LOUDON COUNTY COMMISSION
REGULAR MEETING
September 08, 2020

Item #	Item	Resolution/Exhibit #
1	Public Hearing – 299 Davis Ferry Road	----------
2	Opening of Meeting	----------
3	Roll Call	
4	Election of September 2020-August 2021 Commission Chairman – Henry Cullen	----------
5	Election of September 2020 – August 2021 Vice Chair – Commissioner Brewster	----------
6	Chairman Cullen expressing thanks to commission	----------
7	Adoption for September 8, 2020 Agenda	----------
8	Approval of August 3, 2020 Commission Meeting Minutes	----------
9	General Public Comments	----------
10	Boards and Committees – Agriculture Extension Committee	Resolution 090820-A
	Boards and Committees – Animal Control Authority Advisory Board	Resolution 090820-B
	Boards and Committees – Industrial Bond/Development Board	Resolution 090820-C
	Bonds and Committees – Ethics Committee	Resolution 090820-D
	Bonds and Committees – TRDA Board	Resolution 090820-E
11	September 11 (9-11 Community Events) Information	----------
12	Re-Zone Resolution – 299 Davis Ferry Road	Resolution 090820-F
13	Raises Elected Officials FY 20-21	----------
14	County Employees Raises (2.5 % Retro to July 1, 2020)	----------
15	$ 2500 Run LoCo	----------
16	BOE Year 2 – Five Year Capital Plan	----------
17	Budget Amendments – Funds 141	Exhibit 090820-G
	Budget Amendments – Funds 142	Exhibit 090820-H
18	$ 3500 Increase GIS Budget	----------
19	Monthly Reports – Summary Financial Statement August 2020	Exhibit 090820-I
	Monthly Reports – Letter Comptrollers Office (Receipt and Approval of the 2020-2021 Budget)	Exhibit 090820-J
20	Notaries and Bonds	Exhibit 090820-K
21	Jail Move-In Date	----------
22	Jail Open House/ Virtual Tour	----------
23	Request for Courthouse Update for Workshop	----------
24	Adjournment	----------

LOUDON COUNTY COMMISSOIN
LOUDON COUNTY, TENNESSEE
Tuesday, September 8, 2020
Courthouse Annex Building
6:00 P.M.

REGULAR COMMISSION MEETING

(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 APPROXIMATELY 1.69 ACRES FROM C-2, GENERNAL COMMERICAL DISTRICT TO C-1, RURAL CENTER DISTRICT, LOUDON COUNTY TAX MAP 050, PARCEL 193.02 LOCATED AT 299 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1st 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 8th day of September 2020.

Commission Chairman, Henry Cullen called the meeting to order at 6:02p.m.

Commission Chairman, Henry Cullen opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and gave the invocation.

(3) Roll Cal

Upon Roll Call, the following commissioners were present: **Kelly Brewster, David Meers, Julia Hurley, Matthew Tinker, Bill Satterfield, Gary Whitfield, Henry Cullen, Harold Duff, Van Shaver and Adam Waller** (10)

Thereupon **Chariman Cullen** announced the presence of a quorum.

Also present was the **Honorable Mayor - Buddy Bradshaw, Director of Accounts and Budgets - Tracy Blair and Chief Deputy Clerk - Tammie Wampler**.

(4) Chairman Election

Commission Chairman Henry Cullen turned the meeting over to **Mayor Bradshaw.** Mayor Bradshaw opened the floor for nominations for the election of the Loudon County Commission Chairperson for September 2020 – August 2021 term. **Commissioner Meers** made a motion to nominate commissioner Henry Cullen. The nomination was seconded by **Commissioner Waller**. There were no other nominations presented. **Commissioner Shaver** made a motion to cease nominations and it was seconded by **Commissioner Brewster**. **Mayor Bradshaw** then called for a voice vote to elect **Henry Cullen** as Commission Chairman.

Upon Voice Vote the motion **PASSED** unanimously.

(5) Chair-Pro Tempore Election (Vice-Chair)

Mayor Buddy Bradshaw announced that by unanimous vote **Commissioner Cullen** was voted to be the Commission Chairman and turned the meeting back over to **Chairman Cullen**.

Chairman Cullen opened the floor up for nominations for Chair-Pro Tempore for the September 2020 – August 2021 term. **Commissioner Shaver** made a motion to nominate **Commissioner Kelly Brewster** to continue as Chair-Pro Tempore and the motion was seconded by **Commissioner Waller. Commission Chairman Cullen**

(5) ***CONTINUED*** *Chair-Pro Tempore Election* ***(Vice-Chair)***

called for any other nominations and there were not any further presented. **Commissioner Shaver** made a motion to cease nominations and was seconded by **Commissioner Meers**. **Commission Chairman Cullen** called for a Voice Vote to elect **Kelly Brewster** as the Chair-Pro Tempore.

Upon Voice Vote the motion **PASSED** unanimously.

(6) Chairman Cullen Expressing Thanks

Commission Chairman Cullen expressed his appreciation for the vote of confidence. He said that the past two years have been some wild years that commission has gone thru. Last year it was the jail, jailers and the budget. Chairman Cullen said this year we met up with Covid-19 which we never expected. He commented that he hopes God will bless us and get these disasters out of the way. **Commission Chairman Cullen** once again thanked the Commission.

(7) Agenda Adoption

Chairman Cullen requested that the September 8, 2020 agenda be adopted. **Commissioner Shaver** made a motion to adopt the agenda as amended and the motion was seconded by **Commissioner Whitfield**.

Items that are being amended to the agenda are as follows:

Mayor Bradshaw – Remove Proclamation for **Dr. Guider.** This will be followed up with at a workshop or Zoom meeting in the future.

Mayor Bradshaw – Add to Boards and Committees – TRDA Board of Directors / **Mayor Bradshaw** and **Jimmy Matlock** will continue for another term

Tracy Blair – Asking Commission for consideration to increase the GIS budget in the amount of $ 3500 for **Property Assessor Mike Campbell's** office due to needing cross training and having both employee on staff during this time. **Case Collins** has given his notice of four weeks.

(8) Minutes Approved

Chairman Cullen requested that the August 3, 2020 minutes be accepted. **Commissioner Shaver** made a motion to accept the minutes and **Commissioner Brewster** seconded the motion.

Upon Voice Vote, the motion **PASSED** unanimously.

(9) General Public Comments

Commission Chairman Cullen asked for any General Public comments. There was not anyone who came forward to address the commission.

(10) Boards & Committees

Mayor Buddy Bradshaw presented Commission with the following Boards and Committees:

1) Agriculture Extension Committee – **Van Shaver** replacing **Gary Whitfield** **RESOLUTION 090820-A**
2) Animal Control Authority Advisory Board **RESOLUTION 090820-B**
3) Industrial Bond / Development Board **RESOLUTION 090820-C**
4) Ethics Committee – **Steve Cook** is the appointment to the open spot. **RESOLUTION 090820-D**
5) TRDA Board **RESOLUTION 090820-E**

Commissioner Shaver made a motion to approve the recommendations by **Mayor Bradshaw** and **Commissioner Waller** seconded the motion.

(11) September 11 / 9-11 Community Events

Upon Voice Vote, the motion **PASSED** unanimously.

Mayor Bradshaw reminded commission that there were several events coming up for Friday, September 11th as memorials for 9-11. One was being held at the Sheriff's Office and the other at the Loudon Fire Department.

(12) Re-Zone Resolution – 299 Davis Ferry Road

Commission Chairman Cullen called back to the floor Loudon County **Planning and Codes Director Jim Jenkins** regarding the zoning request for 299 Davis Ferry Road.

