Clerk Office for the new Lenoir City Office – Riley Wampler-County Clerk:***

Mr. Wampler began explaining that with the new building, originally, he requested 2 new full-time and 1 part-time. Mr. Wampler continued that for next year the amount he would need for these positions would be about \$135,350. He continued to explain how important it was to begin the training for the additional employees and also his bookkeeper would be leaving soon and needed to get that training started. Mr. Wampler then indicated that the numbers for the satellite office in Lenoir City now needs to be 3 new full-time and 1 part-time. The Budget Committee inquired to what he needs for the current year. Mr. Wampler indicated that he would need an additional \$23,000 in the current year.

Commissioner Shaver made a motion to approve the additional amount needed in the current year, seconded by Commissioner Whitfield.

Ms. Rice clarified that this approval would add an additional 2 new full-time and 1 new part-time employee. The committee indicated an understanding of this fact.

Mayor Bradshaw then asked if Mr. Wampler would still need the same number of employees in the Annex or would some of those employees move to the Lenoir City location. Mr. Wampler explained that he believes that a large portion of the focus will eventually move to the Lenoir City Office due to the location. However, the functions at the Annex would need to continue with the current personnel.



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

Later at the Commission meeting, March 4<sup>th</sup>, Ms. Rice conveyed to the Commission that the amount needed was miscalculated and it would actually be a total of \$34,937. This amendment passed Commission with the adjusted amount.

***Discussion of preliminary amounts for new school on Simpson Road in Lenoir City – Mike Garren, Director of Schools:***

Director of Schools, Mike Garren began explaining that County Commission approved funding for schematic design, design development, construction documents for the current projects. The design development phase just concluded with estimated figures this afternoon. Mr. Garren distributed a worksheet of the estimated costs. Mr. Garren also indicated that the architect was present and available for questions. Mr. Garren explained that as the process continues there will be another estimate after the construction documents. The current estimate for all projects totaled \$115,351,661. This estimate includes the projects for Philadelphia Elementary, Greenback School, LHS CTE addition, and the new North End School. Mr. Garren continued explaining the North End School project was able to cut out 5500 sq. ft which is about \$15 million trim to the cost. The Budget Committee discussed briefly the estimate.

The Budget Committee asked some questions of the architect about the layout of the school and the distance between the church and the school.

The Budget Committee then requested for the architect to explain the potential of some new fire Marshall requirements. The architect began explaining that there is a potential possibility that if the project is delayed, there would be a requirement for a storm shelter which would require a backup generator, water source, natural gas source, sanitation source. These additional requirements could potentially add an additional \$5 million with no inflation, per Mr. Garren. Based on the deadline, if the project is funded this year then we may not be required include this shelter. Mr. Garren explained that if the project is funded this year, then we would be able to beat deadline because it is based on when the plans are submitted to the Fire Marshall for review.

Mr. Garren indicated that the BOE has not prioritized these projects at this time. However, if the projects are not approved this year, the Fire Marshall has already started adding requirements to the Philadelphia project that will be included in the request.

***Presentation of Debt Report:***

Ms. Rice explained that in the debt report under section #9 is the possibility of funding projects with a baseline amount of \$100 million. Ms. Rice continued by explaining in this section there is a multi-year debt schedule included with a 25 year term and a 30 year term. The layout of these schedules are consistent with past schedules. The County has practiced ending a fiscal year with a fund balance that will pay the next year's anticipated debt payments.

The Budget Committee discussed the amount of pennies that would be needed and the estimated interest rate of 5% with these schedules. The discussion included the number of pennies that would be needed at a consistent rate rather than increasing and decreasing each year. There was also discussion in regards to the possible operating costs that would be needed. Mr. Garren indicated that there was a possibility that the new TISA formula would cover the needed operating costs because the formula is based on a student amount, which follows the student. Mr. Garren indicated that he was not concerned with the initial first year operating costs because of the new formula, which is real-time rather than the

delay from the BEP and the way their fund balance is currently built. The discussion on operating costs continued briefly.

The discussion then switched to timing of the project if it was approved in June with the budget process. Mr. Garren indicated that he would send the plans to the Fire Marshall review, which could take 6-8 weeks, then bid the project which could take another 6-8 weeks, then break ground. Construction design should be complete by the first of June, which would hopefully give a better estimate.

The discussion then turned back to the debt report; Ms. Rice indicated that the debt report includes a lot of information in addition to the possibility of funding the school projects and the report would be presented tonight at the workshop.

***Consideration of recommendation regarding 1<sup>st</sup> District ARPA funds to Loudon City on behalf of Loudon City Fire Department to build a "Baby Box" at the fire station:***

- A. Seat A-Commissioner Randolph - \$10,500
- B. Seat B-Commissioner Geames - \$10,500

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

***Discussion: FY 2024-2025 Budget Preparation:***

Ms. Rice explained that the calendar follows the same format as previous years, which includes Monday's, Wednesday's, and Friday's beginning at 10 AM. The first meeting will be on April 3.

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

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

These amendments include the following:

- >Pg. 21 (Election) – line adjustment - \$1200 – from 451 (Uniforms) to 790 (Other Equipment)
- >Pg. 53 (Animal Control) – Line adjustment - \$150 – from 399 (Other Contd Svc) to 333 (Licenses)

There will also be an amendment for the County Clerk for the new employees.

***b. Special Revenue Fund 127 (ARPA)***

These amendments include the following:

- >Pg. 2 & 4 – Contribution to Loudon City on behalf of Loudon City Fire Department for ARPA funds from District 1A (Randolph) & 1B (Geames) in the amount of \$21,000

There will also be an amendment for the \$55,399 for the courthouse alternates

***c. Highway Fund 131***

These amendments include the following:

- >Pg. 5 – Increase \$200 in 349 (Printing) and \$3,000 in 399 (Other Contd Svc). Decrease \$200 in 719 (Office Equip.)
- >Pg. 6 – Decrease \$10,000 in 443 (Road Signs)
- >Pg. 7 - Increase \$4,000 in 416 (Heavy Equip. parts) and \$3,000 in 450 (Tires)

Overall these adjustments have no effect on the fund balance.

**d. General Purpose School Fund 141**

The requested amendments are an increase to the revenue by \$291,036 and an increase to the expenses by \$187,940.

The amendments have an overall increase effect on the fund balance by \$103,096.

**e. Federal Projects School Fund 142**

The requested amendments have no overall effect on the fund balance.

**f. Central Cafeteria Fund 143**

The requested amendments are an increase to the revenue and expenses by \$120,762.

The amendments have no overall effect on the fund balance.

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

**g. General Capital Projects Fund 171**

The amendments include the following:

>Pg. 13 – There is an increase in Transfers In by \$1,297,072 to appropriate for the revenue received by the County for the sale @ Centre 75 (Lot 7 & 8)

>Pg. 20 – The amendment is to appropriate the funds for the purchase of the building in Lenoir City for the new County Clerk's office. The total is \$1,085,107.

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

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

Commissioner Quillen presented the following items to be considered for funding through Capital Projects:

1. Computers and scanners for Circuit and General Sessions Court in the amount of \$33,761
2. New Server for County Clerk in the amount of \$8,250

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

Commissioner Shaver discussed buying an account for TitleSearcher.com for Commission. This site will allow the users to get the same information that you can get from the Register of Deeds office.

