

**LOUDON COUNTY COMMISSION
REGULAR MEETING
May 1, 2023**

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LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, May 1, 2023
Courthouse Annex Building
6 P.M.

REGULAR COMMISSION MINUTES

- (1) Public Hearing A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 007, PARCEL 112.00 LOCATED AT 12570 HWY 70, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT
- (2) Opening of Meeting BE IT REMEMBERED that the Board of Commission of Loudon County convened in regular session in Loudon, Tennessee on the 1stⁿ day of May 2023. Commission Chairman Henry Cullen called the meeting to order at 6:00 pm. Commissioner Morrison opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then gave the invocation.
- (3) 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 the Director of Accounts and Budgets, Tracy Blair, Interim Director of Accounts and Budgets, Erin Rice and and Chief Deputy, Tammie Wampler. Mayor Buddy Bradshaw and Commission William Jenkins were absent from the meeting.
- (4) Agenda Adoption Commission Chairman Cullen requested that the May 1, 2023 agenda be adopted. Commissioner Shaver requested that the Resolution in opposition to the Red Flag Law be added to the agenda. Commissioner Cullen requested that the Clarification of Policy that does not require sharing of computer passwords item B (b) to be removed from the agenda since the resolution is not complete.. Commissioner Shaver made a motion to accept the agenda as amended. Commissioner Waller seconded the motion. Upon Voice Vote, the motion PASSED unanimously.
- (5) Minutes Approved Commission Chairman Cullen requested that the April 3, 2023 Loudon County Commission Meeting Minutes be accepted. Commissioner Shaver made the motion to accept the minutes as written. Commissioner Geames seconded the motion. Upon Voice Vote, the motion PASSED.
- (6) General Public Comments Commission Chairman Cullen called to the floor those who signed up for General Public Comments. The following people spoke:
Gary Bush - Red Flag Law
Joe McCall - Red Flag Law
Roy Beavers - Red Flag Law
Bob Ratcliff - Red Flag Law
Rose Lee Ratcliff - Red Flag Law
Tammy Bivens - Carmichael Inn & Tavern Parking
Sue Hume - Red Flag Law
Pandora Vreeland - Red Flag Law
Commission Chairman Cullen called back to the floor Loudon County Codes Enforcement Director - Jim Jenkins regarding the zoning resolutions. Commissioner Satterfield requested that we forgo a second reading of the resolutions since they had been read and discussed previously during the Public Hearing.

(7) Zoning Resolution - 12570 Hall Street Hwy 70

Loudon County Codes Enforcement Director - Jim Jenkins presented to commission: A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 007, PARCEL 112.00 LOCATED AT 12570 HWY 70, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

Commissioner Shaver made a motion to deny the zoning resolution for the 2nd district.

Commissioner Morrison seconded the motion.

Commissioner Cullen called for a Roll Call Vote.

The following commissioner voted AYE:

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

The motion PASSED to DENY the zoning resolution. (9/0) RESOLUTION 050123-A

(8) Boards & Committees - Financial Advisory Committee & Salary & Benefits Committee

Commission Chairman Cullen presented to commission the following Boards and Committees changes in the absence of Mayor Bradshaw:

- 1) Financial Advisory Committee to add Erin Rice as the Finance Director

Commissioner Satterfield made a motion to add Erin Rice to the Financial Advisory Committee.

Commissioner Waller seconded the motion.

Commissioner Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) RESOLUTION 050123-B

- 2) Salary and Benefits Committee to add Erin Rice as the Finance Director and Matt Kleinschmidt as the Purchasing Director.

Commissioner Shaver made a motion to add Erin Rice and Matt Kleinschmidt to the Salary and Benefits Committee.

Commissioner Geames seconded the motion.

Commissioner Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) RESOLUTION 050123-C

(9) Red Flag Law

Commissioner Shaver presented to County Commission the Red Flag Law.

Commissioner Shaver made a motion to forward the Resolution to Nashville to our three Representatives and the Governor to show Loudon County's Opposition to the Red Flag Law.

Commissioner Waller seconded the motion.

Commissioner Cullen called for a Roll Call Vote.

The following commissioner voted AYE:

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

The motion PASSED (9/0) RESOLUTION 050123-D

Commissioner Cullen called for a five - minute break.

(10) Zoning
Recommendations
to Planning
Commission

Commissioner Waller made a motion to take the Zoning Recommendations back to the Planning Commission for consideration.

Commissioner Shaver seconded the motion.

Commissioner Cullen called for a Voice Vote.

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

Finance Director Erin Rice presented to commission:

(11) 2nd District
ARPA Funds/
Public/Fire Safety
Training Building
Project - Lenoir
City

- 1) Consideration of recommendation regarding 2nd District ARPA funds- Seat A- Commissioner William Jenkins - \$500,000 and Seat B-Commissioner Rosemary Quillen - \$500,000: Total \$1,000,000 for Public/Fire Safety Training Building Project in Lenoir City.

Commissioner Quillen made a motion to approve the ARPA funds for the 2nd District with an amended resolution.

Commissioner Shaver seconded the motion with an amended resolution.

Commissioner Cullen called for a Roll Call Vote.

The following commissioner voted AYE:

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

The motion PASSED unanimously. (9/0) RESOLUTION 050123-E

(12) 4th District
ARPA Funds /
\$ 10,000 Loudon
County Sheriff's
Benevolent Fund

- 2) Consideration of recommendation regarding 4th District ARPA funds-Commissioner Gary Whitfield:
 - A) \$10,000 contribution to Loudon County Sheriff's Department Benevolent Fund

Commissioner Whitfield made a motion to approve the ARPA funds for the 4th District.

Commissioner Quillen seconded the motion.

Commissioner Cullen called for a Roll Call Vote.

The following commissioner voted AYE:

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

The motion PASSED unanimously. (9/0) RESOLUTION 050123-F

(13) 7th District
ARPA Funds/
\$ 10,000 Loudon
County Sheriff's
Benevolent Fund

- 3) Consideration of recommendation regarding 7th District ARPA funds - Commissioner Henry Cullen:
 - A) \$10,000 contribution to Loudon County Sheriff's Department Benevolent Fund

Commissioner Shaver made a motion to approve the ARPA funds for the 7th District.

Commissioner Geames seconded the motion.

Commissioner Cullen called for a Roll Call Vote.

The following commissioner voted AYE:

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

The motion PASSED unanimously. (9/0) RESOLUTION 050123-G

(14) Courthouse
Alternates
Approval without
Doors

- 4) Consideration of recommendation to approve additional funding on the Courthouse for alternates, ballistic glass and speakers at the counters, which are not covered by insurance from the fire.

Commissioner Whitfield made a motion to approve the funding without doors.

Commissioner Waller seconded the motion.

Commissioner Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Cullen, Morrison, Waller, Randolph, Geames, Quillen, Satterfield, Whitfield (8)

The following commissioner voted NAY:

Shaver (1)

The motion PASSED. (8/1) EXHIBIT 050123-H

(15) Budget
Amendments /
Funds 101, 112,
127, 131, 141,
142 & 143

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

- A. County General Fund 101 RESOLUTION 050123-I
- B. Courthouse and Jail Maintenance Fund 112 RESOLUTION 050123-J
- C. Special Revenue Fund - ARPA 127 RESOLUTION 050123-K
- D. Highway Department Fund 131 RESOLUTION 050123-L
- E. General Purpose School Fund 141 RESOLUTION 050123-M
- F. School Federal Projects Fund 142 RESOLUTION 050123-N
- G. Central Cafeterias Fund 143 RESOLUTION 050123-O

Commissioner Shaver made a motion to approve the line adjustments and recommendations for A thru G without the metal doors.

Commissioner Satterfield seconded the motion.

Commissioner Cullen called for a Roll Call Vote.

The following commissioner voted AYE:

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

The motion PASSED unanimously. (9/0) RESOLUTION 050123-P

(16) Monthly
Reports

- 6) Distribution of Monthly Reports
 - A. Summary Financial Statements EXHIBIT 050123-Q
 - B. Budget Committee Minutes - March 20, 2023 EXHIBIT 050123-R

Commissioner Waller presented to commission the Bonds and Notaries:

(17) Bonds &
Notaries

Ricky Dean Bailey, Heather Bailey, Teresa J Everett, Jessica Haston,
Bridget Johnson, Leah Sweet

Commissioner Geames seconded the motion.

Commissioner Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) EXHIBIT 050123-S


(18)Adjournment

There being no further business a motion was made by Commissioner Waller and seconded by Commissioner Shaver, the May 1, 2023 County Commission Meeting was adjourned at 7:08 pm.



Loudon County Commission Chairman

ATTEST:



Loudon County Clerk

Loudon County Mayor

Loudon County Commission
RESOLUTION 050123-A

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 007, PARCEL 112.00 LOCATED AT 12570 HWY 70, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

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

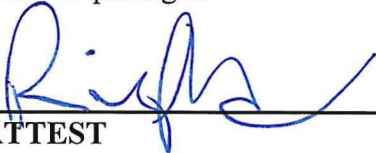
WHEREAS, the Regional Planning Commission has forwarded a recommendation regarding the amendment to the Zoning Map of Loudon County, Tennessee,

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Daily Edition on April 14, 2023 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located at 12570 HWY 70 situated in the 5th Legislative District, referenced by Tax Map 007, Parcel 112.00 to be rezoned from R-1 (Suburban Residential District) to C-2 (General Commercial District).

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


ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 0

DISAPPROVED: 8

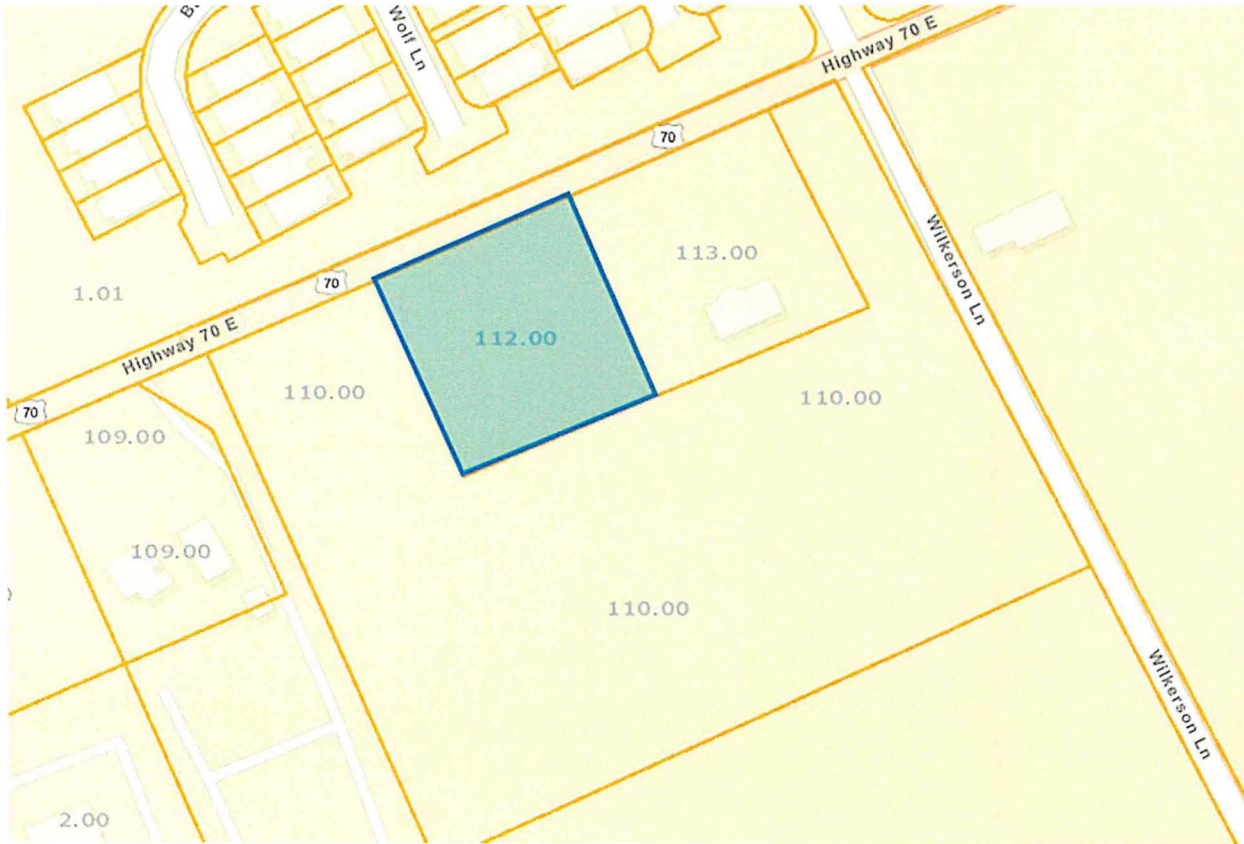
ABSTAINED: _____


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: April 14th, 2023

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM R-1 (SUBURBAN RESIDENTIAL DISTRICT) TO C-2 (GENERAL
COMMERCIAL DISTRICT). REFERENCED BY LOUDON COUNTY
TAX MAP 007, PARCEL 112.00. LOCATED 12570 HWY 70,
LOUDON COUNTY, TN, SITUATED IN THE 5TH
LEGISLATIVE DISTRICT



LOUDON COUNTY COMMISSION

Resolution 050123-B

**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 the authority to make certain committee and board appointments; and

WHEREAS, appointments are necessary and/or desirable at this time with a 1 year rotation term; and

WHEREAS, the County Mayor appoints the following members of the

FINANCIAL ADVISORY COMMITTEE

<u>Appointee</u>		<u>Term Expiration</u>
Erin Rice	Budget Director	August 2023
(This will be finishing the term of the former Budget Director - Tracy Blair)		

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session assembled this 1st day of May, 2023 hereby approves or acknowledges (as appropriate) the said appointments.



Loudon County Commission Chairman

ATTEST:



Loudon County Clerk

Loudon County Mayor

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

<u>Appointee</u>		<u>Term Expiration</u>
William Jenkins	Commissioner	August 2023
Van Shaver	Commissioner	August 2023
Chase Randolph	Commissioner	August 2023
Buddy Bradshaw - Chair	County Mayor	August 2023
Chip Miller	Trustee	August 2023

LOUDON COUNTY COMMISSION
Resolution 050123-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 the authority to make certain committee and board appointments; and

WHEREAS, appointments are necessary and/or desirable at this time with a 1 year rotation term; and

WHEREAS, the County Mayor appoints the following members of the:

SALARY BENEFIT AD-HOC COMMITTEE

<u>Appointee</u>		<u>Term Expiration</u>
Matt Kleinschmidt	Purchasing Director	August 2023
Erin Rice	Budget Director	August 2023

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session, assembled this 1st day of May, 2023 hereby approves or acknowledges (as appropriate) the said appointments.



Loudon County Commission Chairman

ATTEST:



Loudon County Clerk

Loudon County Mayor

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

<u>Appointee</u>		<u>Term Expiration</u>
Mike Campbell	Property Assessor	August 2023
Lisa Scott	Clerk & Master	August 2023
Henry Cullen	Commissioner	August 2023
Gary Whitfield	Commissioner	August 2023
Riley Wampler	County Clerk	August 2023
Whitney Caldwell	Employee Benefits	August 2023
Buddy Bradshaw	County Mayor	August 2023
Matt Kleinschmidt	Purchasing Director	August 2023
Tammy Gallaher	Register of Deeds	August 2023
Steve Harrelson	Circuit /General Sessions Court Clerk	August 2023
Jimmy Davis	County Sheriff	August 2023
Chip Miller	Trustee	August 2021
Billy Pickel	Highway Superintendent	August 2023
Greg Montooth	Facilities Maintenance Director	August 2023
Rex Dale	General Sessions Judge	August 2023
Hank Sledge	Judge Sessions Judge – Division 2	August 2023

Loudon County Commission
RESOLUTION 050123-D

WHEREAS, A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms shall not be infringed is guaranteed under the 2nd Amendment of the United States Constitution; and

WHEREAS, the Second Amendment of the United States Constitution was incorporated against the states in 2010 by the U.S. Supreme Court in McDonald v. Chicago 561 U.S. 742, reinforcing an earlier decision in District of Columbia v. Heller 554 U.S. 570 (2008) emphasizing the individual right of citizens to keep and bear arms; and

WHEREAS, self-defense and self-preservation are rights bestowed by God to all people; and

WHEREAS, so-called "red flag" laws are repugnant to the U.S. Constitution, specifically to the Second Amendment, because such laws, 1) potentially deprive law abiding citizens of their right to self-defense, 2) violate the due process doctrine by potentially depriving a citizen of property and self-defense based on presumptions, accusations, or a prediction of future behavior of a person, and 3) unfairly punish and infringe, without a criminal conviction, the right of citizen(s) to keep and bear arms.

WHEREAS, That the General Assembly of the state of Tennessee is urged by the Loudon County Commission and Mayor to reject any so-called "red flag" legislation that 1) infringes on the God-given right of law abiding Tennesseans to self-defense, 2) violates the due process doctrine by depriving a citizen of their right to keep and bear arms based on presumptions, accusations, or a prediction of future behavior of a person, or 3) punishes a citizen by infringing on their right to keep and bear arms short of a criminal conviction.

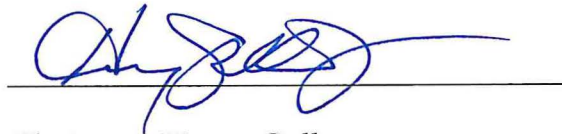
WHEREAS, That the General Assembly of the state of the Tennessee focus on the root cause of violent crime, including gun violence, utilize better enforcement of existing gun laws to deprive violent criminals or the adjudicated mentally ill of their ability to do harm, and provide greater adult mental health services appropriate to treat condition that may lead to violent crime.

WHEREAS, that upon approval and signing of this resolution, the Loudon County Clerk is requested to transmit a copy to the Rep. Monte Fritts and Rep. Lowell Russell, Governor Bill Lee, Speaker Cameron Sexton, and Lt. Gov. Randy McNally.

NOW, THEREFORE, BE IT RESOLVED by the Loudon County Commission meeting this 1st day of May 2023.



Mayor Buddy Bradshaw



Chairman Henry Cullen



County Clerk Riley Wampler

Loudon County Commission
RESOLUTION 050123-E

A RESOLUTION TO APPROVE EXPENDITURE OF A PORTION OF
LOUDON COUNTY'S ALLOCATION OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
TO CONTRIBUTE FUNDS TO LENOIR CITY ON BEHALF OF LENOIR CITY POLICE DEPARTMENT
COST NOT TO EXCEED: \$1,000,000

WHEREAS, on November 7, 2022, Loudon County Commission approved Resolution # _____ which appropriated \$5,000,000 ARPA funds, assigning \$500,000 for each of the ten (10) County Commissioners who would examine non-recurring needs in the district that he/she represents; and

WHEREAS, Resolution # _____ also requires each County Commissioner to present identified projects in his/her district to the Budget Committee and County Commission for the purpose of preparing and approving budget amendments that reflect proposed expenditures, thereby maintaining the accuracy of financial records; and

WHEREAS, Commissioner William Jenkins, representing the Second (2nd) County Commission District Seat A, has determined that \$500,000 of the \$500,000 assigned to District 2 Seat A should be contributed to Lenoir City on Behalf of Lenoir City Police Department towards the construction of the public safety training facility; and

WHEREAS, Commissioner Rosemary Quillen, representing the Second (2nd) County Commission District Seat B, has determined that \$500,000 of the \$500,000 assigned to District 2 Seat B should also be contributed to Lenoir City on Behalf of Lenoir City Police Department towards the construction of the public safety training facility; and

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

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

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

WHEREAS, the provision of police, fire, and other public safety services is considered a “government service”; and

WHEREAS, the Lenoir City Police Department is collaborating with area public safety entities of Loudon County to construct a training facility. This facility will help to fulfil the need for specialized training with the latest equipment available for police, fire, and other public safety enforcement. These entities work together to provide services to the residents of Loudon County such as upholding the laws of the jurisdiction, response to accidents, urban search and rescue, water-related incidents, and fire suppression. County Commission recognizes the need for the training facility within the county and will provide financial support in the construction of the facility; and

WHEREAS, the funding provided by Loudon County Commission will allow the usage of the completed facility of all county public safety entities at no charge to these entities; and

WHEREAS, there shall be an interlocal agreement between Loudon County and Lenoir City as to show an effort of combining resources to construct the training facility; and

WHEREAS, Lenoir City on behalf of Lenoir City Police Department will receive the amount of \$1,000,000 to be disbursed in 3 (three) installments of \$333,333 as follows:

1. The first installment – upon presentation of awarded bids.
2. The second installment -upon presentation of documentation indicating that at least 33.33% of the total project amount has been paid by Lenoir City on behalf of Lenoir City Police Department. Currently, the project is proposed at \$2,128,210.
3. The third installment – upon presentation of documentation indicating that at least 66.66% of the total project amount has been paid by Lenoir City on behalf of Lenoir City Police Department.
4. All documentation must be presented to the Loudon County Director of Accounts and Budgets and approved by the Loudon County Mayor and Loudon County Budget Committee.

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

BE IT ALSO RESOLVED, that Loudon County Commission hereby amends Other General Government Special Revenue Fund 127 (ARPA Funds) by adding a \$1,000,000 appropriation a contribution to Lenoir City on behalf of Lenoir City Police Department as described above and as indicated in Resolution #_____.

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 1st day of May 2023.



Loudon County Commission Chair

ATTEST:


Loudon County Clerk



Loudon County Mayor

Loudon County Commission
RESOLUTION 050123-F

A RESOLUTION TO APPROVE EXPENDITURE OF A PORTION OF
LOUDON COUNTY'S ALLOCATION OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
TO PROVIDE FUNDS FOR LOUDON COUNTY SHERIFF'S DEPARTMENT BENEVOLENT FUND
LOUDON COUNTY COMMISSION DISTRICT FOUR
COST NOT TO EXCEED: \$10,000

WHEREAS, on November 7, 2022, Loudon County Commission approved Resolution # _____ which appropriated \$5,000,000 ARPA funds, assigning \$500,000 for each of the ten (10) County Commissioners who would examine non-recurring needs in the district that he/she represents; and

WHEREAS, Resolution # _____ also requires each County Commissioner to present identified projects in his/her district to the Budget Committee and County Commission for the purpose of preparing and approving budget amendments that reflect proposed expenditures, thereby maintaining the accuracy of financial records; and

WHEREAS, Commissioner Gary Whitfield, representing the Fourth (4th) County Commission District, has determined that \$10,000 of the \$500,000 assigned to District 4 should be contributed to Loudon County Sheriff's Department Benevolent Fund, a 501(c)(3) organization in Loudon County; and

WHEREAS, Loudon County Commission elected the "standard allowance" of up to \$10 million of its ARPA allocation to spend on "government services" which includes appropriations to nonprofit organizations who maintain a 501(c)(3) status with the IRS.

NOW, THEREFORE, BE IT RESOLVED, that Loudon County Commission hereby approves a \$10,000 contribution to Loudon County Sheriff's Department Benevolent Fund from its ARPA "standard allowance" assigned to District 4.

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 1st day of May 2023.



Loudon County Commission Chair

ATTEST:


Loudon County Clerk

Loudon County Mayor

Loudon County Commission
RESOLUTION 050123-G

A RESOLUTION TO APPROVE EXPENDITURE OF A PORTION OF
LOUDON COUNTY'S ALLOCATION OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
TO PROVIDE FUNDS FOR LOUDON COUNTY SHERIFF'S DEPARTMENT BENEVOLENT FUND
LOUDON COUNTY COMMISSION DISTRICT SEVEN
COST NOT TO EXCEED: \$10,000

WHEREAS, on November 7, 2022, Loudon County Commission approved Resolution # _____ which appropriated \$5,000,000 ARPA funds, assigning \$500,000 for each of the ten (10) County Commissioners who would examine non-recurring needs in the district that he/she represents; and

WHEREAS, Resolution # _____ also requires each County Commissioner to present identified projects in his/her district to the Budget Committee and County Commission for the purpose of preparing and approving budget amendments that reflect proposed expenditures, thereby maintaining the accuracy of financial records; and

WHEREAS, Commissioner Henry Cullen, representing the Seventh (7th) County Commission District, has determined that \$10,000 of the \$500,000 assigned to District 7 should be contributed to Loudon County Sheriff's Department Benevolent Fund, a 501(c)(3) organization in Loudon County; and

WHEREAS, Loudon County Commission elected the "standard allowance" of up to \$10 million of its ARPA allocation to spend on "government services" which includes appropriations to nonprofit organizations who maintain a 501(c)(3) status with the IRS.

NOW, THEREFORE, BE IT RESOLVED, that Loudon County Commission hereby approves a \$10,000 contribution to Loudon County Sheriff's Department Benevolent Fund from its ARPA "standard allowance" assigned to District 7.

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 1st day of May 2023.



Loudon County Commission Chair

ATTEST:


Loudon County Clerk

Loudon County Mayor

Loudon County Commission
EXHIBIT 050123-H



February 28, 2023

Mr. Matt Kleinschmidt
Loudon County Government
100 River Road, Suite 110
Loudon, TN 37774

Re: Loudon County Courthouse Renovation Phase 2
Design Development Budget Estimate

Mr. Kleinschmidt,

Johnson & Galyon, Inc. has completed review of the Phase 2 Design Development documents by Brewer Ingram Fuller Architects dated October 28, 2022. As part of our review and budgeting process, subcontractors, and vendors with the expertise of providing certain portions of the work required by the documents have been consulted. Combining our own cost estimates with those of our preferred subcontractor team members, a budget estimate has been prepared for work associated with Phase 2 Renovations of the Courthouse – Interior Finishes and Select Site Work. Hazardous material and/or mold remediation work is not included.

The preliminary Design Development budget estimate for the Phase 2 Renovations of the Courthouse is Four million seven hundred seventy-six thousand and ninety-four dollars (\$4,776,094.00).

General Liability, Builder's Risk Insurance, and Payment and Performance Bonding are included in the budget. If one or the other is not required by the county, we are happy to eliminate these costs from our estimate. Approximate deduct amounts are identified in both the attached cost breakdown and our clarifications. (Builder's Risk is included as an allowance pending final review of our underwriter.) Please note that Loudon County must carry Property Insurance to insure the existing structure. Loudon's property insurance policy on the existing structure should have a waiver of subrogation in favor of Johnson & Galyon and all subcontractors.

It is our understanding that a new AIA A103-2017 Standard Form of Agreement Between Owner and Contractor where the basis of the payment is the Cost of the Work plus a Fee of 8% without a Guaranteed Maximum Price Contract will be executed for this Phase. It is assumed that the terms and conditions of our previous Contract will be incorporated. A Contractor Contingency is not included but it is recommended that an Owner Contingency be contemplated. Johnson &

Galyon recommends an Owner Contingency of 10% of the estimated cost for a project of this nature.

Please find attached the cost estimate and clarifications for your review.

As always, we appreciate the opportunity to be of assistance. If you have questions or concerns, please do not hesitate to call.

Sincerely,
Johnson & Galyon, Inc.

