

**LOUDON COUNTY COMMISSION**

**REGULAR MEETING**

**February 04, 2008**

- |      |   |                                 |
|------|---|---------------------------------|
| (1)  | Opening of Meeting  |                                 |
| (2)  | Roll Call   |                                 |
| (3)  | Agenda Adopted  |                                 |
| (4)  | Minutes for January 07, 2008 Approved   |                                 |
| (5)  | Comments: Agenda Items  |                                 |
| (6)  | Announcements   |                                 |
| (7)  | Restate LC Solid Waste Disposal Agreement Approved                                      | <u>Resolution 020408-A</u>      |
| (8)  | Resolution Retained by the County Register of Deeds Approved                            | <u>Resolution 020408-B</u>      |
| (9)  | Library Board Resolution Approved   | <u>Resolution 020408-C</u>      |
| (10) | Beer Board Resolution Approved  | <u>Resolution 020408-D</u>      |
| (11) | Loudon County Merit Services Board Approved   | <u>Exhibit 020408-E</u>         |
| (12) | Update on TRDA & Building Permits/Building Permits<br>to Continue with Lawsuit Approved |                                 |
| (13) | Agreement Supporting Economic Development Approved                                      | <u>Exhibit 020408-F</u>         |
| (14) | County General Fund Approved  | <u>Exhibit 020408-G</u>         |
| (15) | Convenience Center Fund Approved  | <u>Exhibit 020408-H</u>         |
| (16) | Highway Department Fund Approved  | <u>Exhibit 020408-I</u>         |
| (17) | General Capital Projects Approved   | <u>Exhibit 020408-J</u>         |
| (18) | Education Capital Projects Approved   | <u>Exhibit 020408-K</u>         |
| (19) | Summary Financial Statements Distributed  | <u>Exhibit 020408-L &amp; M</u> |
| (20) | Notaries Approved   |                                 |
| (21) | Comments: Non-Agenda Items  |                                 |
| (22) | Adjournment   |                                 |

**LOUDON COUNTY COMMISSION**  
**STATE OF TENNESSEE**  
**COUNTY OF LOUDON**  
**February 04, 2008**  
**6:00 PM**

**REGULAR MEETING**

**(1)**  
**Opening**  
**Of Meeting**

**BE IT REMEMBERED** that the Board of Commissioners of Loudon County convened in regular session in Loudon, Tennessee on the 4th day of February, 2008.  
The **Honorable Roy Bledsoe** called the meeting to order.

**Commissioner Marcus** opened Commission and led the Pledge of Allegiance to the Flag of the United States of America and **Commissioner Park** gave the invocation.

**(2)**  
**Roll Call**

Present were the following Commissioners: **Marcus, Maples, Reno, Franke, Bledsoe, Duff, Park, Gardin and Miller: (9)**  
The following Commissioner was absent: **(1) Meers**  
Thereupon **Chairman Bledsoe** announced the presence of a quorum.  
Present were the **Honorable Mayor Doyle Arp**

**(3)**  
**Agenda**  
**Adopted**

**Chairman Bledsoe** requested that the February 04, 2008 agenda be adopted.  
A **motion** was made by **Commissioner Gardin** with a second by **Commissioner Maples** to adopt the agenda as presented.  
Upon voice vote the motion **Passed** unanimously.

**(4)**  
**Minutes for**  
**January 07,**  
**2008**  
**Approved**

**Chairman Bledsoe** Requested that the January 07, 2008 County Commission Minutes be Approved and Accepted.  
A **motion** was made by **Commissioner Maples** with a second by **Commissioner Gardin** to Approve the January 07, 2008 County Commission Minutes as presented.  
Upon voice vote the motion **Passed** unanimously.

**(5)**  
**Comments:**  
**Agenda**  
**Items**

**Chairman Bledsoe** asked for any visitor wishing to address the Commission regarding items on the planned agenda to come forward.  
**No One** came forward to speak

**(6)**  
**Announcements**

**Mayor Doyle Arp** Announced that **Commissioner Meers's Mother – Martha Sue Meers** has passed away and to Keep the Meers's Family in your Prayers.

**Doyle Arp, Loudon County Mayor,** requested consideration and possible action on the following items:

1. Consideration of Adopting Agreement for the First Amendment to the Amended and Restated Loudon County Solid Waste Disposal Agreement.

A **motion** was made by **Commissioner Miller** with a second by **Commissioner Franke** to approve the Agreement for the First Amendment to the Amended and Restated Loudon County Solid Waste Disposal Agreement.

Upon voice vote the motion **Passed** unanimously.

**Resolution 020408-A**

**(7)**  
**Restated LC**  
**Solid Waste**  
**Disposal**  
**Agreement**  
**Approved**

8)  
Resolution  
Retained by  
the County  
Register of  
Deeds  
Approved

2. Consideration of Adopting a Resolution to Support State Legislation Repealing the Provision That Reduces the Commission Retained by the County Register of Deeds.  
A **motion** was made by **Commissioner Reno** with a second by **Commissioner Marcus** to approve a Resolution to Support State Legislation Repealing the Provision That Reduces the Commission Retained by the County Register of Deed  
Upon voice vote the motion **Passed** unanimously.  
**Resolution 020408-B**

9)  
Library  
Board  
Resolution  
Approved

3. Consideration of Adopting a Resolution Appointing Members to the Following Boards:
  - a. Loudon County Library Board.  
  
A **motion** was made by **Commissioner Franke** with a second by **Commissioner Park** to Appoint **Tim Grandstaff** to the Loudon County Library Board.  
Upon voice vote the motion **Passed** unanimously.  
**Resolution 020408-C**

10)  
Beer Board  
Resolution  
Approved

- b. Loudon County Beer Board.  
  
A **motion** was made by **Commissioner Duff** with a second by **Commissioner Gardin** to Appoint **Jerry Park** to the Loudon County Beer Board.  
Upon voice vote the motion **Passed** unanimously.  
**Resolution 020408-D**

**Bob Franke, Loudon County Commissioner** requested consideration and possible action on the following item:

11)  
Loudon  
County  
Merit  
Services  
Board  
Approved

1. Consideration of Approving the Loudon County Merit Services Board.  
A **motion** was made by **Commissioner Franke** with a second by **Commissioner Miller** to Approve the Loudon County Merit Services Board New Policy and Send It To Our Legislators for Adoption By Private Act.  
Upon voice vote the motion **Passed** unanimously.  
**Exhibit 020408-E**

12)  
Update on  
TRDA/Building  
Permits & to  
Continue  
with Lawsuit  
Approved

3. Update on TRDA & Building Permits  
  
**Commissioner Franke** Stated That We are Trying to Follow the State Laws, Still Legal Issues and That We Continue Working on the Issues  
A **motion** was made by **Commissioner Franke** with a second by **Commissioner Miller** to Continue On With the Lawsuit.  
Upon voice vote the motion **Passed** unanimously.

**Tracy Blair, Loudon County Director of Accounts and Budgets**, requested consideration and possible action on the following items:

13)  
Agreement  
Supporting  
Economic  
Development  
Approved

1. Consideration of Recommendation to Approve Intergovernmental Agreement Supporting the Loudon County Economic Development  
A **motion** was made by **Commissioner Marcus** with a second by **Commissioner Gardin** to Approve Intergovernmental Agreement Supporting the Loudon County Economic Development.  
Upon roll call vote the following Commissioners voted **Aye: Marcus, Maples, Reno, Franke, Bledsoe, Duff, Park, Gardin and Miller: (9)**  
The following Commissioners voted **Nay: (0)**  
The following Commissioner was absent: **Meers (1).**  
Thereupon the Chairman announced the motion **Passed: (9, 0, 1).**  
**Exhibit 020408-F**

14)  
County  
General  
Fund  
Approved

- 2.. Consideration of recommendation to approve amendments in the following funds:  
a. 101 County General Fund.

A **motion** was made by **Commissioner Park** with a second by **Commissioner Franke** to approve Amendment 101 County General Fund.

Upon roll call vote the following Commissioners voted **Aye: Marcus, Maples, Reno, Franke, Bledsoe, Duff, Park, Gardin and Miller: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioner was absent: **Meers (1).**

Thereupon the Chairman announced the motion **Passed: (9, 0, 1).**

**Exhibit 020408-G**

15)  
Convenience  
Center Fund  
Approved

- b. 116 Convenience Center.

A **motion** was made by **Commissioner Gardin** with a second by **Commissioner Miller** to approve Amendment 116 Convenience Center.

Upon roll call vote the following Commissioners voted **Aye: Marcus, Maples, Reno, Franke, Bledsoe, Duff, Park, Gardin and Miller: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioner was absent: **Meers (1).**

Thereupon the Chairman announced the motion **Passed: (9, 0, 1).**

**Exhibit 020408-H**

16)  
Highway  
Department  
Fund  
Approved

- c. 131 Highway Department Fund

A **motion** was made by **Commissioner Franke** with a second by **Commissioner Gardin** to approve Amendment 131 Highway Department Fund.

Upon roll call vote the following Commissioners voted **Aye: Marcus, Maples, Reno, Franke, Bledsoe, Duff, Park, Gardin and Miller: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioner was absent: **Meers (1).**

Thereupon the Chairman announced the motion **Passed: (9, 0, 1).**

**Exhibit 020408-I**

17)  
General  
Capital  
Projects  
Approved

- d. 171 General Capital Projects

A **motion** was made by **Commissioner Gardin** with a second by **Commissioner Reno** to approve this Amendment 171 General Capital Projects.

Upon roll call vote the following Commissioners voted **Aye: Marcus, Maples, Reno, Franke, Bledsoe, Duff, Park, Gardin and Miller: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioner was absent: **Meers (1).**

Thereupon the Chairman announced the motion **Passed: (9, 0, 1).**

**Exhibit 020408-J**

18)  
Education  
Capital  
Projects  
Approved

- e. 177 Education Capital Projects

A **motion** was made by **Commissioner Park** with a second by **Commissioner Franke** to approve this Amendment 177 Education Capital Projects.

Upon roll call vote the following Commissioners voted **Aye: Marcus, Maples, Reno, Franke, Bledsoe, Duff, Park, Gardin and Miller: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioner was absent: **Meers (1).**

Thereupon the Chairman announced the motion **Passed: (9, 0, 1).**

**Exhibit 020408-K**



## **Resolution 020408-A**

### **FIRST AMENDMENT TO THE AMENDED AND RESTATED LOUDON COUNTY SOLID WASTE DISPOSAL AGREEMENT**

THIS FIRST AMENDMENT to the AMENDED AND RESTATED LOUDON COUNTY SOLID WASTE DISPOSAL AGREEMENT, made and entered into effective as of June 30, 2007, by and among the COUNTY OF LOUDON, THE CITY OF LENOIR CITY, and THE CITY OF LOUDON, all political subdivisions of the State of Tennessee;

WHEREAS, by an intergovernmental agreement dated March 1, 1993 (the "1993 Intergovernmental Agreement"), the parties reorganized the Loudon County Solid Waste Disposal Commission as a continuation of the previous commission created by agreement among the parties on September 12, 1983, but to comply with the new regulations and laws involving the Solid Waste Management Act of 1991 (T.C.A. 68-211-801 et seq.); and

WHEREAS, Section 49 of the Comprehensive Governmental Ethics Reform Act of 2006, 2006 Public Chapter 1 (1<sup>st</sup> Ex. Sess.), (T.C.A. § 8-17-102(b)), requires local government entities that create a corporation or instrumentality by intergovernmental agreement to designate the ethical standards that govern the jointly created instrumentality by amendment to the agreement creating such joint instrumentality or a separate agreement; and

WHEREAS, on February 5, 2007 the County of Loudon adopted the model of ethical standards prepared by County Technical Assistance Service, and the City of Lenoir City and the City of Loudon each subsequently adopted the model of ethical standards prepared by Municipal Technical Assistance Service; and

WHEREAS, on June 12, 2007 the Loudon County Solid Waste Disposal Commission voluntarily adopted the same ethical standards adopted by Loudon County on February 5, 2007 until Loudon County, the City of Lenoir City and the City of Loudon could act to amend the 1993 Intergovernmental Agreement to comply with state law and has subsequently requested Loudon County, the City of Lenoir City and the City of Loudon to amend the 1993 Intergovernmental Agreement to designate the Code of Ethics for Loudon County as the official ethical standards for the Loudon County Solid Waste Disposal Commission.