Commissioner Shaver indicated that it costs \$40/month for 5 users.

Mayor Bradshaw requested any input from the Committee on the budget request for FY 2025. The Committee did not indicate any additional items besides the possibility of TitleSercher.com.

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





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Loudon County Finance  
Summary Financial Statement by Fund  
March 2024

User: Erin Rice  
Date/Time: 3/25/2024 5:20 PM  
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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	13,840,098.00	(9,019,767.43)	65.17%	1,153,341.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(106,098.93)	81.61%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	(1,853.93)	61.80%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(60,962.64)	81.28%	6,250.00	(11,921.51)	190.74%
40140	Interest And Penalty	25,000.00	(14,165.86)	56.66%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	385,101.00	(456,749.33)	118.61%	32,091.75	(365,133.19)	1,137.78%
40210	Local Option Sales Tax	1,400,000.00	(1,382,149.85)	98.72%	116,666.67	(135,735.42)	116.34%
40220	Hotel/Motel Tax	510,000.00	(532,060.01)	104.33%	42,500.00	(54,294.28)	127.75%
40250	Litigation Tax - General	100,000.00	(64,453.07)	64.45%	8,333.33	(8,283.91)	99.41%
40260	Litigation Tax - Special Purpose	290,000.00	(157,924.17)	54.46%	24,166.67	(21,064.54)	87.16%
40270	Business Tax	536,400.00	(252,007.10)	46.98%	44,700.00	(27,056.76)	60.53%
40275	Mixed Drink Tax	29,000.00	(20,619.77)	71.10%	2,416.67	(633.78)	26.23%
40320	Bank Excise Tax	73,844.00	(93,332.83)	126.39%	6,153.67	(93,332.83)	1,516.70%
40330	Wholesale Beer Tax	120,000.00	(89,452.47)	74.54%	10,000.00	(10,397.99)	103.98%
41120	Animal Registration	63,500.00	(38,324.00)	60.35%	5,291.67	(3,073.00)	58.07%
41140	Cable TV Franchise	332,000.00	(266,110.36)	80.15%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	(3,562.50)	122.84%	241.67	(427.50)	176.90%
41520	Building Permits	600,000.00	(513,164.33)	85.53%	50,000.00	(40,288.00)	80.58%
41590	Other Permits	30,000.00	(19,411.79)	64.71%	2,500.00	(505.00)	20.20%
42180	DUI Treatment Fines	1,900.00	(1,546.12)	81.37%	158.33	(691.12)	436.50%
42190	Data Entry Fee - Circuit Court	930.00	(364.00)	39.14%	77.50	(24.00)	30.97%
42191	Courtroom Security Fee	5,300.00	(4,145.58)	78.22%	441.67	(459.67)	104.08%
42210	Fines	10,000.00	(11,344.41)	113.44%	833.33	(771.87)	92.62%
42220	Officers Costs	13,600.00	(15,006.64)	110.34%	1,133.33	(1,902.53)	167.87%
42240	Drug Control Fines	2,200.00	(3,525.91)	160.27%	183.33	(323.23)	176.31%
42250	Jail Fees	1,560.00	(923.89)	59.22%	130.00	(165.03)	126.95%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,254.92)	125.49%	83.33	(107.00)	128.40%
42292	Victims Assistance Assessments	5,450.00	(3,084.28)	56.59%	454.17	(714.00)	157.21%
42310	Fines	45,000.00	(33,297.60)	73.99%	3,750.00	(2,189.71)	58.39%
42320	Officers Costs	113,000.00	(39,527.21)	34.98%	9,416.67	(4,777.45)	50.73%
42330	Games And Fish Fines	500.00	(432.90)	86.58%	41.67	(18.90)	45.36%
42340	Drug Control Fines	7,500.00	(5,380.23)	71.74%	625.00	(587.57)	94.01%
42350	Jail Fees	5,200.00	(3,615.59)	69.53%	433.33	(382.85)	88.35%
42351	Interpreter Fee	0.00	(50.00)	0.00%	0.00	0.00	0.00%
42380	DUI Treatment Fines	15,000.00	(9,865.25)	65.77%	1,250.00	(1,204.12)	96.33%
42390	Data Entry Fee - General Sessions	18,000.00	(11,266.36)	62.59%	1,500.00	(1,540.50)	102.70%
42391	Courtroom Security Fee	100,000.00	(59,267.87)	59.27%	8,333.33	(8,007.16)	96.09%
42392	Victims Assistance Assessments	24,550.00	(13,507.53)	55.02%	2,045.83	(1,706.00)	83.39%

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Loudon County Finance  
Summary Financial Statement by Fund  
March 2024

User: Erin Rice  
Date/Time: 3/25/2024 5:20 PM  
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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42440	Drug Control Fines	630.00	0.00	0.00%	52.50	0.00	0.00%
42490	Data Entry Fee - Juvenile Court	0.00	(352.00)	0.00%	0.00	(36.00)	0.00%
42520	Officers Costs	33,000.00	(2,030.61)	6.15%	2,750.00	(119.70)	4.35%
42530	Data Entry Fee - Chancery Court	13,900.00	(1,892.00)	13.61%	1,158.33	(104.00)	8.98%
42591	Courtroom Security Fee	2,580.00	(1,533.00)	59.42%	215.00	(255.50)	118.84%
42610	Fines	5,000.00	(4,062.00)	81.24%	416.67	(541.00)	129.84%
42990	Other Fines, Forfeitures, And Penalties	0.00	(327.18)	0.00%	0.00	0.00	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	(45,351.00)	64.51%	5,858.33	(9,065.73)	154.75%
43383	Additional Fees - Titling and	0.00	(30,548.00)	0.00%	0.00	(3,927.00)	0.00%
43392	Data Processing Fee -Register	30,000.00	(14,866.00)	49.55%	2,500.00	(1,578.00)	63.12%
43394	Data Processing Fee - Sheriff	6,000.00	(2,858.46)	47.64%	500.00	(388.52)	77.70%
43395	Sexual Offender Registration Fee-	3,000.00	(1,950.00)	65.00%	250.00	(100.00)	40.00%
43396	Data Processing Fee - County Clerk	1,000.00	(897.00)	89.70%	83.33	(222.00)	266.40%
43399	Vehicle Insurance Coverage and	2,000.00	(3,340.00)	167.00%	166.67	(545.00)	327.00%
44110	Investment Income	100,000.00	(580,179.25)	580.18%	8,333.33	(251,825.08)	3,021.90%
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	(29,464.31)	101.60%	2,416.67	(4,235.32)	175.25%
44160	Retirees' Insurance Payments	63,258.00	(63,432.61)	100.28%	5,271.50	(6,422.28)	121.83%
44161	Cobra Insurance Payments	2,873.00	(5,079.53)	176.80%	239.42	(229.44)	95.83%
44165	Rebates	0.00	(1,736.20)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	11,916.00	(2,156.32)	18.10%	993.00	0.00	0.00%
44530	Sale Of Equipment	500.00	(31,687.00)	6,337.40%	41.67	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(90.00)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	53,100.00	(39,101.80)	73.64%	4,425.00	(1,447.00)	32.70%
45510	County Clerk	520,000.00	(404,026.73)	77.70%	43,333.33	(55,855.81)	128.90%
45520	Circuit Court Clerk	120,000.00	(114,133.58)	95.11%	10,000.00	(19,548.92)	195.49%
45540	General Sessions Court Clerk	340,000.00	(278,616.21)	81.95%	28,333.33	(34,780.95)	122.76%
45550	Clerk And Master	85,000.00	(73,909.62)	86.95%	7,083.33	(12,597.10)	177.84%
45580	Register	500,000.00	(273,110.54)	54.62%	41,666.67	(23,877.19)	57.31%
45590	Sheriff	18,000.00	(17,255.52)	95.86%	1,500.00	(1,764.40)	117.63%
45610	Trustee	880,000.00	(688,767.80)	78.27%	73,333.33	0.00	0.00%
46110	Juvenile Services Program	9,000.00	(4,500.00)	50.00%	750.00	0.00	0.00%
46140	Aging Programs	21,300.00	(14,762.00)	69.31%	1,775.00	0.00	0.00%
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	(36,800.00)	46.94%	6,533.33	(36,800.00)	563.27%
46290	Other Public Safety Grants	2,443,395.00	(787,823.83)	32.24%	203,616.25	(14,376.95)	7.06%
46310	Health Department Programs	516,400.00	(252,159.72)	48.83%	43,033.33	(74,568.41)	173.28%