Peter Dunn

Peter Dunn
Director of Preconstruction/Senior Estimator

Attachments

Loudon County Courthouse Renovation Phase 2

Tuesday, February 28, 2023

601 Grove Street

Loudon, Tennessee 37774

Notes Concerning the Estimate

- 1) The estimate is based on the following pricing documents:
- | | | Date | Author |
|-------|---|------------|--------|
| 1.01) | Loudon County Courthouse Phase 2 Renovations Drawings
Design Development | 10/28/2023 | BIF |
- 2) Clarifications are as follows:
- 2.01) Budget cost for our standard General Liability and an Allowance of \$35,000.00 for Builder's Risk insurances are included. Actual costs will be billed based on completed value of the work and the underwriter's complete review. Deductibles, if incurred, will be considered a cost of the work.
 - 2.02) Budget cost for plans review and permitting are included.
 - 2.03) Payment and Performance bond budget costs are included.
 - 2.04) We do not include IT, Low Voltage, Data, Communications, Access Control, Security, and/or CCTV scope.
 - 2.05) Our budget assumes normal weekday working hours.
 - 2.06) We have assumed that Loudon County will provide parking spaces at or near the project site at no cost to construction team personnel.
 - 2.07) We do not include cost for offsite storage of salvageable materials. Offsite storage facilities will be provided by Loudon County.
 - 2.08) Johnson & Galyon cannot guarantee against additional damage to the courthouse during the course of the work. The building structure is compromised due to fire damage. Loads may shift during the course of the work and further damage may occur. Johnson and Galyon will perform work required in the permit documents in a professional manner but cannot warrant against further damage resulting from latent conditions.
 - 2.09) Hazardous material abatement, asbestos and mold remediation and/or specialized use land fill cost are excluded from our scope of work.
 - 2.10) We have included an allowance for arborist services and tree protection in our proposal. Actual cost will be billed against the allowance.
 - 2.11) We exclude remediation of unsuitable soils and/or rock in excavation processes. If required, the most efficient means of remediation will be determined, approved by the Owner, and completed work billed on an actual cost basis.
 - 2.12) CONTINGENCY - refer to Cover Letter
This budget estimate does not include any Contingency Funds. As this proposal is valid for only 30 days, Loudon County should contemplate adding a contingency to address potential cost increases that may occur between the date of this proposal and such time a Contract is executed if such occurs later than 30 days.
 - 2.13) NO allowance is included for additional Exterior Masonry Restoration.
 - 2.14) Existing wood base, door casing/trims, wood stair components, and other in-place trims that are to remain will be cleaned, lightly sanded to remove loose paint, and re-painted. Extensive restoration is not included.
 - 2.15) Existing wood base, door casing/trims, wood doors, and other items that were salvaged will be cleaned, lightly sanded to remove loose paint, and re-painted. Extensive restoration is not included.
 - 2.16) Geotechnical and concrete testing is NOT included.
 - 2.17) Costs for temporary electrical for building, job trailer, and construction needs are included while J&G is on site.
 - 2.18) The remaining existing subfloor boards shall be removed and replaced with 3/4" floor sheathing.
 - 2.19) Leveling of the floor is not included. New joists shall be installed in plane with existing.
 - 2.20) J&G offers no opinion as to the adequacy of this scope of work to address the stability/integrity of the overall structure, building code related requirements, and/or Loudon County future use requirements.
 - 2.21) 12 months of General Conditions are included to complete this Phase of Work. We have planned for an uninterrupted, single phase construction schedule based on standard weekday working hours.

3)	Allowances included in the estimate for major cost items are summarized as follows: Any allowance overages will be billed at actual cost plus 10%.		
	3.1) Arborist services, tree protection, tree trimming allowance		\$10,000.00
	3.2) Interior Signage		\$10,000.00
	3.3) Safe Door Repair/Refurbish		\$250,000.00
	3.4) Builder's Risk Policy		\$35,000.00
	3.5) Soil and Concrete Testing		excluded
	3.6) Exterior Masonry Restoration		excluded
	3.7) Courtroom Bench Pew Seating		\$50,000.00
	3.8) Judge, Clerk, Witness, Jury Chairs		\$10,000.00
	3.9) Plaster Repair		\$202,170.00
4)	We have priced (Preliminary) the following alternates:		
	4.1) Remove Builder's Risk from J&G's scope of work	Deduct	-\$35,000.00
	4.2) Eliminate Payment and Performance bond from J&G scope	Deduct	-\$29,000.00
	4.3) Remove Spiral Stair/Enclose Floor Opening	Add	\$2,385.00
	4.4) Infill Openings 125B and 126B in lieu of new doors	Deduct	-\$8,025.00
	4.5) Infill Openings in Room 125	Add	\$725.00
	4.6) Add Opening 120 in Corridor	Add	\$16,802.00
	4.7) Remove Brick at existing arched opening at Room 123	Add	\$4,125.00
	4.8) Add Transaction Counter at 117	Add	\$24,310.00
	4.9) Add Transaction Counter at 119	Add	\$22,243.00
	4.10) Add Counter with Sink at 111	Add	\$13,041.00
	4.11) Add Door 212B	Add	\$13,469.00
	4.12) Add Door 215B to Exterior Stair	Add	\$18,819.00
	4.13) Add Holding Cells	Add	\$41,589.00
	4.14) 6 ea new 25' Flagpoles, Base, Eagle Finial	Add	\$52,772.00
	4.15) Add Fire Protection Sprinkler System (LUB fees and line to property line is not included)	Add	\$296,000.00
	4.16) Construct Area of Refuge	Add	\$31,019.00
	4.17) Add Automatic Opener to Door Pair 103	Add	\$3,000.00
	4.18) Add Guards & Handrails at East Exit and Basement Steps	Add	\$13,750.00
	4.19) Modify Exterior Stair Tower	Add	\$41,580.00
	4.20) Include Accessibility Provisions at Judge/Clerk/Witness Box	Add	\$15,000.00
	4.21) Add Ship Ladder from Level 2 to Mech Equip Platform	Add	\$7,700.00

Design Development Estimate Notes

This Design Development Estimate is preliminary in nature and must be updated upon receipt of "For Construction" documents.

Phase	Group	Description	Grand Total	Sub/Vendor/Notes
	01000	GENERAL CONDITIONS		
01312		SUPERVISION	163,275	
01320		CONSTRUCTION DOCUMENTS	2,500	
01335		TESTING - BY OWNER		
01403		TEMP BARRICADES & TEMP PROTECTION	4,331	
01510		TEMPORARY UTILITIES	66,780	
01520		CONSTRUCTION FACILITIES	12,600	
01600		SAFETY	18,598	
01720		LAYOUT	12,800	
01740		CLEAN UP	73,800	
		GENERAL CONDITIONS	354,684	
	02000	SITWORK		
02010		SITE EQUIPMENT	70,764	
02220		ARBORIST SERVICES - TREE TRIMMING & PROTECTION	10,000	
02225		DEMOLITION	36,584	
02226		ABATEMENT SERVICES - BY OWNER		
02315		EXCAVATION & FILL	67,550	
02370		EROSION CONTROL	2,400	
02775		SITE CONCRETE	81,150	
02810		LAWN IRRIGATION - NOT INCLUDED		
02905		LANDSCAPING ALLOWANCE	15,000	
02920		SEEDING	10,750	
		SITWORK	294,198	
	03000	CONCRETE		
03310		CAST IN PLACE CONCRETE	1,300	
		CONCRETE	1,300	
	04000	MASONRY		
04910		MASONRY WORK	24,000	
		MASONRY	24,000	
	05000	METALS		
05120		STRUCTURAL STEEL	81,300	
		METALS	81,300	
	06000	WOOD & PLASTICS		
06105		ROUGH CARPENTRY- Framing	94,200	
06160		SHEATHING	34,000	
06181		ROUGH HARDWARE	7,500	
06220		FINISH CARPENTRY	551,155	
		WOOD & PLASTICS	686,855	
	07000	THERMAL/MOISTURE PROTECT		
07210		BUILDING INSULATION	6,400	
07450		GFRC PANELS		
07620		SHEET METAL FLASHING/TRIM	1,400	
07920		JOINT SEALANTS	10,000	
		THERMAL/MOISTURE PROTECT	17,800	
	08000	DOORS & WINDOWS		
08010		DOORS, FRAMES, HARDWARE	191,215	
08310		ACCESS DOORS	5,950	
08810		GLASS & GLAZING	1,500	
		DOORS & WINDOWS	198,665	
	09000	FINISHES		
09210		PLASTER ALLOWANCE	202,170	

Phase	Group	Description	Grand Total	Sub/Vendor/Notes
09250		DRYWALL AND ACOUSTICAL CEILINGS	248,763	
09310		CERAMIC TILE	41,881	
09620		CLEAN CONCRETE SLABS	1,085	
09640		WOOD FLOORING	157,850	
09680		CARPET	9,165	
09910		PAINTING	245,786	
		FINISHES	906,700	
	10000	SPECIALTIES		
10160		TOILET PARTITIONS	21,100	
10440		INTERIOR SIGNAGE ALLOWANCE	10,000	
10520		FIRE EXTINGUISHERS	4,532	
10810		TOILET ACCESSORIES	13,672	
		SPECIALTIES	49,304	
	11000	EQUIPMENT		
11020		SAFE DOOR REPAIR ALLOWANCE	250,000	
		EQUIPMENT	250,000	
	12000	FURNISHINGS		
12520		COURTROOM BENCH PEW SEATING ALLOWANCE	50,000	
12610		PERSONNEL SEATING ALLOWANCE	10,000	
		FURNISHINGS	60,000	
	14000	CONVEYING SYSTEMS		
14240		ELEVATOR	98,088	
		CONVEYING SYSTEMS	98,088	
	15000	MECHANICAL		
15050		HVAC & PLUMBING	594,323	
15300		FIRE SPRINKLER SYSTEM - SEE ALTERNATE		
		MECHANICAL	594,323	
	16000	ELECTRICAL		
16010		ELECTRICAL	536,000	
		ELECTRICAL	536,000	

Estimate Totals

Description	Amount	Totals	Rate	Cost Basis	Cost per Unit
Labor	294,660				20.344 /SQFT
Material	775,898				53.569 /SQFT
Subcontract	3,013,456				208.054 /SQFT
Equipment	69,204				4.778 /SQFT
Other					
	<u>4,153,218</u>	4,153,218			<u>286.745 /SQFT</u>
Labor Burden - 37.00	109,024		37.000 %	C	7.527 /SQFT
SalesTax - 9.50%	<u>73,710</u>		9.500 %	C	<u>5.089 /SQFT</u>
	182,734	4,335,952			299.362 /SQFT
Plans Review Fee - By LCC				L	
Permit Fees	<u>12,805</u>			B	<u>0.884 /SQFT</u>
	12,805	4,348,757			300.245 /SQFT
Bldrs Risk Allowance	35,000			L	2.416 /SQFT
General Liability	<u>9,552</u>		0.200 %	T	<u>0.659 /SQFT</u>
	44,552	4,393,309			303.322 /SQFT
P&P Bond	<u>29,000</u>			L	<u>2.002 /SQFT</u>
	29,000	4,422,309			305.324 /SQFT
Contingency - none included				T	
Fee	353,785		8.000 %	T	24.426 /SQFT
Total		4,776,094			329.750 /SQFT

Percent of Total

6.17%	
16.25%	
63.09%	
1.45%	
86.96%	86.96%
2.28%	
1.54%	
3.83%	90.78%
0.27%	
0.27%	91.05%
0.73%	
0.20%	
0.93%	91.99%
0.61%	
0.61%	92.59%
7.41%	

LCC Renovations Phase 2
Loudon County, TN

Johnson & Galyon
3/22/2023

Optional Owner Alternates - Preliminary Design Development

Note: One and Two were alternates on Phase 1

4.3 Three - Remove Spiral Stair/Enclose Floor Opening

Item		Total \$
Remove Stair		\$1,500.00
Infill Floor Framing/Decking		\$960.00
Finish Flooring		\$1,280.00
Omit Painting of Stair		-\$1,100.00
Omit Nosings at Floor Opening		-\$500.00
	SUBTOTAL:	\$2,140.00
	Builder's Risk:	\$4.28
	Gen Liability:	\$4.28
	P&P Bond:	\$11.98
	Contingency:	\$53.50
	O&P:	\$171.20
	TOTAL:	\$2,385.24

4.4 Four - Infill Doors 125B & 126B in lieu of new doors

Item		Total \$
Remove Frame		\$200.00
Wall Framing/Sheathing		\$1,250.00
Paint Gypboard		\$50.00
Infill Baseboards		\$800.00
Omit Doors/Hardware		-\$9,500.00
	SUBTOTAL:	-\$7,200.00
	Builder's Risk:	-\$14.40
	Gen Liability:	-\$14.40
	P&P Bond:	-\$40.32
	Contingency:	-\$180.00
	O&P:	-\$576.00
	TOTAL:	-\$8,025.12

4.5 Five - Infill Opening at Rm 125

Item		Total \$
Paint Gypboard		\$25.00
Wall Framing/Sheathing		\$625.00
	SUBTOTAL:	\$650.00
	Builder's Risk:	\$1.30
	Gen Liability:	\$1.30
	P&P Bond:	\$3.64
	Contingency:	\$16.25
	O&P:	\$52.00
	TOTAL:	\$724.49

4.6 Six - Add Opening 120 in Corridor

Item		Total \$
New Door/Frame/Transom		\$13,250.00
Glazing		\$1,000.00
Painting		\$200.00
Wall Framing/Sheathing		\$625.00
	SUBTOTAL:	\$15,075.00
	Builder's Risk:	\$30.15
	Gen Liability:	\$30.15
	P&P Bond:	\$84.42
	Contingency:	\$376.88
	O&P:	\$1,206.00
	TOTAL:	\$16,802.60

4.7 Seven - Remove Brick at Existing Arched Opening at Room 123

Item		Total \$
Remove Brick Infill		\$2,500.00
Repoint Brick Joints		\$1,000.00
Patch Floor		\$200.00
	SUBTOTAL:	\$3,700.00
	Builder's Risk:	\$7.40
	Gen Liability:	\$7.40
	P&P Bond:	\$20.72
	Contingency:	\$92.50
	O&P:	\$296.00
	TOTAL:	\$4,124.02

4.8 Eight - Add Transaction Counter at Clerk 117

Item		Total \$
Modify Masonry Opening		\$5,500.00
Steel Lintels		\$1,945.00
New Transom Window		\$3,000.00
Rolling Counter Shutter		\$5,964.00
V-Boards		\$400.00
Perimeter Wood Trims		\$1,800.00
Counter Top		\$3,200.00
	SUBTOTAL:	\$21,809.00
	Builder's Risk:	\$43.62
	Gen Liability:	\$43.62
	P&P Bond:	\$122.13
	Contingency:	\$545.23
	O&P:	\$1,744.72
	TOTAL:	\$24,308.31

4.9 Nine - Add Transaction Counter at Clerk 119

Item		Total \$
Demo/Reframe Stud Wall		\$2,500.00
New Transom Window		\$4,000.00
Rolling Counter Shutter		\$7,256.00
V-Boards		\$800.00
Perimeter Wood Trims		\$1,800.00
Counter Top		\$3,600.00
	SUBTOTAL:	\$19,956.00
	Builder's Risk:	\$39.91
	Gen Liability:	\$39.91
	P&P Bond:	\$111.75
	Contingency:	\$498.90
	O&P:	\$1,596.48
	TOTAL:	\$22,242.96

4.1 Ten - Add New Sink/Casework @ Files 111

Item		Total \$
New Casework		\$4,200.00
New Sink		\$7,500.00
	SUBTOTAL:	\$11,700.00
	Builder's Risk:	\$23.40
	Gen Liability:	\$23.40
	P&P Bond:	\$65.52
	Contingency:	\$292.50
	O&P:	\$936.00
	TOTAL:	\$13,040.82

4.11 Eleven - Add Door 212B

Item		Total \$
Cut in Masonry Opening		\$4,119.00
Steel Lintels		\$1,465.00
New Door/Frame/Hardware		\$5,000.00
Perimeter Wood Trims		\$1,500.00
	SUBTOTAL:	\$12,084.00
	Builder's Risk:	\$24.17
	Gen Liability:	\$24.17
	P&P Bond:	\$67.67
	Contingency:	\$302.10
	O&P:	\$966.72
	TOTAL:	\$13,468.83

4.12 Twelve - Add New Door 215B to exterior stair

Item		Total \$
Remove Window		\$270.00
Enlarge Masonry Opening		\$3,444.00
New Door/Frame/Hardware 215B		\$5,000.00
Extend Exterior Stair Landing		\$4,370.00
Steel Labor/Equipment		\$2,000.00
Perimeter Wood Trims		\$1,800.00
	SUBTOTAL:	\$16,884.00
	Builder's Risk:	\$33.77
	Gen Liability:	\$33.77
	P&P Bond:	\$94.55
	Contingency:	\$422.10
	O&P:	\$1,350.72
	TOTAL:	\$18,818.91

4.13 Thirteen - Add Holding Cells

Item		Total \$
Metal Stud/Drywall Sub		\$8,623.00
Painting Sub		\$850.00
HM Frame/Door/Hdwe Qte		\$26,340.00
Install Frame/Door/Hwde		\$1,500.00
	SUBTOTAL:	\$37,313.00
	Builder's Risk:	\$74.63
	Gen Liability:	\$74.63
	P&P Bond:	\$208.95
	Contingency:	\$932.83
	O&P:	\$2,985.04
	TOTAL:	\$41,589.07

Wampler, Tammie

From: Lee Ingram <lingram@breweringramfuller.com>
Sent: Monday, April 10, 2023 2:24 PM
To: Peter Dunn; Kleinschmidt, Matt
Cc: Arin Streeter; Lee Shoffner
Subject: RE: Speakers for Loudon County General Sessions

This Message Is From an External Sender

This message came from outside your organization.

Thank you, Peter!

Matt, here is the ballpark cost for the Level 3 ballistic glazing system Owner-alternate at the two new counters. This is based on the November drawings, so if Steve's longer counter request is approved then the number at his window will go up a bit.

Thanks,

Lee

Lee Ingram, AIA, LEED AP
BREWER INGRAM FULLER Architects Inc. | 661 525 2707 | www.breweringramfuller.com

From: Peter Dunn <pdunn@JohnsonGalyon.com>
Sent: Monday, April 10, 2023 2:01 PM
To: Lee Ingram <lingram@breweringramfuller.com>
Cc: Kleinschmidt, Matt <kleinschmidtm@loudoncounty-tn.gov>; Arin Streeter <astreeter@breweringramfuller.com>; Lee Shoffner <lshoffner@JohnsonGalyon.com>
Subject: RE: Speakers for Loudon County General Sessions

Good afternoon, Lee I. Hope you had a good Easter weekend.

Per your request, some rough budget numbers to consider to furnish and install the Level 3 ballistic Material are in the range as follows.

- | | | |
|----|---|-------------|
| 1. | Opening 117 – 68" x 52" - two speak-throughs | \$20,500.00 |
| 2. | Opening 120 – 2 ea @ 47" x 50" one speak-through per window | \$27,200.00 |

The following is included: 1 ½" x 5" frame , 1 ¼" laminated polycarbonate , electronic window mount speakers, stainless steel 10" x 16" recessed deal tray.

Let me know if you need anything further.

Best regards,

Peter Dunn

Lee Shoffner <lshoffner@JohnsonGalyon.com>

Subject: RE: Speakers for Loudon County General Sessions

Please include a ballistic-grade deal tray recessed in the counter at each speaker. Thanks again.

Lee Ingram, AIA, LEED AP

BREWER INGRAM FULLER Architects Inc. | 865 525 2707 | www.breweringramfuller.com

From: Lee Ingram

Sent: Wednesday, March 29, 2023 2:19 PM

To: Peter Dunn <pdunn@JohnsonGalyon.com>

Cc: Kleinschmidt, Matt <kleinschmidtm@loudoncounty-tn.gov>; Arin Streeter <astreeter@breweringramfuller.com>;

Lee Shoffner <lshoffner@JohnsonGalyon.com>

Subject: FW: Speakers for Loudon County General Sessions

Hi Peter,

A question for you while we wait on Travelers to respond to the Renov Phase 2 estimate.

The Owner has asked for another alternate price, to add ballistic grade glass at the two new transaction counters on the main level. They've sent us a spec for speak-throughs they like in the email below, and these are ballistic level 3. So for this pricing, please assume the glazing system (including framing as required) is also ballistic level 3. Assume two of the speak-throughs at each of the two windows, total of four.

Here's an example of a company that provides such systems and there are several others. <https://www.armortex.com/our-products/aluminum-windows-fixed-frame/?portfolioCats=94>

The Owner clarified for us this morning that they do not need a ballistic rating at the walls below/around these counters, or at any other walls of the building. They also did not mention anything about protection of the transom glass above the counters, which starts about seven feet above the floor.

Please provide a separate price for this at each transaction counter, and please let me know if you have any questions.

Copying Matt K. fyi.

Thanks,

Lee

Lee Ingram, AIA, LEED AP

BREWER INGRAM FULLER Architects Inc. | 865 525 2707 | www.breweringramfuller.com

From: Steve Harrelson <Steve.Harrelson@tncourts.gov>

Sent: Wednesday, March 1, 2023 11:43 AM

To: Lee Ingram <lingram@breweringramfuller.com>

Subject: Speakers for Loudon County General Sessions

Director of Pre-Construction/Senior Estimator

JOHNSON & GALYON

BUILDING THE REMARKABLE

O: 865-686-3776

M: 865-640-5242

F: 865-688-1411

1130 Atlantic Ave., Knoxville, TN 37917

www.johnsongalyon.com

From: Lee Ingram <lingram@breweringramfuller.com>

Sent: Wednesday, March 29, 2023 4:34 PM

To: Peter Dunn <pdunn@JohnsonGalyon.com>

Cc: Kleinschmidt, Matt <kleinschmidtm@loudoncounty-tn.gov>; Arin Streeter <astreeter@breweringramfuller.com>;
Lee Shoffner <lshoffner@JohnsonGalyon.com>

Subject: RE: Speakers for Loudon County General Sessions

Peter, 3/A3.8 can be priced as two separate frames/windows, each with one speak-through. Thanks -- Lee

Lee Ingram, AIA, LEED AP

BREWER INGRAM FULLER Architects Inc. | 865.525.2707 | www.breweringramfuller.com

From: Peter Dunn <pdunn@JohnsonGalyon.com>

Sent: Wednesday, March 29, 2023 4:14 PM

To: Lee Ingram <lingram@breweringramfuller.com>

Cc: Kleinschmidt, Matt <kleinschmidtm@loudoncounty-tn.gov>; Arin Streeter <astreeter@breweringramfuller.com>;
Lee Shoffner <lshoffner@JohnsonGalyon.com>

Subject: RE: Speakers for Loudon County General Sessions

Lee I,

One quick clarification – 3/A3.8 - Opening 120 would have 2 windows, correct??

Peter Dunn

Director of Pre-Construction/Senior Estimator

JOHNSON & GALYON

BUILDING THE REMARKABLE

O: 865-686-3776

M: 865-640-5242

F: 865-688-1411

1130 Atlantic Ave., Knoxville, TN 37917

www.johnsongalyon.com

From: Lee Ingram <lingram@breweringramfuller.com>

Sent: Wednesday, March 29, 2023 2:27 PM

To: Peter Dunn <pdunn@JohnsonGalyon.com>

Cc: Kleinschmidt, Matt <kleinschmidtm@loudoncounty-tn.gov>; Arin Streeter <astreeter@breweringramfuller.com>;

Steve Harrelson

Loudon County Circuit Court Clerk

>>> Tony McCarrell <tony@tnchurchaudio.com> 11/29/2021 4:27 PM >>>

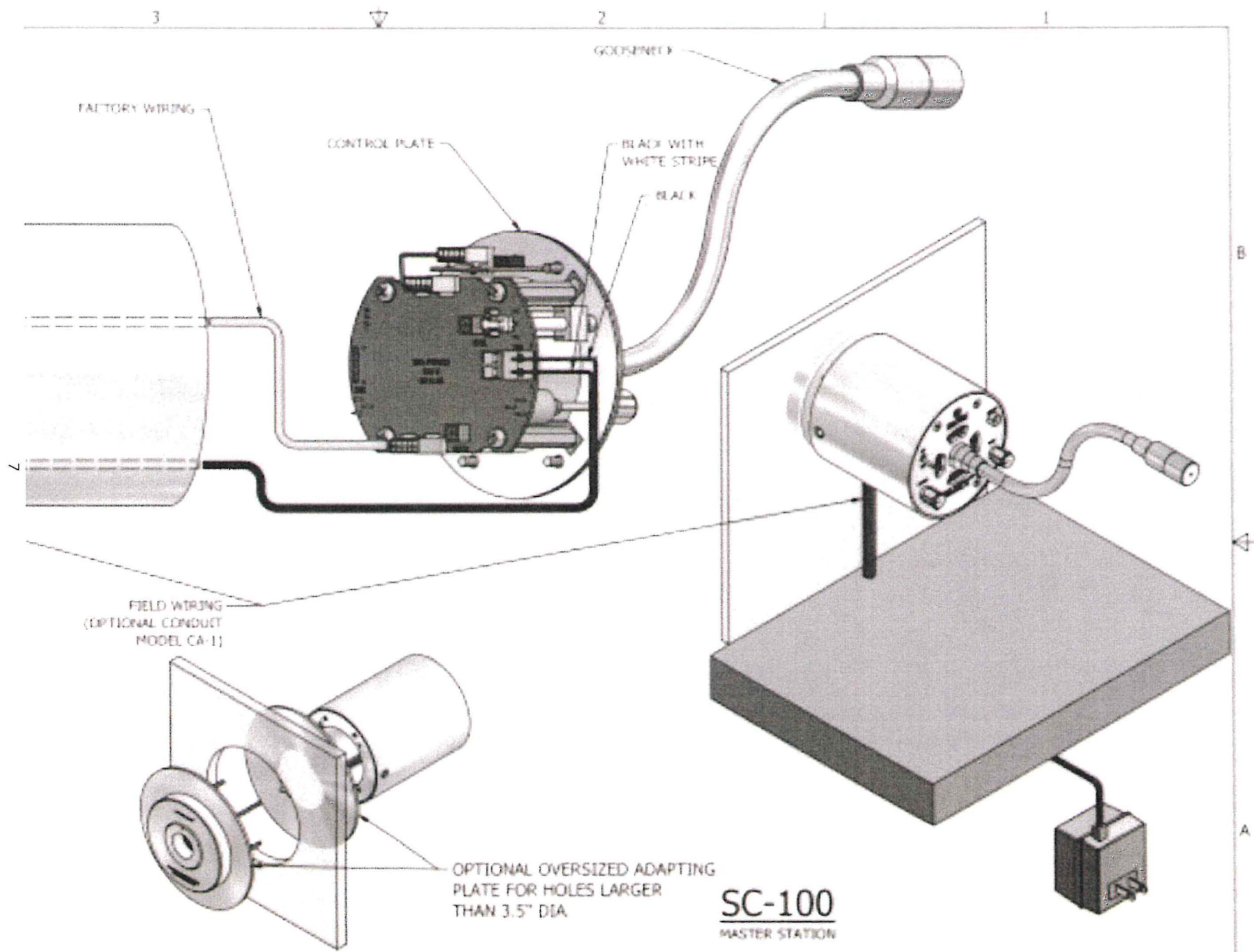
ST ST BULLET-RESIS INSERT-LEV3
USED WITH THE SC-100 OR SC-
350 SERIES WINDOW INTERCOM
SYSTEM BULELT-RESISTANT
LEVEL 3



Architects & Engineer's Specs

The Ticket Window Intercom(s) shall be Alpha Communications / Haven SC-100 series or equivalent.