#### **WITNESSETH**

NOW, THEREFORE, IT IS AGREED by and among the parties as follows:

1. Code of Ethics. That the Code of Ethics for Loudon County adopted by Resolution No. 020507-C on February 5, 2007 by the Loudon County Commission is hereby designated as the ethical standards for the Loudon County Solid Waste Disposal Commission and shall apply in the same manner as it applies to other instrumentalities of Loudon County.
2. Amendments. That any future amendments to the Code of Ethics for Loudon County that apply in general to all instrumentalities created by the Loudon County Commission

(19)  
Summary  
Financial  
Statements  
Distributed

Tracy Blair, Loudon County Director of Budgets and Accounts, requested that records reflect that the *December & January Summary Financial Statements* has been distributed.  
Exhibit 020408-L & M

(20)  
Notaries  
Approved

A motion was made by Commissioner Marcus with a second by Commissioner Reno to approve the following notaries: Debra Lorenz, Evelyn Gonzalez, Vicki Freeman, Travis W. Kirkland, Joel Ardell Beavers, Starlet Rene' Summitt, Amanda L. Heape, John Wesley Cooper, and Melvin L. Hines  
Upon voice vote the motion **Passed** unanimously.

(21)  
Comments:  
Non-Agenda  
Items

Richard Truitt came forward to speak on Sunshine Law.

(22)  
Adjournment

There being no further business, a motion being duly made and seconded, the February 04, 2008 meeting stood adjourned at 6:32 p.m.

ATTEST:

  
COUNTY CLERK

  
CHAIRMAN

  
COUNTY MAYOR

shall also apply automatically to the Loudon County Solid Waste Disposal Commission unless otherwise expressly provided by the terms of such amendments.

3. Effect. That this First Amendment shall not otherwise affect or alter the terms and provisions of the 1993 Intergovernmental Agreement, which are hereby reaffirmed by the parties to this First Amendment.

IN WITNESS WHEREOF, the duly elected officers of the parties hereto, pursuant to approval from their respective governing bodies, have hereunto set their signatures as officers of the respective political subdivision listed below, this First Amendment to be effective as of the date first above written.

COUNTY OF LOUDON

By: Douglas E. Ayo

ATTEST:

Philip D. Wampler  
County Clerk

CITY OF LENOIR CITY

By: Matt Brookshire

ATTEST:

Maggie Kent  
City Recorder

CITY OF LOUDON

By: Bernie R. Salency

ATTEST:

Stephanie P. Ritten  
City Recorder

# Loudon County, Tennessee

## Board of Commissioners

### Resolution No. 020408-B

#### RESOLUTION TO SUPPORT STATE LEGISLATION REPEALING THE PROVISION THAT REDUCES THE COMMISSION RETAINED BY THE COUNTY REGISTER OF DEEDS.

WHEREAS, the above mentioned Legislative Body has determined that Tennessee Code Annotated Title 67 Chapter 4 Section 409 entitles the Register of Deeds office to retain a five percent (5%) commission on taxes levied under this section, and

WHEREAS, the County Legislative Body has determined that fifty-two percent (52%) of the five percent (5%) commission has since been retained by the state for the purpose of funding an antiquated retirement system for county officials, and

WHEREAS, the County Legislative Body has determined that the antiquated retirement system is no longer being funded by the fifty-two percent (52%) of the five percent (5%) commission entitled to be retained by the County Register's Office, and

WHEREAS, such funds are now remitted to the state treasurer and credited to the general fund of the state, and

WHEREAS, the Tennessee Registers Association has asked the state legislative body to repeal the provision that reduces the commission retained by the County Register, and

WHEREAS, the Tennessee Registers Association is asking the County Legislative Body to endorse and support any and all legislation repealing the provision reducing commissions retained by the Register of Deeds Office thereby restoring the retained commission to five percent (5%).

NOW, THEREFORE, BE IT RESOLVED by this legislative body meeting in regular session this 4TH day of FEBRUARY 2008 in LOUDON, Tennessee that:

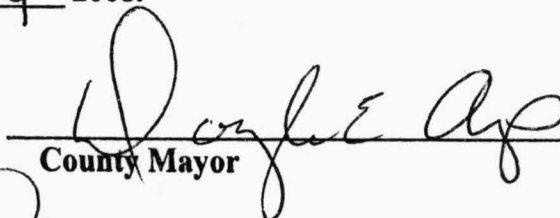
SECTION 1. This Legislative Body supports the repeal of the provision reducing the commission retained by the Register of Deeds Office.

SECTION 2. This Legislative Body requests all state legislators to support and adopt legislation repealing said provision.

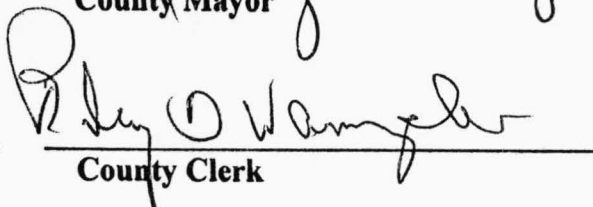
SECTION 3. The County Clerk's Office shall maintain a copy of this resolution for public inspection in the official minutes of the County Legislative Body and shall forward a certified copy to the County's state elected representative(s) and senator(s) urging the repeal of said provision.

Adopted this 4TH day of FEBRUARY 2008.

  
County Commission Chairman

  
County Mayor

  
County Register of Deeds

  
County Clerk

**LOUDON COUNTY COMMISSION**

**RESOLUTION 020408-C-**

**RESOLUTION APPROVING OR ACKNOWLEDGING BOARD OR  
COMMITTEE APPOINTMENT BY COUNTY MAYOR**

*WHEREAS*, by statute, and/or intergovernmental agreement and/or County Procedural Regulations, the County Mayor has authority to make certain committee and board appointments; and

*WHEREAS*, appointments are necessary and/or desirable at this time; and

*WHEREAS*, the County Mayor appoints the following as members of the

**LOUDON COUNTY LIBRARY BOARD**

**Appointee**

Tim Grindstaff

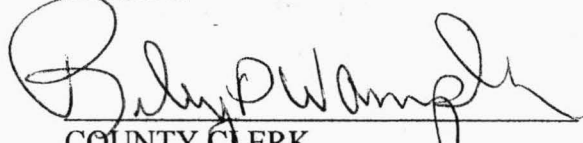
**Term Expiration**

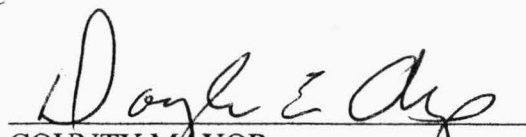
June 30, 2009

*NOW, THEREFORE, BE IT RESOLVED* that the Loudon County Commission, meeting in regular session assembled this 4th day of February, 2008 hereby approves or acknowledges (as appropriate), the said appointments.

  
COUNTY CHAIRMAN

ATTEST:

  
COUNTY CLERK

  
COUNTY MAYOR

The remaining members and their continuing expiration terms for said board or committee are as follows:

**Appointee**

Elfrida Beall

Lois Snow

Ginny Strandberg

David Hall

Ruth Henderson McQueen

**Term Expiration**

June 30, 2008

June 30, 2009

June 30, 2009

June 30, 2010

June 30, 2010



**LOUDON COUNTY COMMISSION**  
**RESOLUTION 020408-D**

**RESOLUTION APPROVING OR ACKNOWLEDGING BOARD OR**  
**COMMITTEE APPOINTMENT BY COUNTY MAYOR**

*WHEREAS*, by statute, and/or intergovernmental agreement and/or County Procedural Regulations, the County Mayor has authority to make certain committee and board appointments; and

*WHEREAS*, an appointment (or appointments) is necessary and/or desirable at this time; and

*WHEREAS*, the County Mayor appoints the following as a member of

**LOUDON COUNTY**  
**BEER BOARD**

Appointee

Term Expiration

**Panel C**

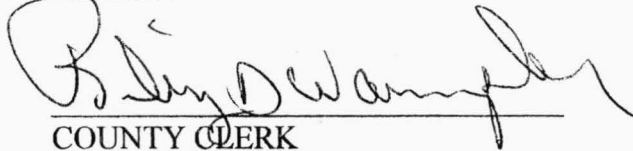
Fifth District – Jerry Park

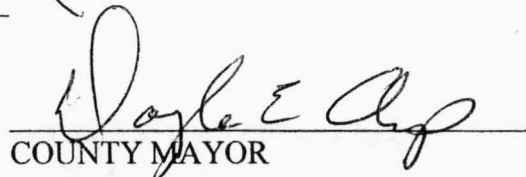
**August 31, 2009**

*NOW, THEREFORE, BE IT RESOLVED* that the Loudon County Commission, meeting in regular session assembled this 4<sup>th</sup> day of February, 2008 hereby approves and acknowledges (as appropriate), the said appointment(s).

  
COUNTY CHAIRMAN

ATTEST:

  
COUNTY CLERK

  
COUNTY MAYOR

The remaining members and their continuing expiration terms for said board or committee are as follows:

Appointee

Term Expiration

**Panel B**

**August 31, 2008**

Third District – Jim Brooks

Fourth District – Bill Grimes

**Panel B**

Sixth District – Nelle Tuck

**August 31, 2009**

Seventh District – Bob Snodgrass

**August 31, 2009**

**Panel B**

Seventh District – Bob Snodgrass

**August 31, 2009**

**Panel A**

First District – John Lovelace

**August 31, 2010**

Second District – Connie Sledzinski

**August 31, 2010**

Exhibit 020408-E

LOUDON COUNTY  
MERIT SERVICES  
BOARD

COPY  
REVISED  
PRIVATE ACT

AN ACT authorizing certain counties having a population of not less than 39,000, nor more than 40,000 according to the Federal census of population of 2000 or any subsequent Federal census of population, to modify a merit system and classified service for employees in the Office of Sheriff created in 1973; to provide for its powers, duties and compensation; to provide for competitive tests; to provide for classification of employees; to prohibit classified employees from engaging in political activities; and to provide penalties.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE  
STATE OF TENNESSEE:

**SECTION 1.** All counties having a population of not less than thirty-nine thousand (39,000) nor more than forty thousand (40,000) inhabitants according to the Federal Census of population of 2000 or any subsequent Federal Census may establish a Merit System for employees of the Office of Sheriff of such counties.

**SECTION 2.** The Merit System to which this Act shall apply shall be the classified service, which includes all positions and salaried employees in the Office of Sheriff except the Sheriff, Chief Deputy Sheriff, and his Personal Secretary. The Sheriff may appoint his Chief Deputy provided such Chief Deputy meets the minimum standards as required by applicable State and County law. The Chief Deputy is not subject to the Merit Service Board under this Act and serves at the will of the Sheriff, and his employment terminates when the Sheriff's term expires.

**SECTION 3.** There is hereby created a Merit Service Board composed of three (3) members appointed by the County Mayor, at least one of which will be a County Commissioner, such appointments being subject to confirmation by the County Commission to administer the provision of this Act. No more than two (2) of the members may be from the same political party.

**SECTION 4.** The terms of the members shall be three (3) years; provided, however, that the initial appointment shall be as follows:

- (a) One (1) member for one (1) year.
- (b) One (1) member for two (2) years.
- (c) One (1) member for three (3) years

All appointments thereafter shall be for three-year terms. A member shall be eligible for reappointment. Each member shall have the right to vote.

**SECTION 5.** All members of the Board must be over twenty-one (21) years of age; of good moral character; a citizen of the United States and the State of Tennessee and must reside in the County.