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**Loudon County Finance**  
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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46830	Beer Tax	20,000.00	(10,128.93)	50.64%	1,666.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	9,000.00	(6,615.65)	73.51%	750.00	(741.25)	98.83%
46840	Alcoholic Beverage Tax	96,000.00	(84,215.25)	87.72%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(37,848.54)	63.08%	5,000.00	(5,293.81)	105.88%
46855	State Shared Sports Gaming Privilege	35,000.00	(49,276.53)	140.79%	2,916.67	0.00	0.00%
46915	Contracted Prisoner Board	165,000.00	(334,642.00)	202.81%	13,750.00	(96,637.00)	702.81%
46960	Registrar's Salary Supplement	15,000.00	(7,582.00)	50.55%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(15,571.17)	259.52%	500.00	(1,269.52)	253.90%
46990	Other State Revenues	58,991.00	(396.10)	0.67%	4,915.92	0.00	0.00%
47220	Civil Defense Reimbursement	67,427.00	(74,999.01)	111.23%	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	(32,117.07)	16.30%	16,423.17	(8,278.73)	50.41%
47990	Other Direct Federal Revenue	174,003.00	0.00	0.00%	14,500.25	0.00	0.00%
48130	Contributions	26,782.00	(9,952.19)	37.16%	2,231.83	(6,282.00)	281.47%
48140	Contracted Services	47,084.00	0.00	0.00%	3,923.67	0.00	0.00%
48610	Donations	11,850.00	(9,564.00)	80.71%	987.50	(3,595.00)	364.05%
48991	Opioid Settlement Funds - Past	0.00	(201,312.09)	0.00%	0.00	(171,107.86)	0.00%
49700	Insurance Recovery	7,500.00	(40,884.65)	545.13%	625.00	0.00	0.00%
49800	Transfers In	172,212.00	(77,211.73)	44.84%	14,351.00	0.00	0.00%
<b>Total Revenues</b>		<b>26,140,246.00</b>	<b>(18,307,067.29)</b>	<b>70.03%</b>	<b>2,178,353.83</b>	<b>(1,646,136.89)</b>	<b>75.57%</b>
<b>Expenditures</b>							
51100	County Commission	(228,725.00)	155,086.79	67.80%	(19,060.42)	15,219.90	79.85%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	1,031.83	34.39%	(250.00)	0.00	0.00%
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)	170,614.30	72.33%	(19,657.33)	20,159.69	102.56%
51310	Personnel Office	(134,940.00)	100,646.27	74.59%	(11,245.00)	13,474.03	119.82%
51400	County Attorney	(285,000.00)	147,857.45	51.88%	(23,750.00)	11,106.43	46.76%
51500	Election Commission	(581,674.00)	487,145.20	83.75%	(48,472.83)	134,585.39	277.65%
51600	Register Of Deeds	(459,038.00)	340,750.98	74.23%	(38,253.17)	37,862.09	98.98%
51720	Planning	(188,972.00)	111,656.15	59.09%	(15,747.67)	15,781.65	100.22%
51750	Codes Compliance	(446,419.00)	300,385.02	67.29%	(37,201.58)	39,219.68	105.42%
51760	Geographical Information Systems	(82,116.00)	58,006.63	70.64%	(6,843.00)	7,496.71	109.55%
51800	County Buildings	(1,486,380.00)	1,175,369.01	79.08%	(123,865.00)	109,613.94	88.49%
51810	Other Facilities	0.00	5,135.32	0.00%	0.00	880.70	0.00%
51900	Other General Administration	(336,578.00)	369,318.77	109.73%	(28,048.17)	1,272.00	4.54%
51910	Preservation Of Records	(1,000.00)	832.49	83.25%	(83.33)	0.00	0.00%



