

Loudon County Commission

Loudon, Tennessee

Monday, June 3, 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

- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation
- 2) Roll Call
- 3) Adoption of June 3, 2024 County Commission Agenda
- 4) Reading and Acceptance of May 6, 2024 Loudon County Commission Minutes
- 5) General Public Comments
- 6) Loudon County Purchasing Director - Matt Kleinschmidt
 - A) Employee Health Insurance for 2024-2025
 - B) Postage Machine Lease for Health Department
\$ 129.69 per month for 60 months
 - C) Postage Machine Lease for Clerk and Master
\$ 179.04 per month for 60 months
- 7) Commissioner – Van Shaver
 - A) Consideration to provide funding for Davis Lane repairs. Estimated cost - \$ 677,700

8) Director of Accounts and Budgets – Erin Rice

- A) Consideration of a recommendation to approve the appropriation and resolution of ARPA funds as follows:
 - \$20,000 – District 7 – Commissioner Cullen – non-profit contribution to T-BART (Tellico Boaters Assistance Response Team) (2nd Reading)
- B) Consideration of a recommendation to approve a TDOT Grant application to realign Riley Drive at Hwy 70 with matching funds not to exceed \$60,500 (\$30,000 from General Fund and \$30,500 from Highway Fund)
- C) Consideration of a recommendation to repair Davis Lane from General Capital Projects in the amount of \$677,000 (Money transferred from General Fund)
- D) Consideration of a recommendation to approve line adjustments and/or amendments in the following funds:
 - 1. County General Fund 101
 - 2. Highway Fund 131
 - 3. General Purpose School Fund 141
 - 4. Federal Projects School Fund 142
 - 5. General Capital Projects Fund 171
- E) Monthly reports:
 - 1. Approved Budget Committee minutes – April 15, 2024
 - 2. Summary Financial Reports for May 2024

9) Commissioner – Van Shaver

- A) Bonds & Notaries
 - Amy Bennett, Trinity Jade Bledsoe, David Browder, Susan S Clendenen, Afton Scot Drinnen, Sandra L Grajczyk, Katelyn Maxine McCallie, Ann Marie Phelps, Deborah Sanes, Laura Leigh Smith, Kimberly Anne Turner, Bianca Marie Williams

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, May 6, 2024
Courthouse Annex Building
6:00 P.M.

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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 6th day of May 2024.
- Commission Chairman Cullen called the meeting to order at 6:00 pm.
- Commissioner Rosemary Quillen opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then gave the invocation.
- (2) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (9)
- Also present, was Mayor - Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy - Tammie Wampler. Commissioner William Jenkins was absent.
- (3) Agenda Adoption Commission Chairman Cullen requested that the May 6, 2024 agenda be adopted. Commissioner Whitfield requested to add to the agenda a resolution for the Dry Valley annexation.
- Commissioner Shaver made a motion to approve the agenda as amended.
- Commissioner Randolph seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (4) Minutes Approved Commission Chairman Cullen requested that the April 1, 2024 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as written.
- Commissioner Geames seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (5) General Public Comments Commission Chairman Cullen let the record reflect that no one signed up for public comments.
- Loudon County Codes Enforcement Director - Jim Jenkins presented to commission:
- (6) Zoning Resolution - Article 5 A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 5, PURSANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-10
- Commissioner Waller made the motion to amend the resolution to be effective now. Amended motion to include:
- 5 year grace period,
 - adjust one property line if needed,
 - division of up to three lots
 - fee waived for five years for A-1, A-2, A-3
 - expires at 5:00 pm on June 28, 2024.
- Commissioner Shaver seconded the motion.
- Commission Chairman Cullen called for a roll call vote.
- Upon Roll Call Vote, the following commissioners voted AYE: Geames, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph (8)
- Commissioner Quillen voted NAY.
- Upon Roll Call Vote, the motion PASSED. RESOLUTION 050624-A
- (7) ARPA Funds 10K Dunbar HVAC Commissioner Randolph made a motion for Approval of ARPA funds - 10K Randolph / 10K Geames for HVAC for Dunbar
- Commissioner Geames seconded the motion.

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Commission Chairman Cullen called for a roll call vote.

Upon Roll Call Vote, the following commissioners voted AYE: Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames (9)

Upon Roll Call Vote, the motion PASSED unanimously.

- (8) LOCO Drive-In Noise Issue
- Commissioner Randolph presented to commission action needing to be taken for the LOCO Drive-In noise issue. Commissioner Randolph made a motion for Mayor Bradshaw to speak with the County Attorney, Bob Bowman and use any means necessary to shut them down. Mayor Bradshaw will report back to the county commission on this issue.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a voice vote.

Upon Voice Vote, the motion PASSED unanimously.

- (9) Dry Valley Annexation
- Commissioner Whitfield made a motion to send a resolution in regards to the Dry Valley annexation. The resolution opposes the annexation. Commissioner Randolph requested that the resolution be sent to: City of Loudon, City Council Members, and City Planning

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a voice vote.

Upon Voice Vote, the motion PASSED unanimously. RESOLUTION 050624-B /

EXHIBIT 050624-C

- (10) ARPA Funds -
- Director of Accounts and Budgets Erin Rice presented to commission for consideration of a recommendation to approve the appropriations and resolutions of ARPA funds as follows:

- \$ 20,000 District 7 / T-BART, \$ 173,533 District 5A / 5B Paving County Roads, \$ 99,144 District 6 Top Coat Silver Oak Subdivision
- \$20,000 - District 7 - Commissioner Cullen - non-profit contribution to T-BART (Tellico Boaters Assistance Response Team) RESOLUTION 050624-D
- \$171,533 - District 5A - Commissioner Morrison - Paving County roads RESOLUTION 050624-E
- 171,533 - District 5B - Commissioner Shaver - Paving County roads RESOLUTION 050624-F
- \$99,144 - District 6 - Commissioner Waller - Top Coat for Silver Oak Subdivision RESOLUTION 050624-G

Commissioner Shaver made a motion to approve the recommendation.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a roll call vote.

Upon Roll Call Vote, the following commissioners voted AYE: Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames (9)

Upon Roll Call Vote, the motion PASSED unanimously.

- (11) Corporate Park Drive Property Sale \$ 240,000
- Director of Accounts and Budgets Erin Rice presented to commission for consideration of a recommendation to approve an offer for property on Corporate Park Drive. (To be used for LUB for utility purposes only, no development, pay closing cost and all fees associated with the transaction) Sale for \$ 240,000

Commissioner Randolph made a motion to approve the recommendation.

Commissioner Whitfield seconded the motion.

Commission Chairman Cullen called for a roll call vote.

Upon Roll Call Vote, the following commissioners voted AYE: Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Quillen (9)

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- Upon Roll Call Vote, the motion PASSED unanimously.
- (12) Differential Wages to Employees on Military Deployment
 Director of Accounts and Budgets Erin Rice presented to commission for consideration of a recommendation to pay differential wages to employees on military deployment.
 Commissioner Shaver made a motion to approve the recommendation.
 Commissioner Whitfield seconded the motion.
 Commission Chairman Cullen called for a roll call vote.
 Upon Roll Call Vote, the following commissioners voted AYE: Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Quillen, Satterfield (9)
 Upon Roll Call Vote, the motion PASSED unanimously.
- (13) Property Assessor's Office - Wage Increase & Part Time Position
 Director of Accounts and Budgets Erin Rice presented to commission for consideration of a recommendation for wage increase and part-time position in the Property Assessor's Office.
 Commissioner Shaver made a motion to approve the recommendation.
 Commissioner Geames seconded the motion.
 Commission Chairman Cullen called for a roll call vote.
 Upon Roll Call Vote, the following commissioners voted AYE: Cullen, Morrison, Shaver, Waller, Randolph, Geames, Quillen, Satterfield, Whitfield (9)
 Upon Roll Call Vote, the motion PASSED unanimously.
- (14) DOE Grant \$ 21,000 No Matching Funds
 Director of Accounts and Budgets Erin Rice presented to commission for consideration of a recommendation for grant approval/acceptance for DOE 24 in the amount of \$21,000 with no matching funds.
 Commissioner Shaver made a motion to approve the grant.
 Commissioner Randolph seconded the motion.
 Commission Chairman Cullen called for a roll call vote.
 Upon Roll Call Vote, the following commissioners voted AYE: Morrison, Shaver, Waller, Randolph, Geames, Quillen, Satterfield, Whitfield, Cullen (9)
 Upon Roll Call Vote, the motion PASSED unanimously.
- (15) TCRS Employee Contribution Rate
 Director of Accounts and Budgets Erin Rice presented to commission for consideration of a recommendation to acknowledge TCRS employer contribution rate effective July 1, 2024 (6.71%-no change in rate).
 Commissioner Shaver made a motion to approve the recommendation.
 Commissioner Waller seconded the motion.
 Commission Chairman Cullen called for a roll call vote.
 Upon Roll Call Vote, the following commissioners voted AYE: Shaver, Waller, Randolph, Geames, Quillen, Satterfield, Whitfield, Cullen, Morrison (9)
 Upon Roll Call Vote, the motion PASSED unanimously.
- (16) Budget Amendments - Fund 101, 127, 131, 141, 142, 171
 Director of Accounts and Budgets Erin Rice presented to commission for consideration of a recommendation to approve line adjustments and/or amendments in the following funds:
 - County General Fund 101 RESOLUTION 050624-H
 - Special Revenue (ARPA) Fund 127 RESOLUTION 050624-I
 - Highway Fund 131 RESOLUTION 050624-J
 - General Purpose School Fund 141 RESOLUTION 050624-K
 - Federal Projects School Fund 142 RESOLUTION 050624-L
 - General Capital Projects Fund 171 RESOLUTION 050624-M
 Commissioner Shaver made a motion to approve the recommendation.
 Commissioner Waller seconded the motion.
 Commission Chairman Cullen called for a roll call vote.

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Upon Roll Call Vote, the following commissioners voted AYE: Waller, Randolph, Geames, Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver (9)

Upon Roll Call Vote, the motion PASSED unanimously.

(17) Monthly
Reports

Director of Accounts and Budgets - Erin Rice asked that the record reflect the following monthly reports for approval:

- Approved Budget Committee minutes - March 18, 2024
EXHIBIT 050624-N
- Summary Financial Reports for April 2024 EXHIBIT 050624-O

(18) Bonds &
Notaries

Commissioner Adam Waller made a motion to approve the following Bonds and Notaries:

Susan S. Clendenen, Carolyn M. Ferguson, Shylee Griffin, Christopher Edward Hailey, Kathleen Halburnt, Teresa M. Kidd, Samantha Ponzurick, Kimberly G. Thomas

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 050624-P

(19) Adjournment

There being no further business a motion being duly made by Commissioner Shaer and seconded by Commissioner Waller the May 6, 2024 County Commission was adjourned at 7:15 pm

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor



Cigna Healthcare Financial Exhibit for:
Loudon County Government
Effective Date: July 01, 2024

Q1P2, Concession

Cigna PLAN OFFERED	LocalPlus LCP Single Option LCP Performance TN					
Plan Offering Plan Name Situs	LCP (TNLCPR, TNLCPU)					
	Subscribers	Members	Current Rate	Renewal Rate	Monthly Billed Amount	Change
Employee	95		\$622.56	\$666.13	\$63,282.35	7.00%
Emp + Dep	68		\$1,245.08	\$1,332.21	\$90,590.28	7.00%
Emp + Family	82		\$1,774.23	\$1,898.40	\$155,668.80	7.00%
Monthly Billed Amount	245	543			\$309,541.43	

Included in the proposed Monthly Billed Amount is the Benefit Advisor Fee which is not part of the monthly premium.



Cigna Vision Solution for Loudon County Government

Plan Code: 07

Effective Date: 07/01/2024

Renewal quote completed by Cigna Dental & Vision Underwriting on March 13, 2024

Voluntary FI Quote (Per Employee Per Month)

15% Minimum Participation Required

	Enrolled EE's	Current	07/01/2024	07/01/2025
Employee Only	94	\$5.63	\$5.63	\$5.53
Employee + 1	59	\$10.53	\$10.53	\$10.53
Employee + 2+	94	\$15.94	\$15.94	\$15.94
Total EE's	247			

*Broker commissions of 10.00% are included in this quote.

*Voluntary: Medical and/or dental subscribers can elect to not enroll in vision. Does not refer to contribution levels.

*Quote is valid for 90 days and includes claim processing, network access, customer service, policy and certificate, and standard vision reporting. The fee also includes two vision specific ID cards, mailed directly to the member's home address (unless other arrangements are made in advance).

*Our Cigna Vision proposal is contingent upon selecting Cigna for your dental and/or medical coverage.

*This quote assumes the Cigna Vision will be administered on FAcets

*Rates are guaranteed for 2 years.

*Cigna Healthcare's vision products are "excepted benefits" and not subject to Essential Health Benefit requirements.

*The above quoted rates include Health Insurance Accessment fees (HPACA) for 2020 months, but not for 2021 and beyond. Cigna reserves the right to modify quoted rates, as necessary, should there be any changes in future regulation or costs.

Cigna Vision Network serviced by EyeMed offers one of the largest national routine vision networks, with optometrists and ophthalmologists at full service locations nationwide, including private practices and national and regional retail locations. Please be aware that the Cigna Vision Network serviced by EyeMed is different from the Cigna medical networks.

Vision Services and Frequency	In-Network Plan Coverage**	In-Network Member Cost***	Out-of-Network Reimbursement
Exam and Professional Services: Frequency: once per 12 month			
Eye Exam	100% after \$15 Copay	\$15 Copay	Up to \$45 Allowance
Retinal Screening	\$0	Up to \$30	Not Covered
Standard Eyeglass Lenses Allowance: Frequency: once per 12 month			
Lenses:	Copay: \$30		
Single Vision	100%	\$30 Copay	Up to \$40 Allowance
Lined Bifocal	100%	\$30 Copay	Up to \$65 Allowance
Lined Trifocal	100%	\$30 Copay	Up to \$75 Allowance
Lenticular	100%	\$30 Copay	Up to \$100 Allowance
Lens Enhancements / Options			
Overse Lenses	100%	\$0	Not Covered
Rose #1 and #2 Solid Tint	100%	\$0	Not Covered
Polycarbonate Lenses <19 years of age	100%	\$0	Not Covered
Progressives	100%	\$0	\$75
Plastic Dye Tints	\$0	\$15	Not Covered
Photochromic - Glass or Plastic	\$0	\$75	Not Covered
Standard Scratch Coating	\$0	\$15	Not Covered
Standard Ultraviolet (UV) Coating	\$0	\$15	Not Covered
Anti-Reflective (AR) Coating	\$0	\$45	Not Covered
Hi-Index Lenses	\$0	10% off retail	Not Covered
All other lens options, including Premium Tint	\$0	10% off retail	Not Covered
Contact Lenses Retail Allowance: Frequency: one pair or single purchase per 12 month			
Elective	100% up to \$100 Retail Allowance	Balance over \$100 Allowance	Up to \$87 Allowance
Therapeutic	100%	\$0	Up to \$210 Allowance
Frame Retail Allowance: Frequency: one per 24 month	100% up to \$100 Retail Allowance	20% off balance over \$100 Allowance	Up to \$55 Allowance

** Your Frequency Period begins on January 1 (Calendar year basis)

***coverage may vary at participating discount retail and membership club optical locations, please contact Customer Service for specific coverage information.

****Provider participation is 100% voluntary, please check with your Eye Care Professional for any offered discounts; stated Customer Cost, up to maximums, are subject to change without notice.

Benefits are underwritten or administered by Cigna. Read your plan carefully - this benefit summary provides a very brief description of the important features of your plan. This is not the insurance contract. Your full rights and benefits are expressed in the actual plan documents that are available to you upon request. Network providers and independent contractors solely responsible for your routine vision examination and products.

03/13/2024 15:55
Opportunity Number: OP-5402971

12
Paul French (Knoxville, TN - 478)

Account Number: 0626351

Vision Underwriter: Kenny Galvani

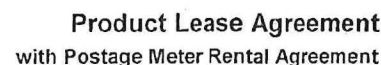


Plan Cost Summary - Rates

		Total Enrollment	Current	Renewal
Cigna Rates				
PPO	Employee	117	\$29.39	\$29.39
Plan 1	Emp + Family	176	\$86.30	\$86.30
Monthly Total			\$18,627.43	\$18,627.43
		Renewal Change		0.00%

This quote assumes the proposed DPPO benefits will be administered on Dentacom.

The above DPPO renewal rates are guaranteed for 2 years, valid for 07/01/2024 and 07/01/2025 effective dates



Office Number	Office Name	Phone #	Date
962	Advanced Mailing Systems	(800) 903-4858	04/05/2024

Company Name	Loudon County Department of Health		
DBA			
Billing Address	100 River Rd, Ste 109		
City State Zip+4	Loudon	TN	37774
Contact Name	Matt Kleinschmidt	Phone	(865) 458-4663
Contact Title	Procurement Director	Fax	
Email Address	kleinschmidt@loudoncounty-tn.gov	PO #	

Company Name	Loudon County Department of Health		
Installation Address	600 Rayerd Ave		
City State Zip+4	Loudon	TN	37774
Contact Name	Debbie Lorenz	Phone	(865) 458-2662
Contact Title	Office Manager	Fax	
Email Address	debra.j.lorenz@tn.gov		
Main Post Office		PO 5-Digit Zip Code	

Qty	Model / Part Number	Description (include Serial Number, if applicable)
1	IX5HFWP5	iX-5 Series Base w/ Hand Feeder, Moistener, Catch Tray, Ink Cartridge & IXWP5
5	H90MRS100	(MS90L) Promo Credit Valid With: iX-1/3/5/7/9 Mailing or S.M.A.R.T Packages

Tax Status: <input type="checkbox"/> Taxable <input checked="" type="checkbox"/> Tax Exempt <i>Certificate attached</i>	Number of Months First 63 Monthly Payment (Plus applicable taxes) \$129.68
Billing Frequency: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Annually	
Billing Method: <input checked="" type="checkbox"/> Standard	Current Lease Number: N19041702
	<input type="checkbox"/> ACH (Customer to submit authorization form)

Meter Model	IX5HFAI	Machine Model	IX5HFWP5
Postage Funding Method: <input checked="" type="checkbox"/> Bill Me <input type="checkbox"/> Prepay by Check <input type="checkbox"/> ACH Debit (Submit customer authorization form)		Postage Funding Account: <input checked="" type="checkbox"/> POC <input type="checkbox"/> TMS <input type="checkbox"/> New <input checked="" type="checkbox"/> Existing	
		Existing Account Number: 8005364	

☒ Online Postal Rates iMeter™ App (SP10)

☐ Online Postal Expense Manager iMeter™ App (SP20/NeoStats)

☐ Online E-Services with Electronic Return Receipt iMeter™ App (SP35)

☐ NeoShip PLUS (EP70PLUS)

☐ NeoShip Install & User Guide (EP70GUIDES)

☐ 4G/5G Cell Service

☒ Maintenance

☒ Installation/Training ☐ Software Support for premise (non-cloud) solutions

Existing customers who currently fund the Postage account by ACH Debit will not be converted to the Postage Funding Account unless initial here _____.

This document consists of a Product Lease Agreement with Quadient Leasing USA, Inc.; and a Postage Meter Rental Agreement, and an Online Services and Software Agreement with Quadient, Inc.; and a Postage Funding Account Agreement with Quadient Finance USA, Inc. Your signature constitutes an offer to enter into such agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (version Commercial-Equipment-Lease-Terms-USPS-Dealer-V11-2023), which are also available at <https://quadientterms.com/Commercial-Equipment-Lease-Terms-USPS-Dealer-V11-2023>, and that you are authorized to sign the agreements on behalf of the customer identified above. The agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Guided by Quadient, Inc.'s Sustainable Design and Responsible Manufacturing Policy, our Products may contain reused components. For more information visit <https://www.quadient.com/about-us/sustainable-design-and-manufacturing>.

Authorized Signature	Date Accepted
Accepted by Quadient Inc. and its Affiliates	Date Accepted



**Product Lease Agreement
with Postage Meter Rental Agreement**

Section (A) Office Information

Office Number	Office Name	Phone #	Date
962	Advanced Mailing Systems	(800) 903-4858	04/05/2024

Section (B) Billing Information

Company Name	Loudon County Clerk & Master		
DBA	Loudon County Purchasing		
Billing Address	100 River Rd, Ste 109		
City State Zip+4	Loudon	TN	37774
Contact Name	Matt Kleinschmidt	Phone	(865) 458-4665
Contact Title	Senior Buyer	Fax	
Email Address	kleinschmidt@loudoncounty-tn.gov PO #		

Section (C) Installation Information (if different from billing information)

Company Name	Loudon County Clerk & Master		
Installation Address	601 Grove Street		
City State Zip+4	Loudon	TN	37774
Contact Name	Lisa Niles	Phone	(865) 458-2630
Contact Title	Clerk & Master	Fax	
Email Address	niles@loudoncounty-tn.gov		
Main Post Office	PO 5-Digit Zip Code		

Section (D) Products

Qty	Model / Part Number	Description (include Serial Number, if applicable)
1	IX5AFWP5	IX-5 Series Base w/ Autofeeder, Sealer, Catch Tray, Ink Cartridge & IXWP5
10	H90MRS100	(MS90L) Promo Credit Valid With: iX-1/3/5/7/9 Mailing or S.M.A.R.T Packages

Section (E) Lease Payment Information & Lease Payment Schedule

Tax Status: <input type="checkbox"/> Taxable <input checked="" type="checkbox"/> Tax Exempt <i>Certificate attached</i>	Number of Months First 63	Monthly Payment (Plus applicable taxes) \$179.04
Billing Frequency: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Annually		
Billing Method: <input checked="" type="checkbox"/> Standard		
	Current Lease Number: N19041701	
	<input type="checkbox"/> ACH (Customer to submit authorization form)	

Section (F) Postage Meter & Postage Funding Information

Meter Model IX5AFAI	Machine Model IX5AFWP5
Postage Funding Method: <input checked="" type="checkbox"/> Bill Me <input type="checkbox"/> Prepay by Check <input type="checkbox"/> ACH Debit (Submit customer authorization form)	
Postage Funding Account: <input checked="" type="checkbox"/> POC <input type="checkbox"/> TMS <input type="checkbox"/> New <input checked="" type="checkbox"/> Existing Existing Account Number: 8064547	

Service Products (Check all that apply)

<input checked="" type="checkbox"/> Online Postal Rates iMeter™ App (SP10)
<input type="checkbox"/> Online Postal Expense Manager iMeter™ App (SP20/NeoStats)
<input type="checkbox"/> Online E-Services with Electronic Return Receipt iMeter™ App (SP35)
<input type="checkbox"/> NeoShip PLUS (EP70PLUS)
<input type="checkbox"/> NeoShip Install & User Guide (EP70GUIDES)
<input type="checkbox"/> 4G/5G Cell Service
<input checked="" type="checkbox"/> Maintenance
<input checked="" type="checkbox"/> Installation/Training <input type="checkbox"/> Software Support for premise (non-cloud) solutions

Section (G) Approval

Existing customers who currently fund the Postage account by ACH Debit will not be converted to the Postage Funding Account unless initial here _____.

This document consists of a Product Lease Agreement with Quadient Leasing USA, Inc.; and a Postage Meter Rental Agreement, and an Online Services and Software Agreement with Quadient, Inc.; and a Postage Funding Account Agreement with Quadient Finance USA, Inc. Your signature constitutes an offer to enter into such agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (version Commercial-Equipment-Lease-Terms-USPS-Dealer-V11-2023), which are also available at <https://quadientterms.com/Commercial-Equipment-Lease-Terms-USPS-Dealer-V11-2023>, and that you are authorized to sign the agreements on behalf of the customer identified above. The agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Guided by Quadient, Inc.'s Sustainable Design and Responsible Manufacturing Policy, our Products may contain reused components. For more information visit <https://www.quadient.com/about-us/sustainable-design-and-manufacturing>.