Commissioner Satterfield made a motion to forgo the reading of the zoning request that was read at the public hearing at the beginning of the meeting.

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 1.69 ACRES FROM C-2, GENERNAL COMMERICAL DISTRICT TO C-1, RURAL CENTER DISTRICT, LOUDON COUNTY TAX MAP 050, PARCEL 193.02 LOCATED AT 299 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1st LEGISLATIVE DISTRICT

RESOLUTION 090820-F

Commissioner Brewster made a motion to approve the zoning resolution and **Commissioner Meers** seconded the motion.

Upon Voice Vote, the motion **PASSED** unanimously.

(13) Raises Elected Officials FY 20-21

Director of Accounts and Budgets – Tracy Blair presented to commission the recommendation to cease raises of elected officials as appropriated in the FY 20-21 budget.

Commissioner Shaver made a motion to cease raises that were recommended by the Budget Committee. **Commissioner Brewster** gave a second for discussion purposes.

Commissioner Shaver withdrew his motion and **Commissioner Brewster** also withdrew her seconded motion so that a different motion could be presented to commission.

Commissioner Shaver made it a point for the record that if nothing is done then the raises stay as is and no action is necessary.

Commissioner Meers made a motion to increase the wages for the Sheriff, Highway Superintendent and the Mayor in the amount of $ 10,723.00 for this year. **Commissioner Tinker** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Brewster (8)

The following commissioners voted NAY:

Shaver, Waller (2)

The motion **PASSED**. (8/2)

(14) County Employees Raises (2.5 % Retro to July 1· 2020)

Commissioner Shaver made a motion to give all county employees a two and half percent raise retroactive to July 1, 2020. **Commissioner Brewster** seconded the motion.

Commissioner Satterfield made a motion to add teachers to this motion with a 1 and a half percent raise. This motion was seconded by **Commissioner Tinker**. After much discussion, **Commission Satterfield** withdrew his amendment to the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Hurley, Tinker, Satterfield, Whitfield, Duff, Shaver, Waller, Brewster, Meers (9)

The following commissioners voted NAY:

Cullen (1)

The motion **PASSED**. (9/1)

(15) $ 2500 Run LoCo

Director of Accounts and Budgets – Tracy Blair presented to commission the recommendation to reduce the appropriation for the $ 2500 contribution to Loudon County Education Foundation for Run LoCo.

Commissioner Waller made a motion to reduce the appropriation for the $ 2500 contribution to Loudon County Education Foundation for Run LoCo. **Commissioner Shaver** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Satterfield, Whitfield, Cullen, Shaver, Waller, Brewster, Meers (7)

The following commissioners voted NAY:

Tinker, Duff, Hurley (3)

The motion **PASSED**. (7/3)

(16) BOE Year 2 - Five Year Capital Plan

Director of Accounts and Budgets – Tracy Blair presented to commission the recommendation to appropriate Year 2 of the BOE Five Year Capital Plan ($ 549, 100), plus the unencumbered balance of FY 19-20 appropriations ($ 147, 406), for a total of $ 696, 506.00 in the Educational Capital Projects fund 177 Subfund AFT.

Commissioner Whitfield made a motion to accept the recommendation and **Commissioner Brewster** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Satterfield, Whitfield, Cullen, Duff, Brewster, Meers, Hurley, Tinker (8)

The following commissioners voted NAY:

Shaver (1)

NOTE: Before giving his vote, **Commissioner Tinker** gave his conflict of Interest Statement

Commissioner Waller had to leave the meeting early and was not here for this vote. The motion **PASSED**. (8/1)

(17) Budget Amendments – Funds 141 & 142

Director of Accounts and Budgets – Tracy Blair presented to commission the recommendation to approve amendments in the following funds:

1) General Purpose School Fund 141 **EXHIBIT 090820-G**
2) School Federal Projects Fund 142 **EXHIBIT 090820-H**

Commissioner Shaver made a motion to approve both Fund 141 and Fund 142. **Commissioner Brewster** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Whitfield, Cullen, Duff, Shaver, Brewster, Meers, Hurley, Tinker, Satterfield (9)

The following commissioners voted NAY: (0)

NOTE: Before giving his vote, **Commissioner Tinker** gave his conflict of Interest Statement

Commissioner Waller had to leave the meeting early and was not here for this vote.

The motion **PASSED** unanimously.

(18) $ 3500 Increase GIS Budget

Director of Accounts and Budgets – Tracy Blair presented to commission the added agenda item for consideration of a $3500 increase in the GIS budget to replace a long time employee who is resigning and the replacement will happen prior to that employees last day of employment for training purposes. This did not go before the budget committee so it did not have a recommendation.

Commissioner Brewster made a motion to approve this request and **Commissioner Tinker** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Cullen, Duff, Shaver, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield (9)

The following commissioners voted NAY: (0)

Commissioner Waller had to leave the meeting early and was not here for this vote.

The motion **PASSED** unanimously.

(19) Monthly Reports

Director of Accounts and Budgets – Tracy Blair request that the record reflect that prior to the meeting the following reports were distributed.

1) Summary Financial Statement August 2020 **EXHIBIT 090820-I**

2) Letter from Comptroller's Office (Receipt and Approval of the FY 2020 - 2021 Budget **EXHIBIT 090820-J**

(20) Notaries & Bonds

Commissioner Meers made a motion that was seconded by **Commissioner Brewster** to approve the following Notaries and Bonds:

Brenda J. Burnette, Barbara S. Crane, Ashley Deane DeMerchant, Grazyna Gammons, Lenora Hennen, h. Bart Howell, Megan Hull, Jill Langer, Francin Magana Almanza, Becky Smith

EXHIBIT 090820-K

Upon Voice Vote, the motion **PASSED** unanimously.

(21) Jail Move-In Update

Commissioner Shaver asked **Loudon County Sheriff - Tim Guider** when they would be moving into the jail. Loudon County Sheriff said he felt that from discussion with **Captain Keener** that it would be a couple of weeks and that there are very minimal items still to be completed.

(22) Jail Open House / Virtual Tour

Loudon County Sheriff – Tim Guider also mentioned that he and **Mayor Bradshaw** had hoped to have an open house for the jail. However due to COVID-19 that felt it is best to have a virtual tour. **Chip Lynn** with Redskin Radio has agreed to do the video.

(23) Request for Courthouse Update for Workshop

Commissioner Brewster requested that we have an update by **Procurement Director – Susan Huskey** at the next workshop regarding the courthouse.

(24) Adjournment

There being no further business, a motion being duly made by **Commissioner Shaver** and seconded by **Commissioner Whitfield** the September 8, 2020 County Commission Meeting was adjourned at 7:46pm.

Loudon County Commission Chairman

Attest:

Carrie McKelvey

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY COMMISSION

RESOLUTION 090820-A

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 2 year rotation term; and

WHEREAS, the County Mayor appoints the following members of the

AGRICULTURE EXTENSION COMMITTEE

Appointee		Term Expiration
Bill Satterfield	**Commissioner**	**September 2022**
Robert Anderson		**September 2022**
Sue Bright		**September 2022**

NOW, THEREFORE, BE IT RESOLVED that the Loudon County commission, meeting in regular session assembled this 8th day of September 2020 hereby approves or acknowledges (as appropriate) the said appointments.