The Ticket Window Intercom(s) shall be made of heavy-duty Aluminum and shall be designed to mount directly into a 3.25" to 3.50" diameter window partition opening (or larger opening with



Tony McCarrell
Technical Solutions of East Tn. LLC
tony@tnchurcaudio.com
865-389-8624

On Nov 29, 2021, at 4:15 PM, Tony McCarrell <tony@tnchurcaudio.com> wrote:

Tony McCarrell
Technical Solutions of East Tn. LLC
tony@tnchurcaudio.com
865-389-8624

On Nov 29, 2021, at 2:14 PM, Steve Harrelson <Steve.Harrelson@tncourts.gov> wrote:

Tony,
Do you have any specs on this system? I was just curious if it was just a built in speaker or if it was something we would have to push a button to talk.

Steve Harrelson

Loudon County Circuit Court Clerk

>>> "Everett, Teresa" <everett@loudoncounty-tn.gov> 11/29/2021 1:25 PM >>>
Steve,

Below is information regarding the speakers for bullet proof partition. I will need a requisition for these if you want to have Tony do this. I knew this would probably be an expensive purchase. The \$1,580.00 is an each price.

Teresa Everett
Purchasing Department
100 River Road Ste. 110
Loudon, TN 37774
everett@loudoncounty-tn.gov
865-458-7350

From: Tony McCarrell <tony@tnchurcaudio.com>
Sent: Monday, November 29, 2021 12:59 PM
To: Everett, Teresa <everett@loudoncounty-tn.gov>
Subject: Re: Speakers for Loudon County General Sessions

Yes A bullet resistance speaker for that hole is \$1,580 and would be \$400 labor.

Tony McCarrell

Technical Solutions of East Tn. LLC
tony@tnchurchaudio.com
865-389-8624

On Nov 29, 2021, at 10:32 AM, Everett, Teresa
<everettt@loudoncounty-tn.gov> wrote:

Tony,

Have you had a chance to go to General Sessions and check out the speakers they are wanting to add to the new partition?

Teresa Everett
Purchasing Department
100 River Road Ste. 110
Loudon, TN 37774
everttt@loudoncounty-tn.gov
865-458-7350

**Loudon County Commission
RESOLUTION 050123-I**

**A RESOLUTION AMENDING THE COUNTY GENERAL FUND 101
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the County General Fund 101 on June 27, 2022; 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 2022 – 2023 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 2022 - 2023 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, 2022 FB	12,651,864			
Less Restricted, Committed & Assigned	698,781			
Est. Avail. Fund Balance July 1, 2022	11,953,083			
Total Revenue & Transfers In	21,482,426	755,259	0	22,237,685
Total Available Funds	33,435,509	755,259	0	34,190,768
Total Expenditures & Transfers Out	23,970,761	745,303	90,356	24,806,420
Effect on Fund Balance	(2,488,335)	9,956	(90,356)	(2,568,735)
Ending Fund Balance	9,464,748	9,956	(90,356)	9,384,348

[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

May 1, 2023



Loudon County Commission Chair

ATTEST:


Loudon County Clerk

Loudon County Mayor

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2023 16:38	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
532								
533	51500		Election Commission					
534	101		County Official/Administrative Officer (Election Offi	87,465		87,465		87,465
535	161		Administrative Assistant	43,764		43,764		43,764
536	168		Temporary Personnel	22,000		22,000		22,000
537	186 ARPA		Longevity Pay	0	3,250	3,250		3,250
538	187		Overtime Pay	4,500	846	5,346		5,346
539	192		Election Commission (Payroll; but no TCRS)	15,000		15,000		15,000
540	193		Election Workers (Some payroll; SS & Med; NO TC	101,000	(846)	100,154		100,154
541	201		Social Security	16,971		16,971		16,971
542	201 ARPA		Social Security	0	109	109		109
543	204		State Retirement	13,179		13,179		13,179
544	204 ARPA		State Retirement	0	67	67		67
545	206		Life Insurance	380		380		380
546	206-RET-LIF		Life Insurance	260		260		260
547	207		Medical Insurance	9,159		9,159		9,159
548	207-RET-MED		Medical Insurance	6,680		6,680		6,680
549	207-SRHTH		Medical Insurance	2,054		2,054		2,054
550	208		Dental Insurance	916		916		916
551	208-RET-DEN		Dental Insurance - Retirees	323		323		323
552	212		Employer Medicare	3,969		-3,969		3,969
553	212 ARPA		Employer Medicare	0	47	47		47
554	302		Advertising	300		300		300
555	307		Communication	4,000		4,000		4,000
556	320		Dues and Memberships	450		450		450
557	330		Operating Lease Payments	5,000	(2,000)	3,000		3,000
558	332		Legal Notices, Recording and Court Cos	3,200		3,200		3,200
559	333		License (Hardware)	8,960	3,760	12,720		12,720
560	336		Maintenance and Repair Services - Office Equipment	15,500	(3,760)	11,740		11,740
561	348		Postal Charges	10,000		10,000		10,000
562	349		Printing, Stationery, and Forms	6,000		6,000		6,000
563	351		Rental	1,000		1,000		1,000
564	355		Travel	9,000		9,000		9,000
565	399		Other Contracted Services	35,150		35,150		35,150
566	414		Duplicating Supplies	500	53	553		553
567	422		Food Supplies	3,000		3,000		3,000
568	425		Gasoline	100	(53)	47		47
569	435		Office Supplies	12,000	(200)	11,800	(1,690)	10,110
570	451		Uniforms	1,200		1,200		1,200
571	513		Workers' Comp Insurance	1,232	2	1,234		1,234
572	524		In-Service/Staff Development	100	200	300		300
573	711		Furniture and Fixtures		124	124	1,690	1,814
574	719		Office Equipment	3,500	1,876	5,376		5,376
575	731		Voting Machines			0		0
576								
577			Total Election Commission	447,812	3,475	451,287	0	451,287

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/17/2023 11:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
578								
579								
580	51600		Register of Deeds					
581	101		County Official/Administrative Officer	97,183		97,183		97,183
582	162		Clerical Personnel	160,348		160,348		160,348
583	186 ARPA		Longevity Pay	0	6,500	6,500		6,500
584	187		Overtime Pay			0		0
585	201		Social Security	15,967		15,967		15,967
586	201 ARPA		Social Security	0	390	390		390
587	204		State Retirement	17,280		17,280		17,280
588	204 ARPA		State Retirement	0	437	437		437
589	206		Life Insurance	696		696		696
590	206-RET-LIF		Life Insurance	88		88		88
591	207		Medical Insurance	34,700		34,700		34,700
592	207-SRHTH		Medical Insurance - Sr. Health	13,386		13,386		13,386
593	208		Dental Insurance	2,679		2,679		2,679
594	208-RET-DEN		Dental Insurance - Retirees			0		0
595	212		Employer Medicare	3,734		3,734		3,734
596	212 ARPA		Employer Medicare	0	91	91		91
597	307		Communication	2,000		2,000		2,000
598	320		Dues and Memberships	1,500		1,500		1,500
599	330		Operating Lease Payments (Copier)	6,800	(1,645)	5,155		5,155
600	348		Postal Charges	1,800		1,800		1,800
601	349		Printing, Stationery & Forms	0	540	540		540
602	355		Travel/Training	1,000		1,000	600	1,600
603	399		Other Contracted Services	24,000		24,000		24,000
604	399-REGIS		Other Contracted Services - Official's Reserve		1,200	1,200		1,200
605	414		Duplicating Supplies	200		200		200
606	435		Office Supplies	3,000		3,000	(600)	2,400
607	508		Premiums on Corporate Surety Bonds	500		500		500
608	513		Workers' Comp Insurance	2,464	620	3,084		3,084
609	709		Data Processing Equipment			0		0
610	711		Office Furniture	0	1,105	1,105		1,105
611	711-REGIS		Office Furniture	0	8,260	8,260		8,260
612	719		Office Equipment	500		500		500
613						0		0
614			Total Register of Deeds	389,825	17,498	407,323	0	407,323
615								
616								
617								
618								
619								
620								
621								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2023 16:38	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1308	54000		Public Safety					
1309								
1310	54110		Sheriff's Department					
1311	101		County Official/Administrative Officer (Sheriff)	106,901		106,901		106,901
1312	103		Assistants (Chief Deputies)	135,245	60,458	195,703		195,703
1313	103		Assistants (Chief Deputies)	0	4,175	4,175		4,175
1314	106		Deputies (+\$38,000 for 43 hrs)	1,555,827	(25,000)	1,530,827		1,530,827
1315	108		Investigator(s)	222,072		222,072		222,072
1316	109		Captain(s)	60,458	(60,458)	0		0
1317	110		Lieutenant(s)	169,611		169,611		169,611
1318	115		Sergeant(s)	222,072	(8,248)	213,824		213,824
1319	120		Computer Programmer (\$3,400 for 43 hrs)	50,598	(8,000)	42,598		42,598
1320	140		Salary Supplement (Inservice reimb by State)	41,600	(5,600)	36,000		36,000
1321	161		Secretary(ies)	38,607	11,393	50,000		50,000
1322	162		Clerical Personnel	113,637	2,802	116,439		116,439
1323	166		Custodial Personnel	34,798		34,798		34,798
1324	169		Part-time Personnel (Deputies)	50,000	(5,947)	44,053		44,053
1325	186 ARPA		Longevity Pay	0	65,000	65,000		65,000
1326	170		School Resource Officer (+ \$15,500 for 43 hrs)	534,678		534,678		534,678
1327	187		Overtime Pay	150,000	38,600	188,600		188,600
1328	187-GHSOG		Overtime Pay (GHSO Grant)		12,727	12,727	3,818	16,545
1329	201		Social Security	216,138		216,138		216,138
1330	201 ARPA		Social Security	0	3,900	3,900		3,900
1331	201-GHSOG		Social Security (GHSO Grant)		789	789	237	1,026
1332	204		State Retirement	15,906		15,906		15,906
1333	204		State Retirement - Improved Benefit 55/25	331,729		331,729		331,729
1334	204 ARPA		State Retirement	0	6,374	6,374		6,374
1335	204-GHSOG		State Retirement (GHSO Grant)		1,299	1,299	390	1,689
1336	206		Life Insurance	10,834		10,834		10,834
1337	206-RET-LIF		Life Insurance-Retirees	1,661		1,661		1,661
1338	207		Medical Insurance	813,670	(8,600)	805,070		805,070
1339	207-SRHIT		Medical Insurance - Sr. Health	9,279		9,279		9,279
1340	208		Dental Insurance	42,305		42,305		42,305
1341	208-RET-DEN		Dental Insurance-Retirees	2,777		2,777		2,777
1342	210		Unemployment Compensation			0		0
1343	212		Employer Medicare	50,549		50,549		50,549
1344	212 ARPA		Employer Medicare	0	913	913		913
1345	212-GHSOG		Employer Medicare (GHSO Grant)		185	185	55	240
1346	307		Communication	25,000		25,000		25,000
1347	307-WIRE		Communication	10,000		10,000		10,000
1348	320		Dues and Memberships	4,000	(1,200)	2,800		2,800
1349	330		Operating Lease Payments	3,000		3,000		3,000
1350	330-SHERF		Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
1351	332-AWARE		Legal Notices (From Committed Funds)			0		0
1352	334		Maintenance Agreements	15,000		15,000		15,000
1353	334-RADIO		Maintenance Agreements - Radios	14,000		14,000		14,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2023 16:38	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1354	336		Equipment Maint & Repair	5,000	(5,000)	0		0
1355	338		Maintenance and Repair Services - Vehicles	212,000	7,580	219,580		219,580
1356	340		Medical and Dental Services	5,000	7,000	12,000		12,000
1357	348		Postal Charges	7,500		7,500		7,500
1358	349		Printing, Stationery, and Forms	5,000		5,000		5,000
1359	349-LFSVR		Printing, Stationery, and Forms	1,000	(1,000)	0		0
1360	353		Tow-in Services	8,000	5,500	13,500		13,500
1361	355		Travel	12,000	7,500	19,500		19,500
1362	355-LFSVR		Travel	500	500	1,000		1,000
1363	355-GHSOG		Travel	0	1,000	1,000	(1,000)	0
1364	399		Other Contracted Services	61,000	(9,000)	52,000		52,000
1365	412		Diesel Fuel	500		500		500
1366	413		Drugs and Medical Supplies			0		0
1367	414		Duplicating Supplies	1,000	1,800	2,800		2,800
1368	422		Food Supplies	2,000	(2,000)	0		0
1369	425		Gasoline	200,000	100,000	300,000		300,000
1370	431		Law Enf Supplies	2,000		2,000		2,000
1371	435		Office Supplies	10,000	(500)	9,500		9,500
1372	446		Small Tools	0	1,800	1,800		1,800
1373	450		Tires	30,000	(7,500)	22,500		22,500
1374	451		Uniforms	50,000	7,500	57,500		57,500
1375	499		Other Supplies and Materials	15,000	500	15,500		15,500
1376	499-AWARE		Other Supplies & Materials (From Committed Funds)	2,000	(1,000)	1,000		1,000
1377	499-CITZN		Other Supplies & Materials (From Committed Funds)	3,000	(3,000)	0		0
1378	499-LFSVR		Other Supplies & Materials (From Committed Funds)		3,000	3,000		3,000
1379	508		Premiums on Corporate Surety Bonds	250	200	450		450
1380	513		Worker's Comp Insurance	36,961	(569)	36,392		36,392
1381	524		In Service/Staff Development	20,000	5,400	25,400		25,400
1382	524 LFSVR		In Service/Staff Dev-Project Lifesaver		500	500		500
1383	708		Communication Equipment	40,000	(5,500)	34,500		34,500
1384	708-MARSH		Communication Equipment	0	6,800	6,800		6,800
1385	711		Furniture and Fixtures	2,000	2,000	4,000		4,000
1386	716		Law Enforcement Equipment	20,000	28,000	48,000		48,000
1387	716 GHSOG		Law Enforcement Equipment	0	14,000	14,000	(3,500)	10,500
1388	716 SRO		Law Enforcement Equipment - from BOE	5,000		5,000	356	5,356
1389	716 GHSOG-F22		Law Enforcement Equip (GHSOG - FY 2022)		12,000	12,000		12,000
1390	718		Vehicles	0	0	0		0
1391	719		Office Equipment	2,000		2,000		2,000
1392	719-SHERF		Office Equipment (From Restricted Funds)	10,000	(10,000)	0		0
1393								
1394			Total Sheriff's Department	5,823,663	253,073	6,076,736	356	6,077,092
1395								
1396								
1397								
1398								
1399								

This amount will be used from SRO reserve.

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2023 16:38	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1616								
1617	55000		Public Health and Welfare					
1618								
1619	55110		Local Health Department					0
1620	186 ARPA		Longevity Pay		9,000	9,000		9,000
1621	201 ARPA		Social Security		553	553		553
1622	204 ARPA		State Retirement		604	604		604
1623	206 RET		Life Insurance Retirees	96		96		96
1624	208 RET		Dental Insurance - Retirees	324		324		324
1625	212 ARPA		Employer Medicare		129	129		129
1626	307		Communication	3,000		3,000		3,000
1627	307-WIRE		Communication	2,000		2,000		2,000
1628	316		Contributions	4,635		4,635		4,635
1629	320		Dues & Memberships	300		300		300
1630	330		Operating Lease Payments (Copier)	3,500		3,500		3,500
1631	333		Licenses	200		200		200
1632	337		Maintenance & Repair - Office Equip	300		300		300
1633	348		Postal Charges	2,000		2,000		2,000
1634	349		Printing, Stationery & Forms	1,000		1,000		1,000
1635	355		Travel	832		832		832
1636	399		Other Contracted Services	11,395		11,395	(500)	10,895
1637	413		Medical Supplies	1,000		1,000		1,000
1638	414		Duplicating Supplies	123		123		123
1639	422		Food Supplies	800		800	500	1,300
1640	435		Office Supplies	4,087		4,087		4,087
1641	499		Other Supplies & Materials	3,396		3,396		3,396
1642	508		Premiums on Corporate Surety Bonds	64		64		64
1643	524		In-Service/Staff Development	1,000		1,000		1,000
1644	711		Furniture and Fixtures	426		426		426
1645	719		Office Equipment	510		510		510
1646	790		Other Equipment	400		400		400
1647						0		0
1648			Total Local Health Department	41,388	10,286	51,674	0	51,674

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2023 16:38	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1754	56000		Social, Cultural, and Recreational Services	0				
1755	56300		Senior Citizens Assistance					
1756	105		Supervisor/Director	45,894		45,894		45,894
1757	161		Office on Aging Director	33,280	132	33,412		33,412
1758	168		Temporary Personnel		336	336		336
1759	186 ARPA		Longevity Pay	0	3,000	3,000		3,000
1760	189		Other Salaries and Wages	68,599	16,951	85,550		85,550
1761	201		Social Security	9,162	1,059	10,221		10,221
1762	201 ARPA		Social Security	0	182	182		182
1763	204		Retirement	9,916	1,146	11,062		11,062
1764	204		Retirement	0	202	202		202
1765	206		Life Insurance	680		680		680
1766	206-RET-LIF		Life Insurance - Retirees	392		392		392
1767	207		Medical Insurance	38,311	(341)	37,970		37,970
1768	207-RET-MED		Medical Insurance - Retirees	6,682		6,682		6,682
1769	207-SRHHTH		Medical Insurance - Sr. Health	6,422		6,422		6,422
1770	208		Dental Insurance	2,406		2,406		2,406
1771	208-RET-DEN		Dental Insurance-Retirees	648		648		648
1772	212		Employer Medicare	2,143	252	2,395	0	2,395
1773	212 ARPA		Employer Medicare	0	43	43		43
1774	302 VACCI		Advertising - ETHRA Grant - Vaccines	0	5,550	5,550		5,550
1775	307		Communication	4,900		4,900		4,900
1776	316-FDBOX		Contributions - Food Box Program	0	4,608	4,608		4,608
1777	316-TCAD		Contributions - TN Comm on Aging & Disability	0	4,608	4,608		4,608
1778	330		Operating Lease Payments (Copier)	2,200		2,200		2,200
1779	333		Licenses	2,000		2,000		2,000
1780	336		Maintenance and Repair Services-Equipment	1,637		1,637		1,637
1781	338		Vehicle Maintenance	5,000		5,000	(500)	4,500
1782	348		Postal Charges	200		200		200
1783	349		Printing, Stationery, and Forms	1,500		1,500		1,500
1784	349-TCAD		Printing - TN Comm on Aging & Disability	0	2,500	2,500		2,500
1785	355		Travel	900		900		900
1786	399		Other Contracted Services	6,300		6,300		6,300

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2023 16:38	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1787	410		Custodial Supplies	900		900		900
1788	414		Duplicating Supplies	200		200		200
1789	414 VACCI		Duplicating Supplies - ETHRA Grant - Vaccines	0	40	40		40
1790	422 LUNCH		Food Supplies	8,000		8,000		8,000
1791	425		Gasoline	5,000		5,000		5,000
1792	435		Office Supplies	300		300		300
1793	435 VACCI		Office Supplies - ETHRA Grant - Vaccines	0	1,760	1,760		1,760
1794	450		Tires & Tubes	1,000		1,000		1,000
1795	452		Utilities	15,000		15,000		15,000
1796	499		Other Supplies and Materials	700	800	1,500		1,500
1797	499 VACCI		Other Supplies and Materials - ETHRA Grant-Vaccin	0	1,461	1,461		1,461
1798	513		Workers' Comp Insurance	2,464	3	2,467		2,467
1799	599		Other Charges	1,500	(800)	700	500	1,200
1800	711-TCAD		Furniture - TN Comm on Aging & Disability	0	892	892		892
1801	719		Office Equipment	500		500		500
1802	790-TCAD		Other Equipment	0		0		0
1803						0		0
1804			Total Senior Citizens Assistance	284,736	44,384	329,120	0	329,120
1805								
1806			Total Social, Cultural, and Recreational Services	284,736	44,384	329,120	0	329,120
1807								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/17/2023 11:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1912	58500		Contributions to Other Agencies					
1913	316		Contributions	0				
1914	316 CACJD		Child Advocacy Center	43,000		43,000		43,000
1915	316 OURPL		Our Place Adult Day Center	5,000		5,000		5,000
1916	316 LTVEC		Little TN Valley Educational Coop	3,000		3,000		3,000
1917	316 LCTV3		Loudon County Community Channel	6,100		6,100		6,100
1918	316 IVAS		Iva's Place	8,000		8,000		8,000
1919	316 GSCLC		Good Samaritan Center of Loudon County	13,000		13,000		13,000
1920						0		0
1921			Total Non Profit Organizations	78,100	0	78,100	0	78,100
1922								
1923								
1924	58600		Employee Benefits					
1925	205		Employee and Dependent Insurance	2,500		2,500		2,500
1926	205		Employee and Dependent Insurance- EAP Program	7,800		7800		7800
1927	530		Fines, Assessments, & Penalties	0		0		0
1928								
1929			Total Employee Benefits	10,300	0	10,300	0	10,300
1930								
1931	58803		COVID-19 Grant #3					
1932	709		Data Processing Equipment	0		0		0
1933						0		0
1934								
1935			Total General Welfare Assistance	0	0	0	0	0
1936								
1937								
1938	58900		Miscellaneous / Building & Contents Insurance					
1939	309		Contracts with Government Agencies	0		0		0
1940	510		Trustee's Commission	350,000		350,000		350,000
1941	540		Tax Relief Program	115,000		115,000	90,000	205,000
1942	599		Other Charges			0		0
1943								
1944			Total Misc./Building & Contents Insurance	465,000	0	465,000	90,000	555,000
1945								
1946			Total Other General Government	928,320	3,953	932,273	90,000	1,022,273

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/17/2023 11:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1947								
1948	82100		Principal on Debt					
1949	82110		General Government Principal on Loans					
1950	612		Principal on Other Loans			0		0
1951								
1952			Total Principal on Debt	0	0	0	0	0
1953								
1954	82200		Interest on Debt					
1955	82210		General Govt Interest on Loans					
1956	613		Interest on Other Loans	0		0		0
1957								
1958			Total Principal on Debt	0	0	0	0	0
1959								
1960			Total Principal/Interest on Other Loans	0	0	0	0	0
1961								
1962	Total Expenditures			23,935,761	745,303	24,681,064	90,356	24,771,420
1963								
1964								
1965	99000		Other Uses					
1966								
1967	99100		Transfers Out					
1968	590		Transfers to Other Funds - To Hwy 131 Sports Gamin	35,000		35,000		35,000
1969								
1970			Total Transfers Out	35,000	0	35,000	0	35,000
1971								
1972								
1973	Total Expenditures and Transfers Out			23,970,761	745,303	24,716,064	90,356	24,806,420
1974								
1975								
1976								

**Loudon County Commission
RESOLUTIONI 050123-J**

**A RESOLUTION AMENDING THE COURTHOUSE AND JAIL MAINTENANCE FUND 112
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Courthouse and Jail Maintenance Fund 112 on June 27, 2022; 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 litigation tax; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 Courthouse and Jail Maintenance Fund 112 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>
Audited June 30, 2022 FB	381,270			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2022	381,270			
Total Revenue & Transfers In	100,000	0	0	100,000
Total Expenditures & Transfers Out	127,000	0	183,064	310,064
Effect on Fund Balance	(27,000)	0	(183,064)	(183,064)
Ending Fund Balance	354,270			171,206

[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

May 1, 2023

ATTEST: 

Loudon County Clerk



Loudon County Commission Chair



Loudon County Mayor

Loudon County
 Courthouse Jail Maintenance
 Fund 112
 Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Courthouse & Jail Maintenance					
2			Fund 112					
3	Account		5/10/2023 17:39	2022-2023	2022-2023	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7	40000		Local Taxes					
8	40200		<u>County Local Option Taxes</u>					
9	40266		Litigation Tax - Jail, Courthouse	100,000		100,000		100,000
10								
11			Total Local Taxes	100,000	0	100,000	0	100,000
12								
13			TOTAL OTHER LOCAL REVENUE	100,000	0	100,000	0	100,000
14								
15			Total Revenues	100,000	0	100,000	0	100,000
16								
17								
18			Total Expenditures					
19	58000		<u>Other Operations</u>					
20	58900		Miscellaneous					
21	510		Trustees Commission	2,000		2,000		2,000
22						0		0
23	91120		Administration of Justice Projects					
24	399-CCH		Other Contracted Services-Courthouse renovation-not covered by insurance.			0	183,064	183,064
25								
26						0		0
27	99100		Transfers Out			0		0
28	590		Transfers to Other Funds (Gen Debt Service)	125,000		125,000		125,000
29				0		0		0
30								
31			Total Expenses	127,000	0	127,000	183,064	310,064
32								
33			Total Expenditures	127,000	0	127,000	183,064	310,064

Courthouse alternates,
 ballistic glass, speakers
 @ the counters
 [17Apr_01May23]

Loudon County
 Courthouse Jail Maintenance
 Fund 112
 Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Courthouse & Jail Maintenance					
2			Fund 112					
3	Account		5/10/2023 17:39	2022-2023	2022-2023	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
34								
35								
36								
37								
38								
39								
40			Audited Total Restricted FB June 30, 2022	381,270				
41			Less PY Encumbrances	0				
42			Audited Restricted Available Beg FB July 1, 2022	381,270		381,270		381,270
43								
44			Total Revenue	100,000	0	100,000	0	100,000
45								
46			Total Revenue and Transfers In	100,000	0	100,000	0	100,000
47								
48			Total Available Funds	481,270	0	481,270	0	481,270
49								
50			Expenditure Budget	127,000	0	127,000	183,064	310,064
51			Transfers Out	0	0	0	0	0
52								
53			Total Expenditures and Transfer Out	127,000	0	127,000	183,064	310,064
54								
55			Ending Fund Balance	354,270	0	354,270	(183,064)	171,206
56								
57								
58								

**Loudon County Commission
RESOLUTION 050123-K**

A RESOLUTION AMENDING THE OTHER GENERAL SPECIAL REVENUE FUND 127 (ARPA)
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Other General Special Revenue Fund 127 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are Federal funds or Investment Income; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 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 2022 - 2023 Other General Government Special Revenue Fund 127 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2022 FB	5,257,543			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2022	5,257,543			
Total Revenue & Transfers In	5,235,119	45,918	0	5,281,037
Total Available Funds	5,235,119	45,918	0	5,281,037
Total Expenditures & Transfers Out	0	9,969,532	0	9,969,532
Effect on Fund Balance	5,235,119	(9,923,614)	0	(4,688,495)
Ending Fund Balance	10,492,662	(9,923,614)	0	569,048

[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

May 1, 2023

ATTEST:



Loudon County Clerk



Loudon County Commission Chair

Loudon County Mayor

Loudon County
Other General Government Special Revenue Fund 127
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Other General Government Special Revenue Fund 127 - ARPA					
2	Account Number		4/25/2023 17:50	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
44								
45	<i>Total General Expenditures</i>							
46								
47	Account Number							
48								
49	90000		Capital Projects					
50								
51	91401		ARPA Grant #1 - PUBLIC SAFETY					
52						0		0
53	716-SHERF		Law Enforcement Equipment - Body & In-car Cameras	0	1,000,000	1,000,000		1,000,000
54	716-SHERF		Law Enforcement Equipment - Body Scanner - Jail	0	203,315	203,315		203,315
55	718 - SHERF		Vehicles	0	500,000	500,000		500,000
56	316-LCPD		Contribution - LCPolDept for Training Bldg - #2A Comm Jenkins			0	500,000	500,000
57	316-LCPD		Contribution - LCPolDept for Training Bldg - #2B Comm Quillen			0	500,000	500,000
58	316-LCFR		Contribution - LCFR for Building Construction	0	700,000	700,000		700,000
59	316-TELVF		Contribution - TV Fire Dept - District 7 Comm Cullen	0	175,000	175,000		175,000
60	316-PHIVF		Contributions - Philadelphia Fire Dept - District 4 Comm Whitfield		50,000	50,000		50,000
61	316-SHBEN		Contributions - Sheriff Benevolent Fund - #1A Comm Randolph		10,000	10,000		10,000
62	316-SHBEN		Contributions - Sheriff Benevolent Fund - #4 Comm Whitfield			0	10,000	10,000
63	316-SHBEN		Contributions - Sheriff Benevolent Fund - #7 Comm Cullen			0	10,000	10,000
64	316-TELVF		Contributions - TV Fire Dept - District 1A - Comm Randolph		50,000	50,000		50,000
65	316-SHBEN		Contributions - Sheriff Benevolent Fund - #1B Comm Geames		10,000	10,000		10,000
66	316-TELVF		Contributions - TV Fire Dept - District 1B - Comm Geames		50,000	50,000		50,000
67								
68			ARPA Grant #1 - PUBLIC SAFETY	0	2,748,315	2,748,315	1,020,000	3,768,315
69								
70								

Loudon County
Other General Government Special Revenue Fund 127
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Other General Government Special Revenue Fund 127 - ARPA					
2	Account Number		4/25/2023 17:50	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
112	91405		ARPA Grant #5					
113								
114	732 BBT		Building Purchases	0	422,658	422,658		422,658
115	711 SESSN		Furniture - Stand alone shelving system for new building	0	110,000	110,000		110,000
116	399 (1-A)		Other Contracted Services - District 1-A (Randolph)	0	30,000	30,000		30,000
117	399 (1-B)		Other Contracted Services - District 1-B (Geames)	0	30,000	30,000		30,000
118	399 (2-A)		Other Contracted Services - District 2-A (Jenkins)	0	500,000	500,000	(500,000)	0
119	399 (2-B)		Other Contracted Services - District 2-B (Quillen)	0	500,000	500,000	(500,000)	0
120	399 (3)		Other Contracted Services - District 3 (Satterfield)	0	0	0		0
121	399 (4)		Other Contracted Services - District 4 - (Whitfield)	0	450,000	450,000	(10,000)	440,000
122	399 (5-A)		Other Contracted Services - District 5-A (Morrison)	0	500,000	500,000		500,000
123	399 (5-B)		Other Contracted Services - District 5-B (Shaver)	0	500,000	500,000		500,000
124	399 (6)		Other Contracted Services - District 6 (Waller)	0	500,000	500,000		500,000
125	399 (7)		Other Contracted Services - District 7 (Cullen)	0	235,000	235,000	(10,000)	225,000
126	399		Other Contracted Services - \$500,000*10 Commissioners		0	0		0
127								
128			ARPA Grant #5	0	3,777,658	3,777,658	(1,020,000)	2,757,658
129								
130	Total Capital Projects			0	9,128,848	9,128,848	0	9,128,848
131								
132								
133								

Loudon County Commission
RESOLUTION 050123-L

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Highway Department Fund 131 on June 27, 2022; 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 2022 – 2023 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 2022 - 2023 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>
Audited June 30, 2022 FB	1,759,436			
Less Restricted, Committed & Assigned	156,050			
Avail. Fund Balance July 1, 2022	1,603,386			
Total Revenue & Transfers In	4,069,590	46,217	344,780	4,460,587
Total Available Funds	5,672,976	46,217	344,780	6,063,973
Total Expenditures & Transfers Out	3,931,980	71,217	438,903	4,442,100
Effect on Fund Balance	137,610	(25,000)	(94,123)	18,487
Ending Fund Balance	1,740,996	(25,000)	(94,123)	1,621,873

[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

May 1, 2023



Loudon County Commission Chair

ATTEST: 

Loudon County Clerk

Loudon County Mayor

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/15/2023 15:22	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
65	46000		State of Tennessee					
66								
67	46400		<u>Public Works Grants</u>				Expensed @ 68-726 State Aid Projects	
68	46410		Bridge Program	486,100		486,100		486,100
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	180,300		180,300	344,780	525,080
72	46440 STBGP		TN Industrial Infrastructure Program- STB	0		0		0
73	46490		Other Public Works Grants			0		0
74								
75			Total Public Works Grants	666,400	0	666,400	344,780	1,011,180
76								
77								
78	46800		<u>Other State Revenues</u>					
79	46920		Gasoline & Motor Fuel Tax	2,440,999		2,440,999		2,440,999
80	46930		Petroleum Special Tax	31,458		31,458		31,458
81						0		0
82								
83			Total Other State Revenues	2,472,457	0	2,472,457	0	2,472,457
84								
85			Total State of Tennessee	3,138,857	0	3,138,857	344,780	3,483,637
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, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/15/2023 15:22	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
150								
151								
152								
153								
154	62000		Highway and Bridge Maintenance					
155	321		Engineering Services	0		0		0
156	323		Explosive and Drilling Services			0		0
157	351		Rentals	5,500	2,000	7,500		7,500
158	399		Other Contracted Services	45,000	5,500	50,500	89,850	140,350
159	402		Asphalt	700,000	(14,000)	686,000	(12,000)	674,000
160	403		Asphalt - Cold Mix	6,000	7,000	13,000		13,000
161	404		Asphalt - Hot Mix	150,000	(34,000)	116,000		116,000
162	408		Concrete	5,000		5,000		5,000
163	409		Crushed Stone	50,000	30,000	80,000		80,000
164	436		Other Road Materials	13,000		13,000		13,000
165	438		Pipe	20,000	11,793	31,793		31,793
166	443		Road Signs	20,000	5,000	25,000		25,000
167	444		Salt	25,000	(6,793)	18,207		18,207
168	445		Sand	1,000	(500)	500		500
169	468		Chemicals	1,500	(500)	1,000		1,000
170	499		Other Supplies & Materials	10,000		10,000		10,000
171								
172			Total Highway & Bridge Maintenance	1,052,000	5,500	1,057,500	77,850	1,135,350
173								
174								
175								
176								
177								

Requested from Fund Balance for emergency tile repair.

Move to 63-425 (Gasoline)

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/15/2023 15:22	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
178	63100		Operation & Maintenance of Equipment					
179	336		Maintenance & Repair - Equipment	40,000		40,000		40,000
180	338		Maintenance & Repair Vehicles	10,000	(4,000)	6,000		6,000
181	353		Towing Services	1,500		1,500		1,500
182	359		Disposal Fees	8,000	(3,000)	5,000		5,000
183	399		Other Contracted Services			0		0
184	412		Diesel Fuel	52,000	25,000	77,000	Move from asphalt_62-402	77,000
185	416		Equipment Parts - Heavy	50,000		50,000		50,000
186	417		Equipment Parts - Light	125,000	14,000	139,000		139,000
187	418		Equip/Mach Parts			0		0
188	425		Gasoline	30,000		30,000	12,000	42,000
189	433		Lubricants	10,000		10,000		10,000
190	436		Other Road Materials	0	2,000	2,000		2,000
191	446		Small Tools			0		0
192	450		Tires and Tubes	25,000	16,000	41,000		41,000
193	499		Other Supplies & Materials	10,000		10,000		10,000
194	599		Other Charges	5,000	(3,000)	2,000		2,000
195								
196			Total Operation & Maint of Equip	366,500	47,000	413,500	12,000	425,500
197								
198								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/15/2023 15:22	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
199	65000		Other Charges					
200	307		Communication	14,000	(2,666)	11,334		11,334
201	347		Pest Control	1,000		1,000		1,000
202	399		Other Contracted Services	4,000		4,000		4,000
203	410		Custodial Supplies	1,000	1,000	2,000		2,000
204	413		Drugs and Medical Supplies	1,700		1,700		1,700
205	415		Electricity	11,000		11,000		11,000
206	424		Garage Supplies	6,000	3,000	9,000	(3,500)	5,500
207	427		Ice	700		700		700
208	451		Uniforms	20,000	3,000	23,000	3,500	26,500
209	506		Liability Insurance	101,456	4,537	105,993		105,993
210	508		Premiums on Bonds	700		700		700
211	510		Trustee's Commission	30,000		30,000		30,000
212	511		Vehicle & Equip Insurance			0		0
213	599		Other Charges	4,000	(2,147)	1,853		1,853
214								
215			Total Other Charges	195,556	6,724	202,280	0	202,280
216								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/15/2023 15:22	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
245	68000		Capital Outlay					
246	321-BMILK		Engineering Services			0		0
247	321-STBGP		Engineering Services			0	Co Match @ 2%	0
248	332-BMILK		Evaluation and Testing			0		0
249	339		Matching Share- Add'l for STBGP			0		0
250	339-BRIDG		Matching Share	3,515		3,515		3,515
251	339-STBGP		Matching Share			0		0
252	339-STAID		Matching Share	6,228		6,228	4,273	10,501
253	399-STBGP		Contracted Services - STBGP	0		0		0
254	404-BMILK		Asphalt - Hot Mix			0		0
255	404-STBGP		Asphalt - Hot Mix			0		0
256	409		Crushed Stone	3,000		3,000		3,000
257	705		Bridge Construction	486,100		486,100		486,100
258	706		Building Construction					
259	708		Communication Equipment		2,813	2,813		2,813
260	790		Other Equipment (Plotter)			0		0
261	711		Furniture & Fixtures			0		0
262	714		Highway Equipment	100,000		100,000	Revenue @ 46420-STAID	100,000
263	717		Maintenance Equipment			0		0
264	718		Motor Vehicles	50,000	(25,500)	24,500		24,500
265	718-TRADE-F21		Vehicle Trade-ins	0		0		0
266	726		State Aid Projects - Add'l for STBGP			0		0
267	726-STAID		State Aid Projects	180,300		180,300	344,780	525,080
268	726-STBGP		State Aid Projects	0		0		0
269								
270			Total Capital Outlay	829,143	(22,687)	806,456	349,053	1,155,509
271								
272			TOTAL HIGHWAYS	3,931,980	71,217	4,003,197	438,903	4,442,100
273								
274								
275								
276								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account Number		4/15/2023 15:22	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
277	80000		Debt Service					
278								
279	82120		Highways and Streets					
280	601		Principal on Bonds	0		0		0
281	602		Principal on Notes	0		0		0
282	612		Principal on Other Loans	0		0		0
283								
284			Total Principal on Notes	0	0	0	0	0
285								
286								
287	82220		Highways and Streets					
288	604		Interest on Notes	0		0		0
289						0		0
290			Total Interest on Notes	0	0	0	0	0
291								
292			Total Debt Service	0	0	0	0	0
293								
294	99000		Other Uses					
295	99100		Transfers Out			0		0
296	590		Transfers to Other Funds (171 Tractor)			0		0
297								
298			Total Transfers Out	0	0	0	0	0
299								
300								
301								
302								
303			Total Expenditures	3,931,980	71,217	4,003,197	438,903	4,442,100
304								
305								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/15/2023 15:22	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
306	Total FB June 30, 2022 - Audited			1,759,436				
307	Less Audited Encumbrances			156,050				
308								
309								
310								
311	Available Restricted Fund Balance July 1, 2022			1,603,386		1,603,386		1,603,386
312								
313								
314								
315								
316	Total Revenue			4,069,590	46,217	4,115,807	344,780	4,460,587
317								
318								
319	Total Available Funds			5,672,976	46,217	5,719,193	344,780	6,063,973
320								
321	Expenditure Budget			3,931,980	71,217	4,003,197	438,903	4,442,100
322								
323	Total Expenditures and Transfer Out			3,931,980	71,217	4,003,197	438,903	4,442,100
324								
325	Estimated Ending Fund Balance			1,740,996	(25,000)	1,715,996	(94,123)	1,621,873
326								
327								
328			County Commission meeting date:					
329			May 1, 2023					
330								
331								

**Loudon County Commission
RESOLUTION 050123-M**

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the General Purpose School Fund 141 on June 27, 2022; 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 2022 – 2023 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 2022 - 2023 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:

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Est June 30, 2022 FB	9,145,575			
Less Restricted, Committed & Assigned	664,350			
Available Fund Balance July 1, 2022	8,481,225			
Total Revenue & Transfers In	41,841,601	4,508,289	376,701	46,726,591
Total Expenditures & Transfers Out	44,103,225	4,989,156	1,036,201	50,128,582
Effect on Fund Balance	(2,261,624)	(480,867)	(659,500)	(3,401,991)
Ending Fund Balance	6,219,601			5,079,234

[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 this 1st day of May 2023.



Loudon County Commission Chair

ATTEST: 

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Fund 141
Ending June 30, 2023

44000		Other Local Revenues							
44100		<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		
44500		<i>Nonrecurring Items</i>							
44530		Sale of Equipment	0	0	0	0	0		
44540		Sale of Property	0	0	0	0	0		
44570		Contributions and Gifts	0	0	0	0	0		
		Total Nonrecurring Items	0	0	0	0	0		
		Total Other Local Revenues	139,400	0	139,400	0	139,400		
46000		State of Tennessee							
46500		<i>State Education Funds</i>							
46511		Basic Education Program	22,205,000	1,177,000	23,382,000	328,500	23,710,500		
46515		Early Childhood Education	738,754	13,525	752,279	0	752,279		
46590		Other State Education Funds	58,467	750	59,217	0	59,217		
46590	BC	Bridge Camp	0	0	0	0	0		
46590	LC	Learning Camp Transportation	0	0	0	0	0		
46590	SLC	Summer Learning Camps	0	0	0	0	0		
46590	SMC	STEAM Mini Camps	0	0	0	0	0		
46590	ACE	Other State Education Funds	0	74,000	74,000	0	74,000		
46590	FRC	Family Resource Center	0	0	0	0	0		
46590	LEAP	LEAPS Grant	178,526	(524)	178,002	0	178,002		
46590	SPARC	SPARC Grant	0	95,158	95,158	0	95,158		
46591		Coordinated School Health	160,000	0	160,000	0	160,000		
46592		Internet Connectivity	0	0	0	0	0		
46594		Family Resource Center	30,211	0	30,211	0	30,211		
46610		Career Ladder Program	67,000	0	67,000	0	67,000		
46790		Other Vocational	0	3,000,000	3,000,000	0	3,000,000		
		Total State Education Funds	23,437,958	4,359,909	27,797,867	328,500	28,126,367		

LCBOE:
BEP growth money.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

46800		<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			24,587,958	4,359,909	28,947,867	328,500	29,276,367	
46980		Other State Grants	0	0	0	0	0	
46981		Safe Schools	0	85,260	85,260	0	85,260	
46990		Other State Revenue	0	0	0	0	0	
		Total	0	85,260	85,260	0	85,260	
47000		Federal Government						
47100		<i>Federal Through State</i>						
47143		Special Education - Grants to States	0	0	0	0	0	
47147		Safe and Drug-Free Schools State Grant	197,384	(6,652)	190,732	0	190,732	
47147	21st	Safe and Drug-Free Schools State Grant	76,653	(2,403)	74,250	0	74,250	
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632	
		Total Federal Through State	484,669	(9,055)	475,614	0	475,614	
47600		<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			555,669	(9,055)	546,614	0	546,614	
48600		Citizens Groups						
48130		Contributions	0	0	0	10,000	10,000	
48610		Donations	0	10,253	10,253	2,300	12,553	
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	2,690	2,690	0	2,690	
48610-CL		Donations - CL	0	3,000	3,000	0	3,000	
48610-FAM		Donations - FAM	0	6,600	6,600	0	6,600	
48610-FRC		Donations - FRC	0	0	0	0	0	
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	2,000	2,000	0	2,000	
48610-WSF		Donations - WSF	0	25,150	25,150	1,000	26,150	
		Total Citizens Groups	0	49,693	49,693	13,300	62,993	

LCBOE:
Battelle Education STEM
grant for FLMS & GBS.

LCBOE:
LCEF donation for CTE
certifications.

LCBOE:
Weekend feeding
donation.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

48990	Other						
48990	Other	0	0	0	0	0	
49700	Insurance Recovery	0	22,482	22,482	34,901	57,383	
49800	Transfer In	0	0	0	0	0	
Total Revenues		41,841,601	4,508,289	46,349,890	376,701	46,726,591	
Total Other Source		0	0	0	0	0	
Total General Purpose School		41,841,601	4,508,289	46,349,890	376,701	46,726,591	

LCBOE:
Insurance checks
Steekee plumbing
\$859.41
FLMS press box &
dugout repair
\$34,031.00

Loudon County Board of Education
Fund 141
Ending June 30, 2023

General Purpose School Expenditures						
70000		Education				
71000		Instruction				
71100		<u>Regular Instruction Program</u>				
116		Teachers	15,441,928	508,840	15,950,768	0
116	BC	Teachers - Bridge Camp	0	0	0	0
116	SLC	Teachers - Summer Learning Camps	0	0	0	0
116	SMC	Teachers - STREAM Mini Camps	0	0	0	0
117		Career Ladder Program	35,000	0	35,000	0
128		Homebound Teachers	7,000	0	7,000	0
163		Educational Assistants	1,319,269	150,900	1,470,169	0
163	BC	Educational Assistants - Bridge Camp	0	0	0	0
163	SLC	Educational Assistants - Summer Learning Camps	0	0	0	0
163	SMC	Educational Assistants - STREAM Mini Camps	0	0	0	0
195		Certified Substitute Teachers	52,000	0	52,000	0
198		Non-Certified Substitute Teachers	151,000	0	151,000	0
201		Social Security	1,054,385	40,904	1,095,289	0
201	BC	Social Security - Bridge Camp	0	0	0	0
201	SLC	Social Security - Summer Learning Camps	0	0	0	0
201	SMC	Social Security - STREAM Mini Camps	0	0	0	0
204		State Retirement	1,682,647	(119,310)	1,563,337	0
204	BC	State Retirement - Bridge Camp	0	0	0	0
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0
204	SMC	State Retirement - STREAM Mini Camps	0	0	0	0
205-RET	VIS	Employee and Dependent Insurance	2,803	0	2,803	0
206		Life Insurance	57,632	0	57,632	0
206-RET	LIF	Life Insurance	14,700	0	14,700	0
207		Medical Insurance	2,710,000	51,000	2,761,000	0
207-RET	MED	Medical Insurance	52,828	0	52,828	0
208		Dental Insurance	132,143	0	132,143	0
208-RET	DEN	Dental Insurance	36,800	0	36,800	0
210		Unemployment Compensation	25,000	0	25,000	0
212		Employer Medicare	246,590	9,566	256,156	0
212	BC	Employer Medicare - Bridge Camp	0	0	0	0
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0
212	SMC	Employer Medicare - STREAM Mini Camps	0	0	0	0
355		Travel	6,000	0	6,000	0
399		Other Contracted Services	142,000	0	142,000	0
429		Instructional Supplies	120,000	0	120,000	0
429	BC	Instructional Supplies - Bridge Camp	0	0	0	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	7,000	55,197	(1,000)
429	FLM	Instructional Supplies - Fort Loudoun Middle Schc	19,786	4,642	24,428	4,600
429	GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0
429	HPS	Instructional Supplies - Highland Park Elementary	25,832	(3,000)	22,832	0

LCBOE:
Moving to EES PD.

LCBOE:
Moving from FLMS PD.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

429	LES	Instructional Supplies - Loudon Elementary School	35,623	(3,000)	32,623	0	32,623	
429	LHS	Instructional Supplies - Loudon High School	46,040	0	46,040	0	46,040	
429	NMS	Instructional Supplies - North Middle School	42,256	10,000	52,256	2,375	54,631	LCBOE: Moving from NMS library & PD money.
429	PES	Instructional Supplies - Philadelphia Elementary School	26,782	2,000	28,782	5,000	33,782	
429	SES	Instructional Supplies - Steekee Elementary School	13,975	3,160	17,135	(1,300)	15,835	
449		Textbooks	225,000	0	225,000	700,000	925,000	LCBOE: Moving to SES Equipment/technology
471		Software	70,000	0	70,000	0	70,000	
524		In-Service Staff Development	2,000	0	2,000	0	2,000	
599	FLM	Other Charges	0	0	0	5,000	5,000	
599	GBS	Other Charges	0	0	0	5,000	5,000	
790		Other Equipment	200,000	0	200,000	0	200,000	LCBOE: From fund balance.
790	EES	Other Equipment - Eaton Elementary School	20,305	(7,000)	13,305		13,305	
790	FLM	Other Equipment - Fort Loudoun Middle School	17,578	0	17,578		17,578	LCBOE: Battelle Education STEM grant for FLMS & GBS.
790	GBS	Other Equipment - Greenback School	15,929	10,900	26,829		26,829	
790	HPS	Other Equipment - Highland Park Elementary School	11,993	5,500	17,493		17,493	
790	LES	Other Equipment - Loudon Elementary School	14,929	6,916	21,845	0	21,845	
790	LHS	Other Equipment - Loudon High School	20,962	5,000	25,962	2,302	28,264	LCBOE: Moving to PES Instructional supplies.
790	NMS	Other Equipment - North Middle School	39,522	(10,000)	29,522	0	29,522	
790	PES	Other Equipment - Philadelphia Elementary School	16,513	0	16,513	(2,000)	14,513	
790	SES	Other Equipment - Steekee Elementary School	2,809	1,460	4,269	2,073	6,342	
		Total Regular Instruction Program	24,238,952	675,478	24,914,430	722,050	25,636,480	

Loudon County Board of Education
Fund 141
Ending June 30, 2023

71200		Special Education Program								
	116	Teachers	1,460,489	29,210	1,489,699	7,000	1,496,699			
	116	VR Teachers	93,942	0	93,942	0	93,942			
	117	Career Ladder Program	4,000	0	4,000	0	4,000			
	128	Homebound Teachers	23,000	0	23,000	(18,000)	5,000			
	163	Educational Assistants	388,348	49,300	437,648	0	437,648			
	163	VR Educational Assistants	57,029	0	57,029	0	57,029			
	171	Speech Pathologist	290,626	11,820	302,446	20,000	322,446			
	189	Other Salaries & Wages	40,000	0	40,000	0	40,000			
	195	Certified Substitute Teachers	5,700	0	5,700	3,000	8,700			
	198	Non-Certified Substitute Teachers	31,600	0	31,600	3,000	34,600			
	201	Social Security	139,114	5,230	144,344	0	144,344			
	201	VR Social Security	9,360	0	9,360	0	9,360			
	204	State Retirement	213,324	(7,000)	206,324	0	206,324			
	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	357,291	24,000	381,291	0	381,291			
	207-RET	MED Medical Insurance	3,750	0	3,750	0	3,750			
	207	VR Medical Insurance - VR Grant	29,856	0	29,856	0	29,856			
	208	Dental Insurance	17,000	0	17,000	0	17,000			
	208-RET	DEN Dental Insurance	4,300	0	4,300	0	4,300			
	208	VR Dental Insurance - VR Grant	1,500	0	1,500	0	1,500			
	212	Employer Medicare	32,535	1,230	33,765	0	33,765			
	212	VR Employer Medicare	2,199	0	2,199	0	2,199			
	429	Instructional Supplies	41,752	2,000	43,752	5,000	48,752			
	499	Other Supplies & Materials	40,000	0	40,000	8,000	48,000			
	725	Special Education Equipment	103,500	0	103,500	24,000	127,500			
		Total Special Instruction Program	3,417,750	115,790	3,533,540	52,000	3,585,540			

LCBOE:
SPED amendment
based on final
estimated expenditures.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