Authorized Signature _____ Print Name and Title _____ Date Accepted _____

Accepted by Quadient Inc. and its Affiliates _____ Date Accepted _____

DRAFT

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	2,594,146	0	26,040,471
Total Available Funds	36,515,549	2,594,146	0	39,109,695
Total Expenditures & Transfers Out	26,001,136	3,036,031	677,000	29,714,167
Effect on Fund Balance	(2,554,811)	(441,885)	(677,000)	(3,673,696)
Ending Fund Balance	10,514,413	(441,885)	(677,000)	9,395,528

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

June 3, 2024

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/29/2024 11:02	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1997								
1998	82100		Principal on Debt					
1999	82110		General Government Principal on Loans					
2000	612		Principal on Other Loans			0		0
2001								
2002			Total Principal on Debt	0	0	0	0	0
2003								
2004	82200		Interest on Debt					
2005	82210		General Govt Interest on Loans					
2006	613		Interest on Other Loans	0		0		0
2007								
2008			Total Principal on Debt	0	0	0	0	0
2009								
2010			Total Principal/Interest on Other Loans	0	0	0	0	0
2011								
2012	Total Expenditures			25,966,136	2,557,942	28,524,078	0	28,524,078
2013								
2014								
2015	99000		Other Uses					
2016								
2017	99100		Transfers Out					
2018	590		Transfers to Other Funds - Fund 171-DAV - Davis Lane Project				677,000	677,000
2019	590		Transfers to Other Funds - Fund 115 - 1x payment		4,206	4,206		4,206
2020	590		Transfers to Other Funds - Fund 116 - 1x payment		8,915	8,915		8,915
2021	590		Transfers to Other Funds - Fund 131 - 1x payment		10,865	10,865		10,865
2022	590-OPSET		Trans. to Other Funds - Fund 121 OPIOID-Settlement		209,495	209,495		209,495
2023	590-ABATE		Trans. to Other Funds - Fund 121 OPIOID-Abatement		244,608	244,608		244,608
2024	590		Transfers to Other Funds - To Hwy 131 Sports Gamin	35,000		35,000		35,000
2025								
2026			Total Transfers Out	35,000	478,089	513,089	677,000	1,190,089
2027								
2028								
2029	Total Expenditures and Transfers Out			26,001,136	3,036,031	29,037,167	677,000	29,714,167
2030								
2031								
2032								

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		5/29/2024 11:02	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
2033								
2034	Estimated June 30, 2023 FB - Unaudited			15,246,092				
2035	Less Restricted, Committed & Assigned Items			1,616,868				
2036	Committed to Fire Safety			560,000				
2037	Estimated Available Fund Balance July 1, 2023			13,069,224		13,069,224		13,069,224
2038								
2039								
2040								
2041								
2042								
2043	Total Revenue			23,343,825	2,497,304	25,841,129	0	25,841,129
2044	Transfers In			102,500	96,842	199,342	0	199,342
2045								
2046	Total Revenue and Transfers In			23,446,325	2,594,146	26,040,471	0	26,040,471
2047								
2048								
2049								
2050	Total Available Funds			36,515,549	2,594,146	39,109,695	0	39,109,695
2051								
2052	Expenditure Budget			25,966,136	2,557,942	28,524,078	0	28,524,078
2053	Transfers Out			35,000	478,089	513,089	677,000	1,190,089
2054								
2055	Total Expenditures and Transfer Out			26,001,136	3,036,031	29,037,167	677,000	29,714,167
2056								
2057	Ending Fund Balance			10,514,413	(441,885)	10,072,528	(677,000)	9,395,528
2058								
2059								
2060								
2061								
2062								
2063			County Commission Meeting Date:					
2064			June 3, 2024					
2065								
2066								
2067								
2068								
2069								
2070								
2071								

DRAFT

RESOLUTION # _____

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

WHEREAS, Loudon County Commission adopted the 2023 – 2024 budget that included the Highway Department Fund 131 on June 26, 2023; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2023 - 2024 Highway Department Fund 131 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Un-Audited June 30, 2023 Est FB	1,856,941			
Less Restricted, Committed & Assigned	219,182			
Est. Avail. Fund Balance July 1, 2023	1,637,759			
Total Revenue & Transfers In	4,129,777	1,549,609	0	5,679,386
Total Available Funds	5,767,536	1,549,609	0	7,317,145
Total Expenditures & Transfers Out	4,294,023	1,705,764	0	5,999,787
Effect on Fund Balance	(164,246)	(156,155)	0	(320,401)
Ending Fund Balance	1,473,513	(156,155)	0	1,317,358

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

June 3, 2024

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/29/2024 11:08	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Revenue							
6								
7	40000		Local Taxes					
8								
9	<i>40100</i>		<u>County Property Taxes</u>					
10	40110		Current Property Tax	587,608		587,608		587,608
11	40120		Trustee's Prior Year	9,000		9,000		9,000
12	40125		Trustee's Collections-Bankruptcy	45		45		45
13	40130		Clerk & Master's Prior Year	4,000		4,000		4,000
14	40140		Interest and Penalty	2,000		2,000		2,000
15	40163-TATE		Payments in Lieu of Taxes	18,197		18,197		18,197
16								
17			Total County Property Taxes	620,850	0	620,850	0	620,850
18								
19	<i>40200</i>		<u>County Local Option Taxes</u>					
20	40280		Mineral Severance Tax	90,000		90,000		90,000
21								
22			Total County Local Option Taxes	90,000	0	90,000	0	90,000
23								
24	<i>40300</i>		<u>Statutory Local Taxes</u>					
25	40320		Bank Excise Tax	4,000		4,000		4,000
26	40390		Other Statutory Local Taxes			0		0
27								
28			Total Statutory Local Taxes	4,000	0	4,000	0	4,000
29								
30	Total Local Taxes			714,850	0	714,850	0	714,850
31								
32	43000		Charges for Services					
33	43190		Other General Service Charges	0		0		0
34								
35			Total Charges for Services	0	0	0	0	0
36								

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
37	44000		Other Local Revenues					
38								
39	<i>44100</i>		<i>Recurring Items</i>					
40	44120		Lease/Rentals			0		0
41	44130		Sale of Materials & Supplies	5,000		5,000		5,000
42	44135		Sale of Gasoline			0		0
43	44145		Sale of Recycled Materials	200		200		200
44	44160		Retirees' Insurance Payments			0		0
45	44160-RET-LIF		Retirees' Life Insurance PMTS	700		700		700
46	44160-RET-MED		Retirees' Medical Insurance PMTS	22,000		22,000		22,000
47	44160-RET-DEN		Retirees' Dental Insurance PMTS	4,000		4,000		4,000
48	44170		Miscellaneous Refunds	2,000		2,000		2,000
49	44170-WKCMP		Miscellaneous Refunds - Workers Comp			0		0
50	44170-CIGNA		Miscellaneous Refunds			0		0
51	44520		Insurance Recovery			0		0
52	44530		Sale of Equipment		68,295	68,295		68,295
53	44530-GOVDL		Sale of Equipment-GovDeals			0		0
54	44540		Sale of Property			0		0
55	44560		Damages Recovered from Individuals			0		0
56	44990		Other Local Revenue			0		0
57								
58			Total Other Local Revenues	33,900	68,295	102,195	0	102,195
59								
60								
61								
62								
63								
64	Total Other Local Revenues			33,900	68,295	102,195	0	102,195

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
65	46000		State of Tennessee					
66								
67	46400		<u>Public Works Grants</u>					
68	46410		Bridge Program	704,132		704,132		704,132
69	46420		State Aid Program (Add'l for STBGP)			0		0
70	46420 STBGP		State Aid Program -			0		0
71	46420 STAID		State Aid Program	182,100	1,483,200	1,665,300		1,665,300
72	46440 STBGP		TN Industrial Infrastructure Program- STI	0		0		0
73	46490		Other Public Works Grants			0		0
74								
75			Total Public Works Grants	886,232	1,483,200	2,369,432	0	2,369,432
76								
77								
78	46800		<u>Other State Revenues</u>					
79	46920		Gasoline & Motor Fuel Tax	2,428,795	(47,751)	2,381,044		2,381,044
80	46930		Petroleum Special Tax	31,000		31,000		31,000
81						0		0
82								
83			Total Other State Revenues	2,459,795	(47,751)	2,412,044	0	2,412,044
84								
85	Total State of Tennessee			3,346,027	1,435,449	4,781,476	0	4,781,476
86								
87								
88	47000		Federal Revenue					
89	47100		<u>Federal Through State</u>					
90	47590-STBGP		Other Federal Through State					
91	47590-STBGP		Other Federal Through State	0		0		0
92	47230		Disaster Relief	0		0		0
93								
94	Total Federal Revenue			0	0	0	0	0

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
95								
96								
97								
98								
99								
100								
101								
102	48000		Other Governments & Citizens Groups					
103	48140-PHIL		Contracted Services	0		0		0
104								
105								
106			Total Other Governments & Citizens	0	0	0	0	0
107								
108								
109								
110	49000		Other Sources					
111	49600-TRADE		Proceeds from Sale of Cap Assets-TRADE			0		0
112	49800		Transfer In (from 101 - Sports Gaming Ta	35,000		35,000		35,000
113	49800		Transfer In (from Fund 101 - 1x Pymts)		10,865	10,865		10,865
114	49800		Transfer In (From Fund 171-024 - for Trade-in Vehicle)		35,000	35,000		35,000
115	49700		Insurance Recovery	0		0		0
116			Total Other Sources	35,000	45,865	80,865	0	80,865
117								
118	Total Revenues			4,129,777	1,549,609	5,679,386	0	5,679,386

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
119								
120	Total Highway/Public Works Expenditures							
121	60000	Highways						
122	61000	Administration						
123	101	County Official	112,246			112,246		112,246
124	103	Assistant	77,487	500		77,987		77,987
125	140	Salary Supplement				0		0
126	141	Foremen	73,392	500		73,892		73,892
127	142	Mechanics	49,736	500		50,236		50,236
128	143	Equipment Operators				0		0
129	144	Equipment Operators - Heavy	235,441	8,300		243,741		243,741
130	145	Equipment Operators - Light	363,136	(1,800)		361,336		361,336
131	147	Truck Drivers	86,700	1,000		87,700		87,700
132	161	Secretary	51,264	500		51,764		51,764
133	162	Clerical Personnel				0		0
134	168	Temporary Personnel				0		0
135	169	Part-time Personnel				0		0
136	186-ARPA	Longevity Pay				0		0
137	187	Overtime Pay	25,000			25,000		25,000
138	302	Advertising	150			150		150
139	320	Dues & Memberships	7,000	(2,000)		5,000		5,000
140	331	Legal Services	500			500		500
141	337	Maintenance - Office Equipment				0		0
142	348	Postal Charges	150			150		150
143	349	Printing, Stationery & Forms	500	1,200		1,700		1,700
144	355	Travel	4,000			4,000		4,000
145	399	Other Contracted Services		3,000		3,000		3,000
146	414	Duplicating Supplies		210		210		210
147	435	Office Supplies	2,500	(500)		2,000		2,000
148	524	In-Service/Staff Development	2,000	(1,472)		528		528
149	711	Furniture & Fixtures	2,000	(2,000)		0		0
150	719	Office Equipment	1,000	(200)		800	(800)	0
151								
152		Total Administration	1,094,202	7,738		1,101,940	(800)	1,101,140

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
153								
154								
155								
156								
157	62000		Highway and Bridge Maintenance					
158	321		Engineering Services	0		0		0
159	323		Explosive and Drilling Services			0		0
160	351		Rentals	5,500	(1,000)	4,500		4,500
161	399		Other Contracted Services	51,000		51,000		51,000
162	402		Asphalt	700,000	32,962	732,962		732,962
163	403		Asphalt - Cold Mix	10,000		10,000		10,000
164	404		Asphalt - Hot Mix	137,000	(44,000)	93,000		93,000
165	408		Concrete	1,000		1,000		1,000
166	409		Crushed Stone	50,000	25,000	75,000		75,000
167	436		Other Road Materials	8,000		8,000		8,000
168	438		Pipe	25,000	10,000	35,000		35,000
169	443		Road Signs	25,000	(13,000)	12,000	(900)	11,100
170	444		Salt	25,000	(698)	24,302		24,302
171	445		Sand	1,000		1,000		1,000
172	468		Chemicals	1,500	(500)	1,000		1,000
173	499		Other Supplies & Materials	10,000	698	10,698		10,698
174								
175			Total Highway & Bridge Maintenance	1,050,000	9,462	1,059,462	(900)	1,058,562
176								
177								
178								
179								
180								

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
181	63100		Operation & Maintenance of Equipment					
182	336		Maintenance & Repair - Equipment	40,000	(10,000)	30,000		30,000
183	338		Maintenance & Repair Vehicles	5,000	(3,866)	1,134		1,134
184	353		Towing Services	1,000	1,075	2,075		2,075
185	359		Disposal Fees	4,000	300	4,300		4,300
186	399		Other Contracted Services			0		0
187	412		Diesel Fuel	77,000	(6,500)	70,500	1,000	71,500
188	416		Equipment Parts - Heavy	25,000	34,400	59,400		59,400
189	417		Equipment Parts - Light	100,000	19,956	119,956	4,807	124,763
190	418		Equip/Mach Parts			0		0
191	425		Gasoline	35,000	73	35,073		35,073
192	433		Lubricants	5,000		5,000		5,000
193	436		Other Road Materials			0		0
194	446		Small Tools			0		0
195	450		Tires and Tubes	40,000	7,927	47,927		47,927
196	499		Other Supplies & Materials	10,000	(3,000)	7,000	(1,000)	6,000
197	599		Other Charges	5,000	(1,700)	3,300	(2,000)	1,300
198								
199			Total Operation & Maint of Equip	347,000	38,665	385,665	2,807	388,472
200								
201								

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
202	65000		Other Charges					
203	307		Communication	14,000	(2,000)	12,000		12,000
204	347		Pest Control	1,000	(403)	597		597
205	399		Other Contracted Services	4,000	(2,000)	2,000		2,000
206	410		Custodial Supplies	2,000		2,000		2,000
207	413		Drugs and Medical Supplies	1,700		1,700	(600)	1,100
208	415		Electricity	11,000		11,000		11,000
209	424		Garage Supplies	2,000		2,000		2,000
210	427		Ice	700		700		700
211	451		Uniforms	30,000	(9,000)	21,000	(1,607)	19,393
212	506		Liability Insurance	101,456	19,100	120,556		120,556
213	508		Premiums on Bonds	700		700		700
214	510		Trustee's Commission	30,000		30,000		30,000
215	511		Vehicle & Equip Insurance			0		0
216	599		Other Charges	2,000		2,000	(600)	1,400
217								
218			Total Other Charges	200,556	5,697	206,253	(2,807)	203,446
219								

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
220	66000		Employee Benefits					
221	188		Bonus Payments			0		0
222	188-RET-MED		Bonus Payments			0		0
223	201		Social Security	66,613	589	67,202		67,202
224	201-ARPA		Social Security - ARPA (Longevity Pymts)			0		0
225	204		State Retirement- Pensions	72,092	638	72,730		72,730
226	204-ARPA		State Retirement- Pensions_ARPA (Longevity Pymts)			0		0
227	205		Employee & Dependent Insurance	2,000		2,000		2,000
228	206		Life Insurance	3,542		3,542		3,542
229	206-RET		Life Insurance - Retirees			0		0
230	206-RET-LIF		Life Insurance - Retirees	1,306		1,306		1,306
231	207		Medical Insurance	275,097		275,097		275,097
232	207-RET-MED		Medical Insurance - Retirees	15,077		15,077		15,077
233	207-SRHTH		Medical Insurance - Sr Health	26,988		26,988		26,988
234	208		Dental Insurance	15,307		15,307		15,307
235	208-RET-DEN		Dental Insurance - Retirees	3,812		3,812		3,812
236	209		Disability Insurance			0		0
237	210		Unemployment Compensation	5,000		5,000		5,000
238	212		Employer Medicare	15,579	138	15,717		15,717
239	212-ARPA		Employer Medicare - ARPA (Longevity Pymts)			0		0
240	513		Workman's Compensation Insurance	53,463		53,463		53,463
241								
242			Total Employee Benefits	555,876	1,365	557,241	0	557,241
243								
244								
245								
246								
247								
248								

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
249	68000		Capital Outlay					
250	321-BMILK		Engineering Services			0		0
251	321-STBGP		Engineering Services			0		0
252	332-BMILK		Evaluation and Testing			0		0
253	339		Matching Share- Add'l for STBGP			0		0
254	339-BRIDG		Matching Share	3,515		3,515		3,515
255	339-STBGP		Matching Share			0		0
256	339-STAID		Matching Share	3,642	16,308	19,950		19,950
257	399-STBGP		Contracted Services - STBGP			0		0
258	404-BMILK		Asphalt - Hot Mix			0		0
259	404-STBGP		Asphalt - Hot Mix			0		0
260	409		Crushed Stone	3,000		3,000		3,000
261	705		Bridge Construction	704,132		704,132		704,132
262	706		Building Construction					
263	708		Communication Equipment			0		0
264	790		Other Equipment (Plotter)			0		0
265	711		Furniture & Fixtures			0		0
266	714		Highway Equipment	100,000	176,291	276,291	18,700	294,991
267	717		Maintenance Equipment			0		0
268	718		Motor Vehicles	50,000	(32,962)	17,038	(17,000)	38
269	718-TRADE		Vehicle Trade-ins			0		0
270	726		State Aid Projects - Add'l for STBGP			0		0
271	726-STAID		State Aid Projects	182,100	1,483,200	1,665,300		1,665,300
272	726-STBGP		State Aid Projects	0		0		0
273								
274			Total Capital Outlay	1,046,389	1,642,837	2,689,226	1,700	2,690,926
275								
276	TOTAL HIGHWAYS			4,294,023	1,705,764	5,999,787	0	5,999,787
277								
278								
279								
280								

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
281	80000		Debt Service					
282								
283	82120		Highways and Streets					
284	601		Principal on Bonds	0		0		0
285	602		Principal on Notes	0		0		0
286	612		Principal on Other Loans	0		0		0
287								
288			Total Principal on Notes	0	0	0	0	0
289								
290								
291	82220		Highways and Streets					
292	604		Interest on Notes	0		0		0
293						0		0
294			Total Interest on Notes	0	0	0	0	0
295								
296	Total Debt Service			0	0	0	0	0
297								
298	99000		Other Uses					
299	99100		Transfers Out			0		0
300	590		Transfers to Other Funds (171 Tractor)			0		0
301								
302			Total Transfers Out	0	0	0	0	0
303								
304								
305								
306								
307	Total Expenditures			4,294,023	1,705,764	5,999,787	0	5,999,787
308								
309								

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

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	5/29/2024 11:08		2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
310	Audited Total FB June 30, 2023			1,856,941				
311	Less Audited Encumbrances			219,182				
312								
313								
314								
315	Audited Restricted Fund Balance July 1, 2023			1,637,759		1,637,759		1,637,759
316								
317								
318								
319								
320	Total Revenue			4,129,777	1,549,609	5,679,386	0	5,679,386
321								
322								
323	Total Available Funds			5,767,536	1,549,609	7,317,145	0	7,317,145
324								
325	Expenditure Budget			4,294,023	1,705,764	5,999,787	0	5,999,787
326								
327	Total Expenditures and Transfer Out			4,294,023	1,705,764	5,999,787	0	5,999,787
328								
329	Estimated Ending Fund Balance			1,473,513	(156,155)	1,317,358	0	1,317,358
330								
331								
332		County Commission meeting date:						
333		June 3, 2024						
334								
335								

RESOLUTION # _____

DRAFT

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

WHEREAS, Loudon County Commission adopted the 2023 – 2024 budget that included the General Purpose School Fund 141 on June 26, 2023; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2023 - 2024 General Purpose School Fund 141 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Est June 30, 2023 FB	9,492,743			
Less Restricted, Committed & Assigned	1,527,410			
Available Fund Balance July 1, 2023	7,965,333			
 Total Revenue & Transfers In	50,561,419	4,129,989	820,751	55,512,159
 Total Expenditures & Transfers Out	50,088,503	4,819,861	820,751	55,729,115
 Effect on Fund Balance	472,916	(689,872)	-	(216,956)
 Ending Fund Balance	8,438,249			7,748,377

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 3rd day of June 2024.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education

Fund 141

Ending June 30, 2024

BUDGET AMENDMENTS							
General Fund 141							
5/29/2024 11:15							
Account Number			2023-2024	2023-2024	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Revenue							
40000		Local Taxes					
40100		<u>County Property Taxes</u>					
40110		Current Property Tax	11,495,095	0	11,495,095	0	11,495,095
40120		Trustee's Collections Prior Year	100,000	0	100,000	0	100,000
40125		Trustee's Collections - Bankruptcy	15,000	0	15,000	0	15,000
40130		Clerk and Master's Collections Prior Year	175,000	0	175,000	0	175,000
40140		Interest and Penalty	35,000	0	35,000	0	35,000
40163	TATE	Payments in Lieu of Taxes	324,645	0	324,645	0	324,645
		Total County Property Taxes	12,144,740	0	12,144,740	0	12,144,740
40200		<u>County Local Option Taxes</u>					
40210		Local Option Sales Tax	4,800,000	0	4,800,000	0	4,800,000
40275		Mixed Drink Tax	35,000	0	35,000	0	35,000
		Total County Local Option Taxes	4,835,000	0	4,835,000	0	4,835,000
40300		<u>Statutory Local Taxes</u>					
40320		Bank Excise Tax	30,000	0	30,000	0	30,000
40350		Interstate Telecommunications Tax	0	0	0	0	0
		Total Statutory Local Taxes	30,000	0	30,000	0	30,000
Total Local Taxes			17,009,740	0	17,009,740	0	17,009,740
41000		Licenses and Permits					
41100		<u>Licenses</u>					
41110		Marriage Licenses	1,200	0	1,200	0	1,200
		Total Licenses	1,200	0	1,200	0	1,200
Total Licenses and Permits			1,200	0	1,200	0	1,200

BOE May 2024

Budget Comm May 20, 2024

Co. Comm June 3, 2024

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

43000		Charges for Current Services					
<i>43500</i>		<i>Education Charges</i>					
43542		Contract for Instructional Services w/ Other LEA's	0	0	0	0	0
43570		Receipts from Individual Schools	15,000	0	15,000	0	15,000
43990		Other Charges for Services	5,550	0	5,550	0	5,550
		Total Education Charges	20,550	0	20,550	0	20,550
Total Charges for Current Services			20,550	0	20,550	0	20,550
44000		Other Local Revenues					
<i>44100</i>		<i>Recurring Items</i>					
44110		Investment Income	75,000	0	75,000	0	75,000
44130		Sale of Material and Supplies	0	0	0	0	0
44145		Sale of Recycled Materials	0	0	0	0	0
44146		E-Rate Funding	0	0	0	0	0
44160-RET	DEN	Retirees' Insurance Payments	50,000	0	50,000	0	50,000
44160-RET	LIF	Retirees' Insurance Payments	7,300	0	7,300	0	7,300
44160-RET	MED	Retirees' Insurance Payments	5,100	0	5,100	0	5,100
44161-COBRA	DEN	Cobra Insurance Payments	0	0	0	0	0
44170		Miscellaneous Refunds	2,000	0	2,000	0	2,000
44170		Miscellaneous Refunds	0	0	0	0	0
44170	TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0
		Total Recurring Items	139,400	0	139,400	0	139,400
<i>44500</i>		<i>Nonrecurring Items</i>					
44530		Sale of Equipment	0	13,160	13,160	0	13,160
44540		Sale of Property	0	0	0	0	0
44570		Contributions and Gifts	0	0	0	0	0
		Total Nonrecurring Items	0	13,160	13,160	0	13,160

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

Total Other Local Revenues			139,400	13,160	152,560	0	152,560
46000		State of Tennessee					
<i>46500</i>		<i>State Education Funds</i>					
46510		TN Investment in Student Achievement (TISA)	0	31,340,936	31,340,936	0	31,340,936
46511		Basic Education Program	30,638,167	(30,638,167)	0	0	0
46515		Early Childhood Education	752,279	13,024	765,303	0	765,303
46515	SPED	State Special Education Preschool Grant	0	72,862	72,862	0	72,862
46590		Other State Education Funds	58,467	0	58,467	0	58,467
46590	BC	Bridge Camp	0	0	0	0	0
46590	LC	Learning Camp Transportation	0	0	0	110,610	110,610
46590	SLC	Summer Learning Camps	0	0	0	609,846	609,846
46590	SMC	STEAM Mini Camps	0	0	0	0	0
46590	ACE	Other State Education Funds	0	100,000	100,000	0	100,000
46590	FRC	Family Resource Center	0	0	0	0	0
46590	LEAP	LEAPS Grant	178,002	(178,002)	0	0	0
46590	SPARC	SPARC Grant	0	0	0	0	0
46591		Coordinated School Health	0	0	0	0	0
46592		Internet Connectivity	0	0	0	0	0
46594		Family Resource Center	0	0	0	0	0
46610		Career Ladder Program	67,000	0	67,000	0	67,000
46790		Other Vocational	0	2,863,142	2,863,142	0	2,863,142
		Total State Education Funds	31,693,915	3,573,795	35,267,710	720,456	35,988,166
<i>46800</i>		<i>Other State Revenues</i>					
46840		Alcoholic Beverage Tax	0	0	0	0	0
46851		State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
		Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee			32,843,915	3,573,795	36,417,710	720,456	37,138,166
46980		Other State Grants	0	0	0	0	0
46981		Safe Schools	0	196,802	196,802	0	196,802
46990	PPL	Other State Revenue	0	43,129	43,129	80,000	123,129
		Total	0	239,931	239,931	80,000	319,931

Loudon County Board of Education

Fund 141

Ending June 30, 2024

47000		Federal Government					
<i>47100</i>		<i>Federal Through State</i>					
47143		Special Education - Grants to States	0	0	0	0	0
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	190,732	(190,732)	0	0	0
47147	21st	Safe and Drug-Free Schools State Grant	74,250	(74,250)	0	0	0
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632
		Total Federal Through State	475,614	(264,982)	210,632	0	210,632
<i>47600</i>		<i>Direct Federal Revenue</i>					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000
Total Federal Government			546,614	(264,982)	281,632	0	281,632
48600		Citizens Groups					
48130		Contributions	0	4,000	4,000	0	4,000
48610		Donations	0	4,079	4,079	1,602	5,681
48610-ALT		Donations - Alternative School	0	0	0	0	0
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	1,575	1,575	0	1,575
48610-CL		Donations - CL	0	7,050	7,050		7,050
48610-FAM		Donations - FAM	0	3,861	3,861		3,861
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	8,884	8,884	0	8,884
48610-LCAP		Donations - LCA	0	0	0	0	0
48610-LCEF		Donations - LCEF	0	0	0	0	0
48610-MUSIC		Donations - MUSIC	0	0	0	0	0
48610-NMS		Donations - North Middle School	0	0	0	0	0
48610-RTI		Donations - RTI	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	9,000	9,000	694	9,694
48610-WSF		Donations - WSF	0	19,065	19,065	1,389	20,454
		Total Citizens Groups	0	57,514	57,514	3,685	61,199

LCBOE:
HOSA donation.

LCBOE:
Donations.