**SECTION 6.** The members of the Board may receive a per diem as determined by the County Commission.

**SECTION 7.** The Board shall designate one (1) of its members to serve as Chairman of the Board. Two (2) members of the Board shall constitute a quorum. The Sheriff shall appoint one (1) of his employees to be Personnel Officer or the Sheriff may by agreement with the County Commission appoint a Personnel Officer other than one (1) of his employees. The Personnel Officer shall be the keeper of the personnel records of employees under the provisions of this Act and shall serve as Secretary of the Merit Service Board.

**SECTION 8.** The Merit Service Board as a body shall have the power:

- (a) To adopt and amend rules and regulations for the administration of this Act.
- (b) To make investigations concerning the enforcement and effect of this Act and to require observance of the rules and regulations.
- (c) To hear and determine appeals and complaints respecting the administration of this Act.
- (d) To access through the Sheriff's Office a roster of all employees of the classified service in the Office of the

Sheriff showing their positions, rank, compensation and places of residence.

- (e) To ascertain and record the duties and responsibilities pertaining to all positions in the classified service and to classify such positions in the manner hereinafter provided.
- (f) Except as otherwise provided in the Act, to review and approve competitive tests as recommended by the Sheriff and to determine qualifications of persons who seek employment in any position.
- (g) To insure the Sheriff's Office maintains records of performance and a system of service ratings to be used to determine promotions, the order of lay-offs or reduction of force, the order of re-employments, to assist in the determination of dismissal for cause and for other purposes.
- (h) To keep any other records as may be necessary for the administration of this Act.

**SECTION 9.** The Board shall, as soon as practical after this Act becomes operative, adopt a classification plan and make rules and regulations for its administration. The classification plan shall state for each class of positions, a class title, the duties, authorities, responsibilities and character of work required for each position. Each class of positions may be subdivided, and classes may be grouped and ranked in such manner as is deemed appropriate. The Board shall review and approve the requirements of each position and class thereof as to education, experience, capabilities, knowledge and skill.

**SECTION 10.** The Board may after advice from the Sheriff, create new positions or combine, alter or abolish existing positions in such manner as the Board, acting with the advice of the Sheriff, deems necessary for the effective operation of the Office of Sheriff; provided, however, that no position in the classified service shall be abolished except upon approval of the Board acting in good faith, after consultation with the Sheriff.

**SECTION 11.** The Loudon County Sheriff's Office will follow the rules and regulations as outlined in the Policy and Procedures Handbook for Loudon County Government. The



Sheriff may also adopt Standard Operating Procedures for the Office of Sheriff.

**SECTION 12.** The Sheriff shall as often as required by the needs of the Office of Sheriff, cause tests to be scheduled for the purpose of establishing lists of eligibles for the various positions in the classified service. Such tests shall be public, competitive and open to all persons who may be lawfully appointed under the rules promulgated by the Board and existing prior to the announcement of the examination. Such rules shall set limitations as to residence, ability to perform essential functions of the position, with or without reasonable accommodation, habits, moral character and other necessary pre-requisites for the performance of the duties of the position for which examination is designated and such rules shall not be less than those provided in Section 38-8-106 of the Tennessee Code Annotated.

Promotion tests shall be public, competitive and free to all persons examined under the provisions of this Act. All tests shall be practical and shall consist only of subjects which will fairly determine the capacity of the person examined to perform the duties of the position in which the appointment is to be made. Tests may include examination for physical fitness and manual skill. No questions in any test shall relate to religious or political opinions or affiliations. The eligibles shall take rank upon a list, which shall be compiled for each position, in the order of their relative excellence as determined by the tests without reference to the priority of the time from when the tests are given. Additional criteria may be used to determine the final selections for promotion. Notice of the time, place and general scope of each test, the duties, and experience required for all positions for which the test is to be held, shall be given by the Sheriff to each applicant at least one (1) week preceding the test.

**SECTION 13.** Whenever a vacancy occurs in any position in the classified section of the Office of Sheriff, the Sheriff shall review the names of all persons on the eligible list for position wherein the vacancy exists within thirty (30) days of the vacancy. The Sheriff thereupon shall investigate each of the five (5) highest on the list of eligibles. In the event the investigations result in none of the first five (5) eligible persons being acceptable to the Sheriff, he shall investigate the next five (5) eligibles on the list, one (1) after another until one (1) of the eligibles investigated is acceptable to the Sheriff. The Sheriff shall appoint such person to the position wherein the vacancy exists and shall notify the Board of his action.

No appointment or promotion for any position in the classified service shall be deemed complete until after the expiration of six (6) months probationary service during which time the Sheriff may determine the effectiveness of the employee. If in his judgment the employee does not meet the standards, he may terminate the employment of any person certified and appointed when he deems it to be in the best interest of the service. Whenever a position of the classified service is filled by promotion and the services of the person promoted are terminated by the Sheriff during the probationary period, such person shall forthwith be returned to duty in the previous position held by him in the classified service unless such person's conduct during the probationary period had given grounds for dismissal for cause under this Act. Any person dismissed during the probationary period shall not be eligible to a hearing before the Board except as may be otherwise provided in this Act.

A person who is selected by the Sheriff and does not report for duty at the time so designated and who does not explain such failure to report in writing within five (5) days, may be rejected by the Sheriff who shall forthwith notify the Board of the action taken and the reason therefore, and the person's name will then be removed from the eligible list.

**SECTION 14.** The practice and procedure of the Board with respect to any investigation by the Board as authorized by this Act shall be in accordance with the rules and regulations to be established by the Board. Such rules and regulations shall provide for a reasonable notice to all persons affected by any order, which the Board may issue upon completion of such investigation. Such persons shall have the opportunity to be heard either in person or by Counsel, at their own expense, and to introduce testimony in their behalf at a public hearing, which shall be held for that purpose.

The Board, when conducting any investigations or hearings authorized by this Act, shall have the power to administer oaths, take depositions, issue subpoenas, compel the attendance of witnesses and the production of books, accounts, papers, records, documents and testimony. In case of the disobedience of any person to comply with the orders of the Board or of a subpoena issued by the Board, or on the refusal of a witness to testify on any matter on which he may be lawfully interrogated, the Judge in any court of record within the County, upon petition of the Board, shall compel obedience by proceedings as for contempt. The Sheriff or a

legal Deputy of the Sheriff shall serve such subpoenas as issued by the Board.

**SECTION 15.** The Sheriff shall give a report in writing to the Board of any Personnel action over which the Board would have Jurisdiction.

The Sheriff may suspend any employee for not more than ten (10) days for cause and there shall be no right of appeal for any suspension thereof. Provided, however, the Sheriff shall not have the authority to suspend any employee for more than one (1) suspension of ten (10) days within any given six (6) month period of time without a right of appeal. If the Sheriff shall suspend any employee for a period longer than ten (10) days, the suspended employee shall be notified in writing of the charges, which caused their suspension. They shall thereafter have ten (10) days to request a hearing before the Merit Service Board and upon their request the Board shall set a hearing not more than thirty (30) days from the date of the receipt of their request for a hearing.

**SECTION 16.** The Sheriff shall have the authority to dismiss any employee for ordinary cause with a right of appeal to the Board assured the employee. The dismissed employee shall be notified in writing of the causes for dismissal. An employee who has completed the probationary period shall have ten (10) days to request a hearing before the Board and upon his request the Board shall set a hearing not more than thirty (30) days from the date of the receipt of his request. The rules of procedure for the conduct of any investigation by the Merit Service Board shall apply to this hearing. Upon a finding by the Board that the Sheriff has not complied with the procedures of the Board, the Board may order the employee to be reinstated. Upon notice to the employee and hearing as provided in this section, the Board by unanimous vote may without recommendation of the Sheriff dismiss an employee for violation of this Act or for continued violation of the rules and regulations established by the Board.

**SECTION 17.** No Employee holding a position in the classified service shall take an active part in any political campaign while on duty or in uniform. Under no circumstance, while on duty or in uniform, shall any employee of the Office of Sheriff solicit money for political campaigns or in any way use his position as a Deputy Sheriff to reflect his personal political feelings as those of the Office of Sheriff, or to use his position as Deputy Sheriff to exert pressure on any one person or group of people to sway that person's or persons' political views. Neither an employee while on

duty nor any officer while in uniform shall display any political advertising or paraphernalia on his person or on his County automobile. However, nothing in this Act shall be construed to prohibit or prevent any such employee from becoming or continuing to be a member of a political club or organization and enjoying all the rights and privileges of such membership or from attending any political meetings while not on duty or in uniform or in the course of his official business, nor shall he be denied from enjoying any freedom from interference in the casting of his vote. Any person violating the provisions of this section may be dismissed from the service of the Office of the Sheriff.

**SECTION 18.** The Sheriff shall not require any employee in the classified service to participate in any political activity as a condition of employment, continuation of employment, or promotion. If, upon an investigation by the Board and its determination that such actions have taken place, the Board shall issue an order to the Sheriff to cease and desist from such activity. If the Sheriff fails to comply or persists in the activity, the Council may apply to any court of record in the County for a citation of contempt.

**SECTION 19.** All employees of the Sheriff with six (6) months' service, who after enactment of this Act would be covered by the Act's provisions, shall be automatically considered as members of the classified service upon the Act taking effect. All "probationary" employees shall receive credit for the amount of continuous accrued time of service immediately preceding the date of enactment.

**SECTION 20.** If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

**SECTION 21.** All laws or parts of laws in conflict with the provisions of this Act are hereby repealed.

**SECTION 22.** This Act shall become effective as to any County to which it may apply when the same shall have been approved by the County Commission of such County by a vote of not less than two-thirds (2/3) of the members thereof, such approval to be made by said County Commission within ninety (90) days after the sine die adjournment of the General Assembly of the State

of Tennessee for the year 2008, the public welfare requiring its becoming effective at the time. Its approval or non-approval shall be proclaimed by the presiding officer of the County Commission and certified by him to the Secretary of State.

**SECTION 23.** For the purpose of approving or rejecting the provisions of this Act, as provided in Section 22, it shall be effective on becoming a law, the public welfare requiring it. For all other purposes it shall become effective September 1, 2008, upon being approved as provided in Section 22.



## **Exhibit 020408-F**

### **INTERLOCAL GOVERNMENTAL AGREEMENT BETWEEN LOUDON COUNTY, the CITY OF LENOIR CITY, AND the CITY OF LOUDON SUPPORTING THE LOUDON COUNTY ECONOMIC DEVELOPMENT AGENCY**

This AGREEMENT made and entered into effective the 4TH day of FEBRUARY, 2008, by and between LOUDON COUNTY, a political subdivision of the State of Tennessee, the CITY OF LENOIR CITY, a municipal corporation located in Loudon County, Tennessee and the CITY OF LOUDON, a municipal corporation located in Loudon County, Tennessee.