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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52100	Accounting And Budgeting	(826,152.00)	573,377.28	69.40%	(68,846.00)	60,597.85	88.02%
52200	Purchasing	(340,560.00)	239,747.61	70.40%	(28,380.00)	31,767.76	111.94%
52300	Property Assessor's Office	(662,762.00)	423,229.23	63.86%	(55,230.17)	45,509.76	82.40%
52400	County Trustee's Office	(451,236.00)	335,938.14	74.45%	(37,603.00)	35,236.40	93.71%
52500	County Clerk's Office	(907,928.00)	590,483.02	65.04%	(75,660.67)	73,943.18	97.73%
52600	Data Processing	(227,011.00)	173,947.23	76.63%	(18,917.58)	16,948.29	89.59%
53100	Circuit Court	(564,665.00)	390,138.64	69.09%	(47,055.42)	46,452.41	98.72%
53300	General Sessions Court	(852,844.00)	601,354.55	70.51%	(71,070.33)	80,464.35	113.22%
53310	General Sessions Judge	(572,821.00)	409,260.12	71.45%	(47,735.08)	47,670.98	99.87%
53400	Chancery Court	(462,256.00)	322,057.01	69.67%	(38,521.33)	33,506.43	86.98%
53500	Juvenile Court	(362,004.00)	266,002.96	73.48%	(30,167.00)	34,437.96	114.16%
53700	Judicial Commissioners	(82,842.00)	57,250.97	69.11%	(6,903.50)	8,711.73	126.19%
53900	Other Administration Of Justice	(19,300.00)	8,850.56	45.86%	(1,608.33)	327.60	20.37%
53920	Courtroom Security	(1,500.00)	51.10	3.41%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	16,591.81	55.31%	(2,500.00)	2,420.00	96.80%
54110	Sheriff's Department	(8,671,954.00)	6,798,601.32	78.40%	(722,662.83)	667,815.24	92.41%
54120	Special Patrols	(83,067.00)	35,000.00	42.13%	(6,922.25)	0.00	0.00%
54130	Traffic Control	(34,500.00)	11,929.87	34.58%	(2,875.00)	237.82	8.27%
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)	3,220,667.36	69.21%	(387,806.33)	433,077.60	111.67%
54320	Rural Fire Protection	(460,500.00)	460,135.00	99.92%	(38,375.00)	0.00	0.00%
54410	Civil Defense	(227,394.00)	131,148.90	57.67%	(18,949.50)	14,910.80	78.69%
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)	122,000.00	97.60%	(10,416.67)	0.00	0.00%
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)	17,248.50	41.68%	(3,449.00)	1,287.02	37.32%
55120	Rabies And Animal Control	(559,549.00)	367,589.86	65.69%	(46,629.08)	33,290.87	71.40%
55190	Other Local Health Services	(520,916.00)	338,276.76	64.94%	(43,409.67)	48,206.79	111.05%
56300	Senior Citizens Assistance	(299,241.00)	227,899.04	76.16%	(24,936.75)	23,648.00	94.83%
57100	Agricultural Extension Service	(209,590.00)	201,942.60	96.35%	(17,465.83)	517.66	2.96%
57500	Soil Conservation	(55,141.00)	20,772.10	37.67%	(4,595.08)	2,289.14	49.82%
57700	Flood Control	(2,000.00)	2,000.00	100.00%	(166.67)	0.00	0.00%
57800	Storm Water Management	(4,000.00)	3,585.00	89.63%	(333.33)	0.00	0.00%
58110	Tourism	(120,000.00)	120,000.00	100.00%	(10,000.00)	0.00	0.00%
58120	Industrial Development	(183,106.00)	183,105.04	100.00%	(15,258.83)	0.00	0.00%
58130	Housing And Urban Development	(6,750.00)	3,750.00	55.56%	(562.50)	0.00	0.00%
58300	Veteran's Services	(78,856.00)	45,998.78	58.33%	(6,571.33)	4,999.44	76.08%
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)	171,467.60	1,664.73%	(858.33)	769.26	89.62%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
58900	Miscellaneous	(555,000.00)	223,772.54	40.32%	(46,250.00)	0.00	0.00%
99100	Transfers Out	(58,986.00)	58,986.00	100.00%	(4,915.50)	58,986.00	1,200.00%
	<b>Total Expenditures</b>	<b>(28,462,720.00)</b>	<b>21,247,556.40</b>	<b>74.65%</b>	<b>(2,371,893.33)</b>	<b>2,214,702.55</b>	<b>93.37%</b>
<b>Total</b>	<b>101 General</b>	<b>(2,322,474.00)</b>	<b>2,940,489.11</b>	<b>126.61%</b>	<b>(193,539.50)</b>	<b>568,565.66</b>	<b>293.77%</b>

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(65,211.87)	65.21%	8,333.33	(8,772.64)	105.27%
	<b>Total Revenues</b>	<b>100,000.00</b>	<b>(65,211.87)</b>	<b>65.21%</b>	<b>8,333.33</b>	<b>(8,772.64)</b>	<b>105.27%</b>
<b>Expenditures</b>							
58900	Miscellaneous	(2,000.00)	605.99	30.30%	(166.67)	0.00	0.00%
99100	Transfers Out	(418,576.00)	268,576.00	64.16%	(34,881.33)	268,576.00	769.97%
	<b>Total Expenditures</b>	<b>(420,576.00)</b>	<b>269,181.99</b>	<b>64.00%</b>	<b>(35,048.00)</b>	<b>268,576.00</b>	<b>766.31%</b>
<b>Total</b>	<b>112 Courthouse &amp; Jail Maintenance</b>	<b>(320,576.00)</b>	<b>203,970.12</b>	<b>63.63%</b>	<b>(26,714.67)</b>	<b>259,803.36</b>	<b>972.51%</b>

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40260	Litigation Tax - Special Purpose	4,500.00	(2,686.58)	59.70%	375.00	(364.60)	97.23%
	<b>Total Revenues</b>	<b>4,500.00</b>	<b>(2,686.58)</b>	<b>59.70%</b>	<b>375.00</b>	<b>(364.60)</b>	<b>97.23%</b>
<b>Expenditures</b>							
56500	Libraries	(4,600.00)	798.29	17.35%	(383.33)	89.99	23.48%
58900	Miscellaneous	(150.00)	24.98	16.65%	(12.50)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(4,750.00)</b>	<b>823.27</b>	<b>17.33%</b>	<b>(395.83)</b>	<b>89.99</b>	<b>22.73%</b>
<b>Total</b>	<b>114 Law Library</b>	<b>(250.00)</b>	<b>(1,863.31)</b>	<b>-745.32%</b>	<b>(20.83)</b>	<b>(274.61)</b>	<b>-</b>



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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	310,662.00	(202,461.86)	65.17%	25,888.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(2,606.65)	74.48%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	(44.50)	22.25%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,786.65)	89.33%	166.67	(349.39)	209.63%
40140	Interest And Penalty	900.00	(348.67)	38.74%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24%	858.33	(10,324.81)	1,202.89%
40320	Bank Excise Tax	2,400.00	(2,095.00)	87.29%	200.00	(2,095.00)	1,047.50%
43350	Copy Fees	5,735.00	(4,550.01)	79.34%	477.92	(503.40)	105.33%
43360	Library Fees	2,335.00	(2,086.99)	89.38%	194.58	(142.00)	72.98%
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	(4,317.36)	59.12%	608.58	(351.48)	57.75%
44570	Contributions & Gifts	1,305.00	(924.62)	70.85%	108.75	(38.95)	35.82%
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	(4,206.00)	100.00%	350.50	(4,206.00)	1,200.00%
	<b>Total Revenues</b>	<b>398,511.00</b>	<b>(259,219.47)</b>	<b>65.05%</b>	<b>33,209.25</b>	<b>(18,011.03)</b>	<b>54.23%</b>
<b>Expenditures</b>							
56500	Libraries	(447,866.00)	325,916.25	72.77%	(37,322.17)	41,134.53	110.21%
	<b>Total Expenditures</b>	<b>(447,866.00)</b>	<b>325,916.25</b>	<b>72.77%</b>	<b>(37,322.17)</b>	<b>41,134.53</b>	<b>110.21%</b>
<b>Total</b>	<b>115 Public Library</b>	<b>(49,355.00)</b>	<b>66,696.78</b>	<b>135.14%</b>	<b>(4,112.92)</b>	<b>23,123.50</b>	<b>562.22%</b>

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40210	Local Option Sales Tax	600,000.00	(635,687.71)	105.95%	50,000.00	(78,594.95)	157.19%
44145	Sale Of Recycled Materials	100,000.00	(95,356.79)	95.36%	8,333.33	(5,132.95)	61.60%
44160	Retirees' Insurance Payments	435.00	(322.11)	74.05%	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	(7,160.66)	14.55%	4,100.00	(3,362.20)	82.00%
46990	Other State Revenues	50,000.00	(40,282.29)	80.56%	4,166.67	0.00	0.00%
49800	Transfers In	8,915.00	(8,915.00)	100.00%	742.92	(8,915.00)	1,200.00%
<b>Total Revenues</b>		<b>808,775.00</b>	<b>(787,724.56)</b>	<b>97.40%</b>	<b>67,397.92</b>	<b>(96,005.10)</b>	<b>142.45%</b>
<b>Expenditures</b>							
55720	Sanitation Education/Information	(49,470.00)	18,223.05	36.84%	(4,122.50)	1,340.58	32.52%
55732	Convenience Centers	(1,296,345.00)	1,076,454.12	83.04%	(108,028.75)	91,811.72	84.99%
55739	Other Waste Collection	(50,000.00)	54,252.45	108.50%	(4,166.67)	0.00	0.00%
<b>Total Expenditures</b>		<b>(1,395,815.00)</b>	<b>1,148,929.62</b>	<b>82.31%</b>	<b>(116,317.92)</b>	<b>93,152.30</b>	<b>80.08%</b>
<b>Total 116</b>	<b>Solid Waste/Sanitation</b>	<b>(587,040.00)</b>	<b>361,205.06</b>	<b>61.53%</b>	<b>(48,920.00)</b>	<b>(2,852.80)</b>	<b>-5.83%</b>