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

48990	Other	LCBOE: North Middle School HVAC insurance check.					
48990	Other		0	0	0	0	0
49700	Insurance Recovery		0	510,571	510,571	16,610	527,181
49800	Transfer In		0	0	0	0	0
Total Revenues			50,561,419	4,129,989	54,691,408	820,751	55,512,159
Total Other Source			0	0	0	0	0
Total General Purpose School			50,561,419	4,129,989	54,691,408	820,751	55,512,159

Loudon County Board of Education

Fund 141

Ending June 30, 2024

General Purpose School Expenditures							
70000		Education					
71000		Instruction					
<i>71100</i>		<i>Regular Instruction Program</i>					
116		Teachers	17,357,975	0	17,357,975	80,000	17,437,975
116	SLC	Teachers -Summer Learning Camps	0	0	0	400,500	400,500
117		Career Ladder Program	35,000	0	35,000	0	35,000
128		Homebound Teachers	7,000	0	7,000	0	7,000
163		Educational Assistants	1,595,000	0	1,595,000	0	1,595,000
163	SLC	Educational Assistants - Summer Learning Camps	0	0	0	77,551	77,551
195		Certified Substitute Teachers	65,000	0	65,000	6,000	71,000
198		Non-Certified Substitute Teachers	194,800	0	194,800	(6,000)	188,800
201		Social Security	1,193,486	0	1,193,486	0	1,193,486
201	SLC	Social Security - Summer Learning Camps	0	0	0	29,639	29,639
204		State Retirement	1,667,045	0	1,667,045	0	1,667,045
204	SLC	State Retirement - Summer Learning Camps	0	0	0	47,995	47,995
205-RET	VIS	Employee and Dependent Insurance	2,803	0	2,803	0	2,803
206		Life Insurance	58,592	0	58,592	0	58,592
206-RET	LIF	Life Insurance	14,700	0	14,700	0	14,700
207		Medical Insurance	2,830,000	182,484	3,012,484	0	3,012,484
207-RET	MED	Medical Insurance	52,828	0	52,828	0	52,828
208		Dental Insurance	134,543	0	134,543	0	134,543
208-RET	DEN	Dental Insurance	36,800	0	36,800	0	36,800
210		Unemployment Compensation	25,000	0	25,000	0	25,000
212		Employer Medicare	279,122	0	279,122	0	279,122
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	6,932	6,932

LCBOE:
PPL reimbursement.

LCBOE:
Summer Learning Camp
(SLC)

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

355		Travel	7,000	0	7,000	0	7,000
399		Other Contracted Services	186,000	0	186,000	15,000	201,000
429		Instructional Supplies	120,000	(36,053)	83,947	0	83,947
429	BC	Instructional Supplies - Bridge Camp	0	0	0	LCBOE: Increase for non-faculty coaches based on final expected expenditures.	0
429	SLC	Instructional Supplies - Summer Learning Camps	0	0	0		0
429	SMC	Instructional Supplies - STREAM Mini Camps	0	0	0		0
429	EES	Instructional Supplies - Eaton Elementary School	48,197	(6,000)	42,197		42,197
429	FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	16,697	36,483	0	36,483
429	GBS	Instructional Supplies - Greenback School	33,196	7,000	40,196	LCBOE: Moving to 141-76100- 399, transportation & subs	40,196
429	HPS	Instructional Supplies - Highland Park Elementary	25,832	(3,500)	22,332		22,332
429	LES	Instructional Supplies - Loudon Elementary School	32,623	12,606	45,229		45,229
429	LHS	Instructional Supplies - Loudon High School	46,040	0	46,040		46,040
429	NMS	Instructional Supplies - North Middle School	42,256	9,750	52,006	0	52,006
429	PES	Instructional Supplies - Philadelphia Elementary School	28,782	3,800	32,582	0	32,582
429	SES	Instructional Supplies - Steekee Elementary School	13,975	(325)	13,650	0	13,650
449		Textbooks	625,145	0	625,145	(528,500)	96,645
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	2,000	0	2,000	0	2,000
599	NMS	Other Charges	0	2,500	2,500	0	2,500
599	PES	Other Charges	0	1,500	1,500	0	1,500
790		Other Equipment	200,000	14,811	214,811	(35,500)	179,311
790	EES	Other Equipment - Eaton Elementary School	20,305	5,000	25,305	0	25,305
790	FLM	Other Equipment - Fort Loudoun Middle School	17,578	(10,000)	7,578	LCBOE: Moving to 399 for intercom system & contracted services.	7,578
790	GBS	Other Equipment - Greenback School	15,929	0	15,929		15,929
790	HPS	Other Equipment - Highland Park Elementary School	11,993	6,000	17,993		17,993
790	LES	Other Equipment - Loudon Elementary School	17,929	(5,000)	12,929		12,929
790	LHS	Other Equipment - Loudon High School	25,962	0	25,962	0	25,962
790	NMS	Other Equipment - North Middle School	39,522	0	39,522	0	39,522
790	PES	Other Equipment - Philadelphia Elementary School	16,513	(2,000)	14,513	0	14,513
790	SES	Other Equipment - Steekee Elementary School	2,809	(433)	2,376	0	2,376
		Total Regular Instruction Program	27,219,066	198,837	27,417,903	93,617	27,511,520

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

71200		<u>Special Education Program</u>					
116		Teachers	1,684,825	52,000	1,736,825	0	1,736,825
116	VR	Teachers	93,942	0	93,942	0	93,942
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	(10,000)	13,000	0	13,000
163		Educational Assistants	494,251	0	494,251	0	494,251
163	SPED	Educational Assistants	0	58,161	58,161	0	58,161
163	VR	Educational Assistants	57,029	0	57,029	0	57,029
171		Speech Pathologist	380,643	0	380,643	0	380,643
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
195		Certified Substitute Teachers	7,130	10,000	17,130	0	17,130
198		Non-Certified Substitute Teachers	39,500	0	39,500	0	39,500
201		Social Security	165,127	0	165,127	0	165,127
201	SPED	Social Security	0	3,602	3,602	0	3,602
201	VR	Social Security	9,360	0	9,360	0	9,360
204		State Retirement	225,086	0	225,086	0	225,086
204	VR	State Retirement	15,948	0	15,948	0	15,948
205-RET	VIS	Employee and Dependent Insurance	860	0	860	0	860
206		Life Insurance	8,418	0	8,418	0	8,418
206-RET	LIF	Life Insurance	1,511	0	1,511	0	1,511
206	VR	Life Insurance - VR Grant	798	0	798	0	798
207		Medical Insurance	381,291	45,000	426,291	0	426,291
207-RET	MED	Medical Insurance	3,750	0	3,750	0	3,750
207	VR	Medical Insurance - VR Grant	29,856	0	29,856	0	29,856
208		Dental Insurance	17,000	0	17,000	0	17,000
208-RET	DEN	Dental Insurance	4,300	0	4,300	0	4,300
208	VR	Dental Insurance - VR Grant	1,500	0	1,500	0	1,500
212		Employer Medicare	38,650	0	38,650	0	38,650
212	SPED	Employer Medicare	0	845	845	0	845
212	VR	Employer Medicare	2,199	0	2,199	0	2,199
429		Instructional Supplies	43,752	0	43,752	0	43,752
499		Other Supplies & Materials	40,000	10,000	50,000	0	50,000
725		Special Education Equipment	102,500	(10,000)	92,500	0	92,500
725	SPED	Special Education Equipment	0	10,254	10,254	0	10,254
		Total Special Instruction Program	3,916,226	169,862	4,086,088	0	4,086,088

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

71300		<u>Vocational Education Program</u>					
116		Teachers	850,226	0	850,226	0	850,226
116	ISM	Teachers - ISM Grant	0	308,446	308,446	0	308,446
117		Career Ladder Program	3,000	0	3,000	0	3,000
163		Educational Assistants	25,817	0	25,817	0	25,817
189	ISM	Other Salaries & Wages - ISM Grant	0	2,000	2,000	0	2,000
195		Certified Substitute Teachers	5,700	0	5,700	7,500	13,200
198		Non-Certified Substitute Teachers	11,000	0	11,000	1,000	12,000
201		Social Security	55,190	0	55,190	0	55,190
201	ISM	Social Security - ISM Grant	0	19,248	19,248		19,248
204		State Retirement	78,523	0	78,523		78,523
204	ISM	State Retirement - ISM Grant	0	21,141	21,141		21,141
205-RET	VIS	Employee and Dependent Insurance	173	0	173		173
206		Life Insurance	2,714	0	2,714	0	2,714
206	ISM	Life Insurance	0	798	798	0	798
206-RET	LIF	Life Insurance	400	0	400	0	400
207		Medical Insurance	166,360	0	166,360	0	166,360
207	ISM	Medical Insurance - ISM Grant	0	58,774	58,774		58,774
208		Dental Insurance	5,400	0	5,400		5,400
208	ISM	Dental Insurance	0	1,664	1,664		1,664
208-RET	DEN	Dental Insurance	810	0	810		810
212		Employer Medicare	12,910	0	12,910	0	12,910
212	ISM	Employe Medicare - ISM Grant	0	4,501	4,501	0	4,501
336		Maintenance and Repair Services-Equipment	2,300	(2,300)	0	0	0
355		Travel	8,000	12,023	20,023	1,602	21,625
425		Gasoline	200	800	1,000	0	1,000
429		Instructional Supplies	84,049	(977)	83,072	0	83,072
429	ISM	Instructional Supplies - ISM Grant	0	29,000	29,000	0	29,000
499	SPARC	Other Supplies & Materials	0	0	0	0	0
599	ISM	Other Charges - ISM Grant	0	841,973	841,973	0	841,973
730	ISM	Vocational Education Program - ISM Grant	0	1,283,805	1,283,805	0	1,283,805
790		Other Equipment	56,000	(12,965)	43,035	0	43,035
790	SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	1,368,772	2,567,931	3,936,703	10,102	3,946,805
Total Instruction			32,504,064	2,936,630	35,440,694	103,719	35,544,413

LCBOE:
Year end adjustment to
subs.

LCBOE:
HOSA Conference
donation.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72000		Support Services					
72110		<u>Attendance</u>					
105		Supervisor / Director	57,600	10,884	68,484	0	68,484
201		Social Security	3,572	0	3,572	0	3,572
204		State Retirement	3,865	0	3,865	0	3,865
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	0	0	0	0	0
208		Dental Insurance	0	0	0	0	0
212		Employer Medicare	836	0	836	0	836
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		Total Attendance	68,083	10,884	78,967	0	78,967
72120		<u>Health Services</u>					
105	CSH	Supervisor/Director	55,752	0	55,752	0	55,752
131		Medical Personnel	471,886	0	471,886	0	471,886
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	5,400	5,400
189	CSH	Other Salaries & Wages	32,943	19,596	52,539	0	52,539
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	29,257	0	29,257	0	29,257
201	SLC	Social Security - Summer Learning Camps	0	0	0	336	336
201	CSH	Social Security	5,500	827	6,327	0	6,327
204		State Retirement	31,664	0	31,664	0	31,664
204	SLC	State Retirement - Summer Learning Camps	0	0	0	486	486
204	CSH	State Retirement	5,018	(1,132)	3,886	0	3,886
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795
206	CSH	Life Insurance	160	0	160	0	160
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	72,080	0	72,080	0	72,080
207	CSH	Medical Insurance	10,042	(150)	9,892	0	9,892
208		Dental Insurance	2,800	0	2,800	0	2,800
208	CSH	Dental Insurance	375	(103)	272	0	272
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	6,843	296	7,139	0	7,139
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	79	79
212	CSH	Employer Medicare	1,286	194	1,480	0	1,480
316		Contributions	0	0	0	0	0
355		Travel	400	3,000	3,400	0	3,400

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

355	CSH	Travel	2,000	1,000	3,000	0	3,000
355	SLC	Travel	0	0	0	122	122
399		Other Contracted Services	9,100	(2,000)	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	10,000	10,000	0	10,000
399	SLC	Other Contracted Services - STREAM Mini Camps	0	0	0	0	0
399	CSH	Other Contracted Services	500	(500)	0	0	0
413		Drugs and Medical Supplies	14,800	0	14,800	0	14,800
435		Office Supplies	1,000	0	1,000	0	1,000
499	ACE	Other Supplies & Materials	0	80,000	80,000	0	80,000
499	CSH	Other Supplies & Materials	24,160	(6,313)	17,847	0	17,847
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	10,000	10,000	0	10,000
524	CSH	In-Service/Staff Development	5,000	(3,419)	1,581	0	1,581
735	CSH	Health Equipment	17,264	(10,000)	7,264	0	7,264
		Total Health Services	803,084	101,296	904,380	6,423	910,803

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72130		<u>Other Student Support</u>						
117		Career Ladder Program	1,000	0	1,000			1,000
123		Guidance Personnel	838,156	0	838,156	0		838,156
123	SLC	Guidance Personnel - Summer Learning Camps	0	0	0	34,500		34,500
130		Social Workers	200,000	0	200,000	(119,500)		80,500
162		Clerical Personnel	181,192	0	181,192	0		181,192
201		Social Security	75,662	0	75,662	0		75,662
201	SLC	Social Security - Summer Learning Camps	0	0	0	2,139		2,139
204		State Retirement	108,970	0	108,970	0		108,970
204	SLC	State Retirement - Summer Learning Camps	0	0	0	3,667		3,667
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0		102
206		Life Insurance	3,386	0	3,386	0		3,386
206-RET	LIF	Life Insurance	480	0	480	0		480
207		Medical Insurance	216,504	0	216,504	0		216,504
207-RET	MED	Medical Insurance	0	0	0	0		0
208		Dental Insurance	8,025	0	8,025	0		8,025
208-RET	DEN	Dental Insurance	432	0	432	0		432
212		Employer Medicare	17,696	0	17,696	0		17,696
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	500		500
309	SAFE	Contracts with Government Agencies	5,000	0	5,000	0		5,000
322		Evaluation and Testing	20,000	0	20,000	0		20,000
355		Travel	500	0	500	0		500
399	SAFE	Contracted Services	50,260	0	50,260	0		50,260
524		In Service/Staff Development	5,500	0	5,500	0		5,500
524	ISM	In Service/Staff Development - ISM Grant	0	70,000	70,000	0		70,000
790	SAFE	Other Equipment	30,000	0	30,000	0		30,000
790	SSG	Other Equipment	0	196,802	196,802	0		196,802
		Total Other Student Support	1,762,865	266,802	2,029,667	(78,694)		1,950,973

LCBOE:
Lowered to balance
budget.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72210		<i>Regular Instruction Program</i>					
105		Supervisor/Director	409,175	0	409,175	0	409,175
117		Career Ladder Program	6,000	0	6,000	0	6,000
129		Librarians	564,028	0	564,028	0	564,028
161		Secretary (s)	358,562	0	358,562	0	358,562
189		Other Salaries & Wages	157,500	0	157,500	0	157,500
201		Social Security	92,707	0	92,707	0	92,707
204		State Retirement	126,363	0	126,363	0	126,363
205-RET	VIS	Employee and Dependent Insurance	465	0	465	0	465
206		Life Insurance	3,928	0	3,928	0	3,928
206-RET	LIF	Life Insurance	1,790	0	1,790	0	1,790
207		Medical Insurance	247,462	0	247,462	0	247,462
207-RET	MED	Medical Insurance	5,000	0	5,000	0	5,000
208		Dental Insurance	8,925	0	8,925	0	8,925
208-REF	DEN	Dental Insurance	3,610	0	3,610	0	3,610
212		Employer Medicare	21,682	0	21,682	0	21,682
355		Travel	17,000	0	17,000	0	17,000
432	EES	Library Books/Media - Eaton Elementary School	8,768	0	8,768	0	8,768
432	FLM	Library Books/Media - Fort Loudoun Middle School	4,697	(4,697)	0	0	0
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432	HPS	Library Books/Media - Highland Park Elementary School	3,659	0	3,659	0	3,659
432	LES	Library Books/Media - Loudon Elementary School	5,606	(5,606)	0	0	0
432	LHS	Library Books/Media - Loudon High School	4,536	0	4,536	0	4,536
432	NMS	Library Books/Media - North Middle School	6,696	(4,000)	2,696	0	2,696
432	PES	Library Books/Media - Philadelphia Elementary School	2,137	(1,000)	1,137	0	1,137
432	SES	Library Books/Media - Steekee Elementary School	3,500	325	3,825	0	3,825
499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000
524	EES	In-Service/Staff Development - Eaton Elementary School	5,500	1,000	6,500	0	6,500
524	FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,300	(2,000)	3,300	0	3,300
524	GBS	In-Service/Staff Development - Greenback School	13,300	(7,000)	6,300	0	6,300
524	HPS	In-Service/Staff Development - Highland Park Elementary School	4,900	(2,500)	2,400	0	2,400
524	LES	In-Service/Staff Development - Loudon Elementary School	5,000	(2,000)	3,000	0	3,000
524	LHS	In-Service/Staff Development - Loudon High School	5,255	0	5,255	0	5,255
524	NMS	In-Service/Staff Development - North Middle School	6,750	(5,750)	1,000	0	1,000
524	PES	In-Service/Staff Development - Philadelphia Elementary School	6,400	(800)	5,600	0	5,600
524	SES	In-Service/Staff Development - Steekee Elementary School	4,000	433	4,433	0	4,433
		Total Regular Instruction Program	2,150,586	(33,595)	2,116,991	0	2,116,991

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Loudon County Board of Education
Fund 141
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72220		<u>Special Education Program</u>					
105		Supervisor/Director	30,606	0	30,606	0	30,606
117		Career Ladder Program	1,000	0	1,000	0	1,000
124		Psychological Personnel	294,365	(52,000)	242,365	0	242,365
171		Speech Pathologist	0	0	0	0	0
201		Social Security	20,211	0	20,211	0	20,211
204		State Retirement	29,338	0	29,338	0	29,338
205-RET	VIS	Employee and Dependent Insurance	203	0	203	0	203
206		Life Insurance	1,200	0	1,200	0	1,200
206-RET	LIF	Life Insurance	385	0	385	0	385
207		Medical Insurance	58,870	0	58,870	0	58,870
207-RET	MED	Medical Insurance	3,900	0	3,900	0	3,900
208		Dental Insurance	2,625	0	2,625	0	2,625
208-REF	DEN	Dental Insurance	863	0	863	0	863
212		Employer Medicare	4,727	0	4,727	0	4,727
348		Postal Charges	1,000	0	1,000	0	1,000
355		Travel	21,650	(7,000)	14,650	0	14,650
399		Other Contracted Services	153,250	7,000	160,250	0	160,250
524		In-Service/Staff Development	0	0	0	0	0
		Total Special Education Program	624,193	(52,000)	572,193	0	572,193

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

72230		<u>Vocational Education Program</u>					
105		Supervisor/Director	85,770	0	85,770	0	85,770
162		Clerical Personnel	49,100	0	49,100	0	49,100
201		Social Security	8,362	0	8,362	0	8,362
204		State Retirement	11,014	0	11,014	0	11,014
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	360	0	360	0	360
206-RET	LIF	Life Insurance	300	0	300	0	300
207		Medical Insurance	16,930	0	16,930	0	16,930
207-RET	MED	Medical Insurance	0	0	0	0	0
208		Dental Insurance	845	0	845	0	845
208-REF	DEN	Dental Insurance	440	0	440	0	440
212		Employer Medicare	1,956	0	1,956	0	1,956
348		Postal Charges	500	0	500	0	500
355		Travel	500	1,000	1,500	0	1,500
399		Other Contracted Services	2,000	4,000	6,000	0	6,000
524		In-Service/Staff Development	5,000	0	5,000	0	5,000
		Total Vocational Education Program	183,179	5,000	188,179	0	188,179

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

72250		<u>Education Technology</u>					
105		Supervisor/Director	56,570	0	56,570	0	56,570
117		Career Ladder Program	1,000	0	1,000	0	1,000
120		Computer Programmer	350,335	0	350,335	0	350,335
201		Social Security	25,291	0	25,291	0	25,291
204		State Retirement	28,689	0	28,689		28,689
206		Life Insurance	1,120	0	1,120		1,120
207		Medical Insurance	61,000	0	61,000	0	61,000
208		Dental Insurance	2,360	0	2,360	0	2,360
212		Employer Medicare	5,928	0	5,928	0	5,928
350		Internet Connectivity	165,000	0	165,000	0	165,000
355		Travel	10,000	0	10,000	0	10,000
399		Other Contracted Services	9,400	0	9,400	7,000	16,400
471		Software	210,000	0	210,000	0	210,000
499		Other Supplies & Materials	4,000	0	4,000	0	4,000
524		In Service/Staff Development	12,430	0	12,430	(7,000)	5,430
718		Motor Vehicles	0	0	0	0	0
790		Other Equipment	168,590	15,658	184,248	0	184,248
		Total Central & Other Transportation	1,111,713	15,658	1,127,371	0	1,127,371

LCBOE:
Moving to contracted
services.

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

72310		<i>Board of Education</i>					
191		Board and Committee Members Fees	112,240	0	112,240	0	112,240
201		Social Security	6,960	0	6,960	0	6,960
204		State Retirement	6,427	0	6,427	0	6,427
206		Life Insurance	1,600	0	1,600	0	1,600
208		Dental Insurance	2,650	0	2,650	0	2,650
212		Employer Medicare	1,628	0	1,628	0	1,628
304		Architects	0	0	0	0	0
305		Audit Services	12,300	1,200	13,500	0	13,500
331		Legal Services	37,000	0	37,000	0	37,000
355		Travel	4,000	0	4,000	0	4,000
506		Liability Insurance	29,149	(15,004)	14,145	0	14,145
508		Premium on Corporate Surety Bonds	400	0	400	0	400
509		Refunds	15,000	65,709	80,709	0	80,709
510		Trustee's Commission	335,000	0	335,000	50,000	385,000
513		Workman's Compensation Insurance	186,181	5,449	191,630	0	191,630
524		In Service/Staff Development	35,000	0	35,000	0	35,000
599		Other Charges	0	0	0	0	0
		Total Board of Education	785,535	57,354	842,889	50,000	892,889

LCBOE:
Increase based on final
expected expenditures.

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

72320		<i>Office of the Superintendent</i>					
101		County Official/Administrative Office	156,000	0	156,000	0	156,000
117		Career Ladder Program	1,000	0	1,000	0	1,000
161		Secretary (s)	53,760	0	53,760	0	53,760
189		Other Salaries & Wages	7,200	0	7,200	0	7,200
201		Social Security	13,514	0	13,514	0	13,514
204		State Retirement	17,845	0	17,845	0	17,845
205-RET	VIS	Employee and Dependent Insurance	0	0	0	0	0
206		Life Insurance	350	0	350	0	350
206-RET	LIF	Life Insurance	0	0	0	0	0
207		Medical Insurance	31,767	0	31,767	0	31,767
208		Dental Insurance	1,354	0	1,354	0	1,354
208-REF	DEN	Dental Insurance	0	0	0	0	0
212		Employer Medicare	3,161	0	3,161	0	3,161
302		Advertising	1,000	0	1,000	0	1,000
307		Communication	52,000	0	52,000	0	52,000
320		Dues & Memberships	20,000	0	20,000	0	20,000
348		Postal Charges	3,000	0	3,000	0	3,000
355		Travel	500	0	500	0	500
399		Other Contracted Services	38,000	7,000	45,000	0	45,000
435		Office Supplies	8,000	0	8,000	0	8,000
524		In Service/Staff Development	7,000	0	7,000	0	7,000
599		Other Charges	3,500	0	3,500	0	3,500
		Total Office of the Superintendent	418,951	7,000	425,951	0	425,951

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

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

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

72610		<u>Operation of Plant</u>					
166		Custodial Personnel	216,500	0	216,500	0	216,500
201		Social Security	13,423	0	13,423	0	13,423
204		State Retirement	14,528	0	14,528	0	14,528
205-RET	VIS	Employee and Dependent Insurance	275	0	275	LCBOE: North Middle school intercom system - \$30K Insurance check - \$16,610	275
206		Life Insurance	960	0	960		960
206-RET	LIF	Life Insurance	840	0	840		840
207		Medical Insurance	57,551	0	57,551		57,551
208		Dental Insurance	2,255	0	2,255		2,255
208-RET	DEN	Dental Insurance	2,102	0	2,102	0	2,102
212		Employer Medicare	3,140	0	3,140	0	3,140
399		Other Contracted Services	1,738,307	1,416,107	3,154,414	46,610	3,201,024
399	FLM	Other Contracted Services- Fort Loudoun Middle S	10,000	0	10,000	0	10,000
399	GBS	Other Contracted Services - Greenback School	25,000	15,000	40,000	0	40,000
399	LHS	Other Contracted Services - Loudon High School	25,000	23,000	48,000	0	48,000
399	NMS	Other Contracted Services - North Middle School	10,000	12,000	22,000	0	22,000
399	PES	Other Contracted Services - Philadelphia Elementa	10,000	0	10,000	0	10,000
415		Electricity	1,150,000	0	1,150,000	0	1,150,000
425		Gasoline	5,000	0	5,000	0	5,000
434		Natural Gas	131,000	0	131,000	0	131,000
454		Water and Sewer	154,183	0	154,183	0	154,183
502		Building and Contents Insurance	409,575	77,151	486,726	0	486,726
599		Other Charges	0	0	0	0	0
		Total Operation of Plant	3,979,639	1,543,258	5,522,897	46,610	5,569,507

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

72620		<u>Maintenance of Plant</u>					
316		Contributions	0	0	0	0	0
335		Maintenance and Repair Services-Building	275,000	(50,000)	225,000	0	225,000
338		Maintenance and Repair Services-Vehicles	2,000	0	2,000	0	2,000
		Total Maintenance of Plant	277,000	-50,000	227,000	0	227,000
72710		<u>Transportation</u>					
105		Supervisor/Director	64,960	0	64,960	LCBOE: Increased based on final expected expenditures.	64,960
189		Other Salaries & Wages	0	0	0		0
201		Social Security	4,028	0	4,028		4,028
204		State Retirement	4,359	0	4,359	0	4,359
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	10,100	0	10,100	0	10,100
208		Dental Insurance	375	0	375	0	375
212		Employer Medicare	942	0	942	0	942
313		Contracts with Parents	12,070	0	12,070	0	12,070
315		Contracts with Vehicle Owners	2,256,956	0	2,256,956	80,000	2,336,956
315	LC	Contracts with Vehicle Owners	0	0	0	110,610	110,610
315	SPED	Contracts with Vehicle Owners	55,000	0	55,000	0	55,000
327		Freight Expenses	100	0	100	0	100
336		Maintenance and Repair Services - Equipment	6,243	0	6,243	LCBOE: Summer Learning Transportation	6,243
340		Medical and Dental Services	3,000	0	3,000		3,000
348		Postal Charges	100	0	100		100
355		Travel	1,750	0	1,750		1,750
399		Other Contracted Services	6,000	0	6,000	0	6,000
435		Office Supplies	2,000	0	2,000	0	2,000
524		In-Service/Staff Development	5,000	0	5,000	0	5,000
599		Other Charges	5,985	0	5,985	0	5,985
790		Other Equipment	4,000	0	4,000	0	4,000
		Total Transportation	2,443,128	0	2,443,128	190,610	2,633,738
72810		<u>Central & Other</u>					
790		Other Equipment	0	35,000	35,000	0	35,000
		Total Central & Other	0	35,000	35,000	0	35,000