COUNTY CHAIRMAN

ATTEST:

COUNTY CLERK

COUNTY MAYOR

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

Appointee		Term Expiration
Jack Bowden		September 2021
Ruth Henderson McQueen		September 2021
Van Shaver	Commissioner	September 2021

LOUDON COUNTY COMMISSION
Resolution 090820-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

ANIMAL CONTROL AUTHORITY ADVISORY BOARD

Appointee		Term Expiration
Henry Cullen	**County Commissioner**	**September 2021**
Dot Boruff	**At-Large**	**September 2021**
Dr. Barry Gordon	**Veterinarian Society**	**September 2021**
Ed Loy	**Humane Society**	**September 2021**
James Web	**At-Large**	**September 2021**

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session assembled this 8th day of September, 2020 hereby approves or acknowledges (as appropriate) the said appointments.

Loudon County Commission Chairman

ATTEST:

Carrie McKelvey

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY COMMISSION
RESOLUTION 090820-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 6 year rotation term; and

WHEREAS, the County Mayor appoints the following members of the

INDUSTRIAL BOND / DEVELOPMENT BOARD OF LOUDON COUNTY

Appointee		Term Expiration
Mel Hines	Panel B	September 2026
Ted Wampler, Jr.	Panel B	September 2026
Tom Myers	Panel B	September 2026

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session assembled this 8th day of September 2020 hereby approves or acknowledges (as appropriate) the said appointments.

COUNTY CHAIRMAN

ATTEST:

COUNTY CLERK

COUNTY MAYOR

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

Appointee		Term Expiration
James Thomason	Panel C	September 2021
Jim Curtis	Panel C	September 2021
Nancy Beaty	Panel C	September 2021
Bruce Martin	Panel A	September 2022
Mike Webb	Panel A	September 2022

LOUDON COUNTY COMMISSION
Resolution 090820-D

RESOLUTION APPROVING OR ACKNOWLEDGING BOARD OR COMMITTEE APPOINTMENT BY COUNTY MAYOR

WHEREAS, by statute, and/or intergovernmental agreement and/or County Procedural Regulations, the County Mayor has 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

ETHICS COMMITTEE

Appointee		Term Expiration
Steve Cook	**At-Large**	**September 2021**
Eddie Simpson	**Constitutional Officer**	**September 2021**
Matthew Tinker	**County Commissioner**	**September 2021**
Bill Satterfield	**County Commissioner**	**September 2021**
Kelly Brewster	**County Commissioner**	**September 2021**

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session assembled this 8th day of Septenber, 2020 hereby approves or acknowledges (as appropriate) the said appointments.

Loudon County Commission Chairman

ATTEST:

Carrie McKelvey

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY COMMISSION
Resolution 090820-E

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 6 year rotation term; and

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

TRDA BOARD OF DIRECTORS

Appointee		Term Expiration
Buddy Bradshaw	**County Mayor**	**August 2026**
Jimmy Matlock		**August 2026**

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session, assembled this 8th day of September, 2020 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:

Appointee	Term Expiration
Henry Cullen	April 2026

Loudon County Commission

RESOLUTION 090820-F

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 1.69 ACRES FROM C-2, GENERNAL COMMERICAL DISTRICT TO C-1, RURAL CENTER DISTRICT, LOUDON COUNTY TAX MAP 050, PARCEL 193.02 LOCATED AT 299 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1st LEGISLATIVE DISTRICT

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Loudon County newspaper, the News Herald on August 5, 2020 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 299 Davis Ferry Rd., situated in the 1st Legislative District, referenced by Tax Map 050, Parcel 193.02 be rezoned from C-2, General Commercial District, to C-1, Rural Center District as shown on the attached illustration; said illustration being part of this Resolution.

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

Carrie McKelvey

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: 7

DISAPPROVED: 0

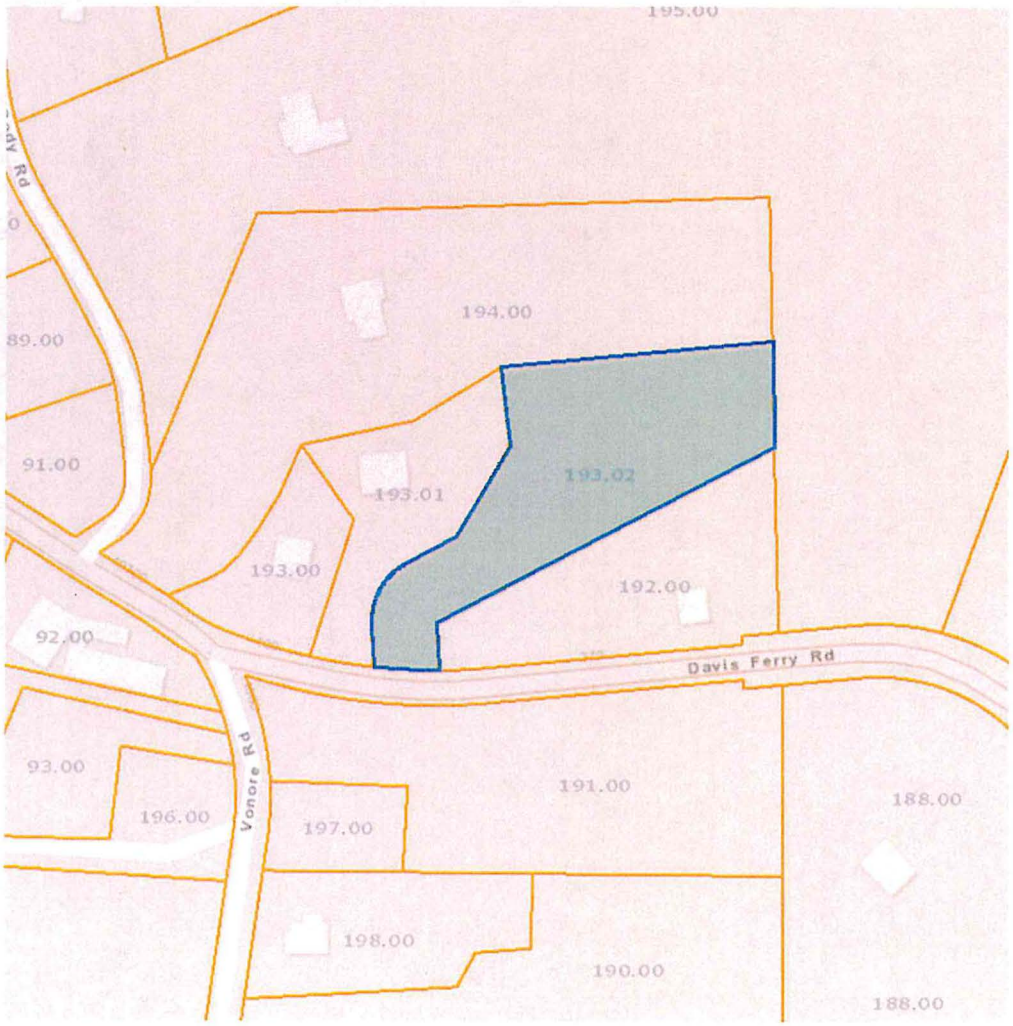
ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION

Dated:

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE APPROXIMATELY 1.69 ACRES FROM C-2, GENERAL COMMERICAL DISTRICT TO C-1, RURAL CENTER DISTRICT REFERENCED BY LOUDON COUNTY TAX MAP 050, PARCEL 193.02, LOCATED AT 299 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT



Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

Account Number	BUDGET AMENDMENTS General Fund 141 8/4/2020 11:05	2020-2021	2020-2021	Approved	Proposed	Proposed
72620	*Maintenance of Plant*					
335	Maintenance and Repair Services-Building	250,000	0	250,000	0	250,000
335-PES	Maintenance and Repair Services-Building	0	0	0	0	0
	Total Maintenance of Plant	**250,000**	**0**	**250,000**	**0**	**250,000**
72710	*Transportation*					
105	Supervisor/Director	55,785	0	55,785	0	55,785
201	Social Security	3,459	0	3,459	0	3,459
204	State Retirement	3,744	0	3,744	0	3,744
206	Life Insurance	187	0	187	0	187
207	Medical Insurance	13,106	0	13,106	0	13,106
208	Dental Insurance	375	0	375	0	375
212	Employer Medicare	809	0	809	0	809
313	Contracts with Parents	9,070	0	9,070	0	9,070
315	Contracts with Vehicle Owners	1,830,000	0	1,830,000	0	1,830,000
327	Freight Expenses	100	0	100	0	100
336	Maintenance and Repair Services - Equipment	6,243	0	6,243	0	6,243
340	Medical and Dental Services	3,000	0	3,000	0	3,000
348	Postal Charges	100	0	100	0	100
355	Travel	1,750	0	1,750	0	1,750
399	Other Contracted Services	3,200	0	3,200	0	3,200
435	Office Supplies	2,000	0	2,000	0	2,000
524	In-Service/Staff Development	5,000	0	5,000	0	5,000
599	Other Charges	5,985	0	5,985	0	5,985
790	Other Equipment	4,000	0	4,000	0	4,000
	Total Transportation	**1,947,913**	**0**	**1,947,913**	**0**	**1,947,913**
72901	**Education COVID-19**					
72901	*Support Services*					
116	Teachers	0	0	0	270,000	270,000
201	Social Security	0	0	0	16,740	16,740
204	State Retirement	0	0	0	27,729	27,729
212	Employer Medicare	0	0	0	3,915	3,915
499	Other Supplies & Materials	0	52,238	52,238	0	52,238
790	Other Equipment	0	209,000	209,000	0	209,000
	Total COVID-19	**0**	**261,238**	**261,238**	**318,384**	**579,622**
	Total Support Services	**13,002,554**	**268,834**	**13,271,388**	**318,384**	**13,589,772**
Total Education		**40,187,100**	**43,834**	**40,230,934**	**318,384**	**40,549,318**

LCBOE:
Virtual School Stipends from fund balance.

BOE Approved July 23, 2020
Budget Committee Aug 17, 2020
County Commission Sep 8, 2020

Loudon County Commission
EXHIBIT 090820-G

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			**Federal Fund 142**						
2	**Account Number**		8/4/2020 12:16	**2020-2021**	**2020-2021**	**Approved**	**Proposed**	**Proposed**	
3				**Org Bgt**	**Amds**	**Amded Bgt**	**Amds**	**Amded Budget**	
4									
762	**Sub Fund**		**939 - Elementary and Secondary School Emergency Relief Revenue**						
763									
764	**47000**		**Federal Government**						
765									
766	*47100*		*Federal Through State*						
767	47301		ESSER Grant	756,437.24	0.00	756,437.24	0.00	756,437.24	
768									
769			**Total Federal Through State**	756,437.24	0.00	756,437.24	0.00	756,437.24	
770									
771			**Total Federal Government**	0.00	0.00	0.00	0.00	0.00	
772									
773			**Total Revenue**	756,437.24	0.00	756,437.24	0.00	756,437.24	
774									
775			**Total Other Sources**	0.00	0.00	0.00	0.00	0.00	
776									
777			**Total Preschool Revenue**	756,437.24	0.00	756,437.24	0.00	756,437.24	
778									
779									
780	**Sub Fund**		**939 - Elementary and Secondary School Emergency Relief Expenditures**						
781									
782	**70000**		**Education**						
783									
784	**71000**		**Instruction**						
785									
786	*71100*		*Regular Instruction Program*						
787	189		Other Salaries & Wages	42,401.63	0.00	42,401.63	101,598.37	144,000.00	
788	201		Social Security	2,628.90	0.00	2,628.90	6,299.10	8,928.00	
789	204		State Retirement	4,354.65	0.00	4,354.65	10,434.15	14,788.80	
790	212		Employer Medicare	614.82	0.00	614.82	1,473.18	2,088.00	
791	307		Communications	10,000.00	0.00	10,000.00	(10,000.00)	0.00	
792	399		Other Contracted Services	60,000.00	0.00	60,000.00	(60,000.00)	0.00	
793	471		Software	0.00	0.00	0.00	39,800.00	39,800.00	
794	722		Instructional Equipment	478,000.24	0.00	478,000.24	(138,200.24)	339,800.00	
795				598,000.24	0.00	598,000.24	(48,595.44)	549,404.80	
796									
797	*72210*		*Support Services - Regular Instruction*						
798	307		Communications	0.00	0.00	0.00	21,000.00	21,000.00	
799	399		Other Contracted Services	0.00	0.00	0.00	154,400.00	154,400.00	
800				0.00	0.00	0.00	175,400.00	175,400.00	
801									
802	*72220*		*Support Services - Special Education*						
803	307		Communications	0.00	0.00	0.00	10,000.00	10,000.00	
804				0.00	0.00	0.00	10,000.00	10,000.00	
805	*72250*		*Technology*						
806	336		Maintenance & Repair Services	35,000.00	0.00	35,000.00	(35,000.00)	0.00	
807	471		Software	32,800.00	0.00	32,800.00	(32,800.00)	0.00	
808	790		Other Equipment	80,637.00	0.00	80,637.00	(68,137.00)	12,500.00	
809				148,437.00	0.00	148,437.00	(135,937.00)	12,500.00	
810									
811	*73100*		*Food Service*						
812	710		Food Service Equipment	10,000.00	0.00	10,000.00	(867.56)	9,132.44	
813				10,000.00	0.00	10,000.00	(867.56)	9,132.44	
814									
815			**Total Expenditures**	756,437.24	0.00	756,437.24	0.00	756,437.24	
816									
817			**Beginning Fund Balance**	0.00	0.00	0.00	0.00	0.00	
818									
819			**Revenues**	756,437.24	0.00	756,437.24	0.00	756,437.24	
820									
821			**Expenditures**	756,437.24	0.00	756,437.24	0.00	756,437.24	
822									
823			**Ending Fund Balance**	0.00	0.00	0.00	0.00	0.00	

LCBOE:
ESSER amendments.

BOE Approved Jul 23, 2020
Budget Committee Aug 17, 2020
County Commission Sep 8, 2020