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
44120	Lease/Rentals/PPP	21,295.00	2,208.44	-10.37%	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%
<b>Total Revenues</b>		<b>2,207,062.00</b>	<b>(2,183,558.56)</b>	<b>98.94%</b>	<b>183,921.83</b>	<b>(441.66)</b>	<b>0.24%</b>
<b>Expenditures</b>							
58120	Industrial Development	(2,208,067.00)	2,187,626.36	99.07%	(184,005.58)	0.00	0.00%
<b>Total Expenditures</b>		<b>(2,208,067.00)</b>	<b>2,187,626.36</b>	<b>99.07%</b>	<b>(184,005.58)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>119 Industrial/Economic Development</b>	<b>(1,005.00)</b>	<b>4,067.80</b>	<b>404.76%</b>	<b>(83.75)</b>	<b>(441.66)</b>	<b>-527.36%</b>

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
42240	Drug Control Fines	10,000.00	(12,156.67)	121.57%	833.33	(668.09)	80.17%
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	(5,380.29)	89.67%	500.00	(587.58)	117.52%
42865	Drug Task Force Forfeitures And	0.00	(10,885.00)	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	(19,006.00)	190.06%	833.33	(6,819.00)	818.28%
<b>Total Revenues</b>		<b>98,500.00</b>	<b>(70,108.46)</b>	<b>71.18%</b>	<b>8,208.33</b>	<b>(8,074.67)</b>	<b>98.37%</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(103,000.00)	24,098.24	23.40%	(8,583.33)	657.00	7.65%
<b>Total Expenditures</b>		<b>(103,000.00)</b>	<b>24,098.24</b>	<b>23.40%</b>	<b>(8,583.33)</b>	<b>657.00</b>	<b>7.65%</b>
<b>Total 122</b>	<b>Drug Control</b>	<b>(4,500.00)</b>	<b>(46,010.22)</b>	<b>-1,022.45%</b>	<b>(375.00)</b>	<b>(7,417.67)</b>	<b>-</b>



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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
44110	Investment Income	36,897.00	(91,254.46)	247.32%	3,074.75	0.00	0.00%
	<b>Total Revenues</b>	<b>36,897.00</b>	<b>(91,254.46)</b>	<b>247.32%</b>	<b>3,074.75</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>							
91401	ARPA Grant #1-PUBLIC SAFETY	(24,068.00)	21,231.00	88.21%	(2,005.67)	21,000.00	1,047.03%
91402	ARPA Grant #2 - HIGHWAY	(796,190.00)	791,788.88	99.45%	(66,349.17)	0.00	0.00%
91403	American Rescue Plan Act Grant #3	(247,799.00)	148,513.50	59.93%	(20,649.92)	0.00	0.00%
91404	American Rescue Plan Act Grant #4	(520,000.00)	0.00	0.00%	(43,333.33)	0.00	0.00%
91405	American Rescue Plan Act Grant #5	(1,171,185.00)	234.00	0.02%	(97,598.75)	0.00	0.00%
99100	Transfers Out	(132,611.00)	132,610.73	100.00%	(11,050.92)	55,399.00	501.31%
	<b>Total Expenditures</b>	<b>(2,891,853.00)</b>	<b>1,094,378.11</b>	<b>37.84%</b>	<b>(240,987.75)</b>	<b>76,399.00</b>	<b>31.70%</b>
<b>Total</b>	<b>127 Other General Government Special</b>	<b>(2,854,956.00)</b>	<b>1,003,123.65</b>	<b>35.14%</b>	<b>(237,913.00)</b>	<b>76,399.00</b>	<b>32.11%</b>

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
47700	Asset Forfeiture Funds	1,000.00	(13,634.14)	1,363.41%	83.33	0.00	0.00%
	<b>Total Revenues</b>	<b>1,000.00</b>	<b>(13,634.14)</b>	<b>1,363.41%</b>	<b>83.33</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(1,000.00)	16,730.00	1,673.00%	(83.33)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(1,000.00)</b>	<b>16,730.00</b>	<b>1,673.00%</b>	<b>(83.33)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>128 Other Special Revenue Fund</b>	<b>0.00</b>	<b>3,095.86</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	587,608.00	(382,949.76)	65.17%	48,967.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(6,090.62)	67.67%	750.00	0.00	0.00%
40125	Bankruptcy	45.00	(87.44)	194.31%	3.75	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(3,175.19)	79.38%	333.33	(620.92)	186.28%
40140	Interest And Penalty	2,000.00	(818.67)	40.93%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	(18,196.77)	1,199.98%
40280	Mineral Severance Tax	90,000.00	(43,786.77)	48.65%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	(3,962.63)	99.07%	333.33	(3,962.63)	1,188.79%
44130	Sale Of Materials And Supplies	5,000.00	(6,354.44)	127.09%	416.67	(1,180.00)	283.20%
44145	Sale Of Recycled Materials	200.00	(569.40)	284.70%	16.67	(170.40)	1,022.40%
44160	Retirees' Insurance Payments	26,700.00	(3,841.69)	14.39%	2,225.00	(546.60)	24.57%
44170	Miscellaneous Refunds	2,000.00	0.00	0.00%	166.67	0.00	0.00%
44530	Sale Of Equipment	68,295.00	(68,295.20)	100.00%	5,691.25	0.00	0.00%
46410	Bridge Program	704,132.00	0.00	0.00%	58,677.67	0.00	0.00%
46420	State Aid Program	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	(1,607,719.51)	67.52%	198,420.33	(174,282.25)	87.83%
46925	Hybrid / Electric Vehicle Registration	0.00	(1,682.26)	0.00%	0.00	(1,682.26)	0.00%
46930	Petroleum Special Tax	31,000.00	(24,244.35)	78.21%	2,583.33	(3,030.54)	117.31%
49700	Insurance Recovery	0.00	(4,499.89)	0.00%	0.00	(4,499.89)	0.00%
49800	Transfers In	80,865.00	(80,865.00)	100.00%	6,738.75	(80,865.00)	1,200.00%
<b>Total Revenues</b>		<b>5,679,386.00</b>	<b>(4,072,323.89)</b>	<b>71.70%</b>	<b>473,282.17</b>	<b>(289,037.26)</b>	<b>61.07%</b>
<b>Expenditures</b>							
61000	Administration	(1,101,912.00)	832,706.70	75.57%	(91,826.00)	118,922.93	129.51%
62000	Highway And Bridge Maintenance	(1,068,462.00)	1,022,602.28	95.71%	(89,038.50)	(24,771.58)	-27.82%
63100	Operation And Maintenance Of	(372,290.00)	344,744.51	92.60%	(31,024.17)	6,028.40	19.43%
65000	Other Charges	(191,556.00)	188,886.83	98.61%	(15,963.00)	388.32	2.43%
66000	Employee Benefits	(557,241.00)	388,933.75	69.80%	(46,436.75)	39,436.43	84.93%
68000	Capital Outlay	(2,689,226.00)	1,889,871.69	70.28%	(224,102.17)	0.00	0.00%
<b>Total Expenditures</b>		<b>(5,980,687.00)</b>	<b>4,667,745.76</b>	<b>78.05%</b>	<b>(498,390.58)</b>	<b>140,004.50</b>	<b>28.09%</b>
<b>Total</b>	<b>131 Highway/Public Works</b>	<b>(301,301.00)</b>	<b>595,421.87</b>	<b>197.62%</b>	<b>(25,108.42)</b>	<b>(149,032.76)</b>	<b>-593.56%</b>