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

72901		Education COVID-19					
72901		<u>Support Services</u>					
	499	Other Supplies & Materials	50,000	0	50,000	0	50,000
		Total COVID-19	50,000	0	50,000	0	50,000
		Total Support Services	16,112,590	1,871,657	17,984,247	214,949	18,199,196
Total Education			48,616,654	4,843,287	53,459,941	318,668	53,778,609

Loudon County Board of Education

Fund 141

Ending June 30, 2024

73000		Operation of Non-Instructional Service					
73100		<u><i>Food Service</i></u>					
165	SLC	Cafeteria Personnel	0	0	0	0	0
201	SLC	Social Security	0	0	0	0	0
204	SLC	State Retirement	0	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0	0
710		Food Service Equipment	0	100,000	100,000	0	100,000
		Total Food Service	0	100,000	100,000	0	100,000
73300		<u><i>Community Services</i></u>					
105	CCLC	Supervisor/Director - CCLC	11,673	(11,673)	0	0	0
105	LEAP	Supervisor/Director - LEAP Grant	18,797	(18,797)	0	0	0
116	CCLC	Teachers - CCLC	121,000	(121,000)	0	0	0
116	CCLC-EES	Teachers - CCLC	52,000	(52,000)	0	0	0
116	LEAP	Teachers - LEAP	117,000	(117,000)	0	0	0
163	CCLC	Educational Assistants - CCLC Grant	31,000	(31,000)	0	0	0
163	CCLC-EES	Educational Assistants - CCLC Grant	10,000	(10,000)	0	0	0
163	LEAP	Educational Assistants - LEAPS Grant	15,000	(15,000)	0	0	0
189	FRC	Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893
189	GYS	Other Salaries & Wages - GYS	0	2,190	2,190	0	2,190
201		Social Security	0	0	0	0	0
201	CCLC	Social Security CCLC Grant	10,148	(10,148)	0	0	0
201	CCLC-EES	Social Security CCLC Grant	3,844	(3,844)	0	0	0
201	FRC	Social Security - FRC Grant	1,605	0	1,605	0	1,605
201	GYS	Social Security - GYS	0	140	140	0	140
201	LEAP	Social Security - LEAPS Grant	9,349	(9,349)	0	0	0
204		State Retirement	0	0	0	0	0
204	CCLC	State Retirement - CCLC Grant	12,528	(12,528)	0	0	0
204	CCLC-EES	State Retirement - CCLC Grant	5,190	(5,190)	0	0	0
204	FRC	State Retirement - FRC Grant	1,738	0	1,738	0	1,738
204	GYS	State Retirement - GYS	0	150	150	0	150
204	LEAP	State Retirement - LEAPS Grant	11,174	(11,174)	0	0	0
206		Life Insurance	188	0	188	0	188
206-RET	LIF	Life Insurance	216	0	216	0	216
206	LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0
207		Medical Insurance	8,524	0	8,524	0	8,524

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

207	LEAP	Medical Insurance - LEAPS Grant	0	0	0	0	0
208		Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011
208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0
212		Employer Medicare	0	0	0	0	0
212	CCLC	Employer Medicare - CCLC Grant	2,080	(2,080)	0	0	0
212	CCLC-EES	Employer Medicare - CCLC Grant	899	(899)	0	0	0
212	FRC	Employer Medicare FRC	375	0	375	0	375
212	GYS	Employer Medicare GYS	0	35	35	0	35
212	LEAP	Employer Medicare - LEAPS Grant	2,186	(2,186)	0	0	0
355		Travel	1,500	0	1,500	0	1,500
355	CCLC	Travel - CCLC	50	(50)	0	0	0
355	CCLC-EES	Travel - CCLC	50	(50)	0	0	0

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

355	LEAP	Travel - LEAPS Grant	50	(50)	0	0	0
399		Other Contracted Services	0	0	0	0	0
399	CCLC	Other Contracted Services - CCLC	0	0	0	0	0
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0
399	LEAP	Other Contracted Services - LEAP	0	0	0	0	0
422		Food Supplies	5,300	0	5,300	0	5,300
422	CCLC	Food Supplies - CCLC	0	0	0	0	0
422	21ST	Food Supplies - CCLC	0	0	0	0	0
422	LEAP	Food Supplies - LEAP	0	0	0	0	0
422	WSF	Food Supplies	0	23,057	23,057	1,389	24,446
429	CCLC	Instructional Supplies - CCLC	0	0	0	0	0
429	21ST	Instructional Supplies - CCLC	0	0	0	0	0
429	LEAP	Instructional Supplies - LEAP	0	0	0	0	0
499		Other Supplies and Materials	4,000	0	4,000	0	4,000
499	CCLC	Other Supplies & Materials - CCLC	2,253	(2,253)	0	0	0
499	CCLC-EES	Other Supplies & Materials - CCLC	2,267	(2,267)	0	0	0
499	CHR	Other Supplies & Materials - CHR	0	8,482	8,482	0	8,482
499	CL	Other Supplies & Materials - CL	0	12,495	12,495	0	12,495
499	FAM	Other Supplies & Materials - FAM	0	4,886	4,886	0	4,886
499	GYS	Other Supplies & Materials - GYS	0	5,384	5,384	0	5,384
499	LEAP	Other Supplies & Materials - LEAPS Grant	4,446	(4,446)	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	9,000	9,000	694	9,694
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC		0	0	0	0
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524	FRC	In Service/Staff Development - CCLC		0	0	0	0
524	LEAP	In Service/Staff Development - LEAP	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0	0
		Total Community Services	496,209	-377,165	119,044	2,083	121,127

LCBOE:
Donation expenditures.

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

73400		<u>Early Childhood Education</u>					
116		Teachers	466,622	0	466,622	0	466,622
163		Educational Assistants	192,994	0	192,994	0	192,994
195		Certified Substitute Teachers	4,080	0	4,080	(900)	3,180
198		Non-Certified Substitute Teachers	10,250	0	10,250	900	11,150
201		Social Security	41,790	0	41,790	0	41,790
204		State Retirement	54,950	0	54,950	0	54,950
206		Life Insurance	2,395	0	2,395	0	2,395
206-RET	LIF	Life Insurance	652	0	652		652
207		Medical Insurance	96,830	5,500	102,330		102,330
207-RET	MED	Medical Insurance	1,950	0	1,950		1,950
208		Dental Insurance	4,500	0	4,500		4,500
208-RET	DEN	Dental Insurance	1,640	0	1,640	0	1,640
212		Employer Medicare	9,780	0	9,780	0	9,780
311	HHA	Contracts with Other School Systems	83,587	1,447	85,034	0	85,034
429		Instructional Supplies	1,600	0	1,600	0	1,600
499		Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
		Total Early Childhood Education	975,640	6,947	982,587	0	982,587
76000		Capital Outlay					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	25,000	25,000	0	25,000
399	ISM	Other Contracted Services - ISM Grant	0	84,571	84,571	0	84,571
399	LES	Other Contracted Services	0	0	0	500,000	500,000
799	ISM	Other Capital Outlay	0	137,221	137,221	0	137,221
		Total Regular Capital Outlay	0	246,792	246,792	500,000	746,792

LCBOE:
Adjusting Substitute
budget.

LCBOE:
Loudon Elementary
additional classrooms
remodel.

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

80000		Debt Service					
82130		<i>Principal</i>					
601		Principal On Bonds	0	0	0	0	0
602		Principal on Notes	0	0	0	0	0
			0	0	0	0	0
82300		Other Debt Service					
82330		<i>Education</i>					
699		Other Debt Service	0	0	0	0	0
		Total Education Debt Service	0	0	0	0	0
80000		Total Education Debt Service	0	0	0	0	0
90000		Capital Projects					
99000		Other Uses					
99100		<i>Transfer out</i>					
590		Transfer to other funds	0	0	0	0	0
		Total Expenditures	50,088,503	4,819,861	54,908,364	820,751	55,729,115
		Total Other Uses	0	0	0	0	0
Total General Purpose School			50,088,503	4,819,861	54,908,364	820,751	55,729,115

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

Beginning Fund Balance (Unaudited)			9,492,743	0	9,492,743	0	9,492,743
Total Revenue			50,561,419	4,129,989	54,691,408	820,751	55,512,159
Total Available Funds			60,054,162	4,129,989	64,184,151	820,751	65,004,902
Total Expenditures			50,088,503	4,819,861	54,908,364	820,751	55,729,115
Estimated Ending Fund Balance			9,965,659	-689,872	9,275,787	0	9,275,787
			* \$1,000,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.				

DRAFT

RESOLUTION # _____

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

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

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

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

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

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

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

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2023 FB	0			
Total Revenue	2,529,065	5,320,213	47,796.85	7,897,075
Total Expenditures	2,529,065	5,320,213	47,796.85	7,897,075
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	0			0

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 3rd day of June 2024.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Federal Funds School							
6								
7	Sub Fund		010 - Consolidated Administration Revenue					
8								
9	47100		<u>Federal Through State</u>					
10	47141		Title I Grants to Local Educ Agencies	99,300.00	0.00	99,300.00	0.00	99,300.00
11								
12	47141		Title I-C Grants to Local Educ Agencies	2,156.00	0.00	2,156.00	0.00	2,156.00
13								
14	47146		English Language Acquisition Grants	600.00	0.00	600.00	0.00	600.00
15								
16	47189		Eisenhower Prof Development State Grants	26,000.00	0.00	26,000.00	0.00	26,000.00
17								
18	47147		Safe & Drug Free Schools	1,650.00	0.00	1,650.00	0.00	1,650.00
19								
20	49000		<u>Other Revenue Sources</u>					
21	49800		Transfers In	0.00	0.00	0.00	0.00	0.00
22								
23			Total Other Revenue	129,706.00	0.00	129,706.00	0.00	129,706.00
24								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
25	Sub Fund		010 - Consolidated Administration Expenses					
26								
27	72210							
28	105	Supervisory/Director		72,100.00	0.00	72,100.00	0.00	72,100.00
29	161	Secretary(s)		24,519.00	0.00	24,519.00	0.00	24,519.00
30	201	Social Security		5,990.00	0.00	5,990.00	0.00	5,990.00
31	204	State Retirement		8,396.00	0.00	8,396.00	0.00	8,396.00
32	206	Life Insurance		0.00	0.00	0.00	0.00	0.00
33	207	Medical Insurance		0.00	0.00	0.00	0.00	0.00
34	208	Dental Insurance		0.00	0.00	0.00	0.00	0.00
35	212	Employer Medicare		1,401.00	0.00	1,401.00	0.00	1,401.00
36	355	Travel		2,000.00	0.00	2,000.00	0.00	2,000.00
37	499	Other Supplies and Materials		300.00	0.00	300.00	0.00	300.00
38	524	In Service/Staff Development		15,000.00	0.00	15,000.00	0.00	15,000.00
39	599	Other Charges		0.00	0.00	0.00	0.00	0.00
40								
41								
42		Total Expenditures Consolidated Administration		129,706.00	0.00	129,706.00	0.00	129,706.00
43								
44		Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00
45								
46		Revenues		129,706.00	0.00	129,706.00	0.00	129,706.00
47								
48		Expenditures		129,706.00	0.00	129,706.00	0.00	129,706.00
49								
50		Ending Fund Balance		0.00	0.00	0.00	0.00	0.00
51								

Loudoun County Board of Education

Federal Fund 142

Ending June 30, 2024

	A	B	C	E	F	G	H
1			Federal Fund 142				
2	Account Number	5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
52	Sub Fund	109 - Title I Revenue					
53					LCBOE: Final Allocation from state.		
54	47000	Federal Government					
55							
56	47100	<i>Federal Through State</i>					
57	47141	Title I Grants to Local Educ Agencies	890,543.72	0.00	890,543.72	(20,562.19)	869,981.53
58							
59	47141-CAR23	Title I Grants to Local Educ Agencies	0.00	88,595.21	88,595.21	0.00	88,595.21
60							
61		Total Federal Through State	890,543.72	88,595.21	979,138.93	(20,562.19)	958,576.74
62							
63		Total Federal Government	890,543.72	88,595.21	979,138.93	(20,562.19)	958,576.74
64							
65		Total Revenue	890,543.72	88,595.21	979,138.93	(20,562.19)	958,576.74
66							
67		Total Other Sources	0.00	0.00	0.00	0.00	0.00
68							
69		Total Title I Revenue	890,543.72	88,595.21	979,138.93	(20,562.19)	958,576.74
70							
71							
72	Sub Fund	109 - Title I Expenses					
73							
74	70000	Education					
75							
76	71000	Instruction					
77							
78	71100	<i>Regular Instruction Program</i>					
79	116	Teachers	430,196.00	(32,126.00)	398,070.00	0.00	398,070.00
80	163	Educational Assistants	55,193.00	5,293.00	60,486.00	0.00	60,486.00
81	189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
82	195	Certified Substitute Teachers	3,850.00	3,850.00	7,700.00	0.00	7,700.00
83	198	Non-certified Substitute Teachers	5,225.00	1,425.00	6,650.00	0.00	6,650.00
84	201	Social Security	31,357.00	(2,557.00)	28,800.00	0.00	28,800.00
85	204	State Retirement	39,982.00	(2,791.00)	37,191.00	0.00	37,191.00
86	206	Life Insurance	1,227.00	(27.00)	1,200.00	0.00	1,200.00
87	207	Medical Insurance	66,918.00	(6,794.00)	60,124.00	0.00	60,124.00
88	208	Dental Insurance	2,213.00	(293.00)	1,920.00	0.00	1,920.00
89	212	Employer Medicare	7,334.00	(584.00)	6,750.00	0.00	6,750.00
90	BOE May 2024 429	Instructional Supplies	40,000.00	15,000.00	55,000.00	0.00	55,000.00
91	Budget Comm May 2024 2024	Regular Instruction Equipment	30,837.28	27,541.21	58,378.49	(4,460.61)	53,917.88
92	Co. Comm June 3, 2024						
93		Total Regular Instruction Program	714,332.28	7,937.21	722,269.49	(4,460.61)	717,808.88

**Loudon County Board of Education
Federal Fund 142**

Ending June 30, 2024

	A	B	C	E	F	G	H
1			Federal Fund 142				
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds
4							Amded Budget
94							
95							
96							
97	Sub Fund		109 - Title I				
98							
99	70000		Education				
100							
101	72000		Support Services				
102							
103	<i>72130</i>		<i>Other Student Support</i>				
104	189		Other Salaries & Wages	27,878.00	24,780.00	52,658.00	0.00
105	201		Social Security	1,728.00	1,537.00	3,265.00	0.00
106	204		State Retirement	1,871.00	2,153.00	4,024.00	0.00
107	212		Employer Medicare	404.00	360.00	764.00	0.00
108	355		Travel	400.00	0.00	400.00	0.00
109	499		Other Supplies & Materials	0.00	5,000.00	5,000.00	0.00
110	599		Other Charges	12,905.44	0.00	12,905.44	(242.32)
111							
112			Total Support Services	45,186.44	33,830.00	79,016.44	(242.32)
113							
114	Sub Fund		109 - Title I				
115							
116	70000		Education				
117							
118	72000		Instruction				
119							
120	<i>72210</i>		<i>ESEA Title I</i>				
121	189		Other Salaries and Wages	84,328.00	(6,164.00)	78,164.00	0.00
122	201		Social Security	5,228.00	(382.00)	4,846.00	0.00
123	204		State Retirement	7,328.00	(536.00)	6,792.00	0.00
124	206		Life Insurance	160.00	0.00	160.00	0.00
125	207		Medical Insurance	13,082.00	0.00	13,082.00	0.00
126	208		Dental Insurance	376.00	0.00	376.00	0.00
127	212		Employer Medicare	1,223.00	(90.00)	1,133.00	0.00
128	355		Travel	1,000.00	3,000.00	4,000.00	0.00
129	399		Other Contracted Services	0.00	0.00	0.00	0.00
130	499		Other Supplies and Materials	300.00	0.00	300.00	0.00
131	524		In-Service/Staff Development	18,000.00	51,000.00	69,000.00	(15,859.26)
132	BOE May 2024 790		Other Equipment	0.00	0.00	0.00	0.00
133	Budget Comm May 20, 2024						
134	Co. Comm June 3, 2024		Total ESEA Title I	131,025.00	46,828.00	177,853.00	(15,859.26)

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
135	Sub Fund		109 - Title I					
136								
137	99100		<i>Transfers Out & Indirect Cost</i>					
138	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
139	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
140				0.00	0.00	0.00	0.00	0.00
141								
142								
143			Total Expenditures Title I	890,543.72	88,595.21	979,138.93	(20,562.19)	958,576.74
144								
145			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
146								
147			Revenues	890,543.72	88,595.21	979,138.93	(20,562.19)	958,576.74
148								
149			Expenditures	890,543.72	88,595.21	979,138.93	(20,562.19)	958,576.74
150								
151			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
152								
153								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
154	Sub Fund		139 - Title I-C Revenue					
155								
156	47000		Federal Government					
157								
158	<i>47100</i>		<i>Federal Through State</i>	11,250.00	(1,802.59)	9,447.41	0.00	9,447.41
159	47141		Title I-C					
160								
161	47141-CAR23		Title I-C	0.00	6,826.59	6,826.59	0.00	6,826.59
162								
163			Total Federal Through State	11,250.00	5,024.00	16,274.00	0.00	16,274.00
164								
165			Total Federal Government	11,250.00	5,024.00	16,274.00	0.00	16,274.00
166								
167			Total Revenue	11,250.00	5,024.00	16,274.00	0.00	16,274.00
168								
169			Total Other Sources	0.00	0.00	0.00	0.00	0.00
170								
171			Total Title I-C Revenue	11,250.00	5,024.00	16,274.00	0.00	16,274.00
172								
173								
174	Sub Fund		139 - Title I-C Expenses					
175								
176	70000		Education					
177								
178	<i>71100</i>		<i>Regular Instruction Program</i>					
179	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
180	189		Other Salaries & Wages	0.00	0.00	0.00	1,360.00	1,360.00
181	201		Social Security	0.00	0.00	0.00	84.32	84.32
182	204		State Retirement	0.00	0.00	0.00	144.57	144.57
183	212		Employer Medicare	0.00	0.00	0.00	19.72	19.72
184	499		Other Supplies & Materials	0.00	0.00	0.00	600.00	600.00
185								
186			Total	0.00	0.00	0.00	2,208.61	2,208.61

LCBOE:
Title I-C amendments.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
187	Sub Fund		139 - Title I-C Expenses					
188	72130		<u>Other Student Support</u>					
189	189		Other Salaries & Wages	4,500.00	(1,250.00)	3,250.00	(2,700.00)	550.00
190	201		Social Security	248.00	(46.50)	201.50	(167.40)	34.10
191	204		State Retirement	412.00	(152.00)	260.00	(221.50)	38.50
192	212		Employer Medicare	58.00	(10.87)	47.13	(39.15)	7.98
193	307		Communication	528.00	(48.00)	480.00	0.00	480.00
194	355		Travel	312.50	80.50	393.00	(291.75)	101.25
195	499		Other Supplies & Materials	0.00	875.00	875.00	948.37	1,823.37
196	524		In-Service/Staff Development	1,400.00	1,600.00	3,000.00	500.00	3,500.00
197	599		Other Charges	500.00	3,517.37	4,017.37	(237.18)	3,780.19
198	790		Other Equipment	3,291.50	458.50	3,750.00	0.00	3,750.00
199								
200			Total	11,250.00	5,024.00	16,274.00	(2,208.61)	14,065.39
201								
202			Total Expenditures I-C	11,250.00	5,024.00	16,274.00	0.00	16,274.00
203								
204			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
205								
206			Revenues	11,250.00	5,024.00	16,274.00	0.00	16,274.00
207								
208			Expenditures	11,250.00	5,024.00	16,274.00	0.00	16,274.00
209								
210			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
211								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
212	Sub Fund		171 - Title I School Improvement Revenue					
213								
214	47000		Federal Government					
215								
216	<i>47100</i>		<i>Federal Through State</i>					
217		47141	School Improvement Grants	0.00	68,265.31	68,265.31	0.00	68,265.31
218								
219			Total Federal Through State	0.00	68,265.31	68,265.31	0.00	68,265.31
220								
221			Total Federal Government	0.00	68,265.31	68,265.31	0.00	68,265.31
222								
223			Total Revenue	0.00	68,265.31	68,265.31	0.00	68,265.31
224								
225			Total Other Sources	0.00	0.00	0.00	0.00	0.00
226								
227			Total Title I Revenue	0.00	68,265.31	68,265.31	0.00	68,265.31
228								
229								
230	Sub Fund		171 - Title I School Improvement Expenses					
231								
232	70000		Education					
233								
234	71000		Instruction					
235								
236	<i>71100</i>		<i>Regular Instruction Program</i>					
237		163	Educational Assistants	0.00	0.00	0.00	0.00	0.00
238		195	Certified Substitute Teachers	0.00	550.00	550.00	0.00	550.00
239		198	Non-certified Substitute Teachers	0.00	3,050.00	3,050.00	0.00	3,050.00
240		201	Social Security	0.00	223.20	223.20	0.00	223.20
241		212	Employer Medicare	0.00	52.20	52.20	0.00	52.20
242								
243			Total Regular Instruction Program	0.00	3,875.40	3,875.40	0.00	3,875.40
244								
245	<i>72130</i>		<i>Other Student Support</i>					
246		169	Part-time Personnel	0.00	32,699.65	32,699.65	0.00	32,699.65
247		201	Social Security	0.00	2,027.38	2,027.38	0.00	2,027.38
248		212	Employer Medicare	0.00	474.14	474.14	0.00	474.14
249	BOE May 2024							
250	Budget Comm May 20, 2024		Total Student Support	0.00	35,201.17	35,201.17	0.00	35,201.17
251	Co. Comm June 3, 2024							

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
252	Sub Fund		171 - Title I School Improvement Expenses					
253								
254	70000		Education					
255								
256	72000		Support Services					
257								
258	<i>72210</i>		<i>Support Services</i>					
259	524		In Services/Staff Development	0.00	29,188.74	29,188.74	0.00	29,188.74
260								
261			Total Support Services	0.00	29,188.74	29,188.74	0.00	29,188.74
262								
263								
264								
265			Total Expenditures Title I	0.00	68,265.31	68,265.31	0.00	68,265.31
266								
267			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
268								
269			Revenues	0.00	68,265.31	68,265.31	0.00	68,265.31
270								
271			Expenditures	0.00	68,265.31	68,265.31	0.00	68,265.31
272								
273			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
274								

Loudoun County Board of Education

Federal Fund 142

	A	B	C	E	F	G	H
1			Federal Fund 142				
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds
4							Amded Budget
275	47000		Federal Government				
276							
277	Sub Fund		209 - Title IIA Teacher Quality Revenue				
278							
279	47100		<i>Federal Through State</i>				
280	47189		Eisenhower Prof Development State Grants	154,978.49	0.00	154,978.49	7,646.28
281							162,624.77
282	47147		Safe & Drug Free Schools	0.00	0.00	0.00	0.00
283							
284	47189-CAR23		Eisenhower Prof Development State Grants	0.00	105,068.96	105,068.96	0.00
285							105,068.96
286	49800		Transfer In	0.00	0.00	0.00	0.00
287							
288			Total Federal Through State	154,978.49	105,068.96	260,047.45	7,646.28
289							267,693.73
290			Total Federal Government	154,978.49	105,068.96	260,047.45	7,646.28
291							267,693.73
292			Total Revenue	154,978.49	105,068.96	260,047.45	7,646.28
293							267,693.73
294			Total Other Sources	0.00	0.00	0.00	0.00
295							
296			Total Title IIA - Teacher Quality Revenue	154,978.49	105,068.96	260,047.45	7,646.28
297							267,693.73
298							
299	Sub Fund		209 - Title IIA Teacher Quality Expenses				
300							
301	70000		Education				
302							
303	71000		Instruction				
304							
305	71100		<i>Regular Instruction Program</i>				
306	189		Other Salaries & Wages	0.00	0.00	0.00	0.00
307	195		Certified Subs	2,000.00	6,000.00	8,000.00	0.00
308	198		Non-Cert Subs	2,000.00	11,500.00	13,500.00	(1,248.64)
309	201		Social Security	248.00	1,086.00	1,334.00	0.00
310	204		State Retirement	0.00	0.00	0.00	0.00
311	212		Employer Medicare	58.00	254.00	312.00	0.00
312	429		Supplies/Materials	0.00	0.00	0.00	0.00
313	499		Other Supplies/Materials	0.00	0.00	0.00	0.00
314	BOE May 2024						
315	Budget Comm May 20, 2024						
316	Co. Comm June 3, 2024		Total Regular Instruction Program	4,306.00	18,840.00	23,146.00	(1,248.64)
							21,897.36

LCBOE:
Final allocation from
state.