Loudon County Commission
EXHIBIT 090820-H

Loudon County Commission
EXHIBIT 090820-I

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
August 2020

101 General

Account	Description	Budget Estimate	Year-To-Date Actual	% of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	% of Avg
Revenues							
40110	Current Property Tax	11,756,269.00	(2,314.95)	0.02 %	979,689.08	0.00	0.00 %
40120	Trustee's Collections - Prior Year	75,000.00	0.00	0.00 %	6,250.00	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	8,668.00	(76.74)	0.89 %	722.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	125,000.00	(18,009.72)	14.41 %	10,416.67	(18,009.72)	172.89 %
40140	Interest And Penalty	25,000.00	(1,248.64)	4.99 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	490,395.00	0.00	0.00 %	40,866.25	0.00	0.00 %
40210	Local Option Sales Tax	265,100.00	(40,053.29)	15.11 %	22,091.67	(40,053.29)	181.30 %
40220	Hotel/Motel Tax	440,000.00	(40,591.77)	9.23 %	36,666.67	(40,591.77)	110.70 %
40250	Litigation Tax - General	100,000.00	(8,292.90)	8.29 %	8,333.33	(8,292.90)	99.51 %
40260	Litigation Tax - Special Purpose	290,000.00	(21,894.17)	7.55 %	24,166.67	(21,894.17)	90.60 %
40270	Business Tax	536,400.00	(24,216.46)	4.51 %	44,700.00	(24,216.46)	54.18 %
40275	Mixed Drink Tax	29,000.00	(2,171.75)	7.49 %	2,416.67	(2,171.75)	89.87 %
40320	Bank Excise Tax	81,922.00	0.00	0.00 %	6,826.83	0.00	0.00 %
40330	Wholesale Beer Tax	95,000.00	(13,209.65)	13.90 %	7,916.67	(13,209.65)	166.86 %
41120	Animal Registration	63,500.00	(9,875.00)	15.55 %	5,291.67	(6,104.00)	115.35 %
41140	Cable TV Franchise	332,000.00	0.00	0.00 %	27,666.67	0.00	0.00 %
41510	Beer Permits	3,500.00	0.00	0.00 %	291.67	0.00	0.00 %
41520	Building Permits	380,000.00	(83,857.00)	22.07 %	31,666.67	(35,286.00)	111.43 %
41590	Other Permits	30,000.00	(2,922.50)	9.74 %	2,500.00	(1,340.00)	53.60 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(142.50)	5.48 %	216.67	(142.50)	65.77 %
42190	Data Entry Fee - Circuit Court	1,200.00	(44.00)	3.67 %	100.00	(44.00)	44.00 %
42191	Courtroom Security Fee	5,000.00	(184.17)	3.68 %	416.67	(184.17)	44.20 %
42210	Fines	10,000.00	(2,288.55)	22.89 %	833.33	(2,288.55)	274.63 %
42220	Officers Costs	20,000.00	(156.27)	0.78 %	1,666.67	(156.27)	9.38 %
42240	Drug Control Fines	2,200.00	(81.23)	3.69 %	183.33	(81.23)	44.31 %
42250	Jail Fees	1,560.00	(16.15)	1.04 %	130.00	(16.15)	12.42 %
42290	Data Entry Fee - Criminal Court	1,000.00	(32.00)	3.20 %	83.33	(32.00)	38.40 %
42292	Victims Assistance Assessments	3,450.00	(42.00)	1.22 %	287.50	(42.00)	14.61 %
42310	Fines	45,000.00	(1,733.85)	3.85 %	3,750.00	(1,733.85)	46.24 %
42320	Officers Costs	113,000.00	(5,691.64)	5.04 %	9,416.67	(5,691.64)	60.44 %
42330	Games And Fish Fines	500.00	(18.90)	3.78 %	41.67	(18.90)	45.36 %
42340	Drug Control Fines	7,500.00	(141.79)	1.89 %	625.00	(141.79)	22.69 %
42350	Jail Fees	5,200.00	(391.40)	7.53 %	433.33	(391.40)	90.32 %
42380	DUI Treatment Fines	15,000.00	(1,031.70)	6.88 %	1,250.00	(1,031.70)	82.54 %
42390	Data Entry Fee - General Sessions	18,000.00	(1,521.50)	8.45 %	1,500.00	(1,521.50)	101.43 %
42391	Courtroom Security Fee	100,000.00	(8,121.41)	8.12 %	8,333.33	(8,121.41)	97.46 %
42392	Victims Assistance Assessments	18,000.00	(1,457.02)	8.09 %	1,500.00	(1,457.02)	97.13 %