#### **WITNESSETH**

WHEREAS, the Loudon County Economic Development Agency (hereinafter referred to as the "Agency") provides resources to the communities and county relative to, but not limited to, industrial and commercial marketing and recruitment, downtown redevelopment, grant preparation and administration, and public infrastructure planning and project management; and

WHEREAS, the Agency serves as a Joint Economic and Community Development Board under Chapter 1101, Tennessee Code Annotated Section 6-58-114; and

WHEREAS, the Agency has successfully demonstrated the value of a jointly funded economic development program that provides long term benefits for creating a sound economic base for the community; and

WHEREAS, all three parties to this agreement have voluntarily contributed resources and funds to the establishment and ongoing operation of the Agency for many years without a formal agreement; and

WHEREAS, the representing local governments recognize the need to continue operation of a full-time professional economic development program that stimulates and promotes employment opportunities and capital investment within the community; and

WHEREAS, the local governments involved have considered these matters, and now desire to adopt this interlocal governmental agreement in accordance with Tennessee Code Annotated Section 12-9-101 et seq., for the purpose of designating and funding the Loudon County Economic Development Agency.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the premises and the mutual covenants and conditions hereinafter contained, it is AGREED between the parties as follows:

1. **PURPOSE OF ORGANIZATION:** This agreement continues local support for the continued operation of the Loudon County Economic Development Agency, an Agency governed by a Board of Directors and functioning as the Joint Economic and Community Development Board under Chapter 1101 of Tennessee Code Annotated 6-58-114. The Agency's purpose is, but is not limited to:

- A. Creation of industrial and commercial business development programs, including programs to encourage expansion of existing businesses.
  - B. Promote revitalization efforts within the community.
  - C. Promote effective infrastructure development.
  - D. Develop programs that improve the quality of development in the County.
  - E. Provide assistance in obtaining grants for community infrastructure projects, and coordinate activities at the State and Federal level.
  - F. Provide project management assistance for public related projects.
  - G. Promote and foster communication, cooperation and community development between and among the governmental entities, industries, and private citizens.
  - H. Develop, recommend, and direct a strategic plan of policies and action to improve economic well-being and support.
  - I. Encourage an entrepreneurial spirit among present businesses and citizens.
  - J. Develop and maintain a dynamic and effective internet based presence and geographic information system.
2. GOVERNANCE: The Loudon County Economic Development Agency shall be a private not for profit corporation chartered by the Secretary of State and shall be governed by an 8 member board of directors.
3. THE LOUDON COUNTY ECONOMIC DEVELOPMENT AGENCY BOARD OF DIRECTORS:
- A. The Board of Directors shall be composed of 8 members as follows:
    1. One member appointed from the Loudon County Commission.
    2. One member appointed from the City of Loudon City Council.
    3. One member appointed from the City of Lenoir City City Council.
    4. The presiding County Mayor or chief elected officer of the County.
    5. One citizen member who owns land qualifying for classification and valuation of greenbelt property, as defined in TCA Title 67, Chapter 5, Part 10.\*
    6. One at large member.\*
    7. The presiding chairperson of the Loudon County Chamber of Commerce.
    8. The presiding chairperson of the Lenoir City Committee of 100.

(\*These members are appointed by the Board of Directors)
  - B. Ex-Officio Members: The following are Ex-Officio members who shall serve in an advisory capacity unless designated as a proxy by a Board of Director for the entity they represent:
    - City of Loudon City Manager
    - Lenoir City City Administrator
    - Lenoir City Utilities Board Manager
    - Loudon County Chamber of Commerce Executive Director

2. All parties to this agreement are obligated to fund the Agency during the term of this agreement, in accordance with the provisions herein. The initial "base" amount shall be \$196,682 for the FY 2007-2008 budget year.

7. MEETINGS: The Board of Directors and the Executive Committee shall meet as frequently as necessary, but at a minimum shall meet in compliance with the provisions of Public Law 1101. The date, place and time shall be selected by the Board of Directors.

8. DURATION: This agreement shall continue from and after the date hereof, except that by mutual agreement of all of the parties hereto, this agreement may be terminated at any time. In addition, after three years from the date of the agreement's execution, any party to the agreement may in writing, at least two years prior to a proposed withdrawal date established in the notice, withdraw from this agreement. If only one party elects to withdraw under the provisions of this agreement, such party shall not be entitled to reimbursement or distribution of the withdrawing party's share of any assets the Agency may have accumulated. If two parties withdraw, dissolution shall proceed as provided in section 9 herein.

9. TERMINATION: Upon termination, the Agency shall liquidate all of its assets and after payment of all outstanding debts, shall distribute the remaining funds and assets to the parties hereto in the same proportion as such withdrawing parties' annual assessments are being paid at the time the withdrawal is effective.

10. CONFLICTS OF INTEREST: No person may serve on the Board of Directors if any of the staff members are relatives of the first degree, and also including sons-in-law and daughters-in-law; and no member is eligible to vote wherein if an applicant for any position occupies an interested status as defined in this paragraph.

11. AMENDMENTS: This agreement may be altered or amended at any time by the unanimous agreement of all of the parties hereto, which agreement shall not become effective until reduced to writing.

12. EFFECTIVE DATE: This agreement shall become effective 2-4-08.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be duly executed in triplicate on the day and date first above written.

Loudon County, Tennessee

BY: 

County Mayor

ATTEST:  
Bryon Wampler  
County Clerk

City of Loudon  
BY: Bernie R. Salma  
Mayor

ATTEST:  
Stephanie P. [Signature]  
City Recorder

Lenoir City  
BY: Matt Probbie  
Mayor

ATTEST:  
Maggie Kent  
City Recorder

London County  
General Fund 101  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account</b>		1/28/2008 9:38	<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
227								
228	47000		<b>Federal Government</b>					
229								
230	47200		<i>Federal Through State</i>					
231	47220		Emergency Management	28,721		28,721		28,721
232	47230		Disaster Relief	0		0		0
233	47235		Homeland Security Grant	98,863		98,863		98,863
234	47250		Law Enforcement Grants (Byrne)	45,000		45,000		45,000
235	47710		Public Safety Partnership (COPS & Tec	0		0		0
236								
237			<b>Total Federal Through State</b>	172,584	0	172,584	0	172,584
238								
239			<b>Total Federal Government</b>	172,584	0	172,584	0	172,584
240								
241	48000		<b>Other Governments</b>					
242								
243	48100		<i>Other Governments</i>					
244	48110		Prisoner Board	5,000		5,000		5,000
245	48130		Contributions	23,000	(23,000)	0		0
246	48140		Contracted Services/Agreements	43,320	50,000	93,320		93,320
247								
248			<b>Total Other Governments</b>	71,320	27,000	98,320	0	98,320
249								
250								
251								
252								
253								
254			Amendments recommended by Budget Committee Jan 28; considered by County Commission Feb 4, 2008					
255								

Contr to  
Planning Dept:  
LO = \$12,120  
LE = \$21,200  
Stormwater:  
LE = \$10,000

\$24,000 from Blount County for  
animal sheltering @  
\$4,000/month for 6 months  
Add't \$4,000/mo for 6 months  
(thru June 30, 2008)  
Soil District Grant=\$2,000

\$1985.75/mo from LO for Justice Cntr =  
\$23,829. Amendment reduces this amount  
because LO is not paying this FY  
Also, \$5000 from LE & LO each for Animal  
Shelter s/b posted here if we receive it; not  
budgeted.

Exhibit 020408-G



London County  
General Fund 101  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1	<b>General Fund 101</b>							
2	<b>Account</b>		1/28/2008 9:42	<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
861	54000		Public Safety					
862								
863	54110		Sheriff's Department					
864	101		County Official/Administrative Officer	70,855	1,130	71,985		71,985
865	103		Assistants (Chief Deputy)	107,193		107,193		107,193
866	106		Deputies	1,069,893		1,069,893		1,069,893
867	108		Investigator(s)	174,740		174,740		174,740
868	109		Captain(s)	95,260		95,260		95,260
869	115		Sergeant(s)	130,416		130,416		130,416
870	120		Computer Programmer(s)	0		0		0
871	140		Salary Supplement (State reimb 46210)	25,500		25,500		25,500
872	161		Secretary(s)	29,058		29,058		29,058
873	162		Clerical Personnel	54,282		54,282		54,282
874	169		Part-time Personnel (Deputies)	47,740		47,740		47,740
875	170		School Resource Officer	151,992		151,992		151,992
876	187		Overtime Pay	110,000		110,000	7,840	117,840
877	189		Other Salaries and Wages	0		0		0
878	201		Social Security	128,150	70	128,220	486	128,706
879	204		State Retirement	191,621		191,621	(1,569)	190,052
880	206		Life Insurance	3,000		3,000		3,000
881	207		Medical Insurance	350,000		350,000		350,000
882	208		Dental Insurance	26,000		26,000		26,000
883	212		Employer Medicare	29,970	17	29,987	114	30,101
884	196		In-Service Training	0		0		0
885	307		Communication	16,000		16,000		16,000
886	317		Data Processing Services	1,020		1,020		1,020
887	320		Dues and Memberships	2,050		2,050		2,050
888	331		Legal Services	0		0		0
889	334		Maintenance Agreements	3,000		3,000		3,000
890	338		Maintenance and Repair Services - Veh	100,000		100,000		100,000
891	355		Travel	8,000		8,000		8,000
892	399		Other Contracted Services	8,000		8,000		8,000
893	411		Data Processing Supplies	0		0	2,500	2,500
894	413		Drugs and Medical Supplies	9,000		9,000		9,000
895	425		Gasoline	175,000		175,000		175,000
896	435		Office Supplies	16,500		16,500		16,500
897	450		Tires	23,500		23,500		23,500

HIDTA and Federal  
reimbursement for  
Officer

Salary Supplement  
should not be included  
in TCRS

Fees for Software,  
licenses, et. Will apply  
revenue from Reserve

Essex County  
General Fund 101  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account</b>		1/28/2008 9:47	<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1075	54900		Communication/E-911					
1076	105		Supervisor/Director	50,000	1,500	51,500		51,500
1077	106		911 Mapper	36,026		36,026		36,026
1078	148		Dispatchers	340,351		340,351	22,974	363,325
1079	169		Part-time Personnel	66,400		66,400	(25,000)	41,400
1080	187		Overtime Pay	20,000		20,000		20,000
1081	201		Social Security	31,792	93	31,885	(125)	31,760
1082	204		State Retirement	42,361	143	42,504	2,180	44,684
1083	206		Life Insurance	875		875		875
1084	207		Medical Insurance	58,871		58,871		58,871
1085	208		Dental Insurance	3,823		3,823		3,823
1086	212		Employer Medicare	7,435	22	7,457	(29)	7,428
1087	196		In-Service Training	0		0		0
1088	307		Communication	5,000		5,000		5,000
1089	355		Travel	5,000		5,000		5,000
1090	399		Other Contracted Services	12,000		12,000		12,000
1091	425		Gasoline	1,000		1,000		1,000
1092	435		Office Supplies	5,000		5,000		5,000
1093	451		Uniforms	3,000		3,000		3,000
1094	524		In Service/Staff Development	4,500		4,500		4,500
1095	708		Communication Equipment			0		0
1096	719		Office Equipment			0		0
1097	799		Staff Psychologicals			0		0
1098								
1099			Total Communication/E-911	693,434	1,758	695,192	0	695,192
1100								
1101	<b>Total Public Safety</b>			<b>5,753,071</b>	<b>2,975</b>	<b>5,756,046</b>	<b>9,371</b>	<b>5,765,417</b>

Loudon County  
General Fund 101  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account</b>		1/28/2008 9:55	<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
1363								
1364	58900		Miscellaneous / Building & Contents Insurance					
1365	309		Contracts with Government Agencies		3,500	3,500		3,500
1366	502		Building and Contents Insurance	270,000		270,000		270,000
1367	508		Premiums on Corporate Surety Bonds			0		0
1368	510		Trustee's Commission	230,000		230,000		230,000
1369	599		Other Charges	9,500		9,500		9,500
1370								
1371			Total Misc./Building & Contents Insura	509,500	3,500	513,000	0	513,000
1372								
1373			<b>Total Other General Government</b>	<b>1,902,192</b>	<b>3,500</b>	<b>1,905,692</b>	<b>0</b>	<b>1,905,692</b>
1374								
1375								
1376			<b>Total Expenditures</b>	<b>15,268,903</b>	<b>293,651</b>	<b>15,562,554</b>	<b>8,945</b>	<b>15,571,499</b>
1377								
1378	99100		Transfers Out					
1379	590		<b>BY FUTURE RESOLUTION</b>	<b>3,000,000</b>		<b>3,000,000</b>		<b>3,000,000</b>
1380								
1381			<b>Total Transfers Out</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>
1382								
1383			<b>Total Expenditures and Transfers Out</b>	<b>18,268,903</b>	<b>293,651</b>	<b>18,562,554</b>	<b>8,945</b>	<b>18,571,499</b>
1384								
1385								