**Loudon County Board of Education
Federal Fund 142**

Ending June 30, 2024

	A	B	C	E	F	G	H
1			Federal Fund 142				
2	Account Number	5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
317							
318	Sub Fund	209 - Title IIA Teacher Quality					
319							
320	70000	Education					
321							
322	72000	Support Services					
323							
324	<u>72130</u>	<u>ESEA Title II A</u>					
325	322	Evaluation and Testing	0.00	0.00	0.00	0.00	0.00
326			0.00	0.00	0.00	0.00	0.00
327							
328	<u>72210</u>	<u>ESEA Title II A</u>					
329	189	Other Salaries & Wages	110,328.00	44,000.00	154,328.00	3,373.00	157,701.00
330	201	Social Security	6,840.00	2,730.00	9,570.00	0.00	9,570.00
331	204	State Retirement	7,722.00	2,788.00	10,510.00	0.00	10,510.00
332	206	Life Insurance	160.00	0.00	160.00	0.00	160.00
333	207	Medical Insurance	10,812.00	0.00	10,812.00	0.00	10,812.00
334	208	Dental Insurance	380.00	0.00	380.00	0.00	380.00
335	212	Employer Medicare	1,600.00	640.00	2,240.00	0.00	2,240.00
336	355	Travel	1,330.49	5,070.96	6,401.45	21.92	6,423.37
337	399	Contracted Services	0.00	0.00	0.00	0.00	0.00
338	499	Other Supplies and Materials	500.00	2,000.00	2,500.00	1,500.00	4,000.00
339	524	In-Service/Staff Development	11,000.00	29,000.00	40,000.00	4,000.00	44,000.00
340	599	Other Charges	0.00	0.00	0.00	0.00	0.00
341			150,672.49	86,228.96	236,901.45	8,894.92	245,796.37
342							
343	<u>99100</u>	<u>Transfers Out & Indirect Cost</u>					
344	504	Indirect Cost	0.00	0.00	0.00	0.00	0.00
345	590	Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
346			0.00	0.00	0.00	0.00	0.00
347							
348							
349		Total Expenditures II	154,978.49	105,068.96	260,047.45	7,646.28	267,693.73
350							
351		Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
352							
353		Revenues	154,978.49	105,068.96	260,047.45	7,646.28	267,693.73
354							
355	BOE May 2024	Expenditures	154,978.49	105,068.96	260,047.45	7,646.28	267,693.73
356	Budget Comm May 20, 2024						
357	Co. Comm June 3, 2024	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
358								
359	Sub Fund		309 - Title III Revenue					
360								
361	47000		Federal Government					
362								
363	<i>47100</i>		<i>Federal Through State</i>					
364	47146		Title II English Language Acquisition Grants	29,501.98	4,379.30	33,881.28	0.00	33,881.28
365								
366	47146-CAR23		Title II English Language Acquisition Grants	0.00	10,568.72	10,568.72	0.00	10,568.72
367								
368			Total Federal Through State	29,501.98	14,948.02	44,450.00	0.00	44,450.00
369								
370			Total Federal Government	29,501.98	14,948.02	44,450.00	0.00	44,450.00
371								
372			Total Revenue	29,501.98	14,948.02	44,450.00	0.00	44,450.00
373								
374			Total Other Sources	0.00	0.00	0.00	0.00	0.00
375								
376			Total Title III Revenue	29,501.98	14,948.02	44,450.00	0.00	44,450.00
377								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
378								
379	Sub Fund		309 - Title III Expenses					
380								
381	70000		Education					
382								
383	71000		Instruction					
384								
385	<i>71100</i>		<i>Regular Instruction Program</i>					
386	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
387	195		Certified Subs	440.00	0.00	440.00	0.00	440.00
388	198		Non-Cert Subs	1,260.00	180.00	1,440.00	0.00	1,440.00
389	201		Social Security	105.40	11.17	116.57	0.00	116.57
390	204		State Retirement	0.00	0.00	0.00	0.00	0.00
391	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
392	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
393	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
394	212		Employer Medicare	24.65	2.61	27.26	0.00	27.26
395	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
396	429		Instructional Supplies	7,200.00	15,576.30	22,776.30	0.00	22,776.30
397	471		Software	12,500.00	(12,500.00)	0.00	0.00	0.00
398	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
399								
400			Total Regular Instruction Program	21,530.05	3,270.08	24,800.13	0.00	24,800.13
401								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
402	Sub Fund		309 Title III					
403								
404	70000		Education					
405								
406	72000		Support Services					
407								
408	72210							
409	189		Other Salaries & Wages	3,802.50	5,497.50	9,300.00	0.00	9,300.00
410	201		Social Security	235.76	268.68	504.44	0.00	504.44
411	204		State Retirement	342.23	451.45	793.68	0.00	793.68
412	212		Employer Medicare	55.14	62.83	117.97	0.00	117.97
413	499		Other Supplies & Materials	750.00	250.00	1,000.00	0.00	1,000.00
414	524		In-Service/Staff Development	0.00	7,933.78	7,933.78	0.00	7,933.78
415	790		Other Equipment	2,786.30	(2,786.30)	0.00	0.00	0.00
416				7,971.93	11,677.94	19,649.87	0.00	19,649.87
417								
418								
419								
420	99100		<i>Transfers Out & Indirect Cost</i>					
421	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
422	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
423				0.00	0.00	0.00	0.00	0.00
424								
425			Total Expenditures Title III	29,501.98	14,948.02	44,450.00	0.00	44,450.00
426								
427			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
428								
429			Revenues	29,501.98	14,948.02	44,450.00	0.00	44,450.00
430								
431			Expenditures	29,501.98	14,948.02	44,450.00	0.00	44,450.00
432								
433			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
434								
435	Sub Fund		409 Title IV - Revenue					
436								
437	47000		Federal Government					
438								
439	<i>47100</i>		<i>Federal Through State</i>					
440		47590	Other Federal Through State	80,895.03	0.00	80,895.03	2,878.76	83,773.79
441								
442		47590-CAR23	Other Federal Through State	0.00	52,180.47	52,180.47	0.00	52,180.47
443								
444			Total Federal Through State	80,895.03	52,180.47	133,075.50	2,878.76	135,954.26
445								
446			Total Federal Government	80,895.03	52,180.47	133,075.50	2,878.76	135,954.26
447								
448			Total Revenue	80,895.03	52,180.47	133,075.50	2,878.76	135,954.26
449								
450			Total Other Sources	0.00	0.00	0.00	0.00	0.00
451								
452			Total Title IV - Technology Revenue	80,895.03	52,180.47	133,075.50	2,878.76	135,954.26
453								
454								
455	Sub Fund		409 Title IV - Expenditures					
456								
457	70000		Education					
458								
459	71000		Instruction					
460								
461	<i>71100</i>		<i>Regular Instruction Program</i>					
462		116	Teachers	0.00	66,000.00	66,000.00	0.00	66,000.00
463		163	Educational Assistants	0.00	5,114.50	5,114.50	0.00	5,114.50
464		195	Certified Substitute	2,200.00	(1,210.00)	990.00	0.00	990.00
465		198	Non-Certified Substitute	2,850.00	(570.00)	2,280.00	0.00	2,280.00
466		201	Social Security	314.00	4,348.00	4,662.00	0.00	4,662.00
467		204	State Retirement	0.00	6,300.00	6,300.00	0.00	6,300.00
468		212	Employer Medicare	74.00	1,016.00	1,090.00	0.00	1,090.00
469		429	Instructional Supplies & Materials	9,177.03	(4,177.03)	5,000.00	1,141.00	6,141.00
470		722	Instructional Equipment	0.00	5,000.00	5,000.00	1,737.76	6,737.76
471				14,615.03	81,821.47	96,436.50	2,878.76	99,315.26
472	<i>72130</i>		<i>Other Student Support</i>					
473		790	Other Equipment	0.00	10,000.00	10,000.00	0.00	10,000.00
474	BOE May 2024			0.00	10,000.00	10,000.00	0.00	10,000.00
475	Budget Comm May 20, 2024							

Co. Comm June 3, 2024

LCBOE:
Final allocation from State.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
476	72210		<u>Support Services/Regular Instruction Program</u>					
477	189		Other Salaries & Wages	25,500.00	(13,500.00)	12,000.00	0.00	12,000.00
478	201		Social Security	1,581.00	(831.00)	750.00	0.00	750.00
479	204		State Retirement	2,295.00	(2,295.00)	0.00	0.00	0.00
480	207		Medical Insurance	4,034.00	(4,034.00)	0.00	0.00	0.00
481	212		Employer Medicare	370.00	(190.00)	180.00	0.00	180.00
482	355		Travel	500.00	0.00	500.00	0.00	500.00
483	524		In-Service/Staff Development	32,000.00	(18,791.00)	13,209.00	0.00	13,209.00
484	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
485								
486			Total Title IV	66,280.00	(39,641.00)	26,639.00	0.00	26,639.00
487								
488			Total Expenditures Title IV	80,895.03	52,180.47	133,075.50	2,878.76	135,954.26
489								
490			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
491								
492			Revenues	80,895.03	52,180.47	133,075.50	2,878.76	135,954.26
493								
494			Expenditures	80,895.03	52,180.47	133,075.50	2,878.76	135,954.26
495								
496			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
497								
498								

Loudon County Board of Education

Federal Fund 142

Ending June 30, 2024

	A	B	C	E	F	G	H
1			Federal Fund 142				
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds
4							Amded Budget
499	Sub Fund		439 21st CCLC Grant - Revenue				
500							
501	47000		Federal Government				
502							
503	<i>47100</i>		<i>Federal Through State</i>				
504	47150		21st CCLC Revenue	0.00	74,250.00	74,250.00	0.00
505							
506			Total Federal Through State	0.00	74,250.00	74,250.00	0.00
507							
508			Total Federal Government	0.00	74,250.00	74,250.00	0.00
509							
510			Total Revenue	0.00	74,250.00	74,250.00	0.00
511							
512			Total Other Sources	0.00	0.00	0.00	0.00
513							
514			Total Title IV - Technology Revenue	0.00	74,250.00	74,250.00	0.00
515							
516							
517	Sub Fund		439 21st CCLC Grant - Expenditures				
518							
519	<i>73300</i>		<i>Community Services</i>				
520	105		Supervisor/Director	0.00	0.00	0.00	0.00
521	116		Teachers	0.00	58,003.00	58,003.00	0.00
522	163		Educational Assistants	0.00	3,790.00	3,790.00	0.00
523	201		Social Security	0.00	3,831.00	3,831.00	0.00
524	204		State Retirement	0.00	4,686.00	4,686.00	0.00
525	212		Employer Medicare	0.00	896.00	896.00	0.00
526	355		Travel	0.00	0.00	0.00	0.00
527	422		Food Supplies	0.00	492.00	492.00	0.00
528	499		Other Supplies & Materials	0.00	139.00	139.00	0.00
529	524		Profesional Development	0.00	2,413.00	2,413.00	0.00
530				0.00	74,250.00	74,250.00	0.00
531							
532							
533			Total Title IV	0.00	74,250.00	74,250.00	0.00
534							
535			Total Expenditures Title IV	0.00	74,250.00	74,250.00	0.00
536							
537			Beginning Fund Balance	0.00	0.00	0.00	0.00
538							
539			Revenues	0.00	74,250.00	74,250.00	0.00
540							
541	BOE May 2024		Expenditures	0.00	74,250.00	74,250.00	0.00
542	Budget Comm May 20, 2024						
543	Co. Comm June 3, 2024		Ending Fund Balance	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
544								
545								
546	Sub Fund		809 - Carl Perkins Revenue					
547								
548	47100		<i>Federal Through State</i>					
549	47131		Vocational Educ - Basic Grants to States	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
550								
551	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
552								
553			Total Revenue	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
554								
555								
556	Sub Fund		809 - Carl Perkins Expenditures					
557								
558								
559	71300		<i>Vocational Education Program</i>					
560	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
561	201		Social Security	0.00	0.00	0.00	0.00	0.00
562	204		State Retirement	0.00	0.00	0.00	0.00	0.00
563	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
564	355		Travel	0.00	0.00	0.00	0.00	0.00
565	499		Other Supplies and Materials	7,000.00	0.00	7,000.00	0.00	7,000.00
566	730		Vocational Instruction Equipment	43,000.00	(2,668.08)	40,331.92	0.00	40,331.92
567	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
568				50,000.00	(2,668.08)	47,331.92	0.00	47,331.92
569								
570	72130		<i>Other Student Support</i>					
571	189		Other Salaries & Wages	4,000.00	0.00	4,000.00	0.00	4,000.00
572	201		Social Security	248.00	0.00	248.00	0.00	248.00
573	204		State Retirement	348.00	0.00	348.00	0.00	348.00
574	212		Employer Medicare	58.00	0.00	58.00	0.00	58.00
575	355		Travel	14,123.63	0.00	14,123.63	0.00	14,123.63
576	399		Other Contracted Services	3,500.00	0.00	3,500.00	0.00	3,500.00
577	524		In-Service/Staff Development	9,614.62	0.00	9,614.62	0.00	9,614.62
578	599		Other Charges	0.00	0.00	0.00	0.00	0.00
579				31,892.25	0.00	31,892.25	0.00	31,892.25

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
580	Sub Fund		809 - Carl Perkins Expenditures					
581								
582	72230		<u>Vocational Education Program</u>					
583	355		Travel	800.00	0.00	800.00	0.00	800.00
584	524		In-Service/Staff Development	3,500.00	(161.06)	3,338.94	0.00	3,338.94
585				4,300.00	(161.06)	4,138.94	0.00	4,138.94
586								
587			Total Expenditures Carl Perkins	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
588								
589								
590			Revenues	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
591								
592			Expenditures	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
593								
594			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
595								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
596								
597	Sub Fund		897 - IDEA Partnership for Systemic Change - Revenue					
598								
599	47000		Federal Government					
600								
601	<i>47100</i>		<i>Federal Through State</i>					
602		47143	Special Education Grants to States	0.00	100,000.00	100,000.00	0.00	100,000.00
603								
604								
605			Total Federal Through State	0.00	100,000.00	100,000.00	0.00	100,000.00
606								
607			Total Federal Government	0.00	100,000.00	100,000.00	0.00	100,000.00
608								
609			Total Revenue	0.00	100,000.00	100,000.00	0.00	100,000.00
610								
611			Total Other Sources	0.00	0.00	0.00	0.00	0.00
612								
613			Total IDEA B Revenue	0.00	100,000.00	100,000.00	0.00	100,000.00
614								
615								
616	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
617								
618	70000		Education					
619								
620	71000		Instruction					
621								
622	<i>71200</i>		<i>Special Education Program</i>					
623		189	Other Salaries & Wages	0.00	4,000.00	4,000.00	0.00	4,000.00
624		201	Social Security	0.00	250.00	250.00	0.00	250.00
625		204	State Retirement	0.00	375.00	375.00	0.00	375.00
626		212	Employer Medicare	0.00	60.00	60.00	0.00	60.00
627		312	Contracts with Private Agencies	0.00	5,160.00	5,160.00	0.00	5,160.00
628		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
629		725	Special Education Equipment	0.00	8,729.62	8,729.62	0.00	8,729.62
630								
631			Total Regular Instruction Program	0.00	18,574.62	18,574.62	0.00	18,574.62
632								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
633	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
634								
635	70000		Education					
636								
637	72000		Support Services					
638								
639	72220		<u>Special Education Program</u>					
640	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
641	524		In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00
642								
643			Total Special Education Program	0.00	0.00	0.00	0.00	0.00
644								
645	72710		<u>Transportation</u>					
646	315		Contracts with Vehicle Owners	0.00	7,700.00	7,700.00	0.00	7,700.00
647	338		Maintenance & Repair Services - Vehicles	0.00	0.00	0.00	0.00	0.00
648	425		Gasoline	0.00	700.00	700.00	0.00	700.00
649	729		Transportation Equipment	0.00	73,025.38	73,025.38	0.00	73,025.38
650								
651			Total Special Education Program	0.00	81,425.38	81,425.38	0.00	81,425.38
652								
653								
654			Total Expenditures 897	0.00	100,000.00	100,000.00	0.00	100,000.00
655								
656			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
657								
658			Revenues	0.00	100,000.00	100,000.00	0.00	100,000.00
659								
660			Expenditures	0.00	100,000.00	100,000.00	0.00	100,000.00
661								
662			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
663								
664	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Revenue					
665								
666	47000		Federal Government					
667								
668	47100		<u>Federal Through State</u>					
669		47143	Special Education Grants to States	0.00	10,000.00	10,000.00	0.00	10,000.00
670								
671								
672			Total Federal Through State	0.00	10,000.00	10,000.00	0.00	10,000.00
673								
674			Total Federal Government	0.00	10,000.00	10,000.00	0.00	10,000.00
675								
676			Total Revenue	0.00	10,000.00	10,000.00	0.00	10,000.00
677								
678			Total Other Sources	0.00	0.00	0.00	0.00	0.00
679								
680			Total IDEA B Revenue	0.00	10,000.00	10,000.00	0.00	10,000.00
681								
682								
683	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
684								
685	70000		Education					
686								
687	71000		Instruction					
688								
689	71200		<u>Special Education Program</u>					
690		189	Other Salaries & Wages	0.00	3,200.00	3,200.00	0.00	3,200.00
691		201	Social Security	0.00	200.00	200.00	0.00	200.00
692		204	State Retirement	0.00	300.00	300.00	0.00	300.00
693		212	Employer Medicare	0.00	50.00	50.00	0.00	50.00
694		725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00
695								
696			Total Regular Instruction Program	0.00	3,750.00	3,750.00	0.00	3,750.00
697								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
698	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
699								
700	70000		Education					
701								
702	72000		Support Services					
703								
704	72220		<i>Special Education Program</i>					
705	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
706	524		In-Service/Staff Development	0.00	6,250.00	6,250.00	0.00	6,250.00
707								
708			Total Special Education Program	0.00	6,250.00	6,250.00	0.00	6,250.00
709								
710								
711								
712			Total Expenditures 898	0.00	10,000.00	10,000.00	0.00	10,000.00
713								
714			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
715								
716			Revenues	0.00	10,000.00	10,000.00	0.00	10,000.00
717								
718			Expenditures	0.00	10,000.00	10,000.00	0.00	10,000.00
719								
720			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
721								
722								
723	Sub Fund		701 - ARP Homeless 2.0					
724								
725								
726	47404		ARP Homeless Revenue	0.00	14,241.53	14,241.53	0.00	14,241.53
727								
728			Total Revenue	0.00	14,241.53	14,241.53	0.00	14,241.53
729								
730								
731	Sub Fund		701 - ARP Homeless Expenditures					
732								
733								
734	72130		<u>Other Student Support</u>					
735	189		Other Salaries & Wages	0.00	6,750.00	6,750.00	0.00	6,750.00
736	201		Social Security	0.00	418.50	418.50	0.00	418.50
737	204		State Retirement	0.00	0.00	0.00	0.00	0.00
738	212		Employer Medicare	0.00	97.88	97.88	0.00	97.88
739	355		Travel	0.00	890.80	890.80	0.00	890.80
740	599		Other Charges	0.00	6,084.35	6,084.35	0.00	6,084.35
741				0.00	14,241.53	14,241.53	0.00	14,241.53
742								
743			Total Expenditures	0.00	14,241.53	14,241.53	0.00	14,241.53
744								
745								
746			Revenues	0.00	14,241.53	14,241.53	0.00	14,241.53
747								
748			Expenditures	0.00	14,241.53	14,241.53	0.00	14,241.53
749								
750			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
751								
752	Sub Fund		908 - ARP IDEA Revenue					
753								
754								
755	47402		ARP Revenue	0.00	2,443.51	2,443.51	0.00	2,443.51
756								
757			Total Revenue	0.00	2,443.51	2,443.51	0.00	2,443.51
758								
759								
760	Sub Fund		908 - ARP IDEA Expenditures					
761								
762								
763	71200		<u>Special Education Program</u>					
764	116		Teachers	0.00	0.00	0.00	0.00	0.00
765	201		Social Security	0.00	0.00	0.00	0.00	0.00
766	204		State Retirement	0.00	0.00	0.00	0.00	0.00
767	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
768	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
769	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
770	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
771	471		Software	0.00	0.00	0.00	0.00	0.00
772				0.00	0.00	0.00	0.00	0.00
773								
774	72130		<u>Other Student Support</u>					
775	130		Social Workers	0.00	0.00	0.00	0.00	0.00
776	201		Social Security	0.00	0.00	0.00	0.00	0.00
777	204		State Retirement	0.00	0.00	0.00	0.00	0.00
778	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
779	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
780	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
781	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
782				0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
783	Sub Fund		908 - ARP IDEA Expenditures					
784	72220		<u>Support Services/Special Education Program</u>					
785	312		Contracts with Private Agencies	0.00	2,443.51	2,443.51	0.00	2,443.51
786				0.00	2,443.51	2,443.51	0.00	2,443.51
787								
788	72710		<u>Transportation</u>					
789	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
790				0.00	0.00	0.00	0.00	0.00
791								
792			Total Expenditures	0.00	2,443.51	2,443.51	0.00	2,443.51
793								
794								
795			Revenues	0.00	2,443.51	2,443.51	0.00	2,443.51
796								
797			Expenditures	0.00	2,443.51	2,443.51	0.00	2,443.51
798								
799			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
800								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
801	Sub Fund		909 - IDEA B Revenue					
802								
803	47000		Federal Government					
804								
805	47100		<u>Federal Through State</u>					
806	47143		Special Education Grants to States	1,121,331.00	0.00	1,121,331.00	55,901.00	1,177,232.00
807								
808	47143-CAR23		Special Education Grants to States	0.00	197,758.46	197,758.46	0.00	197,758.46
809								
810								
811			Total IDEA B Revenue	1,121,331.00	197,758.46	1,319,089.46	55,901.00	1,374,990.46
812								
813								
814	Sub Fund		909 - IDEA B Expenses					
815								
816	70000		Education					
817								
818	71000		Instruction					
819								
820	71200		<u>Special Education Program</u>					
821	116		Teachers	47,000.00	0.00	47,000.00	0.00	47,000.00
822	163		Educational Assistants	500,000.00	70,000.00	570,000.00	0.00	570,000.00
823	171		Speech Pathologist	20,000.00	0.00	20,000.00	0.00	20,000.00
824	201		Social Security	42,500.00	(1,450.00)	41,050.00	0.00	41,050.00
825	204		State Retirement	35,500.00	(1,000.00)	34,500.00	0.00	34,500.00
826	206		Life Insurance	3,050.00	0.00	3,050.00	0.00	3,050.00
827	207		Medical Insurance	166,556.00	5,444.00	172,000.00	0.00	172,000.00
828	208		Dental Insurance	6,675.00	(375.00)	6,300.00	0.00	6,300.00
829	212		Employer Medicare	10,000.00	(100.00)	9,900.00	0.00	9,900.00
830	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
831	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
832								
833			Total Regular Instruction Program	831,281.00	72,519.00	903,800.00	0.00	903,800.00
834								

LCBOE:
Final allocation from
State.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
835	Sub Fund		909 - IDEA B					
836								
837	70000		Education					
838								
839	72000		Support Services					
840								
841	72220		<u>Special Education Program</u>					
842	105		Supervisor/Director	65,000.00	5,000.00	70,000.00	0.00	70,000.00
843	161		Secretary	102,500.00	0.00	102,500.00	0.00	102,500.00
844	169		Part-time Personnel	22,000.00	0.00	22,000.00	0.00	22,000.00
845	201		Social Security	12,000.00	0.00	12,000.00	0.00	12,000.00
846	204		State Retirement	13,000.00	100.00	13,100.00	0.00	13,100.00
847	206		Life Insurance	350.00	0.00	350.00	0.00	350.00
848	207		Medical Insurance	16,500.00	5,600.00	22,100.00	0.00	22,100.00
849	208		Dental Insurance	900.00	10.00	910.00	0.00	910.00
850	212		Employer Medicare	2,800.00	50.00	2,850.00	0.00	2,850.00
851	312		Contracts with Private Agencies	45,000.00	89,479.46	134,479.46	55,901.00	190,380.46
852	355		Travel	0.00	0.00	0.00	0.00	0.00
853	524		In-Service/Staff Development	10,000.00	25,000.00	35,000.00	0.00	35,000.00
854				290,050.00	125,239.46	415,289.46	55,901.00	471,190.46
855								
856	72710		<u>Transportation</u>					
857	313		Contracts with Parents	0.00	0.00	0.00	0.00	0.00
858	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
859				0.00	0.00	0.00	0.00	0.00
860								
861								
862			Total Expenditures 909	1,121,331.00	197,758.46	1,319,089.46	55,901.00	1,374,990.46
863								
864			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
865								
866			Revenues	1,121,331.00	197,758.46	1,319,089.46	55,901.00	1,374,990.46
867								
868			Expenditures	1,121,331.00	197,758.46	1,319,089.46	55,901.00	1,374,990.46
869								
870			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
871								
872	Sub Fund		918 - ARP IDEA Preschool Revenue					
873								
874								
875	47403		ARP Preschool Revenue	0.00	0.00	0.00	0.00	0.00
876								
877			Total Revenue	0.00	0.00	0.00	0.00	0.00
878								
879								
880	Sub Fund		918 - ARP IDEA Preschool Expenditures					
881								
882								
883	71200		<u>Special Education Program</u>					
884	116		Teachers	0.00	0.00	0.00	0.00	0.00
885	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
886	201		Social Security	0.00	0.00	0.00	0.00	0.00
887	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
888				0.00	0.00	0.00	0.00	0.00
889								
890	72220		<u>Support Services/Special Education Program</u>					
891	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
892				0.00	0.00	0.00	0.00	0.00
893								
894								
895			Total Expenditures	0.00	0.00	0.00	0.00	0.00
896								
897								
898			Revenues	0.00	0.00	0.00	0.00	0.00
899								
900			Expenditures	0.00	0.00	0.00	0.00	0.00
901								
902			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
903								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
904								
905	Sub Fund		919 - Preschool Revenue					
906								
907	47000		Federal Government					
908								
909	<i>47100</i>		<i>Federal Through State</i>					
910	47145		Special Education Preschool Grants	24,667.00	0.00	24,667.00	1,933.00	26,600.00
911								
912	47145-CAR23		Special Education Preschool Grants	0.00	2,341.51	2,341.51	0.00	2,341.51
913								
914			Total Federal Through State	24,667.00	2,341.51	27,008.51	1,933.00	28,941.51
915								
916			Total Federal Government	24,667.00	2,341.51	27,008.51	1,933.00	28,941.51
917								
918			Total Revenue	24,667.00	2,341.51	27,008.51	1,933.00	28,941.51
919								
920			Total Other Sources	0.00	0.00	0.00	0.00	0.00
921								
922			Total Preschool Revenue	24,667.00	2,341.51	27,008.51	1,933.00	28,941.51
923								
924								
925	Sub Fund		919 - Preschool Expenses					
926								
927	70000		Education					
928								
929	71000		Instruction					
930								
931	<i>71200</i>		<i>Special Education Program</i>					
932	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
933	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
934	725		Special Education Equipment	0.00	7,008.51	7,008.51	0.00	7,008.51
935				0.00	7,008.51	7,008.51	0.00	7,008.51
936	<i>72220</i>		<i>Special Education Program</i>					
937	312		Contracts with Private Agencies	24,667.00	(4,667.00)	20,000.00	1,933.00	21,933.00
938								
939			Total Expenditures Preschool	24,667.00	2,341.51	27,008.51	1,933.00	28,941.51
940								
941			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
942								
943			Revenues	24,667.00	2,341.51	27,008.51	1,933.00	28,941.51
944								
945	BOE May 2024		Expenditures	24,667.00	2,341.51	27,008.51	1,933.00	28,941.51
946	Budget Comm May 20, 2024							
947	Co. Comm June 3, 2024		Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
Final allocation from
State.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
948								
949								
950	Sub Fund		931 - ESSER Planning Grant Revenue					
951								
952	47307		ESSER Planning Grant	0.00	0.00	0.00	0.00	0.00
953								
954								
955			Total Revenue	0.00	0.00	0.00	0.00	0.00
956								
957	Sub Fund		931 - ESSER Planning Grant Expenditures					
958								
959								
960	72210		<u>Support Services/Regular Instruction Program</u>					
961	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
962	201		Social Security	0.00	0.00	0.00	0.00	0.00
963	204		State Retirement	0.00	0.00	0.00	0.00	0.00
964	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
965	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
966	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
967	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
968				0.00	0.00	0.00	0.00	0.00
969								
970			Total Expenditures	0.00	0.00	0.00	0.00	0.00
971								
972								
973			Revenues	0.00	0.00	0.00	0.00	0.00
974								
975			Expenditures	0.00	0.00	0.00	0.00	0.00
976								
977			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
978								
979								
980								
981								
982	Sub Fund		932 - TN ALL Corps Revenue					
983								
984	47401		TN All Corps Grant	0.00	261,800.00	261,800.00	0.00	261,800.00
985								
986								
987			Total Revenue	0.00	261,800.00	261,800.00	0.00	261,800.00
988								
989	Sub Fund		932 - TN ALL Corps Expenditures					
990								
991								
992	71100		<u>Regular Instruction Program</u>					
993	116		Teachers	0.00	122,850.00	122,850.00	0.00	122,850.00
994	163		Educational Assistants	0.00	51,820.10	51,820.10	0.00	51,820.10
995	189		Other Salaries & Wages	0.00	21,350.00	21,350.00	0.00	21,350.00
996	201		Social Security	0.00	12,153.13	12,153.13	0.00	12,153.13
997	204		State Retirement	0.00	17,299.12	17,299.12	0.00	17,299.12
998	212		Employer Medicare	0.00	2,205.06	2,205.06	0.00	2,205.06
999	429		Instructional Supplies	0.00	13,281.30	13,281.30	0.00	13,281.30
1000	499		Other Supplies & Materials	0.00	15,232.41	15,232.41	0.00	15,232.41
1001	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
1002				0.00	256,191.12	256,191.12	0.00	256,191.12
1003								
1004	73100		<u>Food Service</u>					
1005	422		Food Supplies	0.00	5,608.88	5,608.88	0.00	5,608.88
1006				0.00	5,608.88	5,608.88	0.00	5,608.88
1007								
1008			Total Expenditures	0.00	261,800.00	261,800.00	0.00	261,800.00
1009								
1010								
1011			Revenues	0.00	261,800.00	261,800.00	0.00	261,800.00
1012								
1013			Expenditures	0.00	261,800.00	261,800.00	0.00	261,800.00
1014								
1015			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1016								