101 General

Account	Description	Budget Estimate	Year-To-Date Actual	% of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	% of Avg
42410	Fines	1,700.00	0.00	0.00 %	141.67	0.00	0.00 %
42490	Data Entry Fee - Juvenile Court	673.00	(56.00)	8.32 %	56.08	(56.00)	99.85 %
42520	Officers Costs	33,000.00	(751.45)	2.28 %	2,750.00	(751.45)	27.33 %
42530	Data Entry Fee - Chancery Court	13,900.00	(328.00)	2.36 %	1,158.33	(328.00)	28.32 %
42591	Courtroom Security Fee	2,580.00	(127.75)	4.95 %	215.00	(127.75)	59.42 %
42610	Fines	5,000.00	(375.00)	7.50 %	416.67	(375.00)	90.00 %
43190	Other General Service Charges	35,000.00	0.00	0.00 %	2,916.67	0.00	0.00 %
43370	Telephone Commissions	50,000.00	0.00	0.00 %	4,166.67	0.00	0.00 %
43392	Data Processing Fee -Register	21,000.00	(2,644.00)	12.59 %	1,750.00	(2,644.00)	151.09 %
43394	Data Processing Fee - Sheriff	6,000.00	(307.80)	5.13 %	500.00	(307.80)	61.56 %
43395	Sex Offender Registraion Fee	3,000.00	0.00	0.00 %	250.00	0.00	0.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(105.00)	10.50 %	83.33	(105.00)	126.00 %
43399	Vehicle Insurance Coverage and	1,600.00	(250.00)	15.63 %	133.33	(250.00)	187.50 %
44110	Investment Income	100,000.00	(15,921.24)	15.92 %	8,333.33	(41,450.06)	497.40 %
44120	Lease/Rentals	2,600.00	(100.00)	3.85 %	216.67	(100.00)	46.15 %
44130	Sale Of Materials And Supplies	2,200.00	(225.00)	10.23 %	183.33	(75.00)	40.91 %
44131	Commissary Sales	23,000.00	(1,582.20)	6.88 %	1,916.67	(1,582.20)	82.55 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(13,332.52)	21.08 %	5,271.50	(5,663.84)	107.44 %
44161	Cobra Insurance Payments	2,873.00	(942.77)	32.81 %	239.42	(204.73)	85.51 %
44170	Miscellaneous Refunds	10,588.00	0.00	0.00 %	882.33	0.00	0.00 %
44180	Expenditure Credits	3,642.00	0.00	0.00 %	303.50	0.00	0.00 %
44530	Sale Of Equipment	4,505.00	0.00	0.00 %	375.42	0.00	0.00 %
44540	Sale Of Property	0.00	(25,000.00)	0.00 %	0.00	0.00	0.00 %
44560	Damages Recovered From Individuals	1,635.00	(20.00)	1.22 %	136.25	(20.00)	14.68 %
44570	Contributions & Gifts	31,135.00	(3,326.00)	10.68 %	2,594.58	(1,444.00)	55.65 %
45510	County Clerk	483,000.00	(57,120.11)	11.83 %	40,250.00	(57,120.11)	141.91 %
45520	Circuit Court Clerk	95,000.00	(4,180.27)	4.40 %	7,916.67	(4,180.27)	52.80 %
45540	General Sessions Court Clerk	428,250.00	(31,097.27)	7.26 %	35,687.50	(31,097.27)	87.14 %
45550	Clerk And Master	80,000.00	(9,319.69)	11.65 %	6,666.67	(9,319.69)	139.80 %
45580	Register	328,000.00	(45,835.83)	13.97 %	27,333.33	(45,835.83)	167.69 %
45590	Sheriff	25,000.00	(3,871.00)	15.48 %	2,083.33	(3,871.00)	185.81 %
45610	Trustee	858,000.00	(24,834.82)	2.89 %	71,500.00	0.00	0.00 %
46110	Juvenile Services Program	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
46140	Aging Programs	13,528.00	0.00	0.00 %	1,127.33	0.00	0.00 %
46210	Law Enforcement Training Programs	39,200.00	0.00	0.00 %	3,266.67	0.00	0.00 %
46310	Health Department Programs	444,200.00	(33,511.74)	7.54 %	37,016.67	(33,511.74)	90.53 %
46820	Income Tax	400,000.00	0.00	0.00 %	33,333.33	0.00	0.00 %
46830	Beer Tax	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
46835	Vehicle Certificate Of Title Fees	9,000.00	0.00	0.00 %	750.00	0.00	0.00 %
46840	Alcoholic Beverage Tax	64,975.00	(24,636.80)	37.92 %	5,414.58	(24,636.80)	455.01 %
46852	State Revenue Sharing -	40,000.00	(6,566.02)	16.42 %	3,333.33	(6,566.02)	196.98 %
46915	Contracted Prisoner Board	203,000.00	(22,269.00)	10.97 %	16,916.67	(22,269.00)	131.64 %
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(637.61)	10.63 %	500.00	(637.61)	127.52 %
46990	Other State Revenues	6,296.00	(120.00)	1.91 %	524.67	(120.00)	22.87 %
47220	Civil Defense Reimbursement	55,500.00	0.00	0.00 %	4,625.00	0.00	0.00 %
47590	Other Federal Through State	40,333.00	0.00	0.00 %	3,361.08	0.00	0.00 %
48130	Contributions	7,500.00	0.00	0.00 %	625.00	0.00	0.00 %
48140	Contracted Services	50,000.00	0.00	0.00 %	4,166.67	0.00	0.00 %
48610	Donations	16,000.00	0.00	0.00 %	1,333.33	0.00	0.00 %
49700	Insurance Recovery	0.00	(788.75)	0.00 %	0.00	(788.75)	0.00 %
	Total Revenues	**19,654,385.00**	**(622,014.26)**	**3.16 %**	**1,637,865.42**	**(529,704.71)**	**32.34 %**
Expenditures							
51100	County Commission	(213,257.00)	26,442.16	12.40 %	(17,771.42)	11,452.48	64.44 %
51210	Board Of Equalization	(2,600.00)	0.00	0.00 %	(216.67)	0.00	0.00 %
51220	Beer Board	(5,000.00)	0.00	0.00 %	(416.67)	0.00	0.00 %
51240	Other Boards And Committees	(7,150.00)	0.00	0.00 %	(595.83)	0.00	0.00 %
51300	County Mayor/Executive	(241,210.00)	37,675.88	15.62 %	(20,100.83)	21,335.17	106.14 %
51310	Personnel Office	(46,285.00)	12,853.41	27.77 %	(3,857.08)	2,152.64	55.81 %
51400	County Attorney	(155,000.00)	59,068.40	38.11 %	(12,916.67)	59,068.40	457.30 %
51500	Election Commission	(376,323.00)	127,479.25	33.87 %	(31,360.25)	86,890.61	277.07 %
51600	Register Of Deeds	(313,926.00)	62,418.20	19.88 %	(26,160.50)	22,075.01	84.38 %
51720	Planning	(165,316.00)	10,530.44	6.37 %	(13,776.33)	7,107.71	51.59 %
51750	Codes Compliance	(317,623.00)	47,145.28	14.84 %	(26,468.58)	28,423.47	107.39 %
51760	Geographical Information Systems	(68,620.00)	12,345.78	17.99 %	(5,718.33)	4,787.96	83.73 %
51800	County Buildings	(1,282,835.00)	390,926.29	30.47 %	(106,902.92)	110,510.59	103.37 %
51900	Other General Administration	(305,900.00)	304,103.25	99.41 %	(25,491.67)	172.25	0.68 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
52100	Accounting And Budgeting	(694,478.00)	115,675.70	16.66 %	(57,873.17)	52,315.41	90.40 %
52200	Purchasing	(261,487.00)	37,488.56	14.34 %	(21,790.58)	21,034.96	96.53 %
52300	Property Assessor's Office	(466,792.00)	128,180.24	27.46 %	(38,899.33)	31,941.47	82.11 %
52400	County Trustee's Office	(383,946.00)	90,119.07	23.47 %	(31,995.50)	26,012.23	81.30 %
52500	County Clerk's Office	(676,299.00)	100,007.51	14.79 %	(56,358.25)	47,541.57	84.36 %
52600	Data Processing	(182,207.00)	27,859.15	15.29 %	(15,183.92)	18,773.93	123.64 %
53100	Circuit Court	(469,043.00)	83,221.67	17.74 %	(39,086.92)	36,014.24	92.14 %
53300	General Sessions Court	(691,304.00)	123,107.75	17.81 %	(57,608.67)	47,645.07	82.70 %

101	General		Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53310		General Sessions Judge	(495,655.00)	76,592.05	15.45 %	(41,304.58)	39,551.08	95.75 %
53400		Chancery Court	(305,667.00)	41,805.36	13.68 %	(25,472.25)	23,016.25	90.36 %
53500		Juvenile Court	(323,230.00)	46,475.47	14.38 %	(26,935.83)	28,690.41	106.51 %
53700		Judicial Commissioners	(66,552.00)	7,692.61	11.56 %	(5,546.00)	5,001.76	90.19 %
53900		Other Administration Of Justice	(18,760.00)	947.62	5.05 %	(1,563.33)	(0.38)	-0.02 %
53920		Courtroom Security	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
53930		Victim Assistance Programs	(22,000.00)	0.00	0.00 %	(1,833.33)	0.00	0.00 %
54110		Sheriff's Department	(5,170,509.00)	904,375.22	17.49 %	(430,875.75)	505,753.23	117.38 %
54120		Special Patrols	(11,000.00)	700.00	6.36 %	(916.67)	700.00	76.36 %
54130		Traffic Control	(34,500.00)	2,969.32	8.61 %	(2,875.00)	2,608.56	90.73 %
54160		Administration Of The Sexual Offender	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
54210		Jail	(4,304,338.00)	693,524.14	16.11 %	(358,694.83)	231,116.86	64.43 %
54320		Rural Fire Protection	(250,000.00)	0.00	0.00 %	(20,833.33)	0.00	0.00 %
54410		Civil Defense	(205,482.00)	33,683.61	16.39 %	(17,123.50)	17,047.00	99.55 %
54490		Other Emergency Management	(16,000.00)	0.00	0.00 %	(1,333.33)	0.00	0.00 %
54610		County Coroner/Medical Examiner	(109,000.00)	70,000.00	64.22 %	(9,083.33)	0.00	0.00 %
54900		Other Public Safety	(541,500.00)	0.00	0.00 %	(45,125.00)	0.00	0.00 %
55110		Local Health Center	(40,078.00)	12,808.97	31.96 %	(3,339.83)	3,025.90	90.60 %
55120		Rabies And Animal Control	(467,261.00)	121,632.35	26.03 %	(38,938.42)	30,769.17	79.02 %
55190		Other Local Health Services	(444,200.00)	42,839.70	9.64 %	(37,016.67)	24,916.53	67.31 %
56300		Senior Citizens Assistance	(267,305.00)	37,644.37	14.08 %	(22,275.42)	20,783.05	93.30 %
57100		Agricultural Extension Service	(179,661.00)	1,921.59	1.07 %	(14,971.75)	1,921.59	12.83 %
57500		Soil Conservation	(21,681.00)	1,568.95	7.24 %	(1,806.75)	1,193.20	66.04 %
57700		Flood Control	(2,000.00)	0.00	0.00 %	(166.67)	0.00	0.00 %
57800		Storm Water Management	(4,000.00)	0.00	0.00 %	(333.33)	0.00	0.00 %
58110		Tourism	(100,000.00)	0.00	0.00 %	(8,333.33)	0.00	0.00 %
58120		Industrial Development	(153,885.00)	3,884.48	2.52 %	(12,823.75)	0.00	0.00 %
58130		Housing And Urban Development	(6,750.00)	0.00	0.00 %	(562.50)	0.00	0.00 %
58300		Veteran's Services	(73,150.00)	9,544.35	13.05 %	(6,095.83)	5,257.13	86.24 %
58500		Contributions To Other Agencies	(75,100.00)	0.00	0.00 %	(6,258.33)	0.00	0.00 %
58600		Employee Benefits	(2,500.00)	156,600.00	6,264.00 %	(208.33)	130.00	62.40 %
58801		COVID-19 Grant #1	0.00	13,677.37	0.00 %	0.00	5,955.57	0.00 %
58900		Miscellaneous	(345,000.00)	9,146.15	2.65 %	(28,750.00)	0.00	0.00 %
82110		General Government	(50,000.00)	0.00	0.00 %	(4,166.67)	0.00	0.00 %
		Total Expenditures	**(21,437,365.00)**	**4,086,681.67**	**19.06 %**	**(1,786,447.08)**	**1,582,692.08**	**88.59 %**
Total	**101**	General	**(1,782,980.00)**	**3,464,667.41**	**194.32 %**	**(148,581.67)**	**1,052,987.37**	**708.69 %**