1/3 EDA Audit  
Agreement Approved  
at Nov 5 Co Comm

Payment to City of  
Loudon for NT Natl

Loudon County  
 Solid Waste/Sanitation  
 FUND 116  
 Ending June 30, 2008

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				01/25/08	2008	2008	2008		
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
5					110,900				
6				REVENUE	11				
7				40000 Local Taxes					
8			40110	Current Property Tax	110,900		110,900		110,900
9			40120	Trustee's Pr Yr	0		0		0
10			40130	Clerk and Master Delq Tax	0		0		0
11			40140	Interest and Penalty	0		0		0
12			40210	Sales Tax	500,000		500,000		500,000
13			40320	Bank Excise Tax	0		0		0
14									
15				Total Local Taxes	610,900	0	610,900	0	610,900
16									
17				44000 Other Local Revenue					
18			44145	Sale of Recycled Materials	50,000		50,000		50,000
19									
20				Total Other Local Revenue	50,000	0	50,000	0	50,000
21									
22				46000 State of Tennessee					
23			46170	Solid Waste Grant	10,050		10,050		10,050
24			46430	Litter Grant	31,447		31,447		31,447
25									
26				Total State Revenue	41,497	0	41,497	0	41,497
27									
30				49000 Other Sources					
31			49800	Transfers In					
32									
33				TOTAL OTHER SOURCES	0	0			
34									
35				TOTAL REVENUE AND OTHER SOURCE	702,397	0	702,397	0	702,397
36									

Loudon County  
Solid Waste/Sanitation  
FUND 116  
Ending June 30, 2008

	A	B	C	E	F	G	H	I	J
1				<b>Fund 116</b>					
2				<b>01/25/08</b>	<b>2008</b>	<b>2008</b>	<b>2008</b>		
3					<b>Original</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4					<b>Budget</b>	<b>Amends</b>	<b>Amended Budget</b>	<b>Amendments</b>	<b>Amended Budget</b>
67									
68									
69			423	Fuel Oil	1,500		1,500		1,500
70			425	Gasoline	3,000		3,000	1,500	4,500
71			435	Office Supplies	1,000		1,000		1,000
72			442	Propane	4,000		4,000		4,000
73			450	Tires	1,000		1,000		1,000
74			451	Uniforms	5,500		5,500		5,500
75			452	Utilities	11,000		11,000		11,000
76			499	Other Supplies and Materials	9,000		9,000		9,000
77			510	Trustee's Commission	7,500		7,500	(7,500)	0
78			524	In Service/Staff Development	0		0		0
79			599	Other Charges	0		0		0
80			610	Principal Capitalized Leases	27,000		27,000		27,000
81			711	Furnitures and Fixtures	0		0		0
82			718	Vehicles	0		0		0
83			719	Office Equipment	1,000		1,000		1,000
84			733	Solid Waste Equipment	13,000		13,000		13,000
85			790	Other Equipment	7,000		7,000		7,000
86									
87									
88									
89									
90									
91				<b>TOTAL CONVENIENCE CE</b>	<b>681,467</b>	<b>0</b>	<b>681,467</b>	<b>(7,500)</b>	<b>673,967</b>

Loudon County  
Solid Waste/Sanitation  
FUND 116  
Ending June 30, 2008

	A	B	C	E	F	G	H	I	J
1				<b>Fund 116</b>					
2				<b>01/25/08</b>	<b>2008</b>	<b>2008</b>	<b>2008</b>		
3					<b>Original</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
4					<b>Budget</b>	<b>Amends</b>	<b>Amended Budget</b>	<b>Amendments</b>	<b>Amended Budget</b>
122									
123				<b>TOTAL REV and TRFS IN</b>	<b>702,397</b>	<b>0</b>	<b>702,397</b>	<b>0</b>	<b>702,397</b>
124				<b>TOTAL EXPS AND TRFS OUT</b>	<b>724,854</b>	<b>0</b>	<b>724,854</b>	<b>0</b>	<b>724,854</b>
125				<b>EFFECT ON FUND BALANCE</b>	<b>(22,457)</b>	<b>0</b>	<b>(22,457)</b>	<b>0</b>	<b>(22,457)</b>
126									
127				<b>BEG OF YEAR BALANCE PER AUDIT</b>	<b>148,368</b>				<b>148,368</b>
128									
129				<b>EST END OF YEAR BALANCE</b>	<b>125,911</b>				<b>125,911</b>



Loudon County  
Highway Fund 131  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		1/25/2008 16:21	<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
5	<b>Revenue</b>							
6								
7	<b>40000</b>		<b>Local Taxes</b>					
8								
9	<b>40100</b>		<u>County Property Taxes</u>					
10	40110		Current Property Tax	363,975		363,975		363,975
11	40120		Trustee's Collections Prior Year	6,500		6,500		6,500
12	40125		Trustee's Collections-Bankruptcy			0		0
13	40130		Clerk and Master's Collections Prior Y	3,000		3,000		3,000
14	40140		Interest and Penalty	1,300		1,300		1,300
15								
16			<b>Total County Property Taxes</b>	374,775	0	374,775	0	374,775
17								
18	<b>40200</b>		<u>County Local Option Taxes</u>					
19	40280		Mineral Severance Tax	100,000		100,000		100,000
20								
21			<b>Total County Local Option Taxes</b>	100,000	0	100,000	0	100,000
22								
23	<b>40300</b>		<u>Statutory Local Taxes</u>					
24	40320		Bank Excise Tax			0		0
25	40390		Other Statutory Local Taxes	600		600		600
26								
27			<b>Total Statutory Local Taxes</b>	600	0	600	0	600
28								
29	<b>Total Local Taxes</b>			<b>475,375</b>	<b>0</b>	<b>475,375</b>	<b>0</b>	<b>475,375</b>
30								
31								

**Exhibit 020408-1**

Loudon County  
Highway Fund 131  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		1/25/2008 16:21	<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
41								
42	46000		<b>State of Tennessee</b>					
43								
44	46400		<u>Public Works Grants</u>					
45	46410		Bridge Program	191,000		191,000		191,000
46	46420		State Aid Program	154,170		154,170		154,170
47								
48			<b>Total Public Works Grants</b>	345,170	0	345,170	0	345,170
49								
50								
51	46800		<u>Other State Revenues</u>					
52	46920		Gasoline & Motor Fuel Tax	1,506,107		1,506,107		1,506,107
53	46930		Petroleum Special Tax	31,458		31,458		31,458
54	47230		Disaster Relief	0		0		0
55								
56			<b>Total Other State Revenues</b>	1,537,565	0	1,537,565	0	1,537,565
57								
58			<b>Total State of Tennessee</b>	<b>1,882,735</b>	<b>0</b>	<b>1,882,735</b>	<b>0</b>	<b>1,882,735</b>
59								
60								
61			<b>Total Revenues</b>	<b>2,378,110</b>	<b>0</b>	<b>2,378,110</b>	<b>0</b>	<b>2,378,110</b>
62								
63								
64								
65								
66								

Loudon County  
Highway Fund 131  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1	<b>Highway Dept 131</b>							
2	<b>Account</b>	1/25/2008 16:21		<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
96	62000		Highway and Bridge Maintenance					
97	321		Engineering Services	10,000		10,000		10,000
98	323		Explosive and Drilling Services	150		150		150
99	351		Rentals	3,600		3,600		3,600
100	399		Other Contracted Services	30,000		30,000		30,000
101	403		Asphalt - Cold Mix	20,000		20,000		20,000
102	404		Asphalt - Hot Mix	500,000	165,000	665,000		665,000
103	408		Concrete	4,500		4,500		4,500
104	409		Crushed Stone	25,000		25,000		25,000
105	438		Pipe	21,500		21,500		21,500
106	443		Road Signs	15,000		15,000		15,000
107	444		Salt	10,000		10,000		10,000
108	445		Sand	1,500		1,500		1,500
109	468		Chemicals	4,000		4,000		4,000
110								
111			Total Highway & Bridge Maintenance	645,250	165,000	810,250	0	810,250
112								
113								
114								
115								
116								

Loudon County  
Highway Fund 131  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1	<b>Highway Dept 131</b>							
2	<b>Account</b>	1/25/2008 16:21		<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
134	65000		Other Charges					
135	307		Communication	4,000		4,000		4,000
136	347		Pest Control	400		400		400
137	399		Other Contracted Services	20,000		20,000		20,000
138	413		Drugs and Medical Supplies	500		500	3,000	3,500
139	415		Electricity	12,000		12,000		12,000
140	424		Garage Supplies	6,000		6,000	4,000	10,000
141	427		Ice	950		950		950
142	451		Uniforms	12,000		12,000		12,000
143	506		Liability Insurance	85,000		85,000		85,000
144	508		Premiums on Corporate Surety Bonds	400		400		400
145	510		Trustee's Commission	30,000		30,000		30,000
146								
147			Total Other Charges	171,250	0	171,250	7,000	178,250
148								

Loudon County  
Highway Fund 131  
Ending June 30, 2008

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		1/25/2008 16:21	<b>2008</b>	<b>2008</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
168	68000		Capital Outlay		Per Sean: 2 tractors, truck & car			
169	339		Matching Share	76,742		76,742		76,742
170	705		Bridge Construction	191,000		191,000		191,000
171	714		Highway Equipment	40,000	160,000	200,000		200,000
172	726		State Aid Projects	154,170		154,170		154,170
173								
174			Total Capital Outlay	461,912	160,000	621,912	0	621,912
175								
176	<b>TOTAL HIGHWAYS</b>			<b>2,538,736</b>	<b>325,129</b>	<b>2,863,865</b>	<b>0</b>	<b>2,863,865</b>
177								

LOUDON COUNTY  
General Capital Projects  
Fund 171 with Subfunds  
For Fiscal Year Ending June 30, 2008

	A	B	C	D	E	F	G	H	I	J	K	L
1						01/28/08		2008	2008	2008	2008	2008
2						1/28/08 9:11 AM		Original	Budget	Approved	Proposed	Proposed
3								Budget	Amendments	Amded Budget	Amendments	Amded Budget
107	<b><u>SUBFUND GIS - GEOGRAPHIC INFORMATION SYSTEM</u></b>											
108												
109	<b>REVENUE</b>											
110		44500	Nonrecurring Items									
111		44570				Contributions and Gifts		22,000		22,000		22,000
112												
113						<b>Total Nonrecurring Items</b>		<b>22,000</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>
114												
115						<b>TOTAL SUBFUND GIS REVENUE</b>		<b>22,000</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>
116												
117												
118	<b>EXPENDITURES</b>											
119		91190	Other General Government Projects									
120			399			Other Contracted Services		0	0	0	137,923	137,923
121			719			Office Equipment		0	0	0		0
122												
123						<b>Total Other Gen Gov't Projects</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>137,923</b>	<b>137,923</b>
124												
125						<b>TOTAL SUBFUND GIS EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>137,923</b>	<b>137,923</b>
126												
127												
128												
129												
130												
131												
132												

Imagery by the  
State of TN



Loudon County  
Education Capital Projects  
FUND 177  
Ending June 30, 2008

	A	B	C	E	F	G	H	I	J
1				Fund 177					
2				01/26/08					
3					2008	2008	2008		
4					Original	Approved	Approved	Proposed	Proposed
5					Budget	Amends	Amended Budget	Amendments	Amended Budget
6									
7				<b>FUND 177 - SUBFUND FIR</b>					
8									
9				<b>REVENUE</b>					
10				49000 Other Sources					
11				49800 Transfers In	0	226,500	226,500		226,500
12									
13				Total Transfers In	0	226,500	226,500	0	226,500
14									
15				TOTAL REVENUE AND OTHER SOURCES	0	226,500	226,500	0	226,500
16									
17				<b>EXPENDITURES</b>					
18				91300 Education Capital Projects					
19				321 Engineering Services	0	7,428	7,428		7,428
20				335 Bldg Maint & Repair	0		0		0
21				335-GBS Bldg Maint & Repair	0	10,000	10,000	5,000	15,000
22				335-LHS Bldg Maint & Repair	0	173,172	173,172		173,172
23				335 - EES Bldg Maint & Repair		10,000	10,000		10,000
24				335 NMS Bldg Maint & Repair		10,000	10,000		10,000
25				335 HPS Bldg Maint & Repair		10,000	10,000	(5000)	5,000
26				335 LES Bldg Maint & Repair		10,000	10,000		10,000
27				335 FLM Bldg Maint & Repair		10,000	10,000		10,000
28				335 PHS Bldg Maint & Repair		10,000	10,000		10,000
29				335 STE Bldg Maint & Repair		10,000	10,000		10,000
30				399 Other Contracted Services	0		0		0
31				707 Building Improvements	0		0		0
32									
33				Total Education Cap Projects	0	260,600	260,600	0	260,600
34				Line adjustment approved by BOE Jan 10th; County Budget Committee Jan 28, 2008					