BOE May 2024
Budget Comm May 20, 2024
Co. Comm June 3, 2024

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1017								
1018								
1019	Sub Fund		933 - Best for All Grant Revenue					
1020								
1021			<u>Federal Through State</u>					
1022	47307		Best For All Grant	0.00	0.00	0.00	0.00	0.00
1023								
1024								
1025			Total Revenue	0.00	0.00	0.00	0.00	0.00
1026								
1027	Sub Fund		933 - Best for All Grant Expenditures					
1028								
1029								
1030	71100		<u>Regular Instruction Program</u>					
1031	722		Regular Instructional Equipment	0.00	0.00	0.00	0.00	0.00
1032				0.00	0.00	0.00	0.00	0.00
1033								
1034			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1035								
1036								
1037			Revenues	0.00	0.00	0.00	0.00	0.00
1038								
1039			Expenditures	0.00	0.00	0.00	0.00	0.00
1040								
1041			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1042								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1043								
1044								
1045	Sub Fund		934 - Fiscal Pre-Monitoring Grant Revenue					
1046								
1047			<u>Federal Through State</u>					
1048	47307		Fiscal Pre-Monitoring Grant	0.00	0.00	0.00	0.00	0.00
1049								
1050								
1051			Total Revenue	0.00	0.00	0.00	0.00	0.00
1052								
1053	Sub Fund		934 - Fiscal Pre-Monitoring Grant Expenditures					
1054								
1055								
1056	72510		<u>Fiscal Services</u>					
1057	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1058				0.00	0.00	0.00	0.00	0.00
1059								
1060			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1061								
1062								
1063			Revenues	0.00	0.00	0.00	0.00	0.00
1064								
1065			Expenditures	0.00	0.00	0.00	0.00	0.00
1066								
1067			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1068								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1069								
1070								
1071	Sub Fund		935 - Math Implementation Support Grant Revenue					
1072								
1073			<i>Federal Through State</i>					
1074	47307		Math Implementation Revenue	0.00	71,250.00	71,250.00	0.00	71,250.00
1075								
1076								
1077			Total Revenue	0.00	71,250.00	71,250.00	0.00	71,250.00
1078								
1079	Sub Fund		935 - Math Implementation Support Grant Expenditures					
1080								
1081								
1082	72210		<i>Support Services</i>					
1083	399		Other Contracted Services	0.00	71,250.00	71,250.00	0.00	71,250.00
1084				0.00	71,250.00	71,250.00	0.00	71,250.00
1085								
1086			Total Expenditures	0.00	71,250.00	71,250.00	0.00	71,250.00
1087								
1088								
1089			Revenues	0.00	71,250.00	71,250.00	0.00	71,250.00
1090								
1091			Expenditures	0.00	71,250.00	71,250.00	0.00	71,250.00
1092								
1093			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1094								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1095								
1096	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Revenue					
1097								
1098	47000		Federal Government					
1099								
1100	<i>47100</i>		<i>Federal Through State</i>					
1101	47401		ESSER 3.0 Grant	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1102								
1103			Total Federal Through State	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1104								
1105			Total Federal Government	0.00	0.00	0.00	0.00	0.00
1106								
1107			Total Revenue	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1108								
1109			Total Other Sources	0.00	0.00	0.00	0.00	0.00
1110								
1111			Total ESSER Revenue	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1112								
1113	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1114								
1115	70000		Education					
1116								
1117	71000		Instruction					
1118								
1119	<i>71100</i>		<i>Regular Instruction Program</i>					
1120	116		Teachers	0.00	817,298.00	817,298.00	19,100.00	836,398.00
1121	163		Educational Assistants	0.00	160,785.00	160,785.00	(57,106.87)	103,678.13
1122	195		Certified Substitute Teachers	0.00	2,500.00	2,500.00	0.00	2,500.00
1123	198		Non-Certified Substitute Teachers	0.00	7,500.00	7,500.00	0.00	7,500.00
1124	201		Social Security	0.00	62,368.43	62,368.43	(2,511.43)	59,857.00
1125	204		State Retirement	0.00	83,621.64	83,621.64	(5,272.33)	78,349.31
1126	206		Life Insurance	0.00	1,765.80	1,765.80	0.00	1,765.80
1127	207		Medical Insurance	0.00	95,180.00	95,180.00	0.00	95,180.00
1128	208		Dental Insurance	0.00	3,226.80	3,226.80	0.00	3,226.80
1129	212		Employer Medicare	0.00	15,165.08	15,165.08	0.00	15,165.08
1130	429		Instructional Supplies & Materials	0.00	151,175.00	151,175.00	0.00	151,175.00
1131	449		Textbooks	0.00	12,000.00	12,000.00	0.00	12,000.00
1132	471		Software	0.00	42,800.00	42,800.00	0.00	42,800.00
1133	722		Instruction Equipment	0.00	932,619.61	932,619.61	100,325.54	1,032,945.15
1134	BOE May 2024			0.00	2,388,005.36	2,388,005.36	54,534.91	2,442,540.27

LCBOE:
ESSER amendments for
summer.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1135	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1136	71200		<u>Special Education Program</u>					
1137	116		Teachers	0.00	15,000.00	15,000.00	0.00	15,000.00
1138	163		Educational Assistants	0.00	6,240.00	6,240.00	1,010.00	7,250.00
1139	201		Social Security	0.00	1,380.00	1,380.00	61.50	1,441.50
1140	204		State Retirement	0.00	2,067.00	2,067.00	88.50	2,155.50
1141	212		Employer Medicare	0.00	322.50	322.50	14.63	337.13
1142	322		Evaluation & Testing	0.00	13,368.75	13,368.75	0.00	13,368.75
1143	429		Instructional Supplies & Materials	0.00	0.00	0.00	0.00	0.00
1144	471		Software	0.00	5,000.00	5,000.00	0.00	5,000.00
1145				0.00	43,378.25	43,378.25	1,174.63	44,552.88

Loudon County Board of Education

Federal Fund 142

Ending June 30, 2024

	A	B	C	E	F	G	H
1			Federal Fund 142				
2	Account Number	5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
1146	Sub Fund	937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1147	72120	<u>Health Services</u>					
1148	131	Medical Personnel	0.00	498,548.00	498,548.00	(3,667.85)	494,880.15
1149	201	Social Security	0.00	30,909.98	30,909.98	(1,199.73)	29,710.25
1150	204	State Retirement	0.00	34,898.36	34,898.36	2,376.50	37,274.86
1151	206	Life Insurance	0.00	1,596.00	1,596.00	(39.90)	1,556.10
1152	207	Medical Insurance	0.00	78,943.60	78,943.60	(9,465.62)	69,477.98
1153	208	Dental Insurance	0.00	3,748.80	3,748.80	(1,135.86)	2,612.94
1154	212	Employer Medicare	0.00	7,228.95	7,228.95	(280.58)	6,948.37
1155	399	Other Contracted Services	0.00	0.00	0.00	14,080.00	14,080.00
1156			0.00	655,873.69	655,873.69	666.96	656,540.65
1157							
1158	72130	<u>Other Student Support</u>					
1159	123	Guidance Personnel	0.00	13,500.00	13,500.00	(7,500.00)	6,000.00
1160	130	Social Workers	0.00	263,134.00	263,134.00	9,000.00	272,134.00
1161	189	Other Salaries & Wages	0.00	65,000.00	65,000.00	0.00	65,000.00
1162	201	Social Security	0.00	21,181.31	21,181.31	93.00	21,274.31
1163	204	State Retirement	0.00	24,650.58	24,650.58	649.50	25,300.08
1164	206	Life Insurance	0.00	800.00	800.00	0.00	800.00
1165	207	Medical Insurance	0.00	44,963.44	44,963.44	0.00	44,963.44
1166	208	Dental Insurance	0.00	1,875.00	1,875.00	0.00	1,875.00
1167	212	Employer Medicare	0.00	4,952.90	4,952.90	22.55	4,975.45
1168	307	Communication	0.00	0.00	0.00	0.00	0.00
1169	499	Other Supplies & Materials	0.00	64,000.00	64,000.00	0.00	64,000.00
1170			0.00	504,057.23	504,057.23	2,265.05	506,322.28
1171							
1172	72210	<u>Support Services - Regular Instruction</u>					
1173	105	Supervisor/Director	0.00	22,000.00	22,000.00	0.00	22,000.00
1174	201	Social Security	0.00	0.00	0.00	0.00	0.00
1175	204	State Retirement	0.00	0.00	0.00	0.00	0.00
1176	212	Employer Medicare	0.00	319.00	319.00	0.00	319.00
1177	399	Other Contracted Services	0.00	96,000.00	96,000.00	0.00	96,000.00
1178	471	Software	0.00	0.00	0.00	0.00	0.00
1179	790	Other Equipment	0.00	0.00	0.00	0.00	0.00
1180			0.00	118,319.00	118,319.00	0.00	118,319.00
1181							
1182	72220	<u>Support Services - Special Education</u>					
1183	124	Psychological Personnel	0.00	4,800.00	4,800.00	0.00	4,800.00
1184	201	Social Security	0.00	297.60	297.60	0.00	297.60
1185	204	State Retirement	0.00	494.60	494.60	0.00	494.60
1186	212	Employer Medicare	0.00	69.60	69.60	0.00	69.60
1187	312	Contract with Private Agencies	0.00	106,244.84	106,244.84	0.00	106,244.84
1188			0.00	111,906.64	111,906.64	0.00	111,906.64
1189	BOE May 2024 Budget Comm May 20, 2024 Co. Comm June 3, 2024	<u>Technology</u>					
1190	791	Software	0.00	0.00	0.00	0.00	0.00
1191	790	Other Equipment	0.00	0.00	0.00	0.00	0.00
1192			0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1193	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1194	73300		<u>Community Services</u>					
1195	189		Other Salaries &^ Wages	0.00	241,995.00	241,995.00	(50,000.00)	191,995.00
1196	201		Social Security	0.00	15,003.69	15,003.69	(3,100.00)	11,903.69
1197	204		State Retirement	0.00	22,096.10	22,096.10	(4,816.55)	17,279.55
1198	212		Employer Medicare	0.00	3,508.93	3,508.93	(725.00)	2,783.93
1199	599		Other Charges	0.00	0.00	0.00	0.00	0.00
1200				0.00	282,603.72	282,603.72	(58,641.55)	223,962.17
1201								
1202			Total Expenditures	0.00	4,104,143.89	4,104,143.89	(0.00)	4,104,143.89
1203								
1204			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1205								
1206			Revenues	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1207								
1208			Expenditures	0.00	4,104,143.89	4,104,143.89	(0.00)	4,104,143.89
1209								
1210			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1211								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1212	Sub Fund		948 - Resilient School Communities					
1213								
1214	47590		Resilient School Communities	0.00	13,731.01	13,731.01	0.00	13,731.01
1215								
1216								
1217			Total Revenue	0.00	13,731.01	13,731.01	0.00	13,731.01
1218								
1219	Sub Fund		948 - Resilient School Communities Expenditures					
1220								
1221	70000		Education					
1222								
1223	72130		<u>Other Student Support</u>					
1224	123		Guidance Personnel	0.00	0.00	0.00	0.00	0.00
1225	124		Psychological Personnel	0.00	0.00	0.00	0.00	0.00
1226	130		Social Workers	0.00	0.00	0.00	0.00	0.00
1227	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
1228	201		Social Security	0.00	0.00	0.00	0.00	0.00
1229	204		State Retirement	0.00	0.00	0.00	0.00	0.00
1230	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
1231	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
1232				0.00	0.00	0.00	0.00	0.00
1233								
1234	72210		<u>Support Services</u>					
1235	524		In Service/Staff Development	0.00	13,731.01	13,731.01	0.00	13,731.01
1236				0.00	13,731.01	13,731.01	0.00	13,731.01
1237								
1238			Total Expenditures	0.00	13,731.01	13,731.01	0.00	13,731.01
1239								
1240			Revenues	0.00	13,731.01	13,731.01	0.00	13,731.01
1241								
1242			Expenditures	0.00	13,731.01	13,731.01	0.00	13,731.01
1243								
1244			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1245								
1246								
1247								
1248	Sub Fund		950 - Literacy Training Teacher Stipend Grant Revenue					
1249								
1250	47309		Literacy Training Teacher Stipend Grant	0.00	34,000.00	34,000.00	0.00	34,000.00
1251								
1252								
1253	BOE May 2024 Budget Comm May 20, 2024		Total Revenue	0.00	34,000.00	34,000.00	0.00	34,000.00
1254	Co. Comm June 3, 2024							

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1255	Sub Fund		950 - Literacy Training Teacher Stipend Grant Expenditures					
1256								
1257	70000		Education					
1258								
1259	71000		Instruction					
1260								
1261	71100		<u>Regular Instruction Program</u>					
1262		189	Other Salaries & Wages	0.00	34,000.00	34,000.00	0.00	34,000.00
1263				0.00	34,000.00	34,000.00	0.00	34,000.00
1264								
1265			Total Expenditures	0.00	34,000.00	34,000.00	0.00	34,000.00
1266								
1267			Revenues	0.00	34,000.00	34,000.00	0.00	34,000.00
1268								
1269			Expenditures	0.00	34,000.00	34,000.00	0.00	34,000.00
1270								
1271			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1272								
1273	Sub Fund		952 - Literacy Network Grant Revenue					
1274								
1275	47309		Early Literacy Networks Revenue	0.00	0.00	0.00	0.00	0.00
1276								
1277								
1278			Total Revenue	0.00	0.00	0.00	0.00	0.00
1279								
1280	Sub Fund		952 - Literacy Network Grant Expenditures					
1281								
1282	72210		<u>Support Services/Regular Instruction Program</u>					
1283	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1284				0.00	0.00	0.00	0.00	0.00
1285								
1286			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1287								
1288			Revenues	0.00	0.00	0.00	0.00	0.00
1289								
1290			Expenditures	0.00	0.00	0.00	0.00	0.00
1291								
1292			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1293								
1294	Sub Fund		953 - High Quality Literacy Implementation Revenue					
1295								
1296	47309		Early Literacy Networks Revenue	0.00	103,000.00	103,000.00	0.00	103,000.00
1297								
1298								
1299			Total Revenue	0.00	103,000.00	103,000.00	0.00	103,000.00
1300								
1301	Sub Fund		953 - High Quality Literacy Implementation Expenditures					
1302								
1303	71100		<u>Regular Instruction Program</u>					
1304	429		Instructional Supplies	0.00	29,635.00	29,635.00	0.00	29,635.00
1305				0.00	29,635.00	29,635.00	0.00	29,635.00
1306	72210		<u>Support Services/Regular Instruction Program</u>					
1307	399		Other Contracted Services	0.00	73,000.00	73,000.00	0.00	73,000.00
1308	524		In-Service/Staff Development	0.00	365.00	365.00	0.00	365.00
1309				0.00	73,365.00	73,365.00	0.00	73,365.00
1310								
1311			Total Expenditures	0.00	103,000.00	103,000.00	0.00	103,000.00
1312								
1313			Revenues	0.00	103,000.00	103,000.00	0.00	103,000.00
1314								
1315			Expenditures	0.00	103,000.00	103,000.00	0.00	103,000.00
1316								
1317			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/29/2024 11:18	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1318								
1319								
1320			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1321								
1322			Fund 142 Total Expenditures	2,529,065.47	5,320,212.74	7,849,278.21	47,796.85	7,897,075.06
1323								
1324			Fund 142 Total Revenues	2,529,065.47	5,320,212.74	7,849,278.21	47,796.85	7,897,075.06
1325								
1326			Fund 142 Total Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1327								
1328			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

DRAFT

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	677,000	6,967,596
Total Available Funds	2,590,577	6,163,109	677,000	9,430,686
Total Expenditures & Transfers Out	365,796	6,280,656	677,000	7,323,452
Effect on Fund Balance	(238,309)	(117,547)	0	(355,856)
Ending Fund Balance	2,224,781	(117,547)	0	2,107,234

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

June 3, 2024

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H	I	J	K
1											
2					05/29/24						
3					5/29/24 11:19 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
508											
509											
510	SUBFUND DAV - Davis Lane Road Project (Funds to be returned to Co. General after completion of project)										
511	REVENUE										
512		49000	Other Sources (non-revenue)								
513			49800		Transfers In from Fund 101 Co. General				0	677,000	677,000
514											
515					Total Other Sources (non-revenue)		0	0	0	677,000	677,000
516											
517					TOTAL SUBFUND DAV REVENUE		0	0	0	677,000	677,000
518											
519	EXPENDITURES										
520		91200	Highway and Street Capital Projects								
521			399		Other Contracted Services		0		0	677,000	677,000
522											
523											
524					Total Expenses		0	0	0	677,000	677,000
525											
526											
527											
528	SUBFUND DAV SUMMARY:										
529					Beginning Balance July 1, 2023		0			0	
530											
531					Plus FY 23-24 Revenue		0	0	0	677,000	677,000
532											
533					Less FY 23-24 Expenditures		0	0	0	677,000	677,000
534											
535					Revenue/Expense Effect		0	0	0	0	0
536											
537											
538											
539					Estimated June 30 2024 Subfund DAV Balance		0	0	0	0	0
540											
541											

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					05/29/24						
3					5/29/24 11:19 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
694											
695											
696											
697											
698											
699											
700											
701					TOTAL REVENUE/Transfers In		127,487	6,163,109	6,290,596	677,000	6,967,596
702											
703											
704					TOTAL EXPENDITURE/TRFS		270,796	6,280,656	6,551,452	677,000	7,228,452
705					TOTAL TRANSFERS OUT		95,000		95,000		95,000
706											
707					Effect on Fund Balance		(238,309)	(117,547)		0	
708											
709											
710											
711					BEGINNING FUND BALANCE		5,782,441				
712					Less PY Encumbrances		(3,319,351)				
713					Available Beg Fund Balance July 1, 2023		2,463,090				
714											
715											
716					ENDING FUND BALANCE		2,224,781		2,107,234		2,107,234
717											
718											
719											
720											
721					<u>County Commission Meeting Date:</u>						
722					June 3, 2024						
723											
724											
725											
726											

Loudon County Budget Committee
Meeting Minutes
April 15, 2024

COMMITTEE MEMBERS:

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

All members of the Budget Committee were present. The following was also in attendance: Teresa Harrell-Health Department Director, Billy Pickel-Highway Superintendent, Jack Qualls-EDA Director, Mike Campbell-Property Assessor, Jeff Harris-Loudon City Mayor, Ted Wampler, Jr., Pat Hunter and Gary Bushey.

The following items were considered:

Consideration of approval of minutes of March 18, 2024 meeting:

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

Consideration of request for additional funding for the Health Department remodel/repairs – Teresa Harrill, Health Department Director:

Ms. Harrill explained the current issues with the needed repairs from the freeze damage from December 2022. She also explained where the remodel is currently. Ms. Harrill indicated that the remodel final cost came in at \$3 million dollars. She indicated that MBI did a rough estimate of the amount needed for the repairs which totaled \$127,870. Ms. Harrill indicated that past estimates have come in much higher, therefore, she was requesting \$500,000 additional funding for the damages.

The Budget Committee discussed why the insurance did not cover the damage and then indicated for estimates to be secured to get the building repaired.

The Mayor directed Ms. Harrill to work with Purchasing to get some quotes for the repairs.

Consideration of request for grant approval/acceptance for TN State Industrial Access Grant with an estimated project cost of \$1,370,000 – Matching portion = 50% of Right-of-Way and Utilities currently estimated at \$34,900 – Jack Qualls, EDA Director:

Mr. Qualls explained the project and the costs. The estimated total of \$1.3 million included relocating some utilities and the road. Mr. Qualls indicated that it would cost approximately \$60,500 for the relocation of the road only.

The Budget Committee requested for Mr. Qualls and Mr. Wampler to try and find out if LCUB would help them with the relocation of the utilities and then come back.

Consideration of an offer for property on Corporate Park Drive – Mayor Bradshaw:

The Mayor explained that LUB was interested in purchasing some of the land in Corporate Park Drive for a total of \$284,050.

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

Consideration of request to approve ARPA funds in the amount of \$20,000 for T-BART (Tellico Boaters Assistance Response Team) from 7th District – Commissioner Cullen:

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

Consideration of request to pay difference in wages during entire time of military deployment – Mayor Bradshaw:

Mayor Bradshaw explained that when an employee is deployed for military duty, sometimes they will receive less pay than their paycheck from the County. Therefore, this request is to pay the difference between their military pay and county pay while the employee is on military deployment.

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

Consideration of request for wage increase and part-time position in Property Assessor Office – Mike Campbell, Property Assessor:

Mr. Campbell explained that he would like to add a part-time position, removing the temporary position, in the current year and next year. He also indicated that he would like to increase wages for two employees in his office to take on extra duties. Mr. Campbell let the Budget Committee know that he would have approximately \$40,000 remaining funds in his budget due to unfilled positions.

The Budget Committee asked Ms. Rice if there was enough to cover these changes. Ms. Rice indicated that there was enough in the current year budget to cover these changes.

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

Consideration of recommendation for grant approval/acceptance for DOE24 in the amount of \$21,000 – no matching funds:

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

Consideration of request to acknowledge the TCRS employer contribution rate effective July 1, 2024 – No change in rate:

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

***Consideration of request to approve ARPA funds in the amount of \$343,066 for paving of County roads
– Commissioner Shaver:***

This request will be divided as follows:

1. \$171,533 from Commissioner Joe Morrison, 5th District, Seat A
2. \$171,533 from Commissioner Van Shaver, 5th District, Seat B

This request was presented to the Budget Committee at the April 22, 2024 scheduled meeting:

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

Consideration of request to approve ARPA funds in the amount of \$99,144 for top coat in Silver Oak subdivision – Commissioner Waller:

This request was presented to the Budget Committee at the April 26, 2024 scheduled meeting:

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

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

a. County General Fund 101

These amendments include the following:

- ❖ Pg. 7 – Maintenance Grant – Exp. @ 51800
- ❖ Pg. 11 – Adj to DOE 22 to match expenses and add DOE 24 – Exp. @ 54490
- ❖ Pg. 13 – Insurance recovery rec'd from Loudon Library awning & roof damage – Exp @ 51800-399
- ❖ Pg. 19 – Legal fee's for Loudon Annexation (This request was added at the April 26, 2024 scheduled Budget Committee meeting. Commissioner Whitfield made the motion to approve, seconded by Commissioner Shaver, **PASSING UNANIMOUSLY** upon the vote.)
- ❖ Pg. 26 – Maintenance:
- ❖ 335-MAINT – Grant funds
- ❖ Reduction in 338, 347, 412, 414, 450, 451, 499, 524, 711, 719 = \$7,437 which was moved to 399
- ❖ Pg. 31 – Property Assessor: These adj are to increase two emp pay and move some other funds to part-time
- ❖ Pg. 36 – Sessions – This is a request to use a portion of the Clerk's reserves to cover computers and scanners. He is requesting to change this from Capital Projects and request Capital Projects to cover the cost of key cards.
- ❖ Pg. 38 – Chancery – These are line adjustments to reduce postal charges & other cont'd delinquent tax and move the funds to other cont'd svc.
- ❖ Pg. 42-43 – Sheriff – This is a line adjustment from printing and stationary to other charges.
- ❖ Pg. 50 – DOE grant – These are adjustments to match the revenue for the DOE grant.
- ❖ Pg. 56 – Health DGA grant – This is an adjustment from medical insurance to communication per the adjustment in the grant. The grant funds were adjusted to add interpreting services through IPAD's.