112 Courthouse & Jail Maintenance

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(8,446.59)	8.45 %	8,333.33	(8,446.59)	101.36 %
	Total Revenues	**100,000.00**	**(8,446.59)**	**8.45 %**	**8,333.33**	**(8,446.59)**	**101.36 %**
Expenditures							
58900	Miscellaneous	(2,000.00)	78.93	3.95 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	0.00	0.00 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	**(127,000.00)**	**78.93**	**0.06 %**	**(10,583.33)**	**0.00**	**0.00 %**
Total 112	Courthouse & Jail Maintenance	**(27,000.00)**	**(8,367.66)**	**-30.99 %**	**(2,250.00)**	**(8,446.59)**	**-375.40**

114 Law Library

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,500.00	(336.63)	7.48 %	375.00	(336.63)	89.77 %
	Total Revenues	**4,500.00**	**(336.63)**	**7.48 %**	**375.00**	**(336.63)**	**89.77 %**
Expenditures							
56500	Libraries	(4,600.00)	215.98	4.70 %	(383.33)	84.99	22.17 %
58900	Miscellaneous	(150.00)	3.17	2.11 %	(12.50)	0.00	0.00 %
	Total Expenditures	**(4,750.00)**	**219.15**	**4.61 %**	**(395.83)**	**84.99**	**21.47 %**
Total 114	Law Library	**(250.00)**	**(117.48)**	**-46.99 %**	**(20.83)**	**(251.64)**	**-1,207.87**

115 Public Library

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(68.07)	0.00 %	0.00	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	0.00	(2.24)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(527.81)	0.00 %	0.00	(527.81)	0.00 %
40140	Interest And Penalty	0.00	(36.65)	0.00 %	0.00	0.00	0.00 %
43350	Copy Fees	0.00	(656.35)	0.00 %	0.00	(374.75)	0.00 %
43360	Library Fees	0.00	(396.80)	0.00 %	0.00	(210.60)	0.00 %
44160	Retirees' Insurance Payments	0.00	(5,206.42)	0.00 %	0.00	(972.71)	0.00 %
44570	Contributions & Gifts	0.00	(45.00)	0.00 %	0.00	(31.30)	0.00 %
48130	Contributions	0.00	(21,887.50)	0.00 %	0.00	(1,900.00)	0.00 %
	Total Revenues	**0.00**	**(28,826.84)**	**100.00 %**	**0.00**	**(4,017.17)**	**0.00 %**
Expenditures							
56500	Libraries	0.00	69,699.30	0.00 %	0.00	27,729.95	0.00 %
	Total Expenditures	**0.00**	**69,699.30**	**100.00 %**	**0.00**	**27,729.95**	**0.00 %**
Total 115	Public Library	**0.00**	**40,872.46**	**100.00 %**	**0.00**	**23,712.78**	**0.00 %**

116 Solid Waste/Sanitation

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40210	Local Option Sales Tax	0.00	(99,152.65)	0.00 %	0.00	(99,152.65)	0.00 %
44145	Sale Of Recycled Materials	0.00	(17,047.06)	0.00 %	0.00	(14,260.06)	0.00 %
44160	Retirees' Insurance Payments	0.00	(93.92)	0.00 %	0.00	(69.92)	0.00 %
	Total Revenues	**0.00**	**(116,293.63)**	**100.00 %**	**0.00**	**(113,482.63)**	**0.00 %**
Expenditures							
55720	Sanitation Education/Information	0.00	5,499.62	0.00 %	0.00	5,499.62	0.00 %
55732	Convenience Centers	0.00	280,509.53	0.00 %	0.00	43,178.32	0.00 %
55739	Other Waste Collection	0.00	4,807.00	0.00 %	0.00	4,807.00	0.00 %
	Total Expenditures	**0.00**	**290,816.15**	**100.00 %**	**0.00**	**53,484.94**	**0.00 %**
Total 116	Solid Waste/Sanitation	**0.00**	**174,522.52**	**100.00 %**	**0.00**	**(59,997.69)**	**0.00 %**

119 Industrial/Economic Development

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
44120	Lease/Rentals	0.00	(3,533.33)	0.00 %	0.00	(2,208.33)	0.00 %
	Total Revenues	**0.00**	**(3,533.33)**	**100.00 %**	**0.00**	**(2,208.33)**	**0.00 %**
Expenditures							
58120	Industrial Development	0.00	13.25	0.00 %	0.00	0.00	0.00 %
	Total Expenditures	**0.00**	**13.25**	**100.00 %**	**0.00**	**0.00**	**0.00 %**
Total 119	Industrial/Economic Development	**0.00**	**(3,520.08)**	**100.00 %**	**0.00**	**(2,208.33)**	**0.00 %**

122 Drug Control

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
42240	Drug Control Fines	0.00	(176.22)	0.00 %	0.00	(176.22)	0.00 %
42340	Drug Control Fines	0.00	(141.78)	0.00 %	0.00	(141.78)	0.00 %
44570	Contributions & Gifts	0.00	(500.00)	0.00 %	0.00	(500.00)	0.00 %
	Total Revenues	**0.00**	**(818.00)**	**100.00 %**	**0.00**	**(818.00)**	**0.00 %**
Expenditures							
54150	Drug Enforcement	0.00	17,393.68	0.00 %	0.00	3,431.15	0.00 %
	Total Expenditures	**0.00**	**17,393.68**	**100.00 %**	**0.00**	**3,431.15**	**0.00 %**
Total 122	Drug Control	**0.00**	**16,575.68**	**100.00 %**	**0.00**	**2,613.15**	**0.00 %**