Exhibit 020408-K

Summary Financial Statement  
DECEMBER 31, 2007

Fiscal Year Time Lapse: 50.00

101 GENERAL

Account	Description	-----Year-To-Date-----			-----DECEMBER-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
40110	CURRENT PROPERTY TAX	8,492,749.00	3,686,984.71-	43.4	707,729.08	2,392,251.85-	338.0
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	140,000.00	94,374.06-	67.4	11,666.67	16,069.17-	137.7
40125	TRUSTEE COLLECTION-BANKRUPTCY	0.00	526.14-	0.0	0.00	13.53-	0.0
40130	CIR CLK/CLK & MASTER COLLECTIONS-PR YR	60,000.00	42,265.63-	70.4	5,000.00	5,038.31-	100.8
40140	INTEREST AND PENALTY	25,000.00	10,507.25-	42.0	2,083.33	2,399.80-	115.2
40163	PAYMENTS IN LIEU OF TAXES - OTHER	0.00	90.52	0.0	0.00	90.52	0.0
40210	LOCAL OPTION SALES TAX	250,000.00	121,704.11-	48.7	20,833.33	20,822.84-	99.9
40220	HOTEL/MOTEL TAX	300,000.00	174,758.07-	58.3	25,000.00	29,329.36-	117.3
40250	LITIGATION TAX - GENERAL	100,000.00	53,804.38-	53.8	8,333.33	8,025.30-	96.3
40260	LITIGATION TAX - SPECIAL PURPOSE	120,000.00	89,607.63-	74.7	10,000.00	13,050.45-	130.5
40270	BUSINESS TAX	225,000.00	89,731.50-	39.9	18,750.00	19,922.95-	106.3
40320	BANK EXCISE TAX	56,000.00	0.00	0.0	4,666.67	0.00	0.0
40330	WHOLESALE BEER TAX	100,000.00	44,963.13-	45.0	8,333.33	7,514.48-	90.2
41120	ANIMAL REGISTRATION	40,000.00	25,278.15-	63.2	3,333.33	6,185.10-	185.6
41140	CABLE TV FRANCHISE	190,000.00	62,086.63-	32.7	15,833.33	0.00	0.0
41510	BEER PERMITS	3,500.00	237.50-	6.8	291.67	0.00	0.0
41520	BUILDING PERMITS	550,000.00	152,149.50-	27.7	45,833.33	19,232.50-	42.0
41590	OTHER PERMITS	75,000.00	21,603.75-	28.8	6,250.00	2,563.75-	41.0
42110	FINES	25,000.00	0.00	0.0	2,083.33	0.00	0.0
42190	DATA ENTRY FEE - CIRCUIT COURT	400.00	161.50-	40.4	33.33	25.50-	76.5
42191	COURTROOM SECURITY FEE	0.00	1.90-	0.0	0.00	1.90-	0.0
42210	FINES	20,000.00	5,865.39-	29.3	1,666.67	817.00-	49.0
42220	OFFICERS COSTS	15,000.00	9,498.08-	63.3	1,250.00	2,645.75-	211.7
42240	DRUG CONTROL FINES	3,500.00	4,494.44-	128.4	291.67	551.47-	189.1
42250	JAIL FEES	600.00	1,083.55-	180.6	50.00	206.15-	412.3
42280	DUI TREATMENT FINES	4,200.00	1,234.99-	29.4	350.00	412.77-	117.9
42290	DATA ENTRY FEE - CRIMINAL COURT	600.00	667.62-	111.3	50.00	143.90-	287.8
42291	COURTROOM SECURITY FEE	200.00	0.00	0.0	16.67	0.00	0.0
42310	FINES	94,000.00	33,447.67-	35.6	7,833.33	3,900.20-	49.8
42320	OFFICERS COSTS	120,000.00	68,729.96-	57.3	10,000.00	10,587.51-	105.9
42330	GAMES AND FISH FINES	1,900.00	1,284.75-	67.6	158.33	236.25-	149.2
42340	DRUG CONTROL FINES	7,500.00	7,438.48-	99.2	625.00	500.17-	80.0
42350	JAIL FEES	12,000.00	6,501.79-	54.2	1,000.00	876.85-	87.7
42380	DUI TREATMENT FINES	20,000.00	7,803.30-	39.0	1,666.67	984.20-	59.1
42390	DATA ENTRY FEE - GENERAL SESSIONS COURT	18,000.00	9,586.48-	53.3	1,500.00	1,457.50-	97.2
42391	COURTROOM SECURITY FEE	1,000.00	892.50-	89.3	83.33	155.32-	186.4
42410	FINES	0.00	1,764.15-	0.0	0.00	654.55-	0.0
42440	DRUG CONTROL FINES	3,500.00	450.00-	12.9	291.67	0.00	0.0
42480	DUI TREATMENT FINES	3,000.00	0.00	0.0	250.00	0.00	0.0
42490	DATA ENTRY FEE - JUVENILE COURT	1,000.00	76.00-	7.6	83.33	18.00-	21.6
42500	OFFICERS COSTS	7,000.00	2,725.54-	38.9	583.33	347.70-	59.6
42530	DATA ENTRY FEE - CHANCERY COURT	300.00	734.00-	244.7	25.00	90.00-	360.0
42610	FINES	20,000.00	8,198.50-	41.0	1,666.67	1,400.00-	84.0
42670	DUI TREATMENT FINES	0.00	3,000.00-	0.0	0.00	725.00-	0.0
42871	COURTROOM SECURITY FEE	0.00	4.00-	0.0	0.00	0.00	0.0
43190	OTHER GENERAL SERVICE CHARGES	125,150.00	22,500.00-	18.0	10,429.17	3,750.00-	36.0

Exhibit 020408-L

Summary Financial Statement  
DECEMBER 31, 2007

Fiscal Year Time Lapse: 50.00

## 101 GENERAL

Account	Description	-----Year-To-Date-----			-----DECEMBER-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
Total REVENUES		15,638,113.00	6,556,762.02-	41.9	1,303,176.04	2,930,773.58-	224.9
EXPENDITURES							
51100	COUNTY COMMISSION	133,182.00-	62,069.08	46.6	11,098.51-	8,749.54	78.8
51210	BOARD OF EQUALIZATION	1,200.00-	0.00	0.0	100.00-	0.00	0.0
51220	BEER BOARD	5,000.00-	1,811.92	36.2	416.67-	0.00	0.0
51240	OTHER BOARDS AND COMMITTEES	9,200.00-	3,200.00	34.8	766.66-	2,900.00	378.3
51300	COUNTY MAYOR/EXECUTIVE	203,421.00-	100,826.18	49.6	16,951.75-	16,789.26	99.0
51400	COUNTY ATTORNEY	132,370.00-	59,130.51	44.7	11,030.83-	17,186.19	155.8
51500	ELECTION COMMISSION	253,167.00-	82,263.49	32.5	21,097.27-	19,339.16	91.7
51600	REGISTER OF DEEDS	297,642.00-	151,225.97	50.8	24,803.51-	20,410.89	82.3
51710	DEVELOPMENT	18,278.00-	18,278.00	100.0	1,523.17-	0.00	0.0
51720	PLANNING	198,154.00-	83,672.49	42.2	16,512.83-	13,063.21	79.1
51750	CODES COMPLIANCE	319,612.00-	157,386.11	49.2	26,634.33-	23,884.31	89.7
51760	GEOGRAPHICAL INFORMATION SYSTEMS	69,810.00-	27,523.52	39.4	5,817.49-	6,921.45	119.0
51800	COUNTY BUILDINGS	1,149,890.00-	617,112.73	53.7	95,824.17-	83,993.40	87.7
52100	ACCOUNTING AND BUDGETING	447,803.00-	197,471.41	44.1	37,316.90-	31,500.88	84.4
52200	PURCHASING	180,157.00-	76,020.08	42.2	15,013.09-	12,702.31	84.6
52300	PROPERTY ASSESSOR'S OFFICE	399,811.00-	186,755.22	46.7	33,317.59-	22,732.77	68.2
52400	COUNTY TRUSTEE'S OFFICE	308,803.00-	148,595.76	48.1	25,733.58-	18,435.92	71.6
52500	COUNTY CLERK'S OFFICE	412,791.00-	205,647.74	49.8	34,399.25-	29,136.13	84.7
52600	DATA PROCESSING	80,049.00-	37,706.42	47.1	6,670.76-	3,894.72	58.4
53100	CIRCUIT COURT	251,028.00-	137,297.64	54.7	20,918.99-	24,970.69	119.4
53300	GENERAL SESSIONS COURT	423,309.00-	209,895.53	49.6	35,275.76-	31,523.82	89.4
53310	GENERAL SESSIONS JUDGE	232,467.00-	105,104.36	45.2	19,372.27-	16,598.71	85.7
53400	CHANCERY COURT	189,985.00-	87,916.11	46.3	15,832.08-	13,772.49	87.0
53500	JUVENILE COURT	394,523.00-	177,647.15	45.0	32,876.92-	27,850.39	84.7
53900	OTHER ADMINISTRATION OF JUSTICE	75,055.00-	6,767.39	9.0	6,254.58-	1,630.00	26.1
54110	SHERIFF'S DEPARTMENT	3,367,582.00-	1,743,810.88	51.8	280,631.84-	332,880.94	118.6
54120	SPECIAL PATROLS	25,000.00-	25,000.00	100.0	2,083.33-	0.00	0.0
54130	TRAFFIC CONTROL	1,800.00-	314.62	17.5	150.00-	21.13	14.1
54160	ADMINISTRATION OF THE SEXUAL OFFENDER RG	1,800.00-	1,446.56	80.4	150.00-	98.82-	65.9
54210	JAIL	1,232,335.00-	631,410.10	51.2	102,694.59-	76,697.08	74.7
54240	JUVENILE SERVICES	20,828.00-	9,025.28	43.3	1,735.66-	1,541.72	88.8
54320	RURAL FIRE PROTECTION	56,000.00-	56,000.00	100.0	4,666.67-	0.00	0.0
54410	CIVIL DEFENSE	108,086.00-	53,947.81	49.9	9,007.18-	8,023.57	89.1
54420	RESCUE SQUAD	95,000.00-	10,000.00	10.5	7,916.67-	0.00	0.0
54490	OTHER EMERGENCY MANAGEMENT	108,863.00-	13,933.47	12.8	9,071.91-	0.00	0.0
54610	COUNTY CORONER/MEDICAL EXAMINER	29,000.00-	22,650.00	78.1	2,416.67-	0.00	0.0
54710	PUBLIC SAFETY GRANTS PROGRAM	14,560.00-	3,769.99	25.9	1,213.33-	478.36	39.4
54900	OTHER PUBLIC SAFETY	695,192.00-	298,825.75	43.0	57,932.68-	46,619.24	80.5
55110	LOCAL HEALTH CENTER	69,866.00-	28,479.60	40.8	5,822.18-	5,150.21	88.5
55120	RABIES AND ANIMAL CONTROL	352,943.00-	182,297.42	51.7	29,411.94-	25,496.85	86.7
55190	OTHER LOCAL HEALTH SERVICES	462,700.00-	203,700.79	44.0	38,558.34-	33,149.89	86.0

Summary Financial Statement  
DECEMBER 31, 2007

Fiscal Year Time Lapse: 50.00

114 LAW LIBRARY

Account	Description	-----Year-To-Date-----			-----DECEMBER-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
40260	LITIGATION TAX - SPECIAL PURPOSE	6,200.00	3,458.74-	55.8	516.67	507.74-	98.3
44170	MISCELLANEOUS REFUNDS	0.00	27.97-	0.0	0.00	3.73-	0.0
Total REVENUES		6,200.00	3,486.71-	56.2	516.67	511.47-	99.0
EXPENDITURES							
56500	LIBRARIES	6,000.00-	3,319.97	55.3	500.00-	56.30	11.3
58900	MISCELLANEOUS	150.00-	34.66	23.1	12.50-	5.08	40.6
Total EXPENDITURES		6,150.00-	3,354.63	54.5	512.50-	61.38	12.0
Total LAW LIBRARY		50.00	132.08-	264.2	4.17	450.09-	793.5
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122 DRUG CONTROL