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	11,495,095.00	(7,491,540.10)	65.17%	957,924.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(80,555.59)	80.56%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	(1,651.78)	11.01%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(55,324.14)	31.61%	14,583.33	(10,818.87)	74.19%
40140	Interest And Penalty	35,000.00	(12,463.37)	35.61%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23%	27,053.75	(325,396.79)	1,202.78%
40210	Local Option Sales Tax	4,800,000.00	(4,779,111.07)	99.56%	400,000.00	(526,483.20)	131.62%
40275	Mixed Drink Tax	35,000.00	(32,867.29)	93.91%	2,916.67	(633.77)	21.73%
40320	Bank Excise Tax	30,000.00	(77,523.59)	258.41%	2,500.00	(77,523.59)	3,100.94%
41110	Marriage Licenses	1,200.00	(1,002.25)	83.52%	100.00	(61.75)	61.75%
43570	Receipts From Individual Schools	15,000.00	(3,818.22)	25.45%	1,250.00	(455.00)	36.40%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(150,532.70)	200.71%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(57,920.33)	92.82%	5,200.00	(3,191.56)	61.38%
44170	Miscellaneous Refunds	2,000.00	(1,970.26)	98.51%	166.67	(110.00)	66.00%
44530	Sale Of Equipment	13,160.00	(13,160.00)	100.00%	1,096.67	0.00	0.00%
46510	Tennessee Investment in Student	30,889,548.00	(25,195,774.30)	81.57%	2,574,129.00	(3,074,924.98)	119.45%
46511	Basic Education Program	0.00	0.00	0.00%	0.00	0.00	0.00%
46515	Early Childhood Education	838,165.00	(413,445.23)	49.33%	69,847.08	(136,893.89)	195.99%
46590	Other State Education Funds	158,467.00	(60,194.66)	37.99%	13,205.58	(5,847.10)	44.28%
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	(1,078,726.76)	37.68%	238,595.17	(69,749.20)	29.23%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(662,681.13)	57.62%	95,833.33	(1,654.89)	1.73%
46981	Safe Schools	196,802.00	(182,118.38)	92.54%	16,400.17	(149,557.64)	911.93%
46990	Other State Revenues	0.00	(10,552.17)	0.00%	0.00	0.00	0.00%
47114	USDA - Other	0.00	(120,761.25)	0.00%	0.00	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	(120,770.53)	57.34%	17,552.67	(19,824.40)	112.94%
47640	Rotc Reimbursement	71,000.00	(21,276.75)	29.97%	5,916.67	0.00	0.00%
48130	Contributions	4,000.00	(4,000.00)	100.00%	333.33	0.00	0.00%
48610	Donations	44,088.00	(51,962.04)	117.86%	3,674.00	(1,350.00)	36.74%
49700	Insurance Recovery	510,071.00	(510,071.09)	100.00%	42,505.92	0.00	0.00%
<b>Total Revenues</b>		<b>54,186,965.00</b>	<b>(41,561,908.26)</b>	<b>76.70%</b>	<b>4,515,580.42</b>	<b>(4,404,476.63)</b>	<b>97.54%</b>
<b>Expenditures</b>							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
71100	Regular Instruction Program	(27,235,419.00)	17,941,365.97	65.88%	(2,269,618.25)	2,198,789.18	96.88%



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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71200	Special Education Program	(3,990,669.00)	2,675,908.23	67.05%	(332,555.75)	335,015.11	100.74%
71300	Vocational Education Program	(3,935,122.00)	2,315,453.65	58.84%	(327,926.83)	144,729.84	44.13%
72110	Attendance	(78,967.00)	59,194.77	74.96%	(6,580.58)	6,539.82	99.38%
72120	Health Services	(904,084.00)	189,586.82	20.97%	(75,340.33)	18,425.57	24.46%
72130	Other Student Support	(2,029,667.00)	1,120,396.34	55.20%	(169,138.92)	127,382.13	75.31%
72210	Regular Instruction Program	(2,116,991.00)	1,297,006.87	61.27%	(176,415.92)	151,355.92	85.79%
72220	Special Education Program	(624,193.00)	389,701.74	62.43%	(52,016.08)	29,893.77	57.47%
72230	Vocational Education Program	(188,179.00)	143,771.14	76.40%	(15,681.58)	15,725.30	100.28%
72250	Technology	(1,127,371.00)	941,743.89	83.53%	(93,947.58)	47,252.93	50.30%
72310	Board Of Education	(828,152.00)	678,283.04	81.90%	(69,012.67)	25,870.83	37.49%
72320	Office Of The Superintendent	(418,951.00)	324,776.55	77.52%	(34,912.58)	22,531.50	64.54%
72410	Office Of The Principal	(1,357,099.00)	968,209.53	71.34%	(113,091.58)	95,295.47	84.26%
72510	Fiscal Services	(97,535.00)	71,933.97	73.75%	(8,127.92)	7,910.86	97.33%
72610	Operation Of Plant	(5,215,397.00)	4,578,459.61	87.79%	(434,616.42)	192,653.62	44.33%
72620	Maintenance Of Plant	(277,000.00)	165,897.88	59.89%	(23,083.33)	16,391.23	71.01%
72710	Transportation	(2,443,128.00)	1,941,645.60	79.47%	(203,594.00)	236,885.48	116.35%
72901	COVID-19 Expenditures	(50,001.00)	4,078.30	8.16%	(4,166.75)	0.00	0.00%
73300	Community Services	(109,618.00)	56,426.02	51.48%	(9,134.83)	1,238.30	13.56%
73400	Early Childhood Education	(982,587.00)	647,285.92	65.88%	(81,882.25)	72,091.39	88.04%
76100	Regular Capital Outlay	(221,792.00)	27,483.72	12.39%	(18,482.67)	1,492.00	8.07%
<b>Total Expenditures</b>		<b>(54,231,922.00)</b>	<b>36,538,609.56</b>	<b>67.37%</b>	<b>(4,519,326.83)</b>	<b>3,747,470.25</b>	<b>82.92%</b>
<b>Total</b>	<b>141 General Purpose School</b>	<b>(44,957.00)</b>	<b>(5,023,298.70)</b>	<b>-</b>	<b>(3,746.42)</b>	<b>(657,006.38)</b>	<b>-</b>