71300		<i>Vocational Education Program</i>							
116		Teachers	803,909	16,078	819,987	0	819,987		
116	ISM	Teachers - ISM Grant	0	210,340	210,340	0	210,340		
117		Career Ladder Program	3,000	0	3,000	0	3,000		
163		Educational Assistants	22,100	2,495	24,595	0	24,595		
189	ISM	Other Salaries & Wages - ISM Grant	0	1,000	1,000	0	1,000		
195		Certified Substitute Teachers	5,700	(1,000)	4,700	(3,350)	1,350		
198		Non-Certified Substitute Teachers	11,000	(5,000)	6,000	(1,650)	4,350		
201		Social Security	52,434	1,152	53,586	0	53,586		
201		Social Security - ISM Grant	0	13,102	13,102	0	13,102		
204		State Retirement	84,595	(8,000)	76,595	0	76,595		
204	ISM	State Retirement - ISM Grant	0	19,020	19,020	0	19,020		
205-RET	VIS	Employee and Dependent Insurance	173	0	173	0	173		
206		Life Insurance	2,714	0	2,714	0	2,714		
206-RET	LIF	Life Insurance	400	0	400	0	400		
207		Medical Insurance	146,360	20,000	166,360	0	166,360		
207	ISM	Medical Insurance - ISM Grant	0	3,255	3,255	0	3,255		
208		Dental Insurance	5,400	0	5,400	0	5,400		
208-RET	DEN	Dental Insurance	810	0	810	0	810		LCBOE: LCEF donation for certifications.
212		Employer Medicare	12,263	270	12,533	0	12,533		
212	ISM	Employer Medicare - ISM Grant	0	3,065	3,065	0	3,065		
336		Maintenance and Repair Services-Equipment	2,300	0	2,300	0	2,300		
355		Travel	8,000	7,000	15,000	16,700	31,700		LCBOE: Moving funds to 790- SPARC.
425		Gasoline	200	(200)	0	0	0		
429		Instructional Supplies	74,386	9,663	84,049	(2,150)	81,899		
429	ISM	Instructional Supplies - ISM Grant	0	20,000	20,000	0	20,000		
499	SPARC	Other Supplies & Materials	0	2,158	2,158	(2,158)	0		
599	ISM	Other Charges - ISM Grant	0	438,272	438,272	0	438,272		LCBOE: Moving funds to CTE PD & instructional supplies.
730	ISM	Vocational Education Program - ISM Grant	0	2,026,614	2,026,614	0	2,026,614		
790		Other Equipment	64,000	(13,000)	51,000	(9,750)	41,250		
790	SPARC	Other Equipment	0	93,000	93,000	2,158	95,158		
		Total Vocational Education Program	1,299,744	2,859,284	4,159,028	(200)	4,158,828		
Total Instruction			28,956,446	3,650,552	32,606,998	773,850	33,380,848		
72000		<i>Support Services</i>							
72110		<i>Attendance</i>							
105		Supervisor / Director	51,842	3,840	55,682	0	55,682		
201		Social Security	3,215	240	3,455	0	3,455		
204		State Retirement	3,480	258	3,738	0	3,738		
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	752	56	808	0	808		
355		Travel	50	0	50	0	50		
524		In-Service/Staff Development	2,000	0	2,000	0	2,000		
		Total Attendance	61,499	4,394	65,893	0	65,893		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72120		Health Services						
105	CSH	Supervisor/Director	47,512	2,712	50,224	0	50,224	LCBOE: Moving to Contracted Services.
131		Medical Personnel	326,435	12,960	339,395	(1,000)	338,395	
131	BC	Medical Personnel - Bridge Camp	0	0	0	0	0	
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0	
131	SMC	Medical Personnel - STREAM Mini Camps	0	0	0	0	0	
189	CSH	Other Salaries & Wages	55,372	(23,480)	31,892	(380)	31,512	LCBOE: CSH amendments
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0	
201		Social Security	20,239	804	21,043	0	21,043	
201	BC	Social Security - Bridge Camp	0	0	0	0	0	
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0	
201	SMC	Social Security - STREAM Mini Camps	0	0	0	0	0	
201	CSH	Social Security	6,379	(1,288)	5,091	(45)	5,046	
204		State Retirement	22,403	870	23,273	0	23,273	
204	BC	State Retirement - Bridge Camp	0	0	0	0	0	
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0	
204	SMC	State Retirement - STREAM Mini Camps	0	0	0	0	0	
204	CSH	State Retirement	7,482	(3,117)	4,365	0	4,365	
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102	
206		Life Insurance	1,635	0	1,635	0	1,635	
206	CSH	Life Insurance	160	0	160	0	160	
206-RET	LIF	Life Insurance	325	0	325	0	325	
207		Medical Insurance	60,080	3,000	63,080	0	63,080	
207	CSH	Medical Insurance	10,439	(397)	10,042	1,410	11,452	
208		Dental Insurance	2,400	0	2,400	0	2,400	
208	CSH	Dental Insurance	375	0	375	(46)	329	
208-RET	DEN	Dental Insurance	432	0	432	0	432	
212		Employer Medicare	4,734	188	4,922	0	4,922	
212	BC	Employer Medicare - Bridge Camp	0	0	0	0	0	
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0	
212	SMC	Employer Medicare - STREAM Mini Camps	0	0	0	0	0	
212	CSH	Employer Medicare	1,492	(301)	1,191	(13)	1,178	
316		Contributions	0	750	750	0	750	
355		Travel	400	0	400	0	400	
355	CSH	Travel	2,500	(500)	2,000	350	2,350	
399		Other Contracted Services	9,100	(1,500)	7,600	1,000	8,600	
399	BC	Other Contracted Services - Bridge Camp	0	0	0	0	0	LCBOE: Adding \$5,000 to cover second epi pen at each school.
399	SLC	Other Contracted Services - STREAM Mini Camp	0	0	0	0	0	
399	CSH	Other Contracted Services	500	0	500	(500)	0	
413		Drugs and Medical Supplies	14,000	2,500	16,500	5,000	21,500	
435		Office Supplies	1,000	0	1,000	0	1,000	
499	ACE	Other Supplies & Materials	0	74,000	74,000	0	74,000	
499	CSH	Other Supplies & Materials	15,789	8,371	24,160	10,021	34,181	
524		In-Service/Staff Development	600	0	600	0	600	
524	CSH	In-Service/Staff Development	4,000	1,000	5,000	(1,797)	3,203	
735	CSH	Health Equipment	8,000	17,000	25,000	(9,000)	16,000	
		Total Health Services	623,885	93,572	717,457	5,000	722,457	

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72210		Regular Instruction Program							
105		Supervisor/Director	392,328	0	392,328	0	392,328		
117		Career Ladder Program	6,000	0	6,000	0	6,000		
129		Librarians	519,128	10,382	529,510	0	529,510		
161		Secretary (s)	307,808	29,955	337,763	0	337,763		
201		Social Security	75,966	2,501	78,467	0	78,467		
204		State Retirement	115,152	(1,500)	113,652	0	113,652		
205-RET	VIS	Employee and Dependent Insurance	465	0	465	0	465		
206		Life Insurance	3,448	0	3,448	0	3,448		
206-RET	LIF	Life Insurance	1,790	0	1,790	0	1,790		
207		Medical Insurance	197,962	22,500	220,462	0	220,462		
207-RET	MED	Medical Insurance	5,000	0	5,000	0	5,000		
208		Dental Insurance	7,725	0	7,725	0	7,725		
208-REF	DEN	Dental Insurance	3,610	0	3,610	0	3,610		
212		Employer Medicare	20,654	585	21,239	0	21,239		
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	(4,642)	55	0	55		
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385		
432	HPS	Library Books/Media - Highland Park Elementary	3,659	0	3,659	0	3,659		
432	LES	Library Books/Media - Loudon Elementary School	5,606	(1,916)	3,690	0	3,690		
432	LHS	Library Books/Media - Loudon High School	9,536	(5,000)	4,536	(474)	4,062	LCBOE: Moving to NMS instructional supplies.	
432	NMS	Library Books/Media - North Middle School	6,696	0	6,696	(875)	5,821		
432	PES	Library Books/Media - Philadelphia Elementary School	4,137	(2,000)	2,137	(700)	1,437	LCBOE: Moving to SES equipment/technology	
432	SES	Library Books/Media - Steekee Elementary School	3,500	(600)	2,900	(23)	2,877		
524		In-Service/Staff Development	12,000	0	12,000	0	12,000		
524	EES	In-Service/Staff Development - Eaton Elementary	5,500	0	5,500	1,000	6,500	LCBOE: Moving to FLMS instructional supplies.	
524	FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,300	0	5,300	(4,600)	700		
524	GBS	In-Service/Staff Development - Greenback School	13,300	(10,900)	2,400	0	2,400		
524	HPS	In-Service/Staff Development - Highland Park Elementary	4,900	(2,500)	2,400	0	2,400	LCBOE: Moving to NMS to instructional supplies.	
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	(1,828)	3,427		
524	NMS	In-Service/Staff Development - North Middle School	6,750	0	6,750	(1,500)	5,250		
524	PES	In-Service/Staff Development - Philadelphia Elementary School	6,400	0	6,400	(2,300)	4,100	LCBOE: Moving to SES equipment/technology.	
524	SES	In-Service/Staff Development - Steekee Elementary School	4,000	(1,860)	2,140	(750)	1,390		
		Total Regular Instruction Program	1,802,425	33,005	1,835,430	(12,050)	1,823,380		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72220		<i>Special Education Program</i>							
105		Supervisor/Director	27,125	1,000	28,125	0	28,125		
117		Career Ladder Program	1,000	0	1,000	0	1,000		
124		Psychological Personnel	296,085	5,922	302,007	(27,000)	275,007		
171		Speech Pathologist	0	0	0	0	0		
201		Social Security	20,258	430	20,688	0	20,688		
204		State Retirement	33,556	(3,754)	29,802	0	29,802		
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	4,738	101	4,839	0	4,839		
355		Travel	21,650	0	21,650	(7,000)	14,650		
399		Other Contracted Services	181,250	(28,000)	153,250	(14,000)	139,250		
524		In-Service/Staff Development	0	0	0	0	0		
		Total Special Education Program	653,708	(24,301)	629,407	(48,000)	581,407		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72230		<i>Vocational Education Program</i>							
105		Supervisor/Director	82,159	1,643	83,802	0	83,802		
162		Clerical Personnel	37,979	3,840	41,819	0	41,819		
201		Social Security	7,450	340	7,790	0	7,790		
204		State Retirement	11,011	300	11,311	0	11,311		
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	1,752	80	1,832	0	1,832		
355		Travel	2,000	(1,500)	500	0	500		
399		Other Contracted Services	500	5,700	6,200	0	6,200		
524		In-Service/Staff Development	3,000	2,000	5,000	2,500	7,500		
		Total Vocational Education Program	164,828	12,403	177,231	2,500	179,731		

LCBOE:
Moved from CTE
equipment.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72250		<i>Education Technology</i>							
105		Supervisor/Director	51,385	1,028	52,413	0	52,413		
117		Career Ladder Program	1,000	0	1,000	0	1,000		
120		Computer Programmer	316,350	15,172	331,522	0	331,522		
201		Social Security	22,860	1,005	23,865	0	23,865		
204		State Retirement	26,620	8,024	34,644	0	34,644		
206		Life Insurance	1,120	0	1,120	0	1,120		
207		Medical Insurance	61,000	0	61,000	0	61,000		
208		Dental Insurance	2,360	0	2,360	0	2,360		
212		Employer Medicare	5,350	235	5,585	0	5,585		
350		Internet Connectivity	108,000	0	108,000	0	108,000		
355		Travel	8,000	0	8,000	5,000	13,000		
399		Other Contracted Services	9,400	2,500	11,900	0	11,900		
471		Software	131,837	0	131,837	2,000	133,837		
499		Other Supplies & Materials	4,000	0	4,000	1,000	5,000		
524		In Service/Staff Development	12,430	0	12,430	(5,000)	7,430		
718		Motor Vehicles	0	42,767	42,767	0	42,767		
790		Other Equipment	165,000	1,090	166,090	(3,000)	163,090		
		Total Central & Other Transportation	926,712	71,821	998,533	0	998,533		

LCBOE:
Tech amendments to
complete fiscal year.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72310		<i>Board of Education</i>							
191		Board and Committee Members Fees	40,300	71,940	112,240	0	112,240		
201		Social Security	2,499	4,461	6,960	0	6,960		
204		State Retirement	1,600	4,827	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	585	1,043	1,628	0	1,628		
304		Architects	0	0	0	0	0		
305		Audit Services	12,300	0	12,300	0	12,300		
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	0	29,149	0	29,149		
508		Premium on Corporate Surety Bonds	400	0	400	0	400		
509		Refunds	15,000	0	15,000	0	15,000		
510		Trustee's Commission	320,000	0	320,000	50,000	370,000		
513		Workman's Compensation Insurance	203,496	(17,315)	186,181	0	186,181		
524		In Service/Staff Development	25,000	0	25,000	0	25,000		
599		Other Charges	0	0	0	0	0		
		Total Board of Education	695,579	64,956	760,535	50,000	810,535		

LCBOE:
Increased based on final
expected expenditures.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72320		<i>Office of the Superintendent</i>							
101		County Official/Administrative Office	128,500	21,500	150,000	0	150,000		
117		Career Ladder Program	1,000	0	1,000	0	1,000		
161		Secretary (s)	48,002	3,840	51,842	0	51,842		
189		Other Salaries & Wages	7,200	0	7,200	0	7,200		
201		Social Security	11,452	1,571	13,023	0	13,023		
204		State Retirement	17,302	1,602	18,904	0	18,904		
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	(5,000)	26,767	0	26,767		
208		Dental Insurance	1,354	0	1,354	0	1,354		
208-REF	DEN	Dental Insurance	0	0	0	0	0		
212		Employer Medicare	2,680	368	3,048	0	3,048		
302		Advertising	1,000	0	1,000	0	1,000		
307		Communication	52,000	0	52,000	0	52,000		
320		Dues & Memberships	17,000	0	17,000	0	17,000		
348		Postal Charges	2,500	0	2,500	1,000	3,500		LCBOE: Increased postage
355		Travel	500	0	500	0	500		
399		Other Contracted Services	38,000	0	38,000	0	38,000		
435		Office Supplies	8,000	0	8,000	(500)	7,500		
524		In Service/Staff Development	6,300	0	6,300	0	6,300		
599		Other Charges	3,500	0	3,500	(500)	3,000		
		Total Office of the Superintendent	378,407	23,881	402,288	0	402,288		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72610		<i>Operation of Plant</i>							
166		Custodial Personnel	185,153	23,040	208,193	0	208,193		
201		Social Security	11,480	1,429	12,909	0	12,909		
204		State Retirement	12,424	1,546	13,970	0	13,970		
205-RET	VIS	Employee and Dependent Insurance	275	0	275	0	275		
206		Life Insurance	960	0	960	0	960		
206-RET	LIF	Life Insurance	840	0	840	0	840		
207		Medical Insurance	57,551	(5,000)	52,551	0	52,551		
208		Dental Insurance	2,255	0	2,255	0	2,255		
208-RET	DEN	Dental Insurance	2,102	0	2,102	0	2,102		
212		Employer Medicare	2,685	335	3,020	0	3,020		
399		Other Contracted Services	1,315,000	455,307	1,770,307	20,870	1,791,177		
399	FLM	Other Contracted Services - Fort Loudoun Middle S	2,500	0	2,500	34,031	36,531		
399	FY21	Other Contracted Services - Prior Year	0	0	0	0	0		
399	GBS	Other Contracted Services - Greenback School	12,500	0	12,500	0	12,500		
399	LHS	Other Contracted Services - Loudon High School	10,000	0	10,000	0	10,000		
399	NMS	Other Contracted Services - North Middle School	2,500	0	2,500	0	2,500		
399	PES	Other Contracted Services - Philadelphia Elements	2,500	0	2,500	0	2,500		
415		Electricity	1,113,118	0	1,113,118	0	1,113,118		
425		Gasoline	1,000	0	1,000	0	1,000		
434		Natural Gas	100,463	0	100,463	63,000	163,463		
454		Water and Sewer	154,183	0	154,183	0	154,183		
502		Building and Contents Insurance	392,260	17,315	409,575	0	409,575		
599		Other Charges	0	0	0	0	0		
		Total Operation of Plant	3,381,749	493,972	3,875,721	117,901	3,993,622		

LCBOE:
Increased based on
food service equipment
repairs \$20,000 &
insurance check \$870

LCBOE:
Insurance check.

LCBOE:
Increased based on
estimated final
expenditures.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72620		<i>Maintenance of Plant</i>							
	316	Contributions	0	6,319	6,319	0	6,319		
	335	Maintenance and Repair Services-Building	275,000	0	275,000	0	275,000		
	335	GBS Maintenance and Repair Services-Building	0	65,000	65,000	0	65,000		
	335	SES Maintenance and Repair Services-Building	0	14,003	14,003	0	14,003		
		Total Maintenance of Plant	275,000	85,322	360,322	0	360,322		
72710		<i>Transportation</i>							
	105	Supervisor/Director	59,201	3,840	63,041	0	63,041		
	189	Other Salaries & Wages	0	0	0	0	0		
	201	Social Security	3,671	239	3,910	0	3,910		
	204	State Retirement	3,973	358	4,331	0	4,331		
	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	860	56	916	0	916		
	313	Contracts with Parents	4,070	8,000	12,070	(4,000)	8,070		LCBOE: Increased based on final expected expenditures.
	315	Contracts with Vehicle Owners	1,976,956	0	1,976,956	150,000	2,126,956		
	315	LC Contracts with Vehicle Owners - Learning Camp 1	0	0	0	0	0		
	327	Freight Expenses	100	0	100	0	100		
	336	Maintenance and Repair Services - Equipment	6,243	0	6,243	0	6,243		
	340	Medical and Dental Services	3,000	1,500	4,500	0	4,500		
	348	Postal Charges	100	0	100	0	100		
	355	Travel	1,750	0	1,750	0	1,750		
	399	Other Contracted Services	6,000	0	6,000	0	6,000		
	435	Office Supplies	2,000	0	2,000	0	2,000		
	524	In-Service/Staff Development	5,000	(3,000)	2,000	0	2,000		
	599	Other Charges	5,985	(1,500)	4,485	0	4,485		
	790	Other Equipment	4,000	3,000	7,000	0	7,000		
		Total Transportation	2,093,544	12,493	2,106,037	146,000	2,252,037		
72901		Education COVID-19							
72901		<i>Support Services</i>							
	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	13,766,765	1,022,813	14,789,578	261,351	15,050,929		
Total Education			42,723,211	4,673,365	47,396,576	1,035,201	48,431,777		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

73000		Operation of Non-Instructional Service							
73300		<i>Community Services</i>							
105	CCLC	Supervisor/Director - CCLC	11,673	0	11,673	0	11,673	LCBOE: CCLC amendments.	
105	LEAP	Supervisor/Director - LEAP Grant	18,797	0	18,797	0	18,797		
116	CCLC	Teachers - CCLC	130,000	(9,000)	121,000	(8,000)	113,000	LCBOE: LEAP amendments.	
116	21ST	Teachers - CCLC	50,000	2,000	52,000	0	52,000		
116	LEAP	Teachers - LEAP	117,000	0	117,000	(19,000)	98,000		
163	CCLC	Educational Assistants - CCLC Grant	20,000	11,000	31,000	0	31,000		
163	21ST	Educational Assistants - CCLC Grant	10,000	0	10,000	0	10,000		
163	LEAP	Educational Assistants - LEAPS Grant	15,000	0	15,000	1,000	16,000		
189	FRC	Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893		
201		Social Security	0	0	0	0	0		
201	CCLC	Social Security CCLC Grant	10,024	124	10,148	(469)	9,679		
201	21ST	Social Security CCLC Grant	3,720	124	3,844	0	3,844		
201	FRC	Social Security - FRC Grant	1,605	0	1,605	0	1,605		
201	LEAP	Social Security - LEAPS Grant	9,349	0	9,349	(1,116)	8,233		
204		State Retirement	0	0	0	0	0		
204	CCLC	State Retirement - CCLC Grant	14,732	(2,204)	12,528	0	12,528		
204	21ST	State Retirement - CCLC Grant	5,821	(631)	5,190	0	5,190		
204	FRC	State Retirement - FRC Grant	1,738	0	1,738	0	1,738		
204	LEAP	State Retirement - LEAPS Grant	13,058	(1,884)	11,174	0	11,174		
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	7,524	1,000	8,524	0	8,524		
207	LEAP	Medical Insurance - LEAPS Grant	0	0	0	0	0		
208		Dental Insurance	375	0	375	0	375		
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011		
208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0		
212		Employer Medicare	0	0	0	0	0		
212	CCLC	Employer Medicare - CCLC Grant	2,344	(264)	2,080	0	2,080		
212	21ST	Employer Medicare - CCLC Grant	870	29	899	0	899		
212	FRC	Employer Medicare FRC	375	0	375	0	375		
212	LEAP	Employer Medicare - LEAPS Grant	2,187	(1)	2,186	0	2,186		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

355		Travel	1,500	0	1,500	0	1,500	
355	CCLC	Travel - CCLC	200	(150)	50	100	150	
355	21ST	Travel - CCLC	100	(50)	50	0	50	
355	LEAP	Travel - LEAPS Grant	100	(50)	50	100	150	
399		Other Contracted Services	0	0	0	0	0	
399	CCLC	Other Contracted Services - CCLC	0	0	0	8,000	8,000	
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0	
399	LEAP	Other Contracted Services - LEAP	0	0	0	1,016	1,016	
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	29,292	29,292	1,000	30,292	LCBOE: Donation
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	7,911	(5,658)	2,253	369	2,622	
499	21ST	Other Supplies & Materials - CCLC	6,142	(3,875)	2,267	0	2,267	
499	CHR	Other Supplies & Materials - CHR	0	9,535	9,535	0	9,535	
499	CL	Other Supplies & Materials - CL	0	6,960	6,960	0	6,960	
499	FAM	Other Supplies & Materials - FAM	0	11,215	11,215	0	11,215	
499	FUEL	Other Supplies & Materials - FUEL	0	0	0	0	0	
499	LEAP	Other Supplies & Materials - LEAPS Grant	3,035	1,411	4,446	18,000	22,446	
499	SUP	Other Supplies & Materials - SUP	0	2,250	2,250	0	2,250	
524		In Service/Staff Development	500	0	500	0	500	
524	CCLC	In Service/Staff Development - CCLC	500	(500)	0	0	0	
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0	
524	FRC	In Service/Staff Development - CCLC	600	0	600	0	600	
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	505,388	50,673	556,061	1,000	557,061	

Loudon County Board of Education
Fund 141
Ending June 30, 2023

82300		Other Debt Service							
82330		<i>Education</i>							
	699	Other Debt Service	0	0	0	0	0	0	
		Total Education Debt Service	0	0	0	0	0	0	
80000		Total Education Debt Service	0	0	0	0	0	0	
90000		Capital Projects							
99000		Other Uses							
	<i>99100</i>	<i>Transfer out</i>							
	590	Transfer to other funds	0	0	0	0	0	0	
		Total Expenditures	44,103,225	4,989,156	49,092,381	1,036,201	50,128,582		
		Total Other Uses	0	0	0	0	0	0	
Total General Purpose School			44,103,225	4,989,156	49,092,381	1,036,201	50,128,582		
Beginning Fund Balance (Unaudited)			8,481,225	0	8,481,225	0	8,481,225		
Total Revenue			41,841,601	4,508,289	46,349,890	376,701	46,726,591		
Total Available Funds			50,322,826	4,508,289	54,831,115	376,701	55,207,816		
Total Expenditures			44,103,225	4,989,156	49,092,381	1,036,201	50,128,582		
Estimated Ending Fund Balance			6,219,601	-480,867	5,738,734	-659,500	5,079,234		
* \$300,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.									

**Loudon County Commission
RESOLUTION 050123-N**

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the School Federal Projects Fund 142 on June 27, 2022; 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 2022 – 2023 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 2022 - 2023 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	<u>Original</u> <u>Budget</u>	<u>Previously</u> <u>Approved</u> <u>Amends</u>	<u>Amends</u> <u>Approved</u> <u>this Res</u>	<u>Approved</u> <u>Amended</u> <u>Budget</u>
Estimated June 30, 2022 FB	275,429			
Total Revenue	2,730,795	9,445,294	90,110.22	12,266,200
Total Expenditures	2,730,795	9,445,294	90,110.22	12,266,200
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	275,429			275,429

[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 1st day of May 2023.



Loudon County Commission Chair

ATTEST: 

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

1	A	B	C	D	E	F	G	H	I
2	Account Number		Federal Fund 142 4/16/2023 13-23	2022-2023	2022-2023	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
5	Federal Funds School								
6									
7	Sub Fund		010 - Consolidated Administration Revenue						
8									
9	47100		Federal Through State						
10	47141		Title I Grants to Local Educ Agencies	99,450.54	12,583.46	112,034.00	0.00	112,034.00	
11									
12	47146		English Language Acquisition Grants	0.00	100.00	100.00	0.00	100.00	
13									
14	47189		Eisenhower Prof Development State Grants	14,000.00	0.00	14,000.00	0.00	14,000.00	
15									
16	47147		Safe & Drug Free Schools	1,300.00	0.00	1,300.00	0.00	1,300.00	
17									
18	49000		Other Revenue Sources						
19	49800		Transfers In	0.00	0.00	0.00	0.00	0.00	
20									
21			Total Other Revenue	114,750.54	12,683.46	127,434.00	0.00	127,434.00	
22									
23	Sub Fund		010 - Consolidated Administration Expenses						
24									
25	72210								
26	105		Supervisory/Director	74,401.09	(6,376.99)	68,025.00	0.00	68,025.00	
27	161		Secretary(s)	21,637.20	1,920.80	23,558.00	0.00	23,558.00	
28	201		Social Security	5,954.21	(274.21)	5,680.00	0.00	5,680.00	
29	204		State Retirement	9,114.94	(1,621.94)	7,493.00	0.00	7,493.00	
30	206		Life Insurance	0.00	0.00	0.00	0.00	0.00	
31	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00	
32	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00	
33	212		Employer Medicare	1,393.10	(65.10)	1,328.00	0.00	1,328.00	
34	355		Travel	1,000.00	0.00	1,000.00	500.00	1,500.00	
35	499		Other Supplies and Materials	350.00	100.00	350.00	0.00	350.00	
36	524		In Service/Staff Development	1,000.00	19,000.00	20,000.00	(500.00)	19,500.00	
37	599		Other Charges	0.00	0.00	0.00	0.00	0.00	
38									
39									
40			Total Expenditures Consolidated Administration	114,750.54	12,683.46	127,434.00	0.00	127,434.00	
41									
42			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
43									
44			Revenues	114,750.54	12,683.46	127,434.00	0.00	127,434.00	
45									
46			Expenditures	114,750.54	12,683.46	127,434.00	0.00	127,434.00	
47									
48			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
49									

LCDDE:
 Adjustment to increase
 travel to complete the
 fiscal year.