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

b. Special Revenue Fund 127 (ARPA)

These amendments include the following:

- ❖ Pg. 3 & 4 – This is the ARPA request from Commissioner Cullen to appropriate funds in the amount of \$20,000 to TBART.

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

c. Highway Fund 131

These amendments include the following:

- ❖ Pg. 5 - \$5,800 is being moved to cover paid leave from 145 light equip. operators to 144 heavy equip operators.
- ❖ The remaining amendments are to move money as follows:
- ❖ Decrease :
- ❖ 403 Asphalt Hot Mix by \$44,000
- ❖ 444 Salt by \$698
- ❖ 347 Pest Control by \$403
- ❖ 451 Uniforms by \$4,000
- ❖ Increase:
- ❖ 524 staff-develop by \$28
- ❖ 409 Crushed Stone by \$25,000
- ❖ 438 Pipe by \$10,000
- ❖ 499 Other supplies by \$698
- ❖ 353 Towing svcs by \$1,075
- ❖ 359 Disposal Fees by \$300
- ❖ 416 Heavy equipment parts by \$12,000
- ❖ Pg. 8 – Liability Insurance increased by \$19,100 which will come from fund balance

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

d. General Purpose School Fund 141

- ❖ Overall the total being used in fund balance = \$172,000

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

e. Federal Projects School Fund 142

- ❖ Overall, there is no effect to fund balance

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

f. General Capital Projects Fund 171

- ❖ Pg. 7 – This amendment is an increase needed for the road in front of the Jail.

The Budget Committee tabled this request for further discussion.

Recommendations from Capital Projects and/or Purchasing Committee:

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

1. Key Cards for Circuit and General Sessions Court in the amount of \$27,519.43
2. File cabinets for Circuit and General Sessions Court in the amount of \$4,399.92

NOTE: These two items will replace the previously approved computers/scanners in the amount of \$33,761 for Circuit/Sessions Court.

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

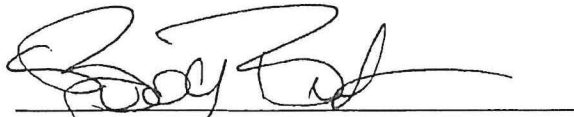
3. Security and panic button system for Sr. Center in the amount of \$7,265.67 (This request will replace the previously approved panic button system in the amount of \$6,000).

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

4. Staff Development in the amount of \$4,480.69

Commissioner Satterfield made a motion to approve. The motion **FAILED** due to no second.

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.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Loudon County Budget Committee
Meeting Minutes
April 15, 2024

COMMITTEE MEMBERS:

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

All members of the Budget Committee were present. The following was also in attendance: Teresa Harrell-Health Department Director, Billy Pickel-Highway Superintendent, Jack Qualls-EDA Director, Mike Campbell-Property Assessor, Jeff Harris-Loudon City Mayor, Ted Wampler, Jr., Pat Hunter and Gary Bushey.

The following items were considered:

Consideration of approval of minutes of March 18, 2024 meeting:

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

Consideration of request for additional funding for the Health Department remodel/repairs – Teresa Harrill, Health Department Director:

Ms. Harrill explained the current issues with the needed repairs from the freeze damage from December 2022. She also explained where the remodel is currently. Ms. Harrill indicated that the remodel final cost came in at \$3 million dollars. She indicated that MBI did a rough estimate of the amount needed for the repairs which totaled \$127,870. Ms. Harrill indicated that past estimates have come in much higher, therefore, she was requesting \$500,000 additional funding for the damages.

The Budget Committee discussed why the insurance did not cover the damage and then indicated for estimates to be secured to get the building repaired.

The Mayor directed Ms. Harrill to work with Purchasing to get some quotes for the repairs.

Consideration of request for grant approval/acceptance for TN State Industrial Access Grant with an estimated project cost of \$1,370,000 – Matching portion = 50% of Right-of-Way and Utilities currently estimated at \$34,900 – Jack Qualls, EDA Director:

Mr. Qualls explained the project and the costs. The estimated total of \$1.3 million included relocating some utilities and the road. Mr. Qualls indicated that it would cost approximately \$60,500 for the relocation of the road only.

The Budget Committee requested for Mr. Qualls and Mr. Wampler to try and find out if LCUB would help them with the relocation of the utilities and then come back.

Consideration of an offer for property on Corporate Park Drive – Mayor Bradshaw:

The Mayor explained that LUB was interested in purchasing some of the land in Corporate Park Drive for a total of \$284,050.

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

Consideration of request to approve ARPA funds in the amount of \$20,000 for T-BART (Tellico Boaters Assistance Response Team) from 7th District – Commissioner Cullen:

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

Consideration of request to pay difference in wages during entire time of military deployment – Mayor Bradshaw:

Mayor Bradshaw explained that when an employee is deployed for military duty, sometimes they will receive less pay than their paycheck from the County. Therefore, this request is to pay the difference between their military pay and county pay while the employee is on military deployment.

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

Consideration of request for wage increase and part-time position in Property Assessor Office – Mike Campbell, Property Assessor:

Mr. Campbell explained that he would like to add a part-time position, removing the temporary position, in the current year and next year. He also indicated that he would like to increase wages for two employees in his office to take on extra duties. Mr. Campbell let the Budget Committee know that he would have approximately \$40,000 remaining funds in his budget due to unfilled positions.

The Budget Committee asked Ms. Rice if there was enough to cover these changes. Ms. Rice indicated that there was enough in the current year budget to cover these changes.

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

Consideration of recommendation for grant approval/acceptance for DOE24 in the amount of \$21,000 – no matching funds:

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

Consideration of request to acknowledge the TCRS employer contribution rate effective July 1, 2024 – No change in rate:

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

***Consideration of request to approve ARPA funds in the amount of \$343,066 for paving of County roads
– Commissioner Shaver:***

This request will be divided as follows:

1. \$171,533 from Commissioner Joe Morrison, 5th District, Seat A
2. \$171,533 from Commissioner Van Shaver, 5th District, Seat B

This request was presented to the Budget Committee at the April 22, 2024 scheduled meeting:

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

Consideration of request to approve ARPA funds in the amount of \$99,144 for top coat in Silver Oak subdivision – Commissioner Waller:

This request was presented to the Budget Committee at the April 26, 2024 scheduled meeting:

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

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

a. County General Fund 101

These amendments include the following:

- ❖ Pg. 7 – Maintenance Grant – Exp. @ 51800
- ❖ Pg. 11 – Adj to DOE 22 to match expenses and add DOE 24 – Exp. @ 54490
- ❖ Pg. 13 – Insurance recovery rec'd from Loudon Library awning & roof damage – Exp @ 51800-399
- ❖ Pg. 19 – Legal fee's for Loudon Annexation (This request was added at the April 26, 2024 scheduled Budget Committee meeting. Commissioner Whitfield made the motion to approve, seconded by Commissioner Shaver, **PASSING UNANIMOUSLY** upon the vote.)
- ❖ Pg. 26 – Maintenance:
- ❖ 335-MAINT – Grant funds
- ❖ Reduction in 338, 347, 412, 414, 450, 451, 499, 524, 711, 719 = \$7,437 which was moved to 399
- ❖ Pg. 31 – Property Assessor: These adj are to increase two emp pay and move some other funds to part-time
- ❖ Pg. 36 – Sessions – This is a request to use a portion of the Clerk's reserves to cover computers and scanners. He is requesting to change this from Capital Projects and request Capital Projects to cover the cost of key cards.
- ❖ Pg. 38 – Chancery – These are line adjustments to reduce postal charges & other cont'd delinquent tax and move the funds to other cont'd svc.
- ❖ Pg. 42-43 – Sheriff – This is a line adjustment from printing and stationary to other charges.
- ❖ Pg. 50 – DOE grant – These are adjustments to match the revenue for the DOE grant.
- ❖ Pg. 56 – Health DGA grant – This is an adjustment from medical insurance to communication per the adjustment in the grant. The grant funds were adjusted to add interpreting services through IPAD's.

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

b. Special Revenue Fund 127 (ARPA)

These amendments include the following:

- ❖ Pg. 3 & 4 – This is the ARPA request from Commissioner Cullen to appropriate funds in the amount of \$20,000 to TBART.

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

c. Highway Fund 131

These amendments include the following:

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

d. General Purpose School Fund 141

- ❖ Overall the total being used in fund balance = \$172,000

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

e. Federal Projects School Fund 142

- ❖ Overall, there is no effect to fund balance

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

f. General Capital Projects Fund 171

- ❖ Pg. 7 – This amendment is an increase needed for the road in front of the Jail.

The Budget Committee tabled this request for further discussion.

Recommendations from Capital Projects and/or Purchasing Committee:

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

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NOTE: These two items will replace the previously approved computers/scanners in the amount of \$33,761 for Circuit/Sessions Court.

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3. Security and panic button system for Sr. Center in the amount of \$7,265.67 (This request will replace the previously approved panic button system in the amount of \$6,000).

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

4. Staff Development in the amount of \$4,480.69

Commissioner Satterfield made a motion to approve. The motion **FAILED** due to no second.

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.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

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Loudon County Finance
Summary Financial Statement by Fund
May 2024

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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
Revenues							
40110	Current Property Tax	13,840,098.00	(14,014,344.20)	101.26%	1,153,341.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(175,768.43)	135.21%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	(2,013.46)	67.12%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(103,734.52)	138.31%	6,250.00	(16,333.69)	261.34%
40140	Interest And Penalty	25,000.00	(36,939.61)	147.76%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	385,101.00	(472,547.83)	122.71%	32,091.75	0.00	0.00%
40210	Local Option Sales Tax	1,400,000.00	(1,758,912.38)	125.64%	116,666.67	(218,662.56)	187.43%
40220	Hotel/Motel Tax	510,000.00	(663,569.87)	130.11%	42,500.00	(64,172.05)	150.99%
40250	Litigation Tax - General	100,000.00	(83,082.07)	83.08%	8,333.33	(9,510.47)	114.13%
40260	Litigation Tax - Special Purpose	290,000.00	(203,202.15)	70.07%	24,166.67	(22,068.08)	91.32%
40270	Business Tax	536,400.00	(814,322.07)	151.81%	44,700.00	(475,165.74)	1,063.01%
40275	Mixed Drink Tax	29,000.00	(27,150.52)	93.62%	2,416.67	(3,243.00)	134.19%
40320	Bank Excise Tax	73,844.00	(93,332.83)	126.39%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	(114,202.82)	95.17%	10,000.00	(13,759.09)	137.59%
41120	Animal Registration	63,500.00	(46,045.00)	72.51%	5,291.67	(3,398.00)	64.21%
41140	Cable TV Franchise	332,000.00	(352,567.73)	106.20%	27,666.67	(86,457.37)	312.50%
41510	Beer Permits	2,900.00	(3,562.50)	122.84%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(646,958.33)	107.83%	50,000.00	(63,237.00)	126.47%
41590	Other Permits	30,000.00	(24,728.04)	82.43%	2,500.00	(2,030.00)	81.20%
42180	DUI Treatment Fines	1,900.00	(2,137.49)	112.50%	158.33	0.00	0.00%
42190	Data Entry Fee - Circuit Court	930.00	(500.00)	53.76%	77.50	(64.00)	82.58%
42191	Courtroom Security Fee	5,300.00	(5,428.93)	102.43%	441.67	(611.51)	138.46%
42210	Fines	10,000.00	(12,012.25)	120.12%	833.33	(258.87)	31.06%
42220	Officers Costs	13,600.00	(20,306.21)	149.31%	1,133.33	(2,352.83)	207.60%
42240	Drug Control Fines	2,200.00	(4,023.94)	182.91%	183.33	(460.03)	250.93%
42250	Jail Fees	1,560.00	(1,205.75)	77.29%	130.00	(155.51)	119.62%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,503.99)	150.40%	83.33	(118.52)	142.22%
42292	Victims Assistance Assessments	5,450.00	(3,749.00)	68.79%	454.17	(290.72)	64.01%
42310	Fines	45,000.00	(41,504.04)	92.23%	3,750.00	(3,895.91)	103.89%
42320	Officers Costs	113,000.00	(50,016.34)	44.26%	9,416.67	(4,780.51)	50.77%
42330	Games And Fish Fines	500.00	(552.60)	110.52%	41.67	(80.10)	192.24%
42340	Drug Control Fines	7,500.00	(6,372.26)	84.96%	625.00	(251.75)	40.28%
42350	Jail Fees	5,200.00	(4,657.26)	89.56%	433.33	(427.02)	98.54%
42351	Interpreter Fee	0.00	(50.00)	0.00%	0.00	0.00	0.00%
42380	DUI Treatment Fines	15,000.00	(12,648.27)	84.32%	1,250.00	(1,595.52)	127.64%
42390	Data Entry Fee - General Sessions	18,000.00	(14,442.41)	80.24%	1,500.00	(1,590.35)	106.02%
42391	Courtroom Security Fee	100,000.00	(76,374.53)	76.37%	8,333.33	(8,367.37)	100.41%
42392	Victims Assistance Assessments	24,550.00	(17,763.53)	72.36%	2,045.83	(1,909.50)	93.34%

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Loudon County Finance
Summary Financial Statement by Fund
May 2024

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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	(428.00)	0.00%	0.00	(40.00)	0.00%
42520	Officers Costs	33,000.00	(2,110.41)	6.40%	2,750.00	(39.90)	1.45%
42530	Data Entry Fee - Chancery Court	13,900.00	(2,756.00)	19.83%	1,158.33	(692.00)	59.74%
42591	Courtroom Security Fee	2,580.00	(2,007.50)	77.81%	215.00	(328.50)	152.79%
42610	Fines	5,000.00	(5,037.00)	100.74%	416.67	(675.00)	162.00%
42990	Other Fines, Forfeitures, And Penalties	0.00	(415.83)	0.00%	0.00	(19.78)	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	(50.00)	50.00%	8.33	0.00	0.00%
43370	Telephone Commissions	70,300.00	(52,199.94)	74.25%	5,858.33	(6,848.94)	116.91%
43383	Additional Fees - Titling and	0.00	(38,792.00)	0.00%	0.00	(4,338.00)	0.00%
43392	Data Processing Fee -Register	30,000.00	(18,584.00)	61.95%	2,500.00	(1,958.00)	78.32%
43394	Data Processing Fee - Sheriff	6,000.00	(3,708.50)	61.81%	500.00	(393.30)	78.66%
43395	Sexual Offender Registration Fee-	3,000.00	(3,350.00)	111.67%	250.00	(100.00)	40.00%
43396	Data Processing Fee - County Clerk	1,000.00	(1,332.00)	133.20%	83.33	(258.00)	309.60%
43399	Vehicle Insurance Coverage and	2,000.00	(4,800.00)	240.00%	166.67	(820.00)	492.00%
44110	Investment Income	100,000.00	(660,331.51)	660.33%	8,333.33	(150,704.69)	1,808.46%
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	(34,726.31)	119.75%	2,416.67	(2,788.01)	115.37%
44160	Retirees' Insurance Payments	63,258.00	(75,159.68)	118.81%	5,271.50	(6,171.29)	117.07%
44161	Cobra Insurance Payments	2,873.00	(5,538.41)	192.77%	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	(35,659.00)	7,131.80%	41.67	(472.00)	1,132.80%
44560	Damages Recovered From Individuals	0.00	(90.00)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	67,846.00	(51,529.85)	75.95%	5,653.83	(4,787.05)	84.67%
44990	Other Local Revenues	11,179.00	(29,142.27)	260.69%	931.58	(17,963.47)	1,928.27%
45510	County Clerk	520,000.00	(541,225.06)	104.08%	43,333.33	(85,365.21)	197.00%
45520	Circuit Court Clerk	120,000.00	(156,678.79)	130.57%	10,000.00	(18,906.90)	189.07%
45540	General Sessions Court Clerk	340,000.00	(362,523.61)	106.62%	28,333.33	(42,010.09)	148.27%
45550	Clerk And Master	85,000.00	(107,728.40)	126.74%	7,083.33	(19,054.09)	269.00%
45580	Register	500,000.00	(338,550.42)	67.71%	41,666.67	(35,624.98)	85.50%
45590	Sheriff	18,000.00	(21,517.92)	119.54%	1,500.00	(1,866.00)	124.40%
45610	Trustee	880,000.00	(1,047,628.28)	119.05%	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	(18,143.00)	85.18%	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	0.00	0.00%
46290	Other Public Safety Grants	2,443,395.00	(2,389,199.49)	97.78%	203,616.25	(1,601,375.66)	786.47%

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Loudon County Finance
Summary Financial Statement by Fund
May 2024

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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
46310	Health Department Programs	516,400.00	(334,737.77)	64.82%	43,033.33	(47,902.42)	111.31%
46830	Beer Tax	20,000.00	(18,497.92)	92.49%	1,666.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	9,000.00	(8,288.90)	92.10%	750.00	(838.20)	111.76%
46840	Alcoholic Beverage Tax	96,000.00	(108,354.73)	112.87%	8,000.00	(24,139.48)	301.74%
46852	State Revenue Sharing -	60,000.00	(47,104.46)	78.51%	5,000.00	(4,241.86)	84.84%
46855	State Shared Sports Gaming Privilege	35,000.00	(68,817.74)	196.62%	2,916.67	(19,541.21)	669.98%
46870	Emergency Hospital - Prisoners	0.00	(17,914.12)	0.00%	0.00	(17,914.12)	0.00%
46915	Contracted Prisoner Board	165,000.00	(364,777.00)	221.08%	13,750.00	(14,104.00)	102.57%
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(18,110.21)	301.84%	500.00	(1,269.52)	253.90%
46990	Other State Revenues	58,991.00	(563.03)	0.95%	4,915.92	(166.93)	3.40%
47220	Civil Defense Reimbursement	96,100.00	(74,999.01)	78.04%	8,008.33	0.00	0.00%
47235	Homeland Security Grants	18,000.00	(16,900.00)	93.89%	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	(49,038.02)	24.88%	16,423.17	(5,095.95)	31.03%
47990	Other Direct Federal Revenue	0.00	0.00	0.00%	0.00	0.00	0.00%
48130	Contributions	26,782.00	(14,952.19)	55.83%	2,231.83	(5,000.00)	224.03%
48140	Contracted Services	47,084.00	0.00	0.00%	3,923.67	0.00	0.00%
48610	Donations	11,850.00	(11,751.00)	99.16%	987.50	(1,935.00)	195.95%
48991	Opioid Settlement Funds - Past	0.00	(310,124.30)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	27,130.00	(47,563.29)	175.32%	2,260.83	(3,524.41)	155.89%
49800	Transfers In	172,212.00	(77,211.73)	44.84%	14,351.00	0.00	0.00%
Total Revenues		26,040,471.00	(27,765,821.18)	106.63%	2,170,039.25	(3,154,750.47)	145.38%
Expenditures							
51100	County Commission	(228,725.00)	194,168.94	84.89%	(19,060.42)	15,704.62	82.39%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	1,492.02	49.73%	(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)	210,066.64	89.05%	(19,657.33)	17,440.63	88.72%
51310	Personnel Office	(134,940.00)	122,352.94	90.67%	(11,245.00)	11,877.75	105.63%
51400	County Attorney	(295,000.00)	241,072.32	81.72%	(24,583.33)	25,829.73	105.07%
51500	Election Commission	(581,674.00)	544,349.13	93.58%	(48,472.83)	20,198.33	41.67%
51600	Register Of Deeds	(459,038.00)	407,180.97	88.70%	(38,253.17)	31,596.59	82.60%
51720	Planning	(188,972.00)	134,906.54	71.39%	(15,747.67)	11,143.45	70.76%
51750	Codes Compliance	(446,419.00)	361,401.28	80.96%	(37,201.58)	29,401.90	79.03%
51760	Geographical Information Systems	(82,116.00)	69,539.67	84.68%	(6,843.00)	5,609.62	81.98%
51800	County Buildings	(1,517,604.00)	1,395,408.44	91.95%	(126,467.00)	100,541.37	79.50%
51810	Other Facilities	0.00	5,967.97	0.00%	0.00	0.00	0.00%

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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
51900	Other General Administration	(336,578.00)	370,804.63	110.17%	(28,048.17)	221.40	0.79%
51910	Preservation Of Records	(1,000.00)	832.49	83.25%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(826,152.00)	677,645.27	82.02%	(68,846.00)	49,236.38	71.52%
52200	Purchasing	(340,560.00)	294,810.16	86.57%	(28,380.00)	25,810.02	90.94%
52300	Property Assessor's Office	(662,762.00)	502,902.26	75.88%	(55,230.17)	38,641.50	69.96%
52400	County Trustee's Office	(451,236.00)	402,116.55	89.11%	(37,603.00)	28,646.43	76.18%
52500	County Clerk's Office	(907,928.00)	731,840.75	80.61%	(75,660.67)	57,820.75	76.42%
52600	Data Processing	(227,011.00)	198,117.17	87.27%	(18,917.58)	12,437.22	65.74%
53100	Circuit Court	(564,665.00)	469,357.78	83.12%	(47,055.42)	39,309.94	83.54%
53300	General Sessions Court	(886,605.00)	757,672.31	85.46%	(73,883.75)	85,971.29	116.36%
53310	General Sessions Judge	(577,042.00)	505,047.77	87.52%	(48,086.83)	44,976.28	93.53%
53400	Chancery Court	(462,256.00)	389,220.64	84.20%	(38,521.33)	32,522.61	84.43%
53500	Juvenile Court	(362,004.00)	319,135.37	88.16%	(30,167.00)	25,793.60	85.50%
53700	Judicial Commissioners	(82,842.00)	68,482.69	82.67%	(6,903.50)	5,452.73	78.99%
53900	Other Administration Of Justice	(19,300.00)	9,913.43	51.36%	(1,608.33)	131.12	8.15%
53920	Courtroom Security	(1,500.00)	51.10	3.41%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	21,512.53	71.71%	(2,500.00)	2,200.22	88.01%
54110	Sheriff's Department	(8,671,954.00)	7,992,883.10	92.17%	(722,662.83)	580,097.60	80.27%
54120	Special Patrols	(83,067.00)	35,000.00	42.13%	(6,922.25)	0.00	0.00%
54130	Traffic Control	(34,500.00)	13,204.09	38.27%	(2,875.00)	232.73	8.09%
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)	3,820,046.69	82.09%	(387,806.33)	251,154.60	64.76%
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)	166,737.91	73.33%	(18,949.50)	20,130.17	106.23%
54490	Other Emergency Management	(45,489.00)	24,388.69	53.61%	(3,790.75)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	141,800.00	113.44%	(10,416.67)	7,800.00	74.88%
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)	24,273.82	58.65%	(3,449.00)	960.01	27.83%
55120	Rabies And Animal Control	(559,549.00)	439,941.72	78.62%	(46,629.08)	34,037.60	73.00%
55190	Other Local Health Services	(520,916.00)	408,150.10	78.35%	(43,409.67)	32,522.68	74.92%
56300	Senior Citizens Assistance	(318,595.00)	276,654.55	86.84%	(26,549.58)	20,810.00	78.38%
57100	Agricultural Extension Service	(209,590.00)	202,765.14	96.74%	(17,465.83)	329.99	1.89%
57500	Soil Conservation	(55,141.00)	24,294.42	44.06%	(4,595.08)	1,874.21	40.79%
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)	55,320.13	70.15%	(6,571.33)	4,571.74	69.57%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
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)	9,134.12	88.68%	(858.33)	769.26	89.62%
58900	Miscellaneous	(555,000.00)	344,197.86	62.02%	(46,250.00)	0.00	0.00%
99100	Transfers Out	(513,089.00)	794,168.60	154.78%	(42,757.42)	0.00	0.00%
Total Expenditures		(29,037,167.00)	25,578,080.74	88.09%	(2,419,763.92)	1,673,806.07	69.17%
Total	101 General	(2,996,696.00)	(2,187,740.44)	-73.01%	(249,724.67)	(1,480,944.40)	-593.03%

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(84,091.29)	84.09%	8,333.33	(9,333.08)	112.00%
	Total Revenues	100,000.00	(84,091.29)	84.09%	8,333.33	(9,333.08)	112.00%
Expenditures							
58900	Miscellaneous	(2,000.00)	862.61	43.13%	(166.67)	0.00	0.00%
99100	Transfers Out	(418,576.00)	268,576.00	64.16%	(34,881.33)	0.00	0.00%
	Total Expenditures	(420,576.00)	269,438.61	64.06%	(35,048.00)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	(320,576.00)	185,347.32	57.82%	(26,714.67)	(9,333.08)	-34.94%

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,500.00	(3,470.33)	77.12%	375.00	(384.65)	102.57%
	Total Revenues	4,500.00	(3,470.33)	77.12%	375.00	(384.65)	102.57%
Expenditures							
56500	Libraries	(4,600.00)	1,545.12	33.59%	(383.33)	89.99	23.48%
58900	Miscellaneous	(150.00)	35.62	23.75%	(12.50)	0.00	0.00%
	Total Expenditures	(4,750.00)	1,580.74	33.28%	(395.83)	89.99	22.73%
Total	114 Law Library	(250.00)	(1,889.59)	-755.84%	(20.83)	(294.66)	-