Account	Description	-----Year-To-Date-----			-----DECEMBER-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
42240	DRUG CONTROL FINES	2,500.00	5,700.00-	228.0	208.33	1,900.00-	912.0
42340	DRUG CONTROL FINES	11,000.00	10,437.16-	94.9	916.67	641.72-	70.0
42865	DRUG TASK FORCE FORFEITURES AND SEIZURES	48,000.00	20,184.27-	42.1	4,000.00	1,633.25-	40.8
44170	MISCELLANEOUS REFUNDS	0.00	16.94	0.0	0.00	0.00	0.0
44570	CONTRIBUTIONS & GIFTS	15,000.00	16,289.36-	108.6	1,250.00	945.75-	75.7
Total REVENUES		76,500.00	52,593.85-	68.8	6,375.00	5,120.72-	80.3
EXPENDITURES							
55170	ALCOHOL AND DRUG PROGRAMS	103,400.00-	43,720.81	42.3	8,616.66-	4,861.73	56.4
Total EXPENDITURES		103,400.00-	43,720.81	42.3	8,616.66-	4,861.73	56.4
Total DRUG CONTROL		26,900.00-	8,873.04-	33.0	2,241.66-	258.99-	11.6
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Summary Financial Statement  
DECEMBER 31, 2007

Fiscal Year Time Lapse: 50.00

131 HIGHWAY/PUBLIC WORKS

Account	Description	-----Year-To-Date-----	-----DECEMBER-----				
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
40110	CURRENT PROPERTY TAX	363,975.00	158,022.94-	43.4	30,331.25	102,529.91-	338.0
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	6,500.00	4,494.59-	69.1	541.67	765.26-	141.3
40125	BANKRUPTCY	0.00	23.53-	0.0	0.00	0.60-	0.0
40130	CIR CLK/CLK & MASTER COLLECTIONS-PR YR	3,000.00	2,142.52-	71.4	250.00	255.55-	102.2
40140	INTEREST AND PENALTY	1,300.00	500.38-	38.5	108.33	114.27-	105.5
40163	PAYMENTS IN LIEU OF TAXES - OTHER	0.00	8.62	0.0	0.00	8.62	0.0
40280	MINERAL SEVERANCE TAX	100,000.00	29,487.03-	29.5	8,333.33	0.00	0.0
40390	OTHER STATUTORY LOCAL TAXES	600.00	0.00	0.0	50.00	0.00	0.0
44130	SALE OF MATERIALS AND SUPPLIES	20,000.00	8,367.09-	41.8	1,666.67	484.02-	29.0
46410	BRIDGE PROGRAM	191,000.00	0.00	0.0	15,916.67	0.00	0.0
46420	STATE AID PROGRAM	154,170.00	0.00	0.0	12,847.50	0.00	0.0
46920	GASOLINE AND MOTOR FUEL TAX	1,506,107.00	687,405.56-	45.6	125,508.92	131,308.80-	104.6
46930	PETROLEUM SPECIAL TAX	31,458.00	13,079.25-	41.6	2,621.50	2,615.85-	99.8
Total REVENUES		2,378,110.00	903,514.27-	38.0	198,175.84	238,065.64-	120.1
EXPENDITURES							
1000	ADMINISTRATION	654,429.00-	306,848.09	46.9	54,535.75-	47,324.61	86.8
2000	HIGHWAY AND BRIDGE MAINTENANCE	810,250.00-	548,310.41	67.7	67,520.83-	30,785.97-	45.6
3100	OPERATION AND MAINTENANCE OF EQUIPMENT	264,700.00-	188,597.59	71.2	22,058.33-	3,181.82	14.4
65000	OTHER CHARGES	171,250.00-	108,505.83	63.4	14,270.83-	4,701.52	32.9
66000	EMPLOYEE BENEFITS	341,324.00-	166,243.70	48.7	28,443.67-	20,148.79	70.8
68000	CAPITAL OUTLAY	621,912.00-	153,888.40	24.7	51,826.01-	10,180.00	19.6
99100	TRANSFERS OUT	170,320.00-	26,844.61	15.8	14,193.33-	0.00	0.0
Total EXPENDITURES		3,034,185.00-	1,499,238.63	49.4	252,848.75-	54,750.77	21.7
Total HIGHWAY/PUBLIC WORKS		656,075.00-	595,724.36	90.8	54,672.91-	183,314.87-	335.3



Summary Financial Statement  
DECEMBER 31, 2007

Fiscal Year Time Lapse: 50.00

## 141 GENERAL PURPOSE SCHOOL

Account	Description	-----Year-To-Date-----			-----DECEMBER-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
EXPENDITURES							
72310	BOARD OF EDUCATION	555,472.00-	342,098.77	61.6	46,289.34-	49,550.58	107.0
72320	OFFICE OF THE SUPERINTENDENT	358,153.00-	189,454.87	52.9	29,846.09-	33,348.33	111.7
72410	OFFICE OF THE PRINCIPAL	835,899.00-	387,144.88	46.3	69,658.25-	59,776.33	85.8
72510	FISCAL SERVICES	56,039.00-	28,032.62	50.0	4,669.91-	4,619.41	98.9
72610	OPERATION OF PLANT	2,252,423.00-	1,595,086.83	70.8	187,701.91-	125,329.69	66.8
72620	MAINTENANCE OF PLANT	211,200.00-	138,729.95	65.7	17,600.00-	2,296.51	13.0
72710	TRANSPORTATION	1,359,100.00-	635,496.24	46.8	113,258.33-	152,116.62	134.3
72810	CENTRAL AND OTHER	218,567.00-	132,339.19	60.5	18,213.92-	25,439.28	139.7
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES	125,545.00-	99,352.92	79.1	10,462.09-	16,243.06	155.3
73100	FOOD SERVICE	2,221,716.00-	669,813.15	30.1	185,143.01-	96,539.39	52.1
73300	COMMUNITY SERVICES	208,681.00-	83,919.96	40.2	17,390.07-	16,916.40	97.3
73400	EARLY CHILDHOOD EDUCATION	831,620.00-	372,730.60	44.8	69,301.65-	56,548.01	81.6
82130	EDUCATION	283,613.00-	256,435.56	90.4	23,634.42-	0.00	0.0
99100	TRANSFERS OUT	436,660.00-	436,660.00	100.0	36,388.33-	0.00	0.0
Total EXPENDITURES		36,202,546.00-	15,884,145.39	43.9	3,016,878.80-	2,764,087.94	91.6
Total GENERAL PURPOSE SCHOOL		1,379,657.00-	478,518.94	34.7	114,971.38-	1,752,906.89-	1524.6
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Summary Financial Statement  
DECEMBER 31, 2007

Fiscal Year Time Lapse: 50.00

177 EDUCATION CAPITAL PROJECTS

cc	Account	Description	-----Year-To-Date-----			-----DECEMBER-----		
			Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
		REVENUES						
	49200	NOTES ISSUED	493,117.00	493,117.00-	100.0	41,093.08	0.00	0.0
	49800	TRANSFERS IN	436,660.00	436,660.00-	100.0	36,388.33	0.00	0.0
		Total REVENUES	929,777.00	929,777.00-	100.0	77,481.41	0.00	0.0
		EXPENDITURES						
	91300	EDUCATION CAPITAL PROJECTS	963,877.00-	720,673.87	74.8	80,323.03-	498,416.38	620.5
		Total EXPENDITURES	963,877.00-	720,673.87	74.8	80,323.03-	498,416.38	620.5
		Total EDUCATION CAPITAL PROJECTS	34,100.00-	209,103.13-	613.2	2,841.62-	498,416.38	7539.9
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Summary Financial Statement  
JANUARY 31, 2008

Fiscal Year Time Lapse: 58.33

## 101 GENERAL

Account	Description	Budget Estimate	Year-To-Date Actual	Percent Of Budget	Estimate Avg/Mth	JANUARY Actual	Percent Of Avg
REVENUES							
40110	CURRENT PROPERTY TAX	8,492,749.00	3,686,984.71-	43.4	707,729.08	0.00	0.0
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	140,000.00	94,374.06-	67.4	11,666.67	0.00	0.0
40125	TRUSTEE COLLECTION-BANKRUPTCY	0.00	526.14-	0.0	0.00	0.00	0.0
40130	CIR CLK/CLK & MASTER COLLECTIONS-PR YR	60,000.00	43,573.92-	72.6	5,000.00	1,308.29-	26.2
40140	INTEREST AND PENALTY	25,000.00	10,507.25-	42.0	2,083.33	0.00	0.0
40163	PAYMENTS IN LIEU OF TAXES - OTHER	0.00	90.52	0.0	0.00	0.00	0.0
40210	LOCAL OPTION SALES TAX	250,000.00	134,569.97-	53.8	20,833.33	12,865.86-	61.8
40220	HOTEL/MOTEL TAX	300,000.00	197,661.06-	65.9	25,000.00	22,902.99-	91.6
40250	LITIGATION TAX - GENERAL	100,000.00	59,785.36-	59.8	8,333.33	5,980.98-	71.8
40260	LITIGATION TAX - SPECIAL PURPOSE	120,000.00	99,637.98-	83.0	10,000.00	10,030.35-	100.3
40270	BUSINESS TAX	225,000.00	125,307.95-	55.7	18,750.00	35,576.45-	189.7
40320	BANK EXCISE TAX	56,000.00	0.00	0.0	4,666.67	0.00	0.0
40330	WHOLESALE BEER TAX	100,000.00	51,295.49-	51.3	8,333.33	6,332.36-	76.0
41120	ANIMAL REGISTRATION	40,000.00	30,315.15-	75.8	3,333.33	5,037.00-	151.1
41140	CABLE TV FRANCHISE	190,000.00	123,437.31-	65.0	15,833.33	61,350.68-	387.5
41510	BEER PERMITS	3,500.00	1,282.50-	36.6	291.67	1,045.00-	358.3
41520	BUILDING PERMITS	550,000.00	181,639.50-	33.0	45,833.33	29,490.00-	64.3
41590	OTHER PERMITS	75,000.00	23,878.75-	31.8	6,250.00	2,275.00-	36.4
42110	FINES	25,000.00	0.00	0.0	2,083.33	0.00	0.0
42190	DATA ENTRY FEE - CIRCUIT COURT	400.00	187.50-	46.9	33.33	26.00-	78.0
42191	COURTROOM SECURITY FEE	0.00	1.90-	0.0	0.00	0.00	0.0
42210	FINES	20,000.00	6,221.64-	31.1	1,666.67	356.25-	21.4
42220	OFFICERS COSTS	15,000.00	10,453.30-	69.7	1,250.00	955.22-	76.4
42240	DRUG CONTROL FINES	3,500.00	5,444.44-	155.6	291.67	950.00-	325.7
42250	JAIL FEES	600.00	1,181.64-	196.9	50.00	98.09-	196.2
42280	DUI TREATMENT FINES	4,200.00	1,234.99-	29.4	350.00	0.00	0.0
42290	DATA ENTRY FEE - CRIMINAL COURT	600.00	725.07-	120.8	50.00	57.45-	114.9
42291	COURTROOM SECURITY FEE	200.00	0.00	0.0	16.67	0.00	0.0
42310	FINES	94,000.00	37,878.00-	40.3	7,833.33	4,430.33-	56.6
42320	OFFICERS COSTS	120,000.00	77,229.37-	64.4	10,000.00	8,499.41-	85.0
42330	GAMES AND FISH FINES	1,900.00	1,284.75-	67.6	158.33	0.00	0.0
42340	DRUG CONTROL FINES	7,500.00	8,275.90-	110.3	625.00	837.42-	134.0
42350	JAIL FEES	12,000.00	7,307.39-	60.9	1,000.00	805.60-	80.6
42380	DUI TREATMENT FINES	20,000.00	8,982.25-	44.9	1,666.67	1,178.95-	70.7
42390	DATA ENTRY FEE - GENERAL SESSIONS COURT	18,000.00	10,640.98-	59.1	1,500.00	1,054.50-	70.3
42391	COURTROOM SECURITY FEE	1,000.00	1,082.50-	108.3	83.33	190.00-	228.0
42410	FINES	0.00	1,834.45-	0.0	0.00	70.30-	0.0
42440	DRUG CONTROL FINES	3,500.00	650.00-	18.6	291.67	200.00-	68.6
42480	DUI TREATMENT FINES	3,000.00	0.00	0.0	250.00	0.00	0.0
42490	DATA ENTRY FEE - JUVENILE COURT	1,000.00	88.00-	8.8	83.33	12.00-	14.4
42520	OFFICERS COSTS	7,000.00	2,944.99-	42.1	583.33	219.45-	37.6
42530	DATA ENTRY FEE - CHANCERY COURT	300.00	788.00-	262.7	25.00	54.00-	216.0
42610	FINES	20,000.00	9,123.50-	45.6	1,666.67	925.00-	55.5
42670	DUI TREATMENT FINES	0.00	3,000.00-	0.0	0.00	0.00	0.0
42871	COURTROOM SECURITY FEE	0.00	8.00-	0.0	0.00	4.00-	0.0
43190	OTHER GENERAL SERVICE CHARGES	125,150.00	26,250.00-	21.0	10,429.17	3,750.00-	36.0