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		4/16/2023 13:23	2022-2023	2022-2023	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
50	Sub Fund		109 - Title I Revenue						
51									
52	47000		Federal Government						
53									
54	47100		Federal Through State						
55		47141	Title I Grants to Local Educ Agencies	903,887.65	15,775.94	919,663.59	0.00	919,663.59	
56									
57		47141-CAR22	Title I Grants to Local Educ Agencies	0.00	39,889.14	39,889.14	0.00	39,889.14	
58									
59			Total Federal Through State	903,887.65	55,665.08	959,552.73	0.00	959,552.73	
60									
61			Total Federal Government	903,887.65	55,665.08	959,552.73	0.00	959,552.73	
62									
63			Total Revenue	903,887.65	55,665.08	959,552.73	0.00	959,552.73	
64									
65			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
66									
67			Total Title I Revenue	903,887.65	55,665.08	959,552.73	0.00	959,552.73	
68									
69									
70	Sub Fund		109 - Title I Expenses						
71									
72	70000		Education						
73									
74	71000		Instruction						
75									
76	71100		Regular Instruction Program						
77		116	Teachers	447,140.00	6,671.09	453,811.09	0.00	453,811.09	
78		163	Educational Assistants	46,920.00	8,273.09	55,193.09	0.00	55,193.09	
79		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	
80		193	Certified Substitute Teachers	3,000.00	0.00	3,000.00	500.00	3,500.00	LCDOE: Amendment to increase subs & equipment.
81		198	Non-certified Substitute Teachers	3,000.00	0.00	3,000.00	2,500.00	5,500.00	
82		201	Social Security	10,880.00	1,050.00	11,930.00	186.00	12,116.00	
83		204	State Retirement	11,079.00	831.00	11,910.00	0.00	11,910.00	
84		206	Life Insurance	1,360.00	27.00	1,387.00	0.00	1,387.00	
85		207	Medical Insurance	58,301.00	9,025.00	67,326.00	7,660.00	74,986.00	
86		208	Dental Insurance	2,503.00	0.00	2,303.00	285.00	2,588.00	
87		212	Employer Medicare	7,483.00	(15.00)	7,468.00	44.00	7,512.00	
88		429	Instructional Supplies	60,988.43	(13,541.06)	47,447.37	0.00	47,447.37	
89		722	Regular Instruction Equipment	31,286.45	6,908.69	38,195.14	4,821.40	43,016.54	
90									
91			Total Regular Instruction Program	733,740.88	19,229.72	752,970.60	15,996.40	768,967.00	
92									
93									
94									

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		4/16/2023 13:23	2022-2023	2022-2023	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
95	Sub Fund		109 - Title I						
96									
97	70000		Education						
98									
99	72000		Support Services						
100									
101	72130		Other Student Support						
102	189		Other Salaries & Wages	23,590.00	4,352.00	27,942.00	0.00	27,942.00	
103	201		Social Security	1,463.00	259.00	1,732.00	0.00	1,732.00	
104	204		State Retirement	1,583.00	292.00	1,875.00	0.00	1,875.00	
105	212		Employer Medicare	342.00	63.00	405.00	0.00	405.00	
106	355		Travel	700.00	0.00	700.00	0.00	700.00	
107	599		Other Charges	14,003.38	(1,040.34)	12,963.04	233.60	13,196.64	
108									
109			Total Support Services	41,681.38	3,935.66	45,617.04	233.60	45,850.64	
110									
111	Sub Fund		109 - Title I						
112									
113	70000		Education						
114									
115	72000		Instruction						
116									
117	72210		ESEA Title I						
118	189		Other Salaries and Wages	73,300.00	1,654.00	74,954.00	(12,230.00)	62,724.00	
119	201		Social Security	4,545.00	102.00	4,647.00	0.00	4,647.00	
120	204		State Retirement	6,370.00	144.00	6,514.00	0.00	6,514.00	
121	206		Life Insurance	160.00	0.00	160.00	0.00	160.00	
122	207		Medical Insurance	10,270.00	306.00	10,576.00	0.00	10,576.00	
123	208		Dental Insurance	376.00	0.00	376.00	0.00	376.00	
124	212		Employer Medicare	1,063.00	24.00	1,087.00	0.00	1,087.00	
125	355		Travel	3,000.00	0.00	3,000.00	0.00	3,000.00	
126	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00	
127	499		Other Supplies and Materials	1,381.39	0.00	1,381.39	0.00	1,381.39	
128	524		In-Service/Staff Development	28,000.00	30,269.70	58,269.70	(4,000.00)	54,269.70	
129	790		Other Equipment	0.00	0.00	0.00	0.00	0.00	
130									
131			Total ESEA Title I	128,465.39	32,499.70	160,965.09	(16,230.00)	144,735.09	
132									
133									
134	99100		Transfers Out & Indirect Cost						
135	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00	
136	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00	
137				0.00	0.00	0.00	0.00	0.00	
138									
139									
140			Total Expenditures Title I	903,887.65	55,665.08	959,552.73	0.00	959,552.73	
141									
142			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
143									
144			Revenues	903,887.65	55,665.08	959,552.73	0.00	959,552.73	
145									
146			Expenditures	903,887.65	55,665.08	959,552.73	0.00	959,552.73	
147									
148			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
149									
150									

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		4/16/2023 13:33	2022-2023	2022-2023	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
196	Sub Fund		171 - Title I School Improvement Revenue						
197									
198	47000		Federal Government						
199									
200	47100		Federal Through State						
201		47141	School Improvement Grants	0.00	75,000.00	75,000.00	0.00	75,000.00	
202									
203			Total Federal Through State	0.00	75,000.00	75,000.00	0.00	75,000.00	
204									
205			Total Federal Government	0.00	75,000.00	75,000.00	0.00	75,000.00	
206									
207			Total Revenue	0.00	75,000.00	75,000.00	0.00	75,000.00	
208									
209			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
210									
211			Total Title I Revenue	0.00	75,000.00	75,000.00	0.00	75,000.00	
212									
213									
214	Sub Fund		171 - Title I School Improvement Expenses						
215									
216	70000		Education						
217									
218	71000		Instruction						
219									
220	71100		Regular Instruction Program						
221		163	Educational Assistants	0.00	47,347.00	47,347.00	(47,347.00)	0.00	
222		198	Non-certified Substitute Teachers	0.00	800.00	800.00	0.00	800.00	
223		201	Social Security	0.00	2,935.52	2,935.52	(2,935.52)	50.00	
224		212	Employer Medicare	0.00	699.00	699.00	(687.00)	12.00	
225									
226			Total Regular Instruction Program	0.00	51,831.52	51,831.52	(50,969.52)	862.00	
227									
228	72130		Other Student Support						
229		169	Part-time Personnel	0.00	0.00	0.00	47,347.00	47,347.00	
230		201	Social Security	0.00	0.00	0.00	2,935.52	2,935.52	
231		212	Employer Medicare	0.00	0.00	0.00	687.00	687.00	
232									
233			Total Student Support	0.00	0.00	0.00	50,969.52	50,969.52	
234									
235	Sub Fund		171 - Title I School Improvement Expenses						
236									
237	70000		Education						
238									
239	72000		Support Services						
240									
241	72210		Support Services						
242		524	In Services/Staff Development	0.00	23,168.48	23,168.48	0.00	23,168.48	
243									
244			Total Support Services	0.00	23,168.48	23,168.48	0.00	23,168.48	
245									
246									
247									
248			Total Expenditures Title I	0.00	75,000.00	75,000.00	0.00	75,000.00	
249									
250			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
251									
252			Revenues	0.00	75,000.00	75,000.00	0.00	75,000.00	
253									
254			Expenditures	0.00	75,000.00	75,000.00	0.00	75,000.00	
255									
256			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
257									

LCBOE:
 Amendment based on
 final state approved
 budget.

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		4-16-2023 13:23	2022-2023	2022-2023	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
341									
342	Sub Fund		309 - Title III Revenue						
343									
344	47000		Federal Government						
345									
346	47100		Federal Through State						
347	47146		Title II English Language Acquisition Grants	25,288.27	246.73	25,535.00	110.22	25,645.22	
348									
349	47146-CAR22		Title II English Language Acquisition Grants	0.00	11,979.21	11,979.21	0.00	11,979.21	
350									
351			Total Federal Through State	25,288.27	12,225.94	37,514.21	110.22	37,624.43	
352									
353			Total Federal Government	25,288.27	12,225.94	37,514.21	110.22	37,624.43	
354									
355			Total Revenue	25,288.27	12,225.94	37,514.21	110.22	37,624.43	
356									
357			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
358									
359			Total Title III Revenue	25,288.27	12,225.94	37,514.21	110.22	37,624.43	
360									
361									
362	Sub Fund		309 - Title III Expenses						
363									
364	70000		Education						
365									
366	71000		Instruction						
367									
368	71100		Regular Instruction Program						
369	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	
370	195		Certified Subs	1,080.00	(430.00)	630.00	(30.00)	600.00	
371	198		Non-Cert Subs	1,320.00	(200.00)	1,120.00	(220.00)	900.00	
372	201		Social Security	148.80	(40.80)	108.00	(15.00)	93.00	
373	204		State Retirement	0.00	0.00	0.00	0.00	0.00	
374	206		Life Insurance	0.00	0.00	0.00	0.00	0.00	
375	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00	
376	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00	
377	212		Employer Medicare	34.80	(8.80)	26.00	(4.25)	21.75	
378	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00	
379	429		Instructional Supplies	12,204.67	3,300.95	15,505.62	379.47	15,885.09	
380	471		Software	0.00	320.00	320.00	0.00	320.00	
381	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00	
382									
383			Total Regular Instruction Program	14,788.27	2,921.35	17,709.62	110.22	17,819.84	
384									
385	Sub Fund		309 Title III						

LCBOE:
Additional Allocation

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

1	A	C	D	E	F	G	H	I
2	Account Number	Federal Fund 142	2022-2023	2022-2023	Approved	Proposed	Proposed	
3		4/16/2023 13:23	Org Bgt	Amtds	Amtd Bgt	Amtds	Amtd Budget	
4								
551	Sub Fund	899 - Discretionary Supplemental Funds - IDEA Expenses						
552								
553	70000	Education						
554								
555	71000	Instruction						
556								
557	71200	Special Education Program						
558	189	Other Salaries & Wages	0.00	4,000.00	4,000.00	0.00	4,000.00	
559	201	Social Security	0.00	250.00	250.00	0.00	250.00	
560	204	State Retirement	0.00	375.00	375.00	0.00	375.00	
561	212	Employer Medicare	0.00	60.00	60.00	0.00	60.00	
562	429	Instructional Supplies & Materials	0.00	14,000.00	14,000.00	0.00	14,000.00	
563	499	Other Supplies & Materials	0.00	13,000.00	13,000.00	0.00	13,000.00	
564	725	Special Education Equipment	0.00	25,565.00	25,565.00	2,750.00	28,315.00	LCBOE: Amendment based on estimated first expenditures.
565								
566		Total Regular Instruction Program	0.00	57,250.00	57,250.00	2,750.00	60,000.00	
567								
568	Sub Fund	899 - Discretionary Supplemental Funds - IDEA						
569								
570	70000	Education						
571								
572	72000	Support Services						
573								
574	72270	Special Education Program						
575	499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	
576	524	In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00	
577								
578		Total Special Education Program	0.00	0.00	0.00	0.00	0.00	
579								
580	72710	Transportation						
581	338	Maintenance & Repair Services - Vehicles	0.00	750.00	750.00	(750.00)	0.00	
582	425	Gasoline	0.00	2,000.00	2,000.00	(2,000.00)	0.00	
583	729	Transportation Equipment	0.00	40,000.00	40,000.00	0.00	40,000.00	
584								
585		Total Special Education Program	0.00	42,750.00	42,750.00	(2,750.00)	40,000.00	
586								
587								
588		Total Expenditures 899	0.00	100,000.00	100,000.00	0.00	100,000.00	
589								
590		Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
591								
592		Revenues	0.00	100,000.00	100,000.00	0.00	100,000.00	
593								
594		Expenditures	0.00	100,000.00	100,000.00	0.00	100,000.00	
595								
596		Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
597								

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

1	A	B	C	D	E	F	G	H	I
2			Federal Fund 142						
3	Account Number		4/16/2023 13:23	2022-2023	2022-2023	Approved	Proposed	Proposed	
4				Org Bgt	Amtds	Amtded Bgt	Amtds	Amtded Budget	
628									
629	Sub Fund		908 - ARP IDEA Revenue						
630									
631									
632		17402	ARP Revenue	0.00	152,234.81	152,234.81	0.00	152,234.81	
633									
634			Total Revenue	0.00	152,234.81	152,234.81	0.00	152,234.81	
635									
636									
637	Sub Fund		908 - ARP IDEA Expenditures						
638									
639									
640	71200		Special Education Program						
641		116	Teachers	0.00	0.00	0.00	0.00	0.00	
642		201	Social Security	0.00	0.00	0.00	0.00	0.00	
643		204	State Retirement	0.00	0.00	0.00	0.00	0.00	
644		206	Life Insurance	0.00	0.00	0.00	0.00	0.00	
645		207	Medical Insurance	0.00	0.00	0.00	0.00	0.00	
646		208	Dental Insurance	0.00	0.00	0.00	0.00	0.00	
647		212	Employer Medicare	0.00	0.00	0.00	0.00	0.00	
648		471	Software	0.00	0.00	0.00	0.00	0.00	
649				0.00	0.00	0.00	0.00	0.00	
650									
651	72130		Other Student Support						
652		130	Social Workers	0.00	45,000.00	46,000.00	0.00	45,000.00	
653		201	Social Security	0.00	3,000.00	3,000.00	0.00	3,000.00	
654		204	State Retirement	0.00	5,000.00	5,000.00	0.00	5,000.00	
655		206	Life Insurance	0.00	175.00	175.00	0.00	175.00	
656		207	Medical Insurance	0.00	0.00	0.00	0.00	0.00	
657		208	Dental Insurance	0.00	400.00	400.00	0.00	400.00	
658		212	Employer Medicare	0.00	700.00	700.00	0.00	700.00	
659				0.00	55,275.00	55,275.00	0.00	55,275.00	
660									
661	72220		Support Services Special Education Program						
662		312	Contracts with Private Agencies	0.00	93,959.81	93,959.81	3,000.00	96,959.81	
663				0.00	93,959.81	93,959.81	3,000.00	96,959.81	
664									
665	72710		Transportation						
666		315	Contracts with Vehicle Owners	0.00	3,000.00	3,000.00	(3,000.00)	0.00	
667				0.00	3,000.00	3,000.00	(3,000.00)	0.00	
668									
669			Total Expenditures	0.00	152,234.81	152,234.81	0.00	152,234.81	
670									
671									
672			Revenues	0.00	152,234.81	152,234.81	0.00	152,234.81	
673									
674			Expenditures	0.00	152,234.81	152,234.81	0.00	152,234.81	
675									
676			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
677									

LCBOE:
 Amendments to complete
 fiscal year.

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

1	A	C	D	E	F	G	H	I
2	Account Number	Federal Fund 142 4/16/2023 1323	2022-2023	2022-2023	Approved	Proposed	Proposed	
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4								
857								
858								
859	Sub Fund	932 - TN ALL Corps Revenue						
860								
861	47401	TN All Corps Grant	0.00	266,052.51	266,052.51	0.00	266,052.51	
862								
863								
864		Total Revenue	0.00	266,052.51	266,052.51	0.00	266,052.51	
865								
866	Sub Fund	932 - TN ALL Corps Expenditures						
867								
868								
869	71100	Regular Instruction Program						
870	116	Teachers	0.00	179,865.00	179,865.00	(38,865.00)	91,000.00	
871	163	Educational Assistants	0.00	35,000.00	35,000.00	(20,885.20)	14,114.80	
872	199	Other Salaries & Wages	0.00	15,000.00	15,000.00	0.00	15,000.00	
873	201	Social Security	0.00	14,251.63	14,251.63	(6,804.51)	7,447.12	
874	204	State Retirement	0.00	18,671.78	18,671.78	(9,462.02)	9,209.76	
875	212	Employer Medicare	0.00	3,264.10	3,264.10	(1,522.43)	1,741.67	
876	429	Instructional Supplies	0.00	0.00	0.00	35,183.60	35,183.60	
877	499	Other Supplies & Materials	0.00	0.00	0.00	8,000.00	8,000.00	
878	722	Regular Instruction Equipment	0.00	0.00	0.00	81,539.00	81,539.00	
879			0.00	266,052.51	266,052.51	(2,816.56)	263,235.95	
880								
881	73100	Food Service						
882	422	Food Supplies	0.00	0.00	0.00	2,816.56	2,816.56	
883			0.00	0.00	0.00	2,816.56	2,816.56	
884								
885		Total Expenditures	0.00	266,052.51	266,052.51	0.00	266,052.51	
886								
887								
888		Revenues	0.00	266,052.51	266,052.51	0.00	266,052.51	
889								
890		Expenditures	0.00	266,052.51	266,052.51	0.00	266,052.51	
891								
892		Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
893								

LCBOE:
 Amendments to
 complete fiscal year.

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

1	A	B	C	D	E	F	G	H	I
2	Account Number		Federal Fund 142	2022-2023	2022-2023	Approved	Proposed	Proposed	
3			4/16/2023 13:23	Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
1158	Sub Fund		948 - Resilient School Communities						
1161		47590	Resilient School Communities	0.00	129,145.43	129,145.43	0.00	129,145.43	
1163									
1164									
1165			Total Revenue	0.00	129,145.43	129,145.43	0.00	129,145.43	
1166									
1167	Sub Fund		948 - Resilient School Communities Expenditures						
1168									
1169	70000		Education						
1170									
1171	72130		Other Student Support						
1172		123	Guidance Personnel	0.00	21,000.00	21,000.00	(6,000.00)	15,000.00	
1173		124	Psychological Personnel	0.00	3,500.00	3,500.00	(3,500.00)	0.00	
1174		130	Social Workers	0.00	10,500.00	10,500.00	2,000.00	12,500.00	
1175		139	Other Salaries & Wages	0.00	0.00	0.00	15,000.00	15,000.00	
1176		201	Social Security	0.00	2,300.00	2,300.00	335.00	2,635.00	
1177		204	State Retirement	0.00	3,300.00	3,300.00	525.00	3,825.00	
1178		212	Employer Medicare	0.00	550.00	550.00	70.00	620.00	
1179		312	Contracts with Private Agencies	0.00	50,000.00	50,000.00	0.00	50,000.00	
1180				0.00	91,150.00	91,150.00	8,430.00	99,580.00	
1181									
1182	72210		Support Services						
1183		524	In Service/Staff Development	0.00	37,995.43	37,995.43	(8,430.00)	29,565.43	
1184				0.00	37,995.43	37,995.43	(8,430.00)	29,565.43	
1185									
1186			Total Expenditures	0.00	129,145.43	129,145.43	0.00	129,145.43	
1187									
1188			Revenues	0.00	129,145.43	129,145.43	0.00	129,145.43	
1189									
1190			Expenditures	0.00	129,145.43	129,145.43	0.00	129,145.43	
1191									
1192			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
1193									
1194									

LCBOE:
Resilient School Grant
amendment to complete
fiscal year.

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

1	A	B	C	D	E	F	G	H	I
2	Federal Fund 142			2022-2023	2022-2023	Approved	Proposed	Proposed	
3	Account Number		4/16/2023 13:23	Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
1221	Sub Fund		949 - Epidemiology & Laboratory Capacity (ELC)						
1222									
1223									
1224	47100		Federal Through State						LCBOE: Additional ELC allocation.
1225	47590		Epidemiology & Laboratory Capacity (ELC) Revenue	0.00	336,953.26	336,953.26	90,000.00	426,953.26	
1226									
1227									
1228			Total Revenue	0.00	336,953.26	336,953.26	90,000.00	426,953.26	
1229									
1230	Sub Fund		949 - Epidemiology & Laboratory Capacity (ELC) expenditures						
1231									
1232									
1233	72120		Health Services						
1234	105		Supervisor/Director	0.00	0.00	0.00	0.00	0.00	
1235	131		Medical Personnel	0.00	293,418.38	293,418.38	78,700.00	372,118.38	
1236	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	
1237	201		Social Security	0.00	18,191.93	18,191.93	4,880.00	23,071.93	
1238	204		State Retirement	0.00	19,688.37	19,688.37	5,280.00	24,968.37	
1239	217		Employer Medicare	0.00	4,254.58	4,254.58	1,140.00	5,394.58	
1240	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00	
1241	399		Other Contracted Services	0.00	1,400.00	1,400.00	0.00	1,400.00	
1242	413		Drugs & Medical Supplies	0.00	0.00	0.00	0.00	0.00	
1243	735		Health Equipment	0.00	0.00	0.00	0.00	0.00	
1244	790		Other Equipment	0.00	0.00	0.00	0.00	0.00	
1245				0.00	336,953.26	336,953.26	90,000.00	426,953.26	
1246									
1247	72130		Other Student Support						
1248	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	
1249				0.00	0.00	0.00	0.00	0.00	
1250									
1251	76100		Regular Capital Outlay						
1252	707		Building Improvement	0.00	0.00	0.00	0.00	0.00	
1253				0.00	0.00	0.00	0.00	0.00	
1254									
1255									
1256			Total Expenditures	0.00	336,953.26	336,953.26	90,000.00	426,953.26	
1257									
1258									
1259			Revenues	0.00	336,953.26	336,953.26	90,000.00	426,953.26	
1260									
1261			Expenditures	0.00	336,953.26	336,953.26	90,000.00	426,953.26	
1262									
1263			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
1264									

Loudon County Board of Education
 Federal Fund 142
 Ending June 30, 2023

1	A	B	C	D	E	F	G	H	I
2	Account Number		Federal Fund 142	2021-2023	2022-2023	Approved	Proposed	Proposed	
3			4/16/2023 13:23	Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
1322	Sub Fund		999 - RESTRICTED FOR CASH FLOW						
1323									
1324									
1325									
1326									
1327									
1328	39000		Unassigned	300,000.00	0.00	300,000.00	0.00	300,000.00	
1329									
1330			Total Other Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
1331									
1332									
1333			Total Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
1334									
1335									
1336			Total RESTRICTED FOR CASH FLOW	300,000.00	0.00	300,000.00	0.00	300,000.00	
1337									
1338									
1339									
1340									
1341									
1342									
1343			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
1344									
1345			Fund 142 Total Expenditures	2,430,795.42	9,445,293.86	11,876,089.28	90,110.22	11,966,199.50	
1346									
1347			Fund 142 Total Revenues	2,730,795.42	9,445,293.86	12,176,089.28	90,110.22	12,266,199.50	
1348									
1349			Fund 142 Total Ending Fund Balance	300,000.00	0.00	300,000.00	0.00	300,000.00	
1350									
1351			* \$300,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.						

**Loudon County Commission
RESOLUTION 050123-O**

**A RESOLUTION AMENDING THE CENTRAL CAFETERIA FUND 143
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Central Cafeteria Fund 143 on June 27, 2022; 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 Charges for Services, State and/or Federal Funds; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 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 2022 - 2023 Central Cafeteria Fund 143 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, 2022 FB	1,914,240			
Less PY Enc	31,371			
Est Available Beg FB	1,882,869			
Total Revenue	2,972,419	200,478	0	3,172,897
Total Expenditures	2,972,419	392,487	37,000	3,401,906
Effect on Fund Balance	0	-192,009	-37,000	-229,009
Ending Fund Balance	1,914,240			1,685,231

[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 1st day of May 2023.



Loudon County Commission Chair

ATTEST: 

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Fund 143
Ending June 30, 2023

Centralized Cafeteria Fund 143		2022-2023	2022-2023	Approved	Proposed	Proposed
Account Number	4/16/2023 13:38	Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
Centralized Cafeteria Fund Revenues						
43000	Charges for Current Services					
<i>43500</i>	<i>Education Charges</i>					
43521	Lunch Payments - Children	503,038	0	503,038	0	503,038
43522	Lunch Payments - Adults	38,000	0	38,000	0	38,000
43523	Income from Breakfast	0	0	0	0	0
43525	A La Carte Sales	20,000	0	20,000	0	20,000
43570	Receipts from Individual Schools	100	0	100	0	100
570-OVRSH	Receipts from Individual Schools	0	0	0	0	0
570-SFPAY	Receipts from Individual Schools	0	0	0	0	0
43570-SFP	Receipts from Individual Schools	0	0	0	0	0
	Total Education Charges	561,138	0	561,138	0	561,138
44000	Other Local Revenues					
<i>44100</i>	<i>Recurring Income</i>					
44110	Investment Income	5,000	0	5,000	0	5,000
	Total Other Local Revenues	5,000	0	5,000	0	5,000
46000	State of Tennessee					
46520	School Food Service	31,000	0	31,000	0	31,000
46980-AFIK	Other State Grants	0	0	0	0	0
46980-NSLP	Other State Grants	0	0	0	0	0
	Total State Education Funds	31,000	0	31,000	0	31,000
47000	Federal Government					
<i>47100</i>	<i>Federal Through State</i>					
47111	USDA School Lunch Program	1,437,103	0	1,437,103	0	1,437,103
47113	Breakfast	594,745	0	594,745	0	594,745
47114	USDA-Other	45,000	0	45,000	0	45,000
47114-SCAG	USDA-Other (Supply Chain Assistance Grant)	96,433	150,478	246,911	0	246,911
47114-SFP	USDA - SFP	0	50,000	50,000	0	50,000
47590	Other Federal Through State	0	0	0	0	0
47590-NSLP	Other Federal Through State	0	0	0	0	0
	Total Federal Through State	2,173,281	200,478	2,373,759	0	2,373,759
47600	Direct Federal					
47990	Other Direct Federal	202,000	0	202,000	0	202,000
	Total Direct Federal	202,000	0	202,000	0	202,000
49000	Other Sources					
49700	Insurance Recovery	0	0	0	0	0
49800	Transfer In	0	0	0	0	0
	Total Other Sources	0	0	0	0	0
	TOTAL REVENUE	2,972,419	200,478	3,172,897	0	3,172,897

Loudon County Board of Education
Fund 143
Ending June 30, 2023

Centralized Cafeteria Fund Expenditures						
73000	Operation of Non-Instructional Services					
73100	Food Service					
165	Cafeteria Personnel	806,022	115,432	921,454	0	921,454
165-SFP	Cafeteria Personnel	44,212	0	44,212	0	44,212
201	Social Security	49,973	7,157	57,130	0	57,130
201-SFP	Social Security	2,741	0	2,741	0	2,741
204	State Retirement	26,290	7,746	34,036	0	34,036
204-SFP	State Retirement	2,962	0	2,962	0	2,962
205-RET-VIS	Employee and Dependent Insurance	270	0	270	0	270
206	Life Insurance	4,950	0	4,950	0	4,950
206-RET-LIF	Life Insurance	1,250	0	1,250	0	1,250
207	Medical Insurance	173,200	0	173,200	(10,000)	163,200
208	Dental Insurance	9,792	0	9,792	0	9,792
208-RET-DEN	Dental Insurance	1,300	0	1,300	0	1,300
212	Employer Medicare	11,687	1,674	13,361	0	13,361
212-SFP	Employer Medicare	641	0	641	0	641
315	Contracts with Vehicle Owners	1,000	0	1,000	(1,000)	0
320	Dues and Memberships	4,000	0	4,000	(2,500)	1,500
334	Maintenance Agreements	14,000	0	14,000	0	14,000
355	Travel	2,800	4,200	7,000	0	7,000
355-SFP	Travel	500	0	500	0	500
399	Other Contracted Services	4,500	30,000	34,500	14,500	49,000
399-SFP	Other Contracted Services	0	0	0	0	0
422	Food Supplies	1,487,946	3,234	1,491,180	0	1,491,180
422-SCAG	Food Supplies	96,433	143,044	239,477	0	239,477
422-SFP	Food Supplies	79,000	25,000	104,000	0	104,000
435	Office Supplies	1,500	0	1,500	0	1,500
499	Other Supplies and Materials	105,000	25,000	130,000	10,000	140,000
499-SFP	Other Supplies and Materials	7,500	0	7,500	0	7,500
524	In-Service/Staff Development	5,000	0	5,000	1,000	6,000
524-SFP	In-Service/Staff Development	500	0	500	0	500
599	Other Charges	2,450	0	2,450	0	2,450
599-SFP	Other Charges	0	0	0	0	0
710	Food Service Equipment	25,000	30,000	55,000	25,000	80,000
710-AFHK	Food Service Equipment	0	0	0	0	0
710-NSLP	Food Service Equipment	0	0	0	0	0
710-SFP	Food Service Equipment	0	0	0	0	0
	Total Food Service	2,972,419	392,487	3,364,906	37,000	3,401,906
	Total Operation of Non-Instructional Services	2,972,419	392,487	3,364,906	37,000	3,401,906
	Total Expenditures	2,972,419	392,487	3,364,906	37,000	3,401,906
	Beginning Fund Balance	1,914,240	0	1,914,240	0	1,914,240
	Total Revenue	2,972,419	200,478	3,172,897	0	3,172,897
	Total Available Funds	4,886,659	200,478	5,087,137	0	5,087,137
	Total Expenditures	2,972,419	392,487	3,364,906	37,000	3,401,906
	Estimated Ending Fund Balance	1,914,240	(192,009)	1,722,231	(37,000)	1,685,231

LCBOE:
143 amendments to
complete fiscal year.

LCBOE:
Updated fund balance
based on audit.