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
47131	Vocational Educ - Basic Grants To	83,363.11	(73,756.67)	88.48%	6,946.93	(6,964.72)	100.26%
47141	Title 1 Grants To Local Educ Agencies	1,165,134.24	(642,178.11)	55.12%	97,094.52	(51,326.71)	52.86%
47143	Special Education - Grants To States	1,429,089.46	(966,407.21)	67.62%	119,090.79	(95,446.60)	80.15%
47145	Special Education Preschool Grants	27,008.51	(25,880.00)	95.82%	2,250.71	0.00	0.00%
47146	English Language Acquisition Grants	45,050.00	(12,283.90)	27.27%	3,754.17	0.00	0.00%
47147	Safe And Drug-Free Schools-St Grants	1,650.00	(1,026.94)	62.24%	137.50	0.00	0.00%
47150	21st Century Community Learning	74,250.00	(63,539.84)	85.58%	6,187.50	(7,598.62)	122.81%
47189	Eisenhower Prof Development State	286,047.45	(128,429.47)	44.90%	23,837.29	(7,524.13)	31.56%
47307	COVID-19 Grant B	71,250.00	(35,761.88)	50.19%	5,937.50	0.00	0.00%
47309	COVID-19 Grant D	137,000.00	(74,240.57)	54.19%	11,416.67	0.00	0.00%
47401	American Rescue Plan Act Grant #1	4,365,943.89	(3,291,940.58)	75.40%	363,828.66	(286,552.43)	78.76%
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	(4,703.03)	33.02%	1,186.79	(735.51)	61.97%
47590	Other Federal Through State	146,806.51	(103,765.39)	70.68%	12,233.88	(600.77)	4.91%
<b>Total Revenues</b>		<b>7,849,278.21</b>	<b>(5,426,357.10)</b>	<b>69.13%</b>	<b>654,106.52</b>	<b>(456,749.49)</b>	<b>69.83%</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(3,571,724.00)	2,305,190.65	64.54%	(297,643.67)	164,617.20	55.31%
71200	Special Education Program	(975,211.38)	623,698.38	63.96%	(81,267.62)	77,555.80	95.43%
71300	Vocational Education Program	(47,331.92)	47,292.82	99.92%	(3,944.33)	0.00	0.00%
72120	Health Services	(655,873.69)	431,811.00	65.84%	(54,656.14)	59,520.91	108.90%
72130	Other Student Support	(688,077.87)	408,435.61	59.36%	(57,339.82)	57,514.61	100.30%
72210	Regular Instruction Program	(905,842.82)	594,544.31	65.63%	(75,486.90)	34,601.41	45.84%
72220	Special Education Program	(555,889.61)	452,760.70	81.45%	(46,324.13)	20,759.62	44.81%
72230	Vocational Education Program	(4,138.94)	3,989.86	96.40%	(344.91)	719.94	208.73%
72710	Transportation	(82,725.38)	81,722.38	98.79%	(6,893.78)	1,522.50	22.09%
73100	Food Service	(5,608.88)	96.65	1.72%	(467.41)	0.00	0.00%
73300	Community Services	(356,853.72)	229,208.20	64.23%	(29,737.81)	41,111.92	138.25%
<b>Total Expenditures</b>		<b>(7,849,278.21)</b>	<b>5,178,750.56</b>	<b>65.98%</b>	<b>(654,106.52)</b>	<b>457,923.91</b>	<b>70.01%</b>
<b>Total</b>	<b>142 School Federal Projects</b>	<b>0.00</b>	<b>(247,606.54)</b>	<b>100.00%</b>	<b>0.00</b>	<b>1,174.42</b>	<b>0.00%</b>

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
43521	Lunch Payments - Children	560,000.00	(325,677.52)	58.16%	46,666.67	0.00	0.00%
43522	Lunch Payments - Adults	28,000.00	(15,405.63)	55.02%	2,333.33	0.00	0.00%
43523	Income From Breakfast	0.00	(26.73)	0.00%	0.00	0.00	0.00%
43525	A La Carte Sales	5,000.00	(2,206.96)	44.14%	416.67	0.00	0.00%
43570	Receipts From Individual Schools	100.00	(15.23)	15.23%	8.33	0.00	0.00%
44110	Investment Income	5,000.00	(25,028.45)	500.57%	416.67	0.00	0.00%
46520	School Food Service	27,197.00	(25,223.16)	92.74%	2,266.42	(21,967.16)	969.25%
47111	USDA School Lunch Program	1,427,731.00	(874,241.94)	61.23%	118,977.58	(98,525.55)	82.81%
47113	Breakfast	512,937.00	(259,829.38)	50.66%	42,744.75	(26,884.63)	62.90%
47114	USDA - Other	422,890.00	(84,669.09)	20.02%	35,240.83	(3,997.89)	11.34%
47990	Other Direct Federal Revenue	263,000.00	(134,179.00)	51.02%	21,916.67	0.00	0.00%
<b>Total Revenues</b>		<b>3,251,855.00</b>	<b>(1,746,503.09)</b>	<b>53.71%</b>	<b>270,987.92</b>	<b>(151,375.23)</b>	<b>55.86%</b>
<b>Expenditures</b>							
73100	Food Service	(3,275,791.00)	2,403,893.95	73.38%	(272,982.58)	108,393.99	39.71%
<b>Total Expenditures</b>		<b>(3,275,791.00)</b>	<b>2,403,893.95</b>	<b>73.38%</b>	<b>(272,982.58)</b>	<b>108,393.99</b>	<b>39.71%</b>
<b>Total</b>	<b>143 Central Cafeteria</b>	<b>(23,936.00)</b>	<b>657,390.86</b>	<b>2,746.45%</b>	<b>(1,994.67)</b>	<b>(42,981.24)</b>	<b>-</b>

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	924,760.00	(602,676.72)	65.17%	77,063.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(7,814.20)	78.14%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(145.01)	14.50%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(9,567.56)	95.68%	833.33	(1,870.98)	224.52%
40140	Interest And Penalty	6,000.00	(1,048.73)	17.48%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	84,508.00	(84,001.52)	99.40%	7,042.33	(37,705.52)	535.41%
40320	Bank Excise Tax	1,000.00	(6,236.26)	623.63%	83.33	(6,236.26)	7,483.51%
44110	Investment Income	3,000.00	(36,897.94)	1,229.93%	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	(152,604.00)	75.00%	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%
<b>Total Revenues</b>		<b>1,420,740.00</b>	<b>(900,991.94)</b>	<b>63.42%</b>	<b>118,395.00</b>	<b>(96,680.76)</b>	<b>81.66%</b>
<b>Expenditures</b>							
82110	General Government	(875,000.00)	0.00	0.00%	(72,916.67)	0.00	0.00%
82210	General Government	(446,628.00)	223,313.75	50.00%	(37,219.00)	0.00	0.00%
82310	General Government	(240,972.00)	165,992.77	68.88%	(20,081.00)	16,956.00	84.44%
<b>Total Expenditures</b>		<b>(1,562,600.00)</b>	<b>389,306.52</b>	<b>24.91%</b>	<b>(130,216.67)</b>	<b>16,956.00</b>	<b>13.02%</b>
<b>Total</b>	<b>151 General Debt Service</b>	<b>(141,860.00)</b>	<b>(511,685.42)</b>	<b>-360.70%</b>	<b>(11,821.67)</b>	<b>(79,724.76)</b>	<b>-674.40%</b>