Exhibit 020408-M

Summary Financial Statement  
JANUARY 31, 2008

Fiscal Year Time Lapse: 58.33

122 DRUG CONTROL

cccaccount	Description	Year-To-Date			JANUARY		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
42240	DRUG CONTROL FINES	2,500.00	6,098.52-	243.9	208.33	398.52-	191.3
42340	DRUG CONTROL FINES	11,000.00	11,087.91-	100.8	916.67	650.75-	71.0
42865	DRUG TASK FORCE FORFEITURES AND SEIZURES	48,000.00	20,184.27-	42.1	4,000.00	0.00	0.0
44170	MISCELLANEOUS REFUNDS	0.00	16.94	0.0	0.00	0.00	0.0
44570	CONTRIBUTIONS & GIFTS	15,000.00	19,267.86-	128.5	1,250.00	2,978.50-	238.3
Total REVENUES		76,500.00	56,621.62-	74.0	6,375.00	4,027.77-	63.2
EXPENDITURES							
55170	ALCOHOL AND DRUG PROGRAMS	103,400.00-	50,013.18	48.4	8,616.66-	6,292.37	73.0
Total EXPENDITURES		103,400.00-	50,013.18	48.4	8,616.66-	6,292.37	73.0
Total DRUG CONTROL		26,900.00-	6,608.44-	24.6	2,241.66-	2,264.60	101.0
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Summary Financial Statement  
JANUARY 31, 2008

Fiscal Year Time Lapse: 58.33

## 131 HIGHWAY/PUBLIC WORKS

Account	Description	-----Year-To-Date-----			-----JANUARY-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
<b>REVENUES</b>							
40110	CURRENT PROPERTY TAX	363,975.00	158,022.94-	43.4	30,331.25	0.00	0.0
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	6,500.00	4,494.59-	69.1	541.67	0.00	0.0
40125	BANKRUPTCY	0.00	23.53-	0.0	0.00	0.00	0.0
40130	CIR CLK/CLK & MASTER COLLECTIONS-PR YR	3,000.00	2,208.88-	73.6	250.00	66.36-	26.5
40140	INTEREST AND PENALTY	1,300.00	500.38-	38.5	108.33	0.00	0.0
40163	PAYMENTS IN LIEU OF TAXES - OTHER	0.00	8.62	0.0	0.00	0.00	0.0
40280	MINERAL SEVERANCE TAX	100,000.00	57,239.70-	57.2	8,333.33	27,752.67-	333.0
40390	OTHER STATUTORY LOCAL TAXES	600.00	0.00	0.0	50.00	0.00	0.0
44130	SALE OF MATERIALS AND SUPPLIES	20,000.00	8,607.15-	43.0	1,666.67	240.06-	14.4
46410	BRIDGE PROGRAM	191,000.00	0.00	0.0	15,916.67	0.00	0.0
46420	STATE AID PROGRAM	154,170.00	0.00	0.0	12,847.50	0.00	0.0
46920	GASOLINE AND MOTOR FUEL TAX	1,506,107.00	814,156.18-	54.1	125,508.92	126,750.62-	101.0
46930	PETROLEUM SPECIAL TAX	31,458.00	15,695.10-	49.9	2,621.50	2,615.85-	99.8
<b>Total REVENUES</b>		<b>2,378,110.00</b>	<b>1,060,939.83-</b>	<b>44.6</b>	<b>198,175.84</b>	<b>157,425.56-</b>	<b>79.4</b>
<b>EXPENDITURES</b>							
61000	ADMINISTRATION	654,429.00-	355,813.45	54.4	54,535.75-	48,965.36	89.8
62000	HIGHWAY AND BRIDGE MAINTENANCE	810,250.00-	547,364.66	67.6	67,520.83-	945.75-	1.4
63100	OPERATION AND MAINTENANCE OF EQUIPMENT	264,700.00-	192,458.09	72.7	22,058.33-	3,860.50	17.5
65000	OTHER CHARGES	171,250.00-	111,681.13	65.2	14,270.83-	3,175.30	22.3
66000	EMPLOYEE BENEFITS	341,324.00-	187,450.26	54.9	28,443.67-	21,206.56	74.6
68000	CAPITAL OUTLAY	621,912.00-	155,485.43	25.0	51,826.01-	1,597.03	3.1
99100	TRANSFERS OUT	170,320.00-	26,844.61	15.8	14,193.33-	0.00	0.0
<b>Total EXPENDITURES</b>		<b>3,034,185.00-</b>	<b>1,577,097.63</b>	<b>52.0</b>	<b>252,848.75-</b>	<b>77,859.00</b>	<b>30.8</b>
<b>Total HIGHWAY/PUBLIC WORKS</b>		<b>656,075.00-</b>	<b>516,157.80</b>	<b>78.7</b>	<b>54,672.91-</b>	<b>79,566.56-</b>	<b>145.5</b>
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Summary Financial Statement  
JANUARY 31, 2008  
Fiscal Year Time Lapse: 58.33

141 GENERAL PURPOSE SCHOOL

Account	Description	-----Year-To-Date-----			-----JANUARY-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
EXPENDITURES							
72310	BOARD OF EDUCATION	528,766.00-	345,472.49	65.3	44,063.84-	3,373.72	7.7
72320	OFFICE OF THE SUPERINTENDENT	358,153.00-	210,631.19	58.8	29,846.09-	21,176.32	71.0
72410	OFFICE OF THE PRINCIPAL	835,899.00-	444,724.20	53.2	69,658.25-	57,579.32	82.7
72510	FISCAL SERVICES	56,039.00-	32,652.03	58.3	4,669.91-	4,619.41	98.9
72610	OPERATION OF PLANT	2,316,475.00-	1,716,698.18	74.1	193,039.58-	121,611.35	63.0
72620	MAINTENANCE OF PLANT	211,200.00-	167,216.92	79.2	17,600.00-	28,486.97	161.9
72710	TRANSPORTATION	1,359,100.00-	789,691.06	58.1	113,258.33-	154,194.82	136.1
72810	CENTRAL AND OTHER	253,567.00-	147,856.76	58.3	21,130.58-	15,517.57	73.4
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES	125,545.00-	120,724.88	96.2	10,462.09-	21,371.96	204.3
73100	FOOD SERVICE	2,221,716.00-	884,546.87	39.8	185,143.01-	214,733.72	116.0
73300	COMMUNITY SERVICES	208,681.00-	115,555.22	55.4	17,390.07-	31,635.26	181.9
73400	EARLY CHILDHOOD EDUCATION	831,620.00-	429,563.19	51.7	69,301.65-	56,832.59	82.0
82130	EDUCATION	256,436.00-	256,435.56	100.0	21,369.67-	0.00	0.0
99100	TRANSFERS OUT	462,660.00-	462,660.00	100.0	38,555.00-	26,000.00	67.4
Total EXPENDITURES		36,228,546.00-	18,751,044.42	51.8	3,019,045.46-	2,866,899.03	95.0
Total GENERAL PURPOSE SCHOOL		1,405,657.00-	364,262.80	25.9	117,138.04-	114,256.14-	97.5
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Summary Financial Statement  
JANUARY 31, 2008

Fiscal Year Time Lapse: 58.33

143 CENTRAL CAFETERIA

Account	Description	-----Year-To-Date-----			-----JANUARY-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
47590	OTHER FEDERAL THROUGH STATE	140,929.00	48,212.00-	34.2	11,744.08	0.00	0.0
Total REVENUES		140,929.00	48,212.00-	34.2	11,744.08	0.00	0.0
EXPENDITURES							
73100	FOOD SERVICE	140,929.00-	60,056.65	42.6	11,744.08-	0.00	0.0
Total EXPENDITURES		140,929.00-	60,056.65	42.6	11,744.08-	0.00	0.0
Total CENTRAL CAFETERIA		0.00	11,844.65	0.0	0.00	0.00	0.0
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Summary Financial Statement  
JANUARY 31, 2008

Fiscal Year Time Lapse: 58.33

156 EDUCATION DEBT SERVICE

Account	Description	-----Year-To-Date-----			-----JANUARY-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
40110	CURRENT PROPERTY TAX	1,059,527.00	476,170.05-	44.9	88,293.92	0.00	0.0
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	0.00	11,221.30-	0.0	0.00	0.00	0.0
40140	INTEREST AND PENALTY	0.00	1,153.00-	0.0	0.00	0.00	0.0
40285	ADEQUATE FACILITIES/DEVELOPMENT TAX	500,000.00	114,920.00-	23.0	41,666.67	38,897.00-	93.4
40320	BANK EXCISE TAX	7,500.00	0.00	0.0	625.00	0.00	0.0
44110	INVESTMENT INCOME	300,000.00	168,093.39-	56.0	25,000.00	14,510.55-	58.0
48130	CONTRIBUTIONS	346,426.00	256,435.56-	74.0	28,868.83	185,009.56-	640.9
49800	TRANSFERS IN	0.00	0.00	0.0	0.00	185,009.56	0.0
Total REVENUES		2,213,453.00	1,027,993.30-	46.4	184,454.42	53,407.55-	29.0
EXPENDITURES							
82130	EDUCATION	579,361.00-	271,354.34	46.8	48,280.09-	7,471.72	15.5
82230	EDUCATION	507,745.00-	237,552.01	46.8	42,312.08-	1,598.66	3.8
82330	EDUCATION	35,000.00-	9,775.87	27.9	2,916.67-	0.00	0.0
Total EXPENDITURES		1,122,106.00-	518,682.22	46.2	93,508.84-	9,070.38	9.7
Total EDUCATION DEBT SERVICE		1,091,347.00	509,311.08-	46.7	90,945.58	44,337.17-	48.8
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Summary Financial Statement  
JANUARY 31, 2008

Fiscal Year Time Lapse: 58.33

177 EDUCATION CAPITAL PROJECTS

Account	Description	-----Year-To-Date-----			-----JANUARY-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
49200	NOTES ISSUED	493,117.00	493,117.00-	100.0	41,093.08	0.00	0.0
49800	TRANSFERS IN	462,660.00	462,660.00-	100.0	38,555.00	26,000.00-	67.4
Total REVENUES		955,777.00	955,777.00-	100.0	79,648.08	26,000.00-	32.6
EXPENDITURES							
91300	EDUCATION CAPITAL PROJECTS	989,877.00-	772,584.17	78.0	82,489.70-	51,910.30	62.9
Total EXPENDITURES		989,877.00-	772,584.17	78.0	82,489.70-	51,910.30	62.9
Total EDUCATION CAPITAL PROJECTS		34,100.00-	183,192.83-	537.2	2,841.62-	25,910.30	911.8
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