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	310,662.00	(314,573.01)	101.26%	25,888.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(4,317.30)	123.35%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	(48.55)	24.28%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(3,040.17)	152.01%	166.67	(478.69)	287.21%
40140	Interest And Penalty	900.00	(886.73)	98.53%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24%	858.33	0.00	0.00%
40320	Bank Excise Tax	2,400.00	(2,095.00)	87.29%	200.00	0.00	0.00%
43350	Copy Fees	5,735.00	(5,955.76)	103.85%	477.92	(595.30)	124.56%
43360	Library Fees	2,335.00	(2,781.13)	119.11%	194.58	(377.64)	194.08%
44130	Sale Of Materials And Supplies	0.00	(88.10)	0.00%	0.00	0.00	0.00%
44160	Retirees' Insurance Payments	7,303.00	(5,020.32)	68.74%	608.58	(351.48)	57.75%
44570	Contributions & Gifts	1,305.00	(1,399.83)	107.27%	108.75	(415.70)	382.25%
48130	Contributions	24,265.00	(12,375.00)	51.00%	2,022.08	(12,375.00)	611.99%
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	0.00	0.00%
Total Revenues		398,511.00	(390,511.71)	97.99%	33,209.25	(14,593.81)	43.95%
Expenditures							
56500	Libraries	(447,866.00)	400,027.58	89.32%	(37,322.17)	32,454.19	86.96%
Total Expenditures		(447,866.00)	400,027.58	89.32%	(37,322.17)	32,454.19	86.96%
Total	115 Public Library	(49,355.00)	9,515.87	19.28%	(4,112.92)	17,860.38	434.25%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	600,000.00	(753,819.59)	125.64%	50,000.00	(50,374.75)	100.75%
44145	Sale Of Recycled Materials	100,000.00	(138,618.00)	138.62%	8,333.33	(14,250.82)	171.01%
44160	Retirees' Insurance Payments	435.00	(390.49)	89.77%	36.25	0.00	0.00%
44170	Miscellaneous Refunds	225.00	0.00	0.00%	18.75	0.00	0.00%
46170	Solid Waste Grants	0.00	0.00	0.00%	0.00	0.00	0.00%
46430	Litter Program	49,200.00	(7,160.66)	14.55%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	(54,154.25)	108.31%	4,166.67	(13,871.96)	332.93%
49800	Transfers In	8,915.00	(8,915.00)	100.00%	742.92	0.00	0.00%
Total Revenues		808,775.00	(963,057.99)	119.08%	67,397.92	(78,497.53)	116.47%
Expenditures							
55720	Sanitation Education/Information	(49,470.00)	26,171.19	52.90%	(4,122.50)	5,042.28	122.31%
55732	Convenience Centers	(1,296,345.00)	1,224,120.92	94.43%	(108,028.75)	77,225.36	71.49%
55739	Other Waste Collection	(50,000.00)	80,024.55	160.05%	(4,166.67)	0.00	0.00%
Total Expenditures		(1,395,815.00)	1,330,316.66	95.31%	(116,317.92)	82,267.64	70.73%
Total	116 Solid Waste/Sanitation	(587,040.00)	367,258.67	62.56%	(48,920.00)	3,770.11	7.71%

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	21,295.00	883.46	-4.15%	1,774.58	(883.32)	49.78%
44540	Sale Of Property	2,185,767.00	(2,185,767.00)	100.00%	182,147.25	0.00	0.00%
	Total Revenues	2,207,062.00	(2,184,883.54)	99.00%	183,921.83	(883.32)	0.48%
Expenditures							
58120	Industrial Development	(2,208,067.00)	2,187,635.20	99.07%	(184,005.58)	0.00	0.00%
	Total Expenditures	(2,208,067.00)	2,187,635.20	99.07%	(184,005.58)	0.00	0.00%
Total	119 Industrial/Economic Development	(1,005.00)	2,751.66	273.80%	(83.75)	(883.32)	-

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121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
46845	Opioid Settlement Funds - TN	0.00	(241,868.76)	0.00%	0.00	0.00	0.00%
49800	Transfers In	0.00	(735,182.60)	0.00%	0.00	0.00	0.00%
Total Revenues		0.00	(977,051.36)	100.00%	0.00	0.00	0.00%
Total	121 Special Purpose - Opioid	0.00	(977,051.36)	100.00%	0.00	0.00	0.00%

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	12,160.00	(12,878.91)	105.91%	1,013.33	(555.04)	54.77%
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	(6,372.33)	106.21%	500.00	(251.75)	50.35%
42865	Drug Task Force Forfeitures And	10,900.00	(10,885.00)	99.86%	908.33	0.00	0.00%
42910	Proceeds From Confiscated Property	20,000.00	(8,832.00)	44.16%	1,666.67	(8,832.00)	529.92%
43370	Telephone Commissions	32,500.00	(32,500.00)	100.00%	2,708.33	(2,168.77)	80.08%
44530	Sale Of Equipment	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
44570	Contributions & Gifts	14,040.00	(22,819.00)	162.53%	1,170.00	(1,396.00)	119.32%
Total Revenues		115,600.00	(94,467.74)	81.72%	9,633.33	(13,203.56)	137.06%
Expenditures							
54150	Drug Enforcement	(103,000.00)	36,198.46	35.14%	(8,583.33)	1,972.22	22.98%
Total Expenditures		(103,000.00)	36,198.46	35.14%	(8,583.33)	1,972.22	22.98%
Total	122 Drug Control	12,600.00	(58,269.28)	462.45%	1,050.00	(11,231.34)	1,069.

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	91,255.00	(130,316.68)	142.80%	7,604.58	0.00	0.00%
	Total Revenues	91,255.00	(130,316.68)	142.80%	7,604.58	0.00	0.00%
Expenditures							
91401	ARPA Grant #1-PUBLIC SAFETY	(24,068.00)	21,231.00	88.21%	(2,005.67)	0.00	0.00%
91402	ARPA Grant #2 - HIGHWAY	(1,234,000.00)	1,233,998.40	100.00%	(102,833.33)	442,209.52	430.03%
91403	American Rescue Plan Act Grant #3	(286,749.00)	188,513.50	65.74%	(23,895.75)	20,000.00	83.70%
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	(694,425.00)	234.00	0.03%	(57,868.75)	0.00	0.00%
99100	Transfers Out	(132,611.00)	132,610.73	100.00%	(11,050.92)	0.00	0.00%
	Total Expenditures	(2,891,853.00)	1,576,587.63	54.52%	(240,987.75)	462,209.52	191.80%
Total	127 Other General Government Special	(2,800,598.00)	1,446,270.95	51.64%	(233,383.17)	462,209.52	198.05%

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47700	Asset Forfeiture Funds	13,634.00	(13,634.14)	100.00%	1,136.17	0.00	0.00%
	Total Revenues	13,634.00	(13,634.14)	100.00%	1,136.17	0.00	0.00%
Expenditures							
54150	Drug Enforcement	(16,730.00)	16,730.00	100.00%	(1,394.17)	0.00	0.00%
	Total Expenditures	(16,730.00)	16,730.00	100.00%	(1,394.17)	0.00	0.00%
Total	128 Other Special Revenue Fund	(3,096.00)	3,095.86	100.00%	(258.00)	0.00	0.00%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	587,608.00	(595,006.07)	101.26%	48,967.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(10,110.60)	112.34%	750.00	0.00	0.00%
40125	Bankruptcy	45.00	(95.75)	212.78%	3.75	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(5,402.93)	135.07%	333.33	(850.73)	255.22%
40140	Interest And Penalty	2,000.00	(1,977.57)	98.88%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	(62,066.42)	68.96%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	(3,962.63)	99.07%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	5,000.00	(7,906.19)	158.12%	416.67	(1,011.75)	242.82%
44145	Sale Of Recycled Materials	200.00	(569.40)	284.70%	16.67	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(5,222.56)	19.56%	2,225.00	(995.40)	44.74%
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	(1,987,303.58)	83.46%	198,420.33	(208,135.38)	104.90%
46925	Hybrid / Electric Vehicle Registration	0.00	(5,500.83)	0.00%	0.00	(1,884.92)	0.00%
46930	Petroleum Special Tax	31,000.00	(30,305.43)	97.76%	2,583.33	(3,030.54)	117.31%
49700	Insurance Recovery	0.00	(4,499.89)	0.00%	0.00	0.00	0.00%
49800	Transfers In	80,865.00	(80,865.00)	100.00%	6,738.75	0.00	0.00%
Total Revenues		5,679,386.00	(4,702,471.12)	82.80%	473,282.17	(215,908.72)	45.62%
Expenditures							
61000	Administration	(1,101,940.00)	1,003,900.16	91.10%	(91,828.33)	85,908.07	93.55%
62000	Highway And Bridge Maintenance	(1,059,462.00)	1,029,483.80	97.17%	(88,288.50)	835.94	0.95%
63100	Operation And Maintenance Of	(385,665.00)	367,499.78	95.29%	(32,138.75)	19,128.72	59.52%
65000	Other Charges	(206,253.00)	202,154.42	98.01%	(17,187.75)	1,603.42	9.33%
66000	Employee Benefits	(557,241.00)	467,745.85	83.94%	(46,436.75)	38,458.59	82.82%
68000	Capital Outlay	(2,689,226.00)	1,923,938.40	71.54%	(224,102.17)	34,066.71	15.20%
Total Expenditures		(5,999,787.00)	4,994,722.41	83.25%	(499,982.25)	180,001.45	36.00%
Total	131 Highway/Public Works	(320,401.00)	292,251.29	91.21%	(26,700.08)	(35,907.27)	-134.48%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,495,095.00	(11,639,929.85)	101.26%	957,924.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(141,482.20)	141.48%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	(1,789.85)	11.93%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(94,139.99)	53.79%	14,583.33	(14,822.96)	101.64%
40140	Interest And Penalty	35,000.00	(31,931.53)	91.23%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23%	27,053.75	0.00	0.00%
40210	Local Option Sales Tax	4,800,000.00	(5,939,651.91)	123.74%	400,000.00	(615,646.81)	153.91%
40275	Mixed Drink Tax	35,000.00	(41,543.04)	118.69%	2,916.67	(4,639.75)	159.08%
40320	Bank Excise Tax	30,000.00	(77,523.59)	258.41%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(1,282.25)	106.85%	100.00	(180.25)	180.25%
43570	Receipts From Individual Schools	15,000.00	(4,298.22)	28.65%	1,250.00	0.00	0.00%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(266,491.80)	355.32%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(64,331.02)	103.09%	5,200.00	(2,041.74)	39.26%
44170	Miscellaneous Refunds	2,000.00	(2,154.71)	107.74%	166.67	(184.45)	110.67%
44530	Sale Of Equipment	13,160.00	(13,160.00)	100.00%	1,096.67	0.00	0.00%
46510	Tennessee Investment in Student	31,340,936.00	(28,256,293.29)	90.16%	2,611,744.67	0.00	0.00%
46511	Basic Education Program	0.00	0.00	0.00%	0.00	0.00	0.00%
46515	Early Childhood Education	838,165.00	(586,204.06)	69.94%	69,847.08	(172,758.83)	247.34%
46590	Other State Education Funds	158,467.00	(98,520.67)	62.17%	13,205.58	0.00	0.00%
46591	Coordinated School Health	0.00	(24,711.07)	0.00%	0.00	0.00	0.00%
46610	Career Ladder Program	67,000.00	(32,706.60)	48.82%	5,583.33	0.00	0.00%
46790	Other Vocational	2,863,142.00	(1,475,923.80)	51.55%	238,595.17	(397,197.04)	166.47%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(991,539.34)	86.22%	95,833.33	(1,654.89)	1.73%
46981	Safe Schools	196,802.00	(182,118.38)	92.54%	16,400.17	0.00	0.00%
46990	Other State Revenues	43,129.00	(10,552.17)	24.47%	3,594.08	0.00	0.00%
47114	USDA - Other	0.00	0.00	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	(162,341.38)	77.07%	17,552.67	(20,785.42)	118.42%
47640	Rotc Reimbursement	71,000.00	(64,879.12)	91.38%	5,916.67	(22,315.91)	377.17%
48130	Contributions	4,000.00	(4,000.00)	100.00%	333.33	0.00	0.00%
48610	Donations	53,514.00	(60,147.04)	112.39%	4,459.50	(1,602.00)	35.92%
49700	Insurance Recovery	510,571.00	(530,943.69)	103.99%	42,547.58	(20,372.60)	47.88%
Total Revenues		54,691,408.00	(51,125,987.36)	93.48%	4,557,617.33	(1,274,202.65)	27.96%
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
71100	Regular Instruction Program	(27,417,903.00)	22,257,869.43	81.18%	(2,284,825.25)	2,178,777.97	95.36%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71200	Special Education Program	(4,086,088.00)	3,326,712.48	81.42%	(340,507.33)	322,070.62	94.59%
71300	Vocational Education Program	(3,936,703.00)	2,605,464.04	66.18%	(328,058.58)	150,585.43	45.90%
72110	Attendance	(78,967.00)	72,274.43	91.52%	(6,580.58)	6,539.82	99.38%
72120	Health Services	(904,380.00)	253,098.87	27.99%	(75,365.00)	21,998.11	29.19%
72130	Other Student Support	(2,029,667.00)	1,339,731.70	66.01%	(169,138.92)	112,432.75	66.47%
72210	Regular Instruction Program	(2,116,991.00)	1,601,007.08	75.63%	(176,415.92)	156,955.43	88.97%
72220	Special Education Program	(572,193.00)	466,461.17	81.52%	(47,682.75)	38,602.20	80.96%
72230	Vocational Education Program	(188,179.00)	177,306.52	94.22%	(15,681.58)	16,531.44	105.42%
72250	Technology	(1,127,371.00)	1,071,764.59	95.07%	(93,947.58)	55,307.03	58.87%
72310	Board Of Education	(842,889.00)	818,804.17	97.14%	(70,240.75)	10,096.55	14.37%
72320	Office Of The Superintendent	(425,951.00)	383,115.04	89.94%	(35,495.92)	31,162.76	87.79%
72410	Office Of The Principal	(1,357,099.00)	1,160,714.74	85.53%	(113,091.58)	96,440.06	85.28%
72510	Fiscal Services	(97,535.00)	87,934.88	90.16%	(8,127.92)	8,090.03	99.53%
72610	Operation Of Plant	(5,522,897.00)	5,205,282.82	94.25%	(460,241.42)	160,552.51	34.88%
72620	Maintenance Of Plant	(227,000.00)	218,385.76	96.21%	(18,916.67)	30,299.10	160.17%
72710	Transportation	(2,443,128.00)	2,423,572.24	99.20%	(203,594.00)	241,816.92	118.77%
72810	Central And Other	(35,000.00)	18,709.80	53.46%	(2,916.67)	18,709.80	641.48%
72901	COVID-19 Expenditures	(50,001.00)	4,078.30	8.16%	(4,166.75)	0.00	0.00%
73100	Food Service	(100,000.00)	87,951.93	87.95%	(8,333.33)	0.00	0.00%
73300	Community Services	(119,044.00)	90,690.36	76.18%	(9,920.33)	4,053.35	40.86%
73400	Early Childhood Education	(982,587.00)	788,332.96	80.23%	(81,882.25)	70,330.75	85.89%
76100	Regular Capital Outlay	(246,792.00)	77,513.42	31.41%	(20,566.00)	1,672.82	8.13%
Total Expenditures		(54,908,365.00)	44,536,776.73	81.11%	(4,575,697.08)	3,733,025.45	81.58%
Total	141 General Purpose School	(216,957.00)	(6,589,210.63)	-3,037.10%	(18,079.75)	2,458,822.80	13,599.

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	83,363.11	(77,123.91)	92.52%	6,946.93	(1,477.83)	21.27%
47141	Title 1 Grants To Local Educ Agencies	1,165,134.24	(827,914.54)	71.06%	97,094.52	(92,604.58)	95.38%
47143	Special Education - Grants To States	1,429,089.46	(1,182,052.35)	82.71%	119,090.79	(113,991.73)	95.72%
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	(16,762.27)	37.21%	3,754.17	(3,936.34)	104.85%
47147	Safe And Drug-Free Schools-St Grants	1,650.00	(1,262.93)	76.54%	137.50	(118.37)	86.09%
47150	21st Century Community Learning	74,250.00	(71,357.44)	96.10%	6,187.50	0.00	0.00%
47189	Eisenhower Prof Development State	286,047.45	(149,166.77)	52.15%	23,837.29	(6,390.92)	26.81%
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	(92,440.57)	67.47%	11,416.67	0.00	0.00%
47401	American Rescue Plan Act Grant #1	4,365,943.89	(3,819,549.02)	87.49%	363,828.66	(242,034.20)	66.52%
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	0.00	0.00%
47590	Other Federal Through State	146,806.51	(130,018.30)	88.56%	12,233.88	(15,958.04)	130.44%
Total Revenues		7,849,278.21	(6,436,436.52)	82.00%	654,106.52	(476,512.01)	72.85%
Expenditures							
71100	Regular Instruction Program	(3,578,359.00)	2,783,829.17	77.80%	(298,196.58)	286,299.39	96.01%
71200	Special Education Program	(976,511.38)	786,904.15	80.58%	(81,375.95)	81,059.65	99.61%
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)	549,359.48	83.76%	(54,656.14)	57,306.08	104.85%
72130	Other Student Support	(690,682.62)	543,804.08	78.73%	(57,556.89)	77,831.29	135.22%
72210	Regular Instruction Program	(896,603.07)	670,888.90	74.83%	(74,716.92)	35,226.37	47.15%
72220	Special Education Program	(555,889.61)	497,108.66	89.43%	(46,324.13)	20,664.98	44.61%
72230	Vocational Education Program	(4,138.94)	3,989.86	96.40%	(344.91)	0.00	0.00%
72710	Transportation	(81,425.38)	80,412.38	98.76%	(6,785.45)	(10.00)	-0.15%
73100	Food Service	(5,608.88)	5,598.79	99.82%	(467.41)	0.00	0.00%
73300	Community Services	(356,853.72)	291,071.64	81.57%	(29,737.81)	33,323.24	112.06%
Total Expenditures		(7,849,278.21)	6,260,259.93	79.76%	(654,106.52)	591,701.00	90.46%
Total	142 School Federal Projects	0.00	(176,176.59)	100.00%	0.00	115,188.99	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(455,618.01)	81.36%	46,666.67	(49,110.37)	105.24%
43522	Lunch Payments - Adults	28,000.00	(24,710.71)	88.25%	2,333.33	(5,062.26)	216.95%
43523	Income From Breakfast	0.00	(37.53)	0.00%	0.00	(4.56)	0.00%
43525	A La Carte Sales	5,000.00	(3,116.04)	62.32%	416.67	(327.30)	78.55%
43570	Receipts From Individual Schools	100.00	(19.77)	19.77%	8.33	(2.75)	33.00%
44110	Investment Income	5,000.00	(36,894.85)	737.90%	416.67	(76.00)	18.24%
44165	Rebates	0.00	(1,286.57)	0.00%	0.00	(1,286.57)	0.00%
46520	School Food Service	27,197.00	(25,223.16)	92.74%	2,266.42	0.00	0.00%
47111	USDA School Lunch Program	1,427,731.00	(1,187,013.48)	83.14%	118,977.58	(312,771.54)	262.88%
47113	Breakfast	512,937.00	(351,863.44)	68.60%	42,744.75	(92,034.06)	215.31%
47114	USDA - Other	422,890.00	(217,707.15)	51.48%	35,240.83	(12,276.81)	34.84%
47990	Other Direct Federal Revenue	263,000.00	(152,576.00)	58.01%	21,916.67	0.00	0.00%
	Total Revenues	3,251,855.00	(2,456,066.71)	75.53%	270,987.92	(472,952.22)	174.53%
Expenditures							
73100	Food Service	(3,275,791.00)	2,890,121.96	88.23%	(272,982.58)	245,497.80	89.93%
	Total Expenditures	(3,275,791.00)	2,890,121.96	88.23%	(272,982.58)	245,497.80	89.93%
Total	143 Central Cafeteria	(23,936.00)	434,055.25	1,813.40%	(1,994.67)	(227,454.42)	-

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	924,760.00	(936,404.61)	101.26%	77,063.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(12,921.56)	129.22%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(158.27)	15.83%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(16,280.23)	162.80%	833.33	(2,563.43)	307.61%
40140	Interest And Penalty	6,000.00	(2,652.75)	44.21%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	84,508.00	(84,001.52)	99.40%	7,042.33	0.00	0.00%
40320	Bank Excise Tax	1,000.00	(6,236.26)	623.63%	83.33	0.00	0.00%
44110	Investment Income	3,000.00	(54,497.47)	1,816.58%	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	0.00	0.00%
49800	Transfers In	150,000.00	0.00	0.00%	12,500.00	0.00	0.00%
Total Revenues		1,420,740.00	(1,265,756.67)	89.09%	118,395.00	(2,563.43)	2.17%
Expenditures							
82110	General Government	(875,000.00)	875,000.00	100.00%	(72,916.67)	0.00	0.00%
82210	General Government	(446,628.00)	446,627.50	100.00%	(37,219.00)	0.00	0.00%
82310	General Government	(240,972.00)	206,773.85	85.81%	(20,081.00)	16,956.00	84.44%
Total Expenditures		(1,562,600.00)	1,528,401.35	97.81%	(130,216.67)	16,956.00	13.02%
Total	151 General Debt Service	(141,860.00)	262,644.68	185.14%	(11,821.67)	14,392.57	121.75%

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,680,127.00	(2,730,544.54)	101.88%	223,343.92	0.00	0.00%
40120	Trustee's Collections - Prior Year	60,000.00	(38,960.86)	64.93%	5,000.00	0.00	0.00%
40125	Bankruptcy	3,000.00	(481.65)	16.06%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(38,220.63)	83.09%	3,833.33	(6,018.09)	156.99%
40140	Interest And Penalty	18,000.00	(7,979.99)	44.33%	1,500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00%	13,505.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	1,450,000.00	(942,418.06)	64.99%	120,833.33	0.00	0.00%
44110	Investment Income	60,000.00	(232,933.63)	388.22%	5,000.00	0.00	0.00%
Total Revenues		4,479,187.00	(4,153,598.95)	92.73%	373,265.58	(6,018.09)	1.61%
Expenditures							
82130	Education	(4,008,000.00)	3,775,820.00	94.21%	(334,000.00)	1,305,820.00	390.96%
82230	Education	(1,104,521.00)	998,721.46	90.42%	(92,043.42)	70,286.27	76.36%
82330	Education	(125,000.00)	56,679.47	45.34%	(10,416.67)	0.00	0.00%
Total Expenditures		(5,237,521.00)	4,831,220.93	92.24%	(436,460.08)	1,376,106.27	315.29%
Total	156 Education Debt Service	(758,334.00)	677,621.98	89.36%	(63,194.50)	1,370,088.18	2,168.

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	5.38	0.00%	0.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(4.02)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(1,615.80)	0.00%	0.00	(254.42)	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	0.00	0.00%
44110	Investment Income	0.00	(10,103.69)	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	(1,384.50)	0.00%	0.00	0.00	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	(1,139,625.80)	105.81%	89,755.17	(15,889.20)	17.70%
49800	Transfers In	1,621,047.00	(1,621,047.20)	100.00%	135,087.25	0.00	0.00%
Total Revenues		6,290,596.00	(4,926,612.21)	78.32%	524,216.33	(16,143.62)	3.08%
Expenditures							
82330	Education	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
91110	General Administration Projects	(1,299,576.00)	1,221,692.89	94.01%	(108,298.00)	22,404.05	20.69%
91120	Administration Of Justice Projects	(1,471,569.00)	5,163,443.94	350.88%	(122,630.75)	47,819.43	38.99%
91130	Public Safety Projects	(202,245.00)	100,053.66	49.47%	(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	(7,266.00)	0.00	0.00%	(605.50)	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)	0.00	0.00%
Total Expenditures		(6,646,452.00)	8,615,985.66	129.63%	(553,871.00)	70,223.48	12.68%
Total	171 General Capital Projects	(355,856.00)	3,689,373.45	1,036.76%	(29,654.67)	54,079.86	182.37%

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	125,228.00	(126,803.74)	101.26%	10,435.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	2,225.00	(1,774.80)	79.77%	185.42	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	(28.07)	9.36%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(2,779.80)	79.42%	291.67	(437.70)	150.07%
40140	Interest And Penalty	1,000.00	(360.30)	36.03%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,390.00	(9,412.12)	100.24%	782.50	0.00	0.00%
40320	Bank Excise Tax	200.00	(844.50)	422.25%	16.67	0.00	0.00%
Total Revenues		141,843.00	(142,003.33)	100.11%	11,820.25	(437.70)	3.70%
Expenditures							
91200	Highway & Street Capital Projects	(251,000.00)	132,722.45	52.88%	(20,916.67)	0.00	0.00%
Total Expenditures		(251,000.00)	132,722.45	52.88%	(20,916.67)	0.00	0.00%
Total	176 Highway Capital Projects	(109,157.00)	(9,280.88)	-8.50%	(9,096.42)	(437.70)	-4.81%

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40285	Adequate Facilities/Development Tax	200,000.00	(233,600.53)	116.80%	16,666.67	0.00	0.00%
44110	Investment Income	0.00	(24,768.36)	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%
Total Revenues		3,175,000.00	(2,283,368.90)	71.92%	264,583.33	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(6,382,740.00)	6,223,994.81	97.51%	(531,895.00)	61,006.38	11.47%
Total Expenditures		(6,382,740.00)	6,223,994.81	97.51%	(531,895.00)	61,006.38	11.47%
Total	177 Education Capital Projects	(3,207,740.00)	3,940,625.91	122.85%	(267,311.67)	61,006.38	22.82%

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

Notaries to be elected June 03, 2024

AMY BENNETT
TRINITY JADE BLEDSOE
DAVID BROWDER
SUSAN S CLENDENEN
AFTON SCOT DRINNEN
SANDRA L GRAJCZYK

KATELYN MAXINE MCCALLIE
ANN MARIE PHELPS
DEBORAH SANES
LAURA LEIGH SMITH
KIMBERLY ANNE TURNER
BIANCA MARIE WILLIAMS