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	12,593,309.00	(12,625,000.30)	100.25 %	1,049,442.42	0.00	0.00 %
40120	Trustee's Collections - Prior Year	130,000.00	(98,947.79)	76.11 %	10,833.33	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	3,000.00	(621.59)	20.72 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(30,266.69)	40.36 %	6,250.00	(5,357.05)	85.71 %
40140	Interest And Penalty	25,000.00	(17,669.23)	70.68 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	384,422.00	(381,181.19)	99.16 %	32,035.17	(1,048.00)	3.27 %
40210	Local Option Sales Tax	1,266,600.00	(1,403,890.41)	110.84 %	105,550.00	(135,893.17)	128.75 %
40220	Hotel/Motel Tax	510,000.00	(610,407.64)	119.69 %	42,500.00	(72,245.98)	169.99 %
40250	Litigation Tax - General	100,000.00	(74,430.00)	74.43 %	8,333.33	(9,660.73)	115.93 %
40260	Litigation Tax - Special Purpose	290,000.00	(186,105.78)	64.17 %	24,166.67	(24,335.64)	100.70 %
40270	Business Tax	536,400.00	(406,891.18)	75.86 %	44,700.00	(102,315.79)	228.89 %
40275	Mixed Drink Tax	29,000.00	(32,189.53)	111.00 %	2,416.67	(2,698.25)	111.65 %
40320	Bank Excise Tax	73,844.00	(78,845.00)	106.77 %	6,153.67	0.00	0.00 %
40330	Wholesale Beer Tax	120,000.00	(93,031.29)	77.53 %	10,000.00	(10,471.97)	104.72 %
41120	Animal Registration	63,500.00	(51,552.00)	81.18 %	5,291.67	(5,120.00)	96.76 %
41140	Cable TV Franchise	332,000.00	(283,088.42)	85.27 %	27,666.67	0.00	0.00 %
41510	Beer Permits	3,500.00	(2,913.31)	83.24 %	291.67	0.00	0.00 %
41520	Building Permits	600,000.00	(463,654.00)	77.28 %	50,000.00	(46,283.00)	92.57 %
41590	Other Permits	30,000.00	(12,271.00)	40.90 %	2,500.00	(1,582.00)	63.28 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(1,187.50)	45.67 %	216.67	(95.00)	43.85 %
42190	Data Entry Fee - Circuit Court	1,200.00	(388.00)	32.33 %	100.00	(44.00)	44.00 %
42191	Courtroom Security Fee	5,000.00	(4,118.48)	82.37 %	416.67	(506.51)	121.56 %
42210	Fines	10,000.00	(5,861.02)	58.61 %	833.33	(114.00)	13.68 %
42220	Officers Costs	20,000.00	(13,622.18)	68.11 %	1,666.67	(1,202.22)	72.13 %
42240	Drug Control Fines	2,200.00	(1,703.33)	77.42 %	183.33	(133.00)	72.55 %
42250	Jail Fees	1,560.00	(880.63)	56.45 %	130.00	(79.80)	61.38 %
42290	Data Entry Fee - Criminal Court	1,000.00	(1,087.00)	108.70 %	83.33	(69.00)	82.80 %
42292	Victims Assistance Assessments	5,450.00	(2,421.00)	44.42 %	454.17	(210.00)	46.24 %
42310	Fines	45,000.00	(80,045.06)	177.88 %	3,750.00	(7,107.32)	189.53 %
42320	Officers Costs	113,000.00	(58,353.51)	51.64 %	9,416.67	(7,034.51)	74.70 %
42330	Games And Fish Fines	500.00	(103.50)	20.70 %	41.67	(40.50)	97.20 %
42340	Drug Control Fines	7,500.00	(4,923.82)	65.65 %	625.00	(510.62)	81.70 %
42350	Jail Fees	5,200.00	(4,277.84)	82.27 %	433.33	(554.80)	128.03 %
42380	DUI Treatment Fines	15,000.00	(15,138.95)	100.93 %	1,250.00	(1,706.65)	136.53 %
42390	Data Entry Fee - General Sessions	18,000.00	(12,991.10)	72.17 %	1,500.00	(1,673.50)	111.57 %
42391	Courtroom Security Fee	100,000.00	(70,296.01)	70.30 %	8,333.33	(9,348.46)	112.18 %
42392	Victims Assistance Assessments	24,550.00	(17,420.00)	70.96 %	2,045.83	(2,469.00)	120.68 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42410	Fines	1,700.00	0.00	0.00 %	141.67	0.00	0.00 %
42440	Drug Control Fines	673.00	0.00	0.00 %	56.08	0.00	0.00 %
42490	Data Entry Fee - Juvenile Court	0.00	(380.00)	0.00 %	0.00	(60.00)	0.00 %
42520	Officers Costs	33,000.00	(1,669.60)	5.06 %	2,750.00	(356.72)	12.97 %
42530	Data Entry Fee - Chancery Court	13,900.00	(1,666.00)	11.99 %	1,158.33	(214.00)	18.47 %
42591	Courtroom Security Fee	2,580.00	(1,323.15)	51.28 %	215.00	(182.50)	84.88 %
42610	Fines	5,000.00	(4,684.00)	93.68 %	416.67	(425.00)	102.00 %
42990	Other Fines, Forfeitures, And Penalties	0.00	(16.62)	0.00 %	0.00	0.00	0.00 %
43190	Other General Service Charges	35,000.00	(16,013.36)	45.75 %	2,916.67	0.00	0.00 %
43366	Greenbelt Late Applicaion Fee	0.00	(50.00)	0.00 %	0.00	(50.00)	0.00 %
43370	Telephone Commissions	47,500.00	(37,357.61)	78.65 %	3,958.33	(8,196.38)	207.07 %
43383	Additional Fees - Titling and	0.00	(45,537.00)	0.00 %	0.00	(10,143.00)	0.00 %
43392	Data Processing Fee -Register	30,000.00	(18,984.00)	63.28 %	2,500.00	(2,130.00)	85.20 %
43394	Data Processing Fee - Sheriff	6,000.00	(3,776.37)	62.94 %	500.00	(458.37)	91.67 %
43395	Sex Offender Registraion Fee	3,000.00	(1,200.00)	40.00 %	250.00	(500.00)	200.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(861.00)	86.10 %	83.33	(156.00)	187.20 %
43399	Vehicle Insurance Coverage and	2,000.00	(1,735.00)	86.75 %	166.67	(290.00)	174.00 %
44110	Investment Income	100,000.00	(93,991.09)	93.99 %	8,333.33	(26,209.20)	314.51 %
44120	Lease/Rentals	2,600.00	0.00	0.00 %	216.67	0.00	0.00 %
44130	Sale Of Materials And Supplies	3,750.00	0.00	0.00 %	312.50	0.00	0.00 %
44131	Commissary Sales	29,000.00	(30,697.37)	105.85 %	2,416.67	(3,167.19)	131.06 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(49,127.15)	77.66 %	5,271.50	(4,797.96)	91.02 %
44161	Cobra Insurance Payments	2,873.00	(2,406.16)	83.75 %	239.42	0.00	0.00 %
44170	Miscellaneous Refunds	11,916.00	(20,643.88)	173.25 %	993.00	(568.00)	57.20 %
44530	Sale Of Equipment	10,500.00	(2,135.00)	20.33 %	875.00	0.00	0.00 %
44540	Sale Of Property	0.00	(700.00)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	49,678.00	(23,758.47)	47.82 %	4,139.83	(2,185.00)	52.78 %
44990	Other Local Revenues	0.00	(492,691.00)	0.00 %	0.00	(492,691.00)	0.00 %
45510	County Clerk	520,000.00	(514,415.59)	98.93 %	43,333.33	(99,380.42)	229.34 %
45520	Circuit Court Clerk	120,000.00	(80,543.99)	67.12 %	10,000.00	(5,924.77)	59.25 %
45540	General Sessions Court Clerk	340,000.00	(306,769.28)	90.23 %	28,333.33	(39,514.54)	139.46 %
45550	Clerk And Master	85,000.00	(41,451.44)	48.77 %	7,083.33	(6,195.87)	87.47 %
45580	Register	500,000.00	(328,600.61)	65.72 %	41,666.67	(35,340.69)	84.82 %
45590	Sheriff	18,000.00	(17,452.88)	96.96 %	1,500.00	(3,871.00)	258.07 %
45610	Trustee	880,000.00	(956,137.68)	108.65 %	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	21,263.00	(14,632.00)	68.81 %	1,771.92	0.00	0.00 %
46190	Other General Government Grants	49,300.00	(49,300.00)	100.00 %	4,108.33	0.00	0.00 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46210	Law Enforcement Training Programs	41,600.00	(35,200.00)	84.62 %	3,466.67	0.00	0.00 %
46290	Other Public Safety Grants	10,000.00	(15,073.00)	150.73 %	833.33	0.00	0.00 %
46310	Health Department Programs	463,500.00	(244,135.31)	52.67 %	38,625.00	(32,387.53)	83.85 %
46830	Beer Tax	20,000.00	(19,199.62)	96.00 %	1,666.67	(8,757.05)	525.42 %
46835	Vehicle Certificate Of Title Fees	9,000.00	(7,997.05)	88.86 %	750.00	(1,119.60)	149.28 %
46840	Alcoholic Beverage Tax	96,000.00	(83,740.35)	87.23 %	8,000.00	0.00	0.00 %
46852	State Revenue Sharing -	60,000.00	(43,819.63)	73.03 %	5,000.00	(4,981.99)	99.64 %
46855	State Shared Sports Gaming Privilege	26,000.00	(42,433.51)	163.21 %	2,166.67	0.00	0.00 %
46915	Contracted Prisoner Board	165,000.00	(150,018.00)	90.92 %	13,750.00	0.00	0.00 %
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82 %	1,250.00	(3,791.00)	303.28 %
46970	State Shared Sales Tax - Cities	6,000.00	(5,956.47)	99.27 %	500.00	(661.83)	132.37 %
46990	Other State Revenues	1,716.00	(1,204.75)	70.21 %	143.00	0.00	0.00 %
47220	Civil Defense Reimbursement	55,747.00	0.00	0.00 %	4,645.58	0.00	0.00 %
47235	Homeland Security Grants	18,000.00	0.00	0.00 %	1,500.00	0.00	0.00 %
47590	Other Federal Through State	138,124.00	(63,738.00)	46.15 %	11,510.33	0.00	0.00 %
47990	Other Direct Federal Revenue	180,803.00	(424,566.30)	234.82 %	15,066.92	0.00	0.00 %
48130	Contributions	26,000.00	(15,501.42)	59.62 %	2,166.67	0.00	0.00 %
48140	Contracted Services	47,084.00	(47,084.25)	100.00 %	3,923.67	0.00	0.00 %
48610	Donations	16,000.00	(7,699.03)	48.12 %	1,333.33	(556.00)	41.70 %
49700	Insurance Recovery	7,580.00	(22,604.20)	298.21 %	631.67	0.00	0.00 %
49800	Transfers In	292,955.00	(292,937.16)	99.99 %	24,412.92	0.00	0.00 %
	Total Revenues	22,237,685.00	(21,847,263.63)	98.24 %	1,853,140.42	(1,245,173.08)	67.19 %
Expenditures							
51100	County Commission	(224,053.00)	184,750.79	82.46 %	(18,671.08)	16,694.79	89.42 %
51210	Board Of Equalization	(3,440.00)	0.00	0.00 %	(286.67)	0.00	0.00 %
51220	Beer Board	(2,000.00)	1,117.05	55.85 %	(166.67)	0.00	0.00 %
51240	Other Boards And Committees	(7,200.00)	2,522.95	35.04 %	(600.00)	0.00	0.00 %
51300	County Mayor/Executive	(232,448.00)	181,591.45	78.12 %	(19,370.67)	18,062.19	93.25 %
51310	Personnel Office	(113,238.00)	105,602.01	93.26 %	(9,436.50)	11,190.21	118.58 %
51400	County Attorney	(130,000.00)	118,040.61	90.80 %	(10,833.33)	8,686.30	80.18 %
51500	Election Commission	(451,287.00)	372,161.22	82.47 %	(37,607.25)	22,080.36	58.71 %
51600	Register Of Deeds	(407,323.00)	358,081.25	87.91 %	(33,943.58)	29,097.41	85.72 %
51720	Planning	(160,160.00)	111,015.91	69.32 %	(13,346.67)	10,357.84	77.61 %
51750	Codes Compliance	(341,775.00)	253,199.23	74.08 %	(28,481.25)	23,046.03	80.92 %
51760	Geographical Information Systems	(76,752.00)	60,738.16	79.14 %	(6,396.00)	5,308.74	83.00 %
51800	County Buildings	(1,482,055.00)	1,231,950.01	83.12 %	(123,504.58)	90,198.10	73.03 %
51810	Other Facilities	0.00	42,860.65	0.00 %	0.00	7,857.70	0.00 %
51900	Other General Administration	(339,720.00)	331,743.73	97.65 %	(28,310.00)	570.96	2.02 %

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		Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual
51910		Preservation Of Records	(1,000.00)	102.58	10.26 %	(83.33)	0.00	0.00 %
52100		Accounting And Budgeting	(819,348.00)	646,460.31	78.90 %	(68,279.00)	45,303.26	66.35 %
52200		Purchasing	(322,571.00)	282,580.24	87.60 %	(26,880.92)	25,994.91	96.70 %
52300		Property Assessor's Office	(591,903.00)	433,842.66	73.30 %	(49,325.25)	36,215.67	73.42 %
52400		County Trustee's Office	(436,148.00)	344,498.11	78.99 %	(36,345.67)	26,543.01	73.03 %
52500		County Clerk's Office	(856,710.00)	677,851.00	79.12 %	(71,392.50)	57,062.49	79.93 %
52600		Data Processing	(216,033.00)	178,588.48	82.67 %	(18,002.75)	11,514.63	63.96 %
53100		Circuit Court	(530,556.00)	426,224.93	80.34 %	(44,213.00)	36,205.51	81.89 %
53300		General Sessions Court	(821,232.00)	638,263.40	77.72 %	(68,436.00)	50,597.37	73.93 %
53310		General Sessions Judge	(551,574.00)	439,866.02	79.75 %	(45,964.50)	43,481.63	94.60 %
53400		Chancery Court	(375,481.00)	308,802.52	82.24 %	(31,290.08)	25,714.28	82.18 %
53500		Juvenile Court	(356,934.00)	279,714.64	78.37 %	(29,744.50)	24,700.53	83.04 %
53700		Judicial Commissioners	(71,462.00)	59,609.72	83.41 %	(5,955.17)	5,534.94	92.94 %
53900		Other Administration Of Justice	(19,300.00)	8,440.71	43.73 %	(1,608.33)	165.00	10.26 %
53920		Courtroom Security	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
53930		Victim Assistance Programs	(30,000.00)	22,594.00	75.31 %	(2,500.00)	2,679.00	107.16 %
54110		Sheriff's Department	(6,076,736.00)	4,799,144.86	78.98 %	(506,394.67)	420,722.85	83.08 %
54120		Special Patrols	(65,300.00)	49,300.00	75.50 %	(5,441.67)	0.00	0.00 %
54130		Traffic Control	(34,500.00)	7,064.98	20.48 %	(2,875.00)	528.33	18.38 %
54160		Administration Of The Sexual Offender	(2,250.00)	0.00	0.00 %	(187.50)	0.00	0.00 %
54210		Jail	(4,698,359.00)	3,269,625.25	69.59 %	(391,529.92)	310,529.41	79.31 %
54320		Rural Fire Protection	(341,500.00)	341,500.00	100.00 %	(28,458.33)	0.00	0.00 %
54410		Civil Defense	(226,052.00)	146,765.58	64.93 %	(18,837.67)	11,403.68	60.54 %
54490		Other Emergency Management	(34,000.00)	16,900.00	49.71 %	(2,833.33)	0.00	0.00 %
54610		County Coroner/Medical Examiner	(125,000.00)	85,800.00	68.64 %	(10,416.67)	0.00	0.00 %
54900		Other Public Safety	(545,000.00)	545,000.00	100.00 %	(45,416.67)	0.00	0.00 %
55110		Local Health Center	(51,674.00)	33,973.77	65.75 %	(4,306.17)	1,102.70	25.61 %
55120		Rabies And Animal Control	(527,439.00)	382,599.97	72.54 %	(43,953.25)	26,353.60	59.96 %
55190		Other Local Health Services	(463,500.00)	307,301.91	66.30 %	(38,625.00)	30,628.98	79.30 %
56300		Senior Citizens Assistance	(329,120.00)	252,254.33	76.65 %	(27,426.67)	17,999.87	65.63 %
57100		Agricultural Extension Service	(192,633.00)	183,646.10	95.33 %	(16,052.75)	456.36	2.84 %
57500		Soil Conservation	(56,525.00)	28,419.18	50.28 %	(4,710.42)	2,846.86	60.44 %
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	(175,792.00)	175,791.04	100.00 %	(14,649.33)	0.00	0.00 %
58130		Housing And Urban Development	(6,750.00)	3,750.00	55.56 %	(562.50)	750.00	133.33 %
58300		Veteran's Services	(76,331.00)	53,543.29	70.15 %	(6,360.92)	4,227.67	66.46 %
58500		Contributions To Other Agencies	(78,100.00)	78,100.00	100.00 %	(6,508.33)	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
58600	Employee Benefits	(10,300.00)	4,794.16	46.55 %	(858.33)	445.56	51.91 %
58900	Miscellaneous	(465,000.00)	297,313.06	63.94 %	(38,750.00)	0.00	0.00 %
99100	Transfers Out	(35,000.00)	35,000.00	100.00 %	(2,916.67)	0.00	0.00 %
	Total Expenditures	(24,716,064.00)	19,325,986.82	78.19 %	(2,059,672.00)	1,462,858.73	71.02 %
Total	101 General	(2,478,379.00)	(2,521,276.81)	-101.73 %	(206,531.58)	217,685.65	105.40 %

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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	(75,025.13)	75.03 %	8,333.33	(9,911.72)	118.94 %
	Total Revenues	100,000.00	(75,025.13)	75.03 %	8,333.33	(9,911.72)	118.94 %
Expenditures							
58900	Miscellaneous	(2,000.00)	719.15	35.96 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	125,000.00	100.00 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	(127,000.00)	125,719.15	98.99 %	(10,583.33)	0.00	0.00 %
Total	112 Courthouse & Jail Maintenance	(27,000.00)	50,694.02	187.76 %	(2,250.00)	(9,911.72)	-440.52

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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	(3,044.10)	67.65 %	375.00	(394.44)	105.18 %
	Total Revenues	4,500.00	(3,044.10)	67.65 %	375.00	(394.44)	105.18 %
Expenditures							
56500	Libraries	(4,600.00)	1,766.64	38.41 %	(383.33)	0.00	0.00 %
58900	Miscellaneous	(150.00)	29.25	19.50 %	(12.50)	0.00	0.00 %
	Total Expenditures	(4,750.00)	1,795.89	37.81 %	(395.83)	0.00	0.00 %
Total	114 Law Library	(250.00)	(1,248.21)	-499.28 %	(20.83)	(394.44)	-1,893.31

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	309,180.00	(309,959.46)	100.25 %	25,765.00	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(2,592.94)	74.08 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(17.25)	8.63 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(887.04)	44.35 %	166.67	(157.00)	94.20 %
40140	Interest And Penalty	900.00	(460.04)	51.12 %	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	(1,935.74)	80.66 %	200.00	0.00	0.00 %
43350	Copy Fees	4,500.00	(4,832.45)	107.39 %	375.00	(571.10)	152.29 %
43360	Library Fees	3,800.00	(2,803.70)	73.78 %	316.67	(172.45)	54.46 %
44130	Sale Of Materials And Supplies	200.00	(223.05)	111.53 %	16.67	(13.00)	78.00 %
44160	Retirees' Insurance Payments	7,303.00	(4,520.74)	61.90 %	608.58	(336.67)	55.32 %
44170	Miscellaneous Refunds	0.00	(80.46)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	1,955.00	(2,265.27)	115.87 %	162.92	(263.65)	161.83 %
46190	Other General Government Grants	3,000.00	(3,000.00)	100.00 %	250.00	0.00	0.00 %
47301	COVID-19 Grant #1	0.00	0.00	0.00 %	0.00	0.00	0.00 %
48130	Contributions	36,638.00	(38,515.87)	105.13 %	3,053.17	(1,875.00)	61.41 %
48610	Donations	31,032.00	(31,032.50)	100.00 %	2,586.00	0.00	0.00 %
49800	Transfers In	8,932.00	(8,932.00)	100.00 %	744.33	0.00	0.00 %
	Total Revenues	425,840.00	(422,383.32)	99.19 %	35,486.67	(3,388.87)	9.55 %
Expenditures							
56500	Libraries	(431,518.00)	372,544.72	86.33 %	(35,959.83)	27,922.32	77.65 %
	Total Expenditures	(431,518.00)	372,544.72	86.33 %	(35,959.83)	27,922.32	77.65 %
Total	115 Public Library	(5,678.00)	(49,838.60)	-877.75 %	(473.17)	24,533.45	5,184.95

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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	733,400.00	(812,895.33)	110.84 %	61,116.67	(78,686.28)	128.75 %
44145	Sale Of Recycled Materials	100,000.00	(96,827.48)	96.83 %	8,333.33	(5,254.08)	63.05 %
44160	Retirees' Insurance Payments	435.00	(390.49)	89.77 %	36.25	(68.38)	188.63 %
44170	Miscellaneous Refunds	225.00	(193.07)	85.81 %	18.75	0.00	0.00 %
46170	Solid Waste Grants	50,000.00	0.00	0.00 %	4,166.67	0.00	0.00 %
46430	Litter Program	49,200.00	(29,771.74)	60.51 %	4,100.00	0.00	0.00 %
46990	Other State Revenues	0.00	(37,054.96)	0.00 %	0.00	0.00	0.00 %
49800	Transfers In	24,667.00	(24,666.47)	100.00 %	2,055.58	0.00	0.00 %
	Total Revenues	957,927.00	(1,001,799.54)	104.58 %	79,827.25	(84,008.74)	105.24 %
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	28,621.57	58.17 %	(4,100.00)	(684.54)	-16.70 %
55732	Convenience Centers	(1,045,887.00)	927,010.09	88.63 %	(87,157.25)	56,960.20	65.35 %
55739	Other Waste Collection	(50,000.00)	19,228.00	38.46 %	(4,166.67)	0.00	0.00 %
	Total Expenditures	(1,145,087.00)	974,859.66	85.13 %	(95,423.92)	56,275.66	58.97 %
Total	116 Solid Waste/Sanitation	(187,160.00)	(26,939.88)	-14.39 %	(15,596.67)	(27,733.08)	-177.81

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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	21,295.00	(13,250.00)	62.22 %	1,774.58	(1,325.00)	74.67 %
44540	Sale Of Property	404,000.00	(404,000.00)	100.00 %	33,666.67	0.00	0.00 %
	Total Revenues	425,295.00	(417,250.00)	98.11 %	35,441.25	(1,325.00)	3.74 %
Expenditures							
58120	Industrial Development	(396,300.00)	374,119.25	94.40 %	(33,025.00)	0.00	0.00 %
	Total Expenditures	(396,300.00)	374,119.25	94.40 %	(33,025.00)	0.00	0.00 %
Total	119 Industrial/Economic Development	28,995.00	(43,130.75)	148.75 %	2,416.25	(1,325.00)	54.84 %

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(8,026.50)	80.27 %	833.33	(142.50)	17.10 %
42340	Drug Control Fines	6,000.00	(4,923.86)	82.06 %	500.00	(510.63)	102.13 %
42865	Drug Task Force Forfeitures And	3,000.00	(2,195.00)	73.17 %	250.00	(376.00)	150.40 %
42910	Proceeds From Confiscated Property	50,000.00	(51,139.44)	102.28 %	4,166.67	0.00	0.00 %
43370	Telephone Commissions	22,500.00	(22,500.00)	100.00 %	1,875.00	0.00	0.00 %
44530	Sale Of Equipment	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
44570	Contributions & Gifts	15,000.00	(18,296.00)	121.97 %	1,250.00	(5,836.00)	466.88 %
	Total Revenues	116,500.00	(107,080.80)	91.91 %	9,708.33	(6,865.13)	70.71 %
Expenditures							
54150	Drug Enforcement	(134,912.00)	84,576.42	62.69 %	(11,242.67)	306.12	2.72 %
	Total Expenditures	(134,912.00)	84,576.42	62.69 %	(11,242.67)	306.12	2.72 %
Total	122 Drug Control	(18,412.00)	(22,504.38)	-122.23 %	(1,534.33)	(6,559.01)	-427.48

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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	30,000.00	(25,633.67)	85.45 %	2,500.00	0.00	0.00 %
47901	American Rescue Plan Act Grant #6	5,251,037.00	(5,251,037.50)	100.00 %	437,586.42	0.00	0.00 %
	Total Revenues	5,281,037.00	(5,276,671.17)	99.92 %	440,086.42	0.00	0.00 %
Expenditures							
91401	ARPA Grant #1-PUBLIC SAFETY	(2,748,315.00)	2,008,093.86	73.07 %	(229,026.25)	647,653.22	282.79 %
91402	ARPA Grant #2 - HIGHWAY	(1,110,000.00)	1,064,586.04	95.91 %	(92,500.00)	(8,000.00)	-8.65 %
91403	American Rescue Plan Act Grant #3	(290,800.00)	145,151.39	49.91 %	(24,233.33)	120,000.00	495.19 %
91404	American Rescue Plan Act Grant #4	(1,202,075.00)	0.00	0.00 %	(100,172.92)	0.00	0.00 %
91405	American Rescue Plan Act Grant #5	(3,777,658.00)	532,423.25	14.09 %	(314,804.83)	77,823.43	24.72 %
99100	Transfers Out	(840,684.00)	800,666.46	95.24 %	(70,057.00)	0.00	0.00 %
	Total Expenditures	(9,969,532.00)	4,550,921.00	45.65 %	(830,794.33)	837,476.65	100.80 %
Total	127 Other General Government Special	(4,688,495.00)	(725,750.17)	-15.48 %	(390,707.92)	837,476.65	214.35 %

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

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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	726,803.00	(728,631.40)	100.25 %	60,566.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	15,000.00	(4,630.21)	30.87 %	1,250.00	0.00	0.00 %
40125	Bankruptcy	540.00	(33.25)	6.16 %	45.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,500.00	(1,576.42)	28.66 %	458.33	(279.02)	60.88 %
40140	Interest And Penalty	2,000.00	(855.81)	42.79 %	166.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	18,155.00	(18,196.77)	100.23 %	1,512.92	0.00	0.00 %
40280	Mineral Severance Tax	90,000.00	(67,254.95)	74.73 %	7,500.00	(14,022.32)	186.96 %
40320	Bank Excise Tax	4,000.00	(4,550.42)	113.76 %	333.33	0.00	0.00 %
44130	Sale Of Materials And Supplies	5,000.00	(8,443.04)	168.86 %	416.67	(1,096.80)	263.23 %
44145	Sale Of Recycled Materials	200.00	(729.00)	364.50 %	16.67	0.00	0.00 %
44160	Retirees' Insurance Payments	25,535.00	(7,681.94)	30.08 %	2,127.92	(596.85)	28.05 %
44170	Miscellaneous Refunds	3,000.00	(2,136.92)	71.23 %	250.00	0.00	0.00 %
46410	Bridge Program	486,100.00	0.00	0.00 %	40,508.33	0.00	0.00 %
46420	State Aid Program	180,300.00	(325,087.44)	180.30 %	15,025.00	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	2,440,999.00	(1,775,504.85)	72.74 %	203,416.58	(160,909.77)	79.10 %
46930	Petroleum Special Tax	31,458.00	(27,274.89)	86.70 %	2,621.50	(3,030.54)	115.60 %
47590	Other Federal Through State	0.00	(772,480.54)	0.00 %	0.00	0.00	0.00 %
49700	Insurance Recovery	20,000.00	(20,000.00)	100.00 %	1,666.67	0.00	0.00 %
49800	Transfers In	61,217.00	(61,217.83)	100.00 %	5,101.42	0.00	0.00 %
	Total Revenues	4,115,807.00	(3,826,285.68)	92.97 %	342,983.92	(179,935.30)	52.46 %
Expenditures							
61000	Administration	(1,028,823.00)	822,588.69	79.95 %	(85,735.25)	77,579.14	90.49 %
62000	Highway And Bridge Maintenance	(1,057,500.00)	1,114,833.99	105.42 %	(88,125.00)	267,062.14	303.05 %
63100	Operation And Maintenance Of	(413,500.00)	356,159.55	86.13 %	(34,458.33)	(9,061.55)	-26.30 %
65000	Other Charges	(202,280.00)	194,900.04	96.35 %	(16,856.67)	2,843.09	16.87 %
66000	Employee Benefits	(494,638.00)	401,459.40	81.16 %	(41,219.83)	34,522.60	83.75 %
68000	Capital Outlay	(806,456.00)	572,639.89	71.01 %	(67,204.67)	223,518.00	332.59 %
	Total Expenditures	(4,003,197.00)	3,462,581.56	86.50 %	(333,599.75)	596,463.42	178.80 %
Total	131 Highway/Public Works	112,610.00	(363,704.12)	322.98 %	9,384.17	416,528.12	-4,438.63