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	2,680,127.00	(1,787,545.83)	66.70%	223,343.92	0.00	0.00%
40120	Trustee's Collections - Prior Year	60,000.00	(21,777.03)	36.30%	5,000.00	0.00	0.00%
40125	Bankruptcy	3,000.00	(432.81)	14.43%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(22,461.48)	48.83%	3,833.33	(4,392.44)	114.59%
40140	Interest And Penalty	18,000.00	(2,865.63)	15.92%	1,500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00%	13,505.00	(162,059.59)	1,200.00%
40285	Adequate Facilities/Development Tax	1,450,000.00	(625,703.80)	43.15%	120,833.33	0.00	0.00%
44110	Investment Income	60,000.00	(163,811.43)	273.02%	5,000.00	0.00	0.00%
<b>Total Revenues</b>		<b>4,479,187.00</b>	<b>(2,786,657.60)</b>	<b>62.21%</b>	<b>373,265.58</b>	<b>(166,452.03)</b>	<b>44.59%</b>
<b>Expenditures</b>							
82130	Education	(4,008,000.00)	0.00	0.00%	(334,000.00)	0.00	0.00%
82230	Education	(1,104,521.00)	523,997.69	47.44%	(92,043.42)	0.00	0.00%
82330	Education	(125,000.00)	37,372.78	29.90%	(10,416.67)	1,000.00	9.60%
<b>Total Expenditures</b>		<b>(5,237,521.00)</b>	<b>561,370.47</b>	<b>10.72%</b>	<b>(436,460.08)</b>	<b>1,000.00</b>	<b>0.23%</b>
<b>Total 156</b>	<b>Education Debt Service</b>	<b>(758,334.00)</b>	<b>(2,225,287.13)</b>	<b>-293.44%</b>	<b>(63,194.50)</b>	<b>(165,452.03)</b>	<b>-261.81%</b>



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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
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	(4.02)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(949.57)	0.00%	0.00	(185.69)	0.00%
40140	Interest And Penalty	0.00	(2.91)	0.00%	0.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	127,487.00	(127,754.14)	100.21%	10,623.92	(5,476.14)	51.55%
44110	Investment Income	0.00	(6,740.78)	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	(1,123.50)	0.00%	0.00	(5.00)	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	(2,025,000.01)	67.50%	250,000.00	0.00	0.00%
49700	Insurance Recovery	1,077,062.00	(1,115,792.00)	103.60%	89,755.17	0.00	0.00%
49800	Transfers In	1,621,047.00	(1,621,047.20)	100.00%	135,087.25	(323,975.00)	239.83%
<b>Total Revenues</b>		<b>6,290,596.00</b>	<b>(4,898,488.27)</b>	<b>77.87%</b>	<b>524,216.33</b>	<b>(329,641.83)</b>	<b>62.88%</b>
<b>Expenditures</b>							
82330	Education	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
91110	General Administration Projects	(1,219,000.00)	1,174,530.29	96.35%	(101,583.33)	0.00	0.00%
91120	Administration Of Justice Projects	(1,461,398.00)	4,816,913.11	329.61%	(121,783.17)	4,552,816.84	3,738.46%
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)	70,795.16	100.00%	(5,899.67)	0.00	0.00%
91300	Education Capital Projects	0.00	2,025,000.01	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)	35,000.00	26.92%	(10,833.33)	35,000.00	323.08%
<b>Total Expenditures</b>		<b>(6,554,439.00)</b>	<b>8,324,067.23</b>	<b>127.00%</b>	<b>(546,203.25)</b>	<b>4,587,816.84</b>	<b>839.95%</b>
<b>Total</b>	<b>171 General Capital Projects</b>	<b>(263,843.00)</b>	<b>3,425,578.96</b>	<b>1,298.34%</b>	<b>(21,986.92)</b>	<b>4,258,175.01</b>	<b>19,366.</b>

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	125,228.00	(81,611.79)	65.17%	10,435.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	2,225.00	(1,084.37)	48.74%	185.42	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	(25.31)	8.44%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(1,633.63)	46.68%	291.67	(319.46)	109.53%
40140	Interest And Penalty	1,000.00	(144.15)	14.42%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,390.00	(9,412.12)	100.24%	782.50	(9,412.12)	1,202.83%
40320	Bank Excise Tax	200.00	(844.50)	422.25%	16.67	(844.50)	5,067.00%
<b>Total Revenues</b>		<b>141,843.00</b>	<b>(94,755.87)</b>	<b>66.80%</b>	<b>11,820.25</b>	<b>(10,576.08)</b>	<b>89.47%</b>
<b>Expenditures</b>							
91200	Highway & Street Capital Projects	(251,000.00)	136,683.39	54.46%	(20,916.67)	0.00	0.00%
<b>Total Expenditures</b>		<b>(251,000.00)</b>	<b>136,683.39</b>	<b>54.46%</b>	<b>(20,916.67)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>176 Highway Capital Projects</b>	<b>(109,157.00)</b>	<b>41,927.52</b>	<b>38.41%</b>	<b>(9,096.42)</b>	<b>(10,576.08)</b>	<b>-116.27%</b>

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40285	Adequate Facilities/Development Tax	200,000.00	(224,285.40)	112.14%	16,666.67	0.00	0.00%
44110	Investment Income	0.00	(14,892.81)	0.00%	0.00	0.00	0.00%
48130	Contributions	2,975,000.00	(2,025,000.01)	68.07%	247,916.67	0.00	0.00%
<b>Total Revenues</b>		<b>3,175,000.00</b>	<b>(2,264,178.22)</b>	<b>71.31%</b>	<b>264,583.33</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>							
91300	Education Capital Projects	(6,382,740.00)	6,162,668.43	96.55%	(531,895.00)	22,050.00	4.15%
<b>Total Expenditures</b>		<b>(6,382,740.00)</b>	<b>6,162,668.43</b>	<b>96.55%</b>	<b>(531,895.00)</b>	<b>22,050.00</b>	<b>4.15%</b>
<b>Total 177</b>	Education Capital Projects	<b>(3,207,740.00)</b>	<b>3,898,490.21</b>	<b>121.53%</b>	<b>(267,311.67)</b>	<b>22,050.00</b>	<b>8.25%</b>



LOUDON COUNTY CLERK  
RILEY WAMPLER COUNTY CLERK  
101 MULBERRY ST STE 200  
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Notaries to be elected April 01,2024

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DEBORAH R BAKER  
SHARON A DUSTIN  
JUDSON GIBSON  
MAGGIE HORNER  
MEGAN L KERR  
CAITLIN JENKINS LAIL  
SHERRY B. LE  
CHELSEA SUZETTE MAHAFFEY

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MARGARET MAJORIE  
HEATHER CASSANDRA MANNING  
BRITTANY RAMIREZ  
RONALD HENRY SEWELL JR  
HARVEY LEONARD SPROUL  
TABITHA WATKINS