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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	11,022,179.00	(11,050,239.18)	100.25 %	918,514.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	100,000.00	(79,394.65)	79.39 %	8,333.33	0.00	0.00 %
40125	Bankruptcy	15,000.00	(648.22)	4.32 %	1,250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(27,467.31)	15.70 %	14,583.33	(4,861.57)	33.34 %
40140	Interest And Penalty	35,000.00	(15,310.05)	43.74 %	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	(5,151,043.20)	107.31 %	400,000.00	(511,049.06)	127.76 %
40275	Mixed Drink Tax	35,000.00	(44,373.29)	126.78 %	2,916.67	(2,698.25)	92.51 %
40320	Bank Excise Tax	30,000.00	(69,010.39)	230.03 %	2,500.00	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(1,125.75)	93.81 %	100.00	(85.50)	85.50 %
43570	Receipts From Individual Schools	15,000.00	(9,028.50)	60.19 %	1,250.00	(680.00)	54.40 %
43990	Other Charges For Services	5,550.00	0.00	0.00 %	462.50	0.00	0.00 %
44110	Investment Income	75,000.00	(32,920.32)	43.89 %	6,250.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(57,506.21)	92.16 %	5,200.00	(2,924.01)	56.23 %
44161	Cobra Insurance Payments	0.00	(347.71)	0.00 %	0.00	0.00	0.00 %
44165	Rebates	0.00	(127.57)	0.00 %	0.00	(127.57)	0.00 %
44170	Miscellaneous Refunds	2,000.00	(4,235.70)	211.79 %	166.67	(1,193.50)	716.10 %
44530	Sale Of Equipment	0.00	(291.50)	0.00 %	0.00	0.00	0.00 %
46511	Basic Education Program	23,382,000.00	(21,372,300.00)	91.40 %	1,948,500.00	(2,666,700.00)	136.86 %
46515	Early Childhood Education	752,279.00	(616,748.63)	81.98 %	62,689.92	(80,773.22)	128.85 %
46590	Other State Education Funds	406,377.00	(285,422.16)	70.24 %	33,864.75	(5,847.09)	17.27 %
46591	Coordinated School Health	160,000.00	(102,374.47)	63.98 %	13,333.33	(10,978.33)	82.34 %
46594	Family Resource Centers	30,211.00	(29,611.65)	98.02 %	2,517.58	0.00	0.00 %
46610	Career Ladder Program	67,000.00	(23,035.19)	34.38 %	5,583.33	0.00	0.00 %
46790	Other Vocational	3,000,000.00	0.00	0.00 %	250,000.00	0.00	0.00 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(975,206.20)	84.80 %	95,833.33	(320,655.68)	334.60 %
46981	Safe Schools	85,260.00	(65,451.03)	76.77 %	7,105.00	(14,273.76)	200.90 %
47147	Safe And Drug-Free Schools-St Grants	264,982.00	(132,404.94)	49.97 %	22,081.83	0.00	0.00 %
47590	Other Federal Through State	210,632.00	(125,781.73)	59.72 %	17,552.67	(19,062.58)	108.60 %
47640	Rotc Reimbursement	71,000.00	(76,239.38)	107.38 %	5,916.67	(19,981.50)	337.72 %
48130	Contributions	0.00	(10,000.00)	0.00 %	0.00	0.00	0.00 %
48610	Donations	49,693.00	(54,621.88)	109.92 %	4,141.08	(3,129.00)	75.56 %
49700	Insurance Recovery	22,482.00	(56,882.93)	253.02 %	1,873.50	(34,900.41)	1,862.85 %
	Total Revenues	46,349,890.00	(40,794,546.53)	88.01 %	3,862,490.83	(3,699,921.03)	95.79 %
Expenditures							
71100	Regular Instruction Program	(24,914,430.00)	18,616,314.86	74.72 %	(2,076,202.50)	2,464,039.24	118.68 %
71200	Special Education Program	(3,533,540.00)	2,621,202.85	74.18 %	(294,461.67)	285,261.37	96.88 %

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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
71300	Vocational Education Program	(4,159,028.00)	1,661,829.25	39.96 %	(346,585.67)	504,932.86	145.69 %
72110	Attendance	(65,893.00)	53,516.26	81.22 %	(5,491.08)	5,319.60	96.88 %
72120	Health Services	(717,457.00)	278,541.42	38.82 %	(59,788.08)	42,245.99	70.66 %
72130	Other Student Support	(1,429,904.00)	1,046,611.10	73.19 %	(119,158.67)	104,754.86	87.91 %
72210	Regular Instruction Program	(1,835,430.00)	1,375,377.92	74.93 %	(152,952.50)	146,762.90	95.95 %
72220	Special Education Program	(629,407.00)	448,993.27	71.34 %	(52,450.58)	35,660.21	67.99 %
72230	Vocational Education Program	(177,231.00)	149,208.25	84.19 %	(14,769.25)	16,683.09	112.96 %
72250	Technology	(998,533.00)	848,168.59	84.94 %	(83,211.08)	47,733.29	57.36 %
72310	Board Of Education	(760,535.00)	676,295.84	88.92 %	(63,377.92)	11,083.01	17.49 %
72320	Office Of The Superintendent	(402,288.00)	346,002.08	86.01 %	(33,524.00)	27,689.23	82.60 %
72410	Office Of The Principal	(1,285,476.00)	1,036,891.70	80.66 %	(107,123.00)	92,221.96	86.09 %
72510	Fiscal Services	(95,344.00)	78,080.53	81.89 %	(7,945.33)	7,702.90	96.95 %
72610	Operation Of Plant	(3,875,721.00)	3,519,336.41	90.80 %	(322,976.75)	162,265.99	50.24 %
72620	Maintenance Of Plant	(360,322.00)	270,437.25	75.05 %	(30,026.83)	20,000.00	66.61 %
72710	Transportation	(2,106,037.00)	1,994,451.15	94.70 %	(175,503.08)	210,993.65	120.22 %
72810	Central And Other	0.00	0.00	0.00 %	0.00	0.00	0.00 %
72901	COVID-19 Expenditures	(50,000.00)	0.00	0.00 %	(4,166.67)	0.00	0.00 %
73100	Food Service	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73300	Community Services	(556,061.00)	410,937.62	73.90 %	(46,338.42)	85,494.30	184.50 %
73400	Early Childhood Education	(914,744.00)	692,487.35	75.70 %	(76,228.67)	69,248.15	90.84 %
76100	Regular Capital Outlay	(225,000.00)	0.00	0.00 %	(18,750.00)	0.00	0.00 %
	Total Expenditures	(49,092,381.00)	36,124,683.70	73.59 %	(4,091,031.75)	4,340,092.60	106.09 %
Total	141 General Purpose School	(2,742,491.00)	(4,669,862.83)	-170.28 %	(228,540.92)	640,171.57	280.11 %

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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	100,508.88	(93,779.53)	93.30 %	8,375.74	(245.18)	2.93 %
47141	Title 1 Grants To Local Educ Agencies	1,157,836.73	(764,035.99)	65.99 %	96,486.39	(59,393.20)	61.56 %
47143	Special Education - Grants To States	1,466,413.60	(856,829.28)	58.43 %	122,201.13	(69,956.17)	57.25 %
47145	Special Education Preschool Grants	27,484.11	(19,624.61)	71.40 %	2,290.34	(3,473.70)	151.67 %
47146	English Language Acquisition Grants	37,614.21	(19,249.20)	51.18 %	3,134.52	(1,372.06)	43.77 %
47147	Safe And Drug-Free Schools-St Grants	1,300.00	(962.92)	74.07 %	108.33	0.00	0.00 %
47189	Eisenhower Prof Development State	314,037.37	(145,689.50)	46.39 %	26,169.78	(10,680.13)	40.81 %
47307	COVID-19 Grant B	1,619,683.56	(1,429,172.51)	88.24 %	134,973.63	(81,937.38)	60.71 %
47309	COVID-19 Grant D	89,000.00	(89,000.00)	100.00 %	7,416.67	0.00	0.00 %
47401	American Rescue Plan Act Grant #1	6,289,685.85	(880,452.63)	14.00 %	524,140.49	(66,661.41)	12.72 %
47402	American Rescue Plan Act Grant #2	152,234.81	(123,941.00)	81.41 %	12,686.23	(19,221.33)	151.51 %
47403	American Rescue Plan Act Grant #3	9,086.03	0.00	0.00 %	757.17	0.00	0.00 %
47404	American Rescue Plan Act Grant #4	20,149.01	(5,600.79)	27.80 %	1,679.08	(142.25)	8.47 %
47590	Other Federal Through State	591,055.12	(408,089.77)	69.04 %	49,254.59	(54,252.52)	110.15 %
	Total Revenues	11,876,089.28	(4,836,427.73)	40.72 %	989,674.11	(367,335.33)	37.12 %
Expenditures							
71100	Regular Instruction Program	(6,802,783.89)	2,634,478.11	38.73 %	(566,898.66)	642,172.07	113.28 %
71200	Special Education Program	(1,134,403.00)	660,914.33	58.26 %	(94,533.58)	94,415.90	99.88 %
71300	Vocational Education Program	(72,626.37)	72,626.37	100.00 %	(6,052.20)	0.00	0.00 %
72120	Health Services	(359,825.26)	307,644.71	85.50 %	(29,985.44)	40,105.23	133.75 %
72130	Other Student Support	(1,119,571.81)	389,627.74	34.80 %	(93,297.65)	37,517.66	40.21 %
72210	Regular Instruction Program	(1,152,243.96)	655,989.96	56.93 %	(96,020.33)	48,871.97	50.90 %
72220	Special Education Program	(619,237.49)	418,118.59	67.52 %	(51,603.12)	21,973.92	42.58 %
72230	Vocational Education Program	(4,300.00)	4,351.88	101.21 %	(358.33)	0.00	0.00 %
72250	Technology	(229,150.00)	245,688.43	107.22 %	(19,095.83)	0.00	0.00 %
72510	Fiscal Services	(44,022.50)	44,022.50	100.00 %	(3,668.54)	0.00	0.00 %
72620	Maintenance Of Plant	(20,000.00)	0.00	0.00 %	(1,666.67)	0.00	0.00 %
72710	Transportation	(131,059.00)	32,177.00	24.55 %	(10,921.58)	0.00	0.00 %
76100	Regular Capital Outlay	(186,866.00)	186,876.00	100.01 %	(15,572.17)	0.00	0.00 %
	Total Expenditures	(11,876,089.28)	5,652,515.62	47.60 %	(989,674.11)	885,056.75	89.43 %
Total	142 School Federal Projects	0.00	816,087.89	100.00 %	0.00	517,721.42	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	503,038.00	(289,334.80)	57.52 %	41,919.83	(46,073.29)	109.91 %
43522	Lunch Payments - Adults	38,000.00	(16,786.25)	44.17 %	3,166.67	(1,716.45)	54.20 %
43523	Income From Breakfast	0.00	(69.85)	0.00 %	0.00	(9.00)	0.00 %
43525	A La Carte Sales	20,000.00	(3,143.15)	15.72 %	1,666.67	(305.00)	18.30 %
43570	Receipts From Individual Schools	100.00	(43.65)	43.65 %	8.33	(3.05)	36.60 %
44110	Investment Income	5,000.00	(5,836.19)	116.72 %	416.67	(5.52)	1.32 %
44165	Rebates	0.00	(16,777.62)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	0.00	(108.97)	0.00 %	0.00	(108.97)	0.00 %
46520	School Food Service	31,000.00	(26,917.92)	86.83 %	2,583.33	0.00	0.00 %
47111	USDA School Lunch Program	1,437,103.00	(968,058.55)	67.36 %	119,758.58	0.00	0.00 %
47113	Breakfast	594,745.00	(278,387.89)	46.81 %	49,562.08	0.00	0.00 %
47114	USDA - Other	341,911.00	(277,226.85)	81.08 %	28,492.58	(143,044.41)	502.04 %
47990	Other Direct Federal Revenue	202,000.00	(263,969.00)	130.68 %	16,833.33	(18,478.00)	109.77 %
	Total Revenues	3,172,897.00	(2,146,660.69)	67.66 %	264,408.08	(209,743.69)	79.33 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73100	Food Service	(3,364,906.00)	2,509,115.36	74.57 %	(280,408.83)	127,741.04	45.56 %
	Total Expenditures	(3,364,906.00)	2,509,115.36	74.57 %	(280,408.83)	127,741.04	45.56 %
Total	143 Central Cafeteria	(192,009.00)	362,454.67	188.77 %	(16,000.75)	(82,002.65)	-512.49

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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	922,925.00	(925,245.36)	100.25 %	76,910.42	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	(9,174.14)	91.74 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(68.54)	6.85 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(4,750.09)	47.50 %	833.33	(840.74)	100.89 %
40140	Interest And Penalty	6,000.00	(1,590.25)	26.50 %	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	(5,778.30)	577.83 %	83.33	0.00	0.00 %
44110	Investment Income	3,000.00	(8,563.61)	285.45 %	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	234,420.00	(152,604.00)	65.10 %	19,535.00	(50,868.00)	260.39 %
49800	Transfers In	125,000.00	(125,000.00)	100.00 %	10,416.67	0.00	0.00 %
	Total Revenues	1,424,853.00	(1,316,775.81)	92.41 %	118,737.75	(51,708.74)	43.55 %
Expenditures							
82110	General Government	(895,000.00)	45,000.00	5.03 %	(74,583.33)	0.00	0.00 %
82210	General Government	(473,424.00)	237,359.75	50.14 %	(39,452.00)	0.00	0.00 %
82310	General Government	(271,920.00)	189,372.63	69.64 %	(22,660.00)	16,956.00	74.83 %
	Total Expenditures	(1,640,344.00)	471,732.38	28.76 %	(136,695.33)	16,956.00	12.40 %
Total	151 General Debt Service	(215,491.00)	(845,043.43)	-392.15 %	(17,957.58)	(34,752.74)	-193.53

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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	2,957,466.00	(2,976,898.16)	100.66 %	246,455.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(30,040.03)	50.07 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(248.98)	8.30 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(11,151.69)	24.24 %	3,833.33	(1,973.79)	51.49 %
40140	Interest And Penalty	18,000.00	(5,115.37)	28.42 %	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	(1,165,695.45)	80.39 %	120,833.33	0.00	0.00 %
44110	Investment Income	60,000.00	(42,449.94)	70.75 %	5,000.00	0.00	0.00 %
	Total Revenues	4,756,526.00	(4,393,659.21)	92.37 %	396,377.17	(1,973.79)	0.50 %
Expenditures							
82130	Education	(3,760,000.00)	0.00	0.00 %	(313,333.33)	0.00	0.00 %
82230	Education	(1,048,550.00)	545,982.03	52.07 %	(87,379.17)	(397.00)	-0.45 %
82330	Education	(130,000.00)	96,509.80	74.24 %	(10,833.33)	36,215.00	334.29 %
	Total Expenditures	(4,938,550.00)	642,491.83	13.01 %	(411,545.83)	35,818.00	8.70 %
Total	156 Education Debt Service	(182,024.00)	(3,751,167.38)	-2,060.81 %	(15,168.67)	33,844.21	223.12 %

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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	(14.36)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(5.38)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(471.46)	0.00 %	0.00	(83.44)	0.00 %
40140	Interest And Penalty	0.00	(4.53)	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	1,854.00	(2,438.76)	131.54 %	154.50	0.00	0.00 %
44570	Contributions & Gifts	2,500.00	(2,658.50)	106.34 %	208.33	(25.00)	12.00 %
49600	Proceeds From Sale Of Capital Assets	0.00	(86,500.00)	0.00 %	0.00	0.00	0.00 %
49700	Insurance Recovery	577,284.00	(577,283.42)	100.00 %	48,107.00	0.00	0.00 %
49800	Transfers In	669,403.00	(669,403.00)	100.00 %	55,783.58	0.00	0.00 %
	Total Revenues	1,378,528.00	(1,466,533.55)	106.38 %	114,877.33	(108.44)	0.09 %
Expenditures							
91110	General Administration Projects	(1,000,703.00)	967,463.69	96.68 %	(83,391.92)	593,521.73	711.73 %
91120	Administration Of Justice Projects	(212,000.00)	275,586.54	129.99 %	(17,666.67)	16,699.18	94.52 %
91130	Public Safety Projects	(204,300.00)	165,993.19	81.25 %	(17,025.00)	0.00	0.00 %
91140	Public Health And Welfare Projects	(114,782.00)	114,781.85	100.00 %	(9,565.17)	0.00	0.00 %
91150	Social, Cultural And Recreation	(15,911.00)	11,824.00	74.31 %	(1,325.92)	0.00	0.00 %
91190	Other General Government Projects	(70,796.00)	70,795.16	100.00 %	(5,899.67)	0.00	0.00 %
91200	Highway & Street Capital Projects	(202,286.00)	202,285.45	100.00 %	(16,857.17)	0.00	0.00 %
	Total Expenditures	(1,820,778.00)	1,808,729.88	99.34 %	(151,731.50)	610,220.91	402.17 %
Total	171 General Capital Projects	(442,250.00)	342,196.33	77.38 %	(36,854.17)	610,112.47	1,655.48

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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	124,595.00	(124,911.66)	100.25 %	10,382.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	(2,389.63)	107.40 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(15.25)	5.08 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(811.07)	23.17 %	291.67	(143.55)	49.22 %
40140	Interest And Penalty	1,000.00	(392.41)	39.24 %	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	(780.07)	390.04 %	16.67	0.00	0.00 %
	Total Revenues	141,210.00	(138,712.21)	98.23 %	11,767.50	(143.55)	1.22 %
Expenditures							
91200	Highway & Street Capital Projects	(181,000.00)	168,782.64	93.25 %	(15,083.33)	33,000.00	218.78 %
	Total Expenditures	(181,000.00)	168,782.64	93.25 %	(15,083.33)	33,000.00	218.78 %
Total	176 Highway Capital Projects	(39,790.00)	30,070.43	75.57 %	(3,315.83)	32,856.45	990.90 %

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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	(240,167.52)	120.08 %	16,666.67	0.00	0.00 %
44110	Investment Income	0.00	(3,820.22)	0.00 %	0.00	0.00	0.00 %
49200	Notes Issued	0.00	(2,600,000.00)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	200,000.00	(2,843,987.74)	1,421.99 %	16,666.67	0.00	0.00 %
Expenditures							
82330	Education	0.00	19,500.00	0.00 %	0.00	0.00	0.00 %
91300	Education Capital Projects	(978,900.00)	443,182.67	45.27 %	(81,575.00)	15,932.00	19.53 %
	Total Expenditures	(978,900.00)	462,682.67	47.27 %	(81,575.00)	15,932.00	19.53 %
Total	177 Education Capital Projects	(778,900.00)	(2,381,305.07)	-305.73 %	(64,908.33)	15,932.00	24.55 %

**Loudon County Commission
EXHIBIT 050123-R**

**Loudon County Budget Committee
Meeting Minutes
March 20, 2023**

COMMITTEE MEMBERS:

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

All members of the Budget Committee were present. Matt Kleinschmidt-Purchasing Director, Steve Harrelson-Court Clerk, Jimmy Davis-Sheriff, Zac Frye-Chief Deputy, and Pat Hunter were also in attendance.

The following items were considered:

Consideration of approval of minutes of February 21, 2023 meeting

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

Discussion: FY 2023 EDA contribution invoices

Commissioner Shaver made a motion to only pay the amount approved in the FY 2023 original budget, seconded by Commissioner Cullen.

There was discussion among the budget committee about the billing request from EDA at 25% of the amount EDA requested (\$177,174) for the FY 2023 original budget rather than 25% of the amount approved (\$169,860). The discussion included comments about the difference in the billing, the potential for a lawsuit, and the committee's intent to pay no more than the amount approved in the original budget. The motion **PASSED** upon the vote; **4 AYES, 1 Abstain [Bradshaw]**.

Consideration of request to amend the Policy and Procedure Handbook – Military Leave Section 5.13 – Sheriff Jimmy Davis (forwarded from Feb 21st Budget Mtg):

After a brief discussion, the Budget Committee decided to consider this item on next month's agenda.
NO ACTION TAKEN

Consideration of recommendation to approve application/acceptance of the following grants:

- a. \$49,200 FY 2023-2024 Litter Grant – no matching funds
- b. \$516,400 FY 2023-2024 DGA Grant – no matching funds
- c. \$16,000 DOE 2023 Grant – no matching funds

Commissioner Shaver made a motion to approve the grants with no matching funds, listed above, seconded by Commissioner Cullen.

There was a brief discussion for approval of the Mayor signing the DOE Grant prior to County Commission approval on April 3rd if necessary to meet the application deadline. The Budget Committee agreed to these terms since there are no matching funds.

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

Consideration of recommendation to approve Statutory Bond for the Director of Accounts and Budgets.

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

Consideration of recommendation to approve County Office Building insurance for builders risk.

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

Consideration of recommendation to approve additional funding on the Courthouse for alternates, which are not covered by insurance from the fire – Mayor Bradshaw.

Purchasing Director, Matt Kleinschmidt distributed a listing of “Notes Concerning the Estimate” for Courthouse Renovation Phase 2. Court Clerk-Steve Harrelson explained the need for the alternates due to safety concerns for employees, deputies, and inmates, also to help maximize the available area in the courtroom, additionally to remove a spiral staircase and to add a small kitchen area. The items highlighted in yellow are not covered by insurance and total \$149,483. The Budget Committee expressed concern about the pricing of some items in the list. There was also a concern expressed about the delay if this work is not approved soon. The discussion continued about the concern of the pricing of the items from the contractor.

Commissioner Satterfield made a motion to approve the alternates, seconded by Commissioner Cullen.

The motion was **PASSED** upon the vote; **4 Ayes, 1 Nea [Shaver]**.

Consideration of recommendation to acknowledge TCRS employer contribution rate effective July 1, 2023.

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

Consideration of recommendation to approve resolutions regarding Truist Bank.

There was a brief explanation of the transfer of one of the accounts from BB&T to Truist due to the buyout of BB&T bank.

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

Consideration of recommendation to amend resolution #110722-GG to reduce the amount to TASS by \$180,000 from 3rd District ARPA funds – Commissioner Bill Satterfield (forwarded from Feb 21st Budget Mtg.)

Commissioner Satterfield made a motion to **TAKE NO ACTION** on this consideration until the next meeting.

Consideration of recommendation to approve \$200,000 from the County ARPA standard allowance for the 35% required match for the TDEC ARPA for the Greenback Sewer Project-Commissioner Bill Satterfield (forwarded from Feb 21st Budget Mtg.)

Commissioner Satterfield made a motion to **TAKE NO ACTION** on this consideration until the next meeting.

Budget Committee had a brief discussion about the projects to be completed by TASS and the TDEC ARPA Grant for the Greenback Sewer Project.

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

A. County General Fund 101

The following items were discussed:

1. Revenue increased for SRO contribution received by BOE.
2. Planning-51720 : Line adjustment
3. Maintenance-51800: Line adjustment
4. IT-52600: Line adjustments
5. Sheriff:
 - a. -Multiple Line adjustments
 - b. -Request \$6,500 from Jail budget for Travel & Law Enforcement Equip.
 - c. -Request \$100,000 from fund balance for Gasoline
6. Jail:
 - a. -Some Line adjustments
 - b. -Request \$6500 move to Sheriff
7. EMA-54410: Line adjustments

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

B. Drug Control Fund 122

The following items were discussed:

- a. -Increase revenue by \$33,000 (from Proceeds from Confiscated Property)
- b. -Expenses are line adjustments except for a request to increase law Enforcement
- c. -Equip by \$4000 to come from Fund Balance

Commissioner Shaver made a motion to approve Fund 122 amendments, seconded by Commissioner Cullen. The motion **PASSED UNANIMOUSLY** upon the vote.

C. Special Revenue Fund 127 – ARPA

The following items were discussed:

1. Increase to revenue for est. on interest
2. Expenses – line adjustments

Commissioner Shaver made a motion to approve Fund 127 amendments, seconded by Commissioner Satterfield. The motion **PASSED UNANIMOUSLY** upon the vote.

D. Highway Department Fund 131

The following items were considered:

1. Line adjustment

Commissioner Shaver made a motion to approve Fund 131 amendments, seconded by Commissioner Satterfield. The motion **PASSED UNANIMOUSLY** upon the vote.

E. General Capital Projects Fund 171

The following items were considered:

1. Insurance Recovery – Propose to pay from 023 (there is \$2,000 deductible over the insurance \$ rec'd):
 - a. Senior Center (Carport Damage)
 - b. Loudon Library (Wind Damage)
2. Sub Fund CAR - add budget for revenue rec'd from Tate&Lyle Pilot
3. Sub Fund 15M – add interest rec'd on bond \$
4. Sub Fund CRT – add revenue budget for insurance recovery rec'd to date
5. Sub Fund CCH – add expense for alternates expense to Courthouse (Cash from 600 sub fund)
6. Sub Fund FRZ – added rev&exp for insurance recovery from Freeze storm in Dec 2022.

Commissioner Shaver made the motion to approve Fund 171 amendments. This motion was seconded by Commissioner Cullen and **PASSED UNANIMOUSLY** upon the vote.

Discussion: Budget Prep FY 2024 draft meeting dates:

There was a brief discussion about the meetings beginning on April 5th and beginning at 10:00am.

All business concluded, Commissioner Shaver made the motion to adjourn; seconded by Commissioner Satterfield. Thereupon, Mayor Bradshaw adjourned the meeting.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Loudon County Commission
EXHIBIT 050123-S

LOUDON COUNTY CLERK
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Notaries to be elected May 01, 2023

RICKY DEAN BAILEY
HEATHER BAILEY
TERESA J EVERETT
JESSICA HASTON

BRIDGET JOHNSON
LEAH SWEET