131 Highway/Public Works

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(120.79)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(4.11)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(938.02)	0.00 %	0.00	(938.02)	0.00 %
40140	Interest And Penalty	0.00	(65.03)	0.00 %	0.00	0.00	0.00 %
44130	Sale Of Materials And Supplies	0.00	(2,076.80)	0.00 %	0.00	(1,271.60)	0.00 %
44160	Retirees' Insurance Payments	0.00	(3,142.66)	0.00 %	0.00	(1,200.15)	0.00 %
46920	Gasoline And Motor Fuel Tax	0.00	(197,574.02)	0.00 %	0.00	(197,574.02)	0.00 %
46930	Petroleum Special Tax	0.00	(2,919.61)	0.00 %	0.00	(2,919.61)	0.00 %
47590	Other Federal Through State	0.00	0.00	0.00 %	0.00	0.00	0.00 %
49600	Proceeds From Sale Of Capital Assets	0.00	(92,000.00)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	**0.00**	**(298,841.04)**	**100.00 %**	**0.00**	**(203,903.40)**	**0.00 %**
Expenditures							
61000	Administration	0.00	117,780.09	0.00 %	0.00	66,519.60	0.00 %
62000	Highway And Bridge Maintenance	0.00	633,540.94	0.00 %	0.00	7,000.00	0.00 %
63100	Operation And Maintenance Of	0.00	221,961.46	0.00 %	0.00	7,050.00	0.00 %
65000	Other Charges	0.00	137,434.64	0.00 %	0.00	7,245.92	0.00 %
66000	Employee Benefits	0.00	114,198.27	0.00 %	0.00	33,597.26	0.00 %
68000	Capital Outlay	0.00	106,731.90	0.00 %	0.00	319.90	0.00 %
	Total Expenditures	**0.00**	**1,331,647.30**	**100.00 %**	**0.00**	**121,732.68**	**0.00 %**
Total 131	Highway/Public Works	**0.00**	**1,032,806.26**	**100.00 %**	**0.00**	**(82,170.72)**	**0.00 %**

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	4,822.21	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(71.35)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(16,343.98)	0.00 %	0.00	(16,343.98)	0.00 %
40140	Interest And Penalty	0.00	(1,121.25)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	0.00	(436,020.43)	0.00 %	0.00	(436,020.43)	0.00 %
40275	Mixed Drink Tax	0.00	(2,751.39)	0.00 %	0.00	(2,569.00)	0.00 %
41110	Marriage Licenses	0.00	(57.00)	0.00 %	0.00	(57.00)	0.00 %
44110	Investment Income	0.00	(10,029.18)	0.00 %	0.00	0.00	0.00 %
44160	Retirees' Insurance Payments	0.00	(15,635.93)	0.00 %	0.00	(8,399.23)	0.00 %
44170	Miscellaneous Refunds	0.00	(1,994.40)	0.00 %	0.00	(1,994.40)	0.00 %
46511	Basic Education Program	0.00	(2,169,200.00)	0.00 %	0.00	(2,169,200.00)	0.00 %
46590	Other State Education Funds	0.00	(5,847.09)	0.00 %	0.00	(5,847.09)	0.00 %
46851	State Revenue Sharing -T.V.A.	0.00	(1,654.89)	0.00 %	0.00	0.00	0.00 %
46980	Other State Grants	0.00	(10,000.00)	0.00 %	0.00	(10,000.00)	0.00 %
47306	COVID-19 Grant A	0.00	(8,127.02)	0.00 %	0.00	(8,127.02)	0.00 %
48610	Donations	0.00	(12,500.00)	0.00 %	0.00	(10,000.00)	0.00 %
	Total Revenues	**0.00**	**(2,686,531.70)**	**100.00 %**	**0.00**	**(2,668,558.15)**	**0.00 %**
Expenditures							
71100	Regular Instruction Program	0.00	2,243,724.08	0.00 %	0.00	1,832,402.81	0.00 %
71200	Special Education Program	0.00	327,165.27	0.00 %	0.00	309,663.76	0.00 %
71300	Vocational Education Program	0.00	195,160.50	0.00 %	0.00	183,854.07	0.00 %
72110	Attendance	0.00	8,316.16	0.00 %	0.00	4,158.08	0.00 %
72120	Health Services	0.00	56,681.07	0.00 %	0.00	49,384.66	0.00 %
72130	Other Student Support	0.00	129,577.84	0.00 %	0.00	110,483.62	0.00 %
72210	Regular Instruction Program	0.00	180,605.59	0.00 %	0.00	130,760.77	0.00 %
72220	Special Education Program	0.00	200,656.95	0.00 %	0.00	186,018.08	0.00 %
72230	Vocational Education Program	0.00	25,764.86	0.00 %	0.00	12,846.75	0.00 %
72250	Technology	0.00	365,713.39	0.00 %	0.00	162,421.73	0.00 %
72310	Board Of Education	0.00	241,177.28	0.00 %	0.00	38,772.74	0.00 %
72320	Office Of The Superintendent	0.00	151,822.51	0.00 %	0.00	102,965.57	0.00 %
72410	Office Of The Principal	0.00	269,722.44	0.00 %	0.00	179,742.53	0.00 %
72510	Fiscal Services	0.00	13,939.34	0.00 %	0.00	6,968.01	0.00 %
72610	Operation Of Plant	0.00	1,639,432.60	0.00 %	0.00	89,021.11	0.00 %
72620	Maintenance Of Plant	0.00	100,740.80	0.00 %	0.00	8,400.80	0.00 %
72710	Transportation	0.00	191,482.38	0.00 %	0.00	184,209.80	0.00 %
72901	COVID-19 Expenditures	0.00	199,544.12	0.00 %	0.00	137,651.25	0.00 %
73300	Community Services	0.00	67,484.44	0.00 %	0.00	54,993.45	0.00 %

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
73400	Early Childhood Education	0.00	144,152.49	0.00 %	0.00	144,003.25	0.00 %
	Total Expenditures	**0.00**	**6,752,864.11**	**100.00 %**	**0.00**	**3,928,722.84**	**0.00 %**
Total 141	General Purpose School	**0.00**	**4,066,332.41**	**100.00 %**	**0.00**	**1,260,164.69**	**0.00 %**

142 School Federal Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47141	Title 1 Grants To Local Educ Agencies	0.00	(66,096.21)	0.00 %	0.00	(66,096.21)	0.00 %
47143	Special Education - Grants To States	0.00	(70,436.69)	0.00 %	0.00	(70,436.69)	0.00 %
47146	English Language Acquisition Grants	0.00	(24.87)	0.00 %	0.00	(24.87)	0.00 %
47147	Safe And Drug-Free Schools-St Grants	0.00	(3,153.36)	0.00 %	0.00	(3,153.36)	0.00 %
47189	Eisenhower Prof Development State	0.00	(13,706.78)	0.00 %	0.00	(13,706.78)	0.00 %
47301	COVID-19 Grant #1	0.00	(113,253.36)	0.00 %	0.00	(113,253.36)	0.00 %
	Total Revenues	**0.00**	**(266,671.27)**	**100.00 %**	**0.00**	**(266,671.27)**	**0.00 %**
Expenditures							
71100	Regular Instruction Program	0.00	426,998.83	0.00 %	0.00	61,342.91	0.00 %
71200	Special Education Program	0.00	59,231.37	0.00 %	0.00	57,206.37	0.00 %
71300	Vocational Education Program	0.00	3,275.00	0.00 %	0.00	3,275.00	0.00 %
72130	Other Student Support	0.00	982.34	0.00 %	0.00	300.00	0.00 %
72210	Regular Instruction Program	0.00	188,822.05	0.00 %	0.00	37,628.41	0.00 %
72220	Special Education Program	0.00	139,592.42	0.00 %	0.00	120,679.60	0.00 %
72250	Technology	0.00	10,381.43	0.00 %	0.00	3,256.43	0.00 %
73100	Food Service	0.00	6,228.36	0.00 %	0.00	0.00	0.00 %
	Total Expenditures	**0.00**	**835,511.80**	**100.00 %**	**0.00**	**283,688.72**	**0.00 %**
Total 142	School Federal Projects	**0.00**	**568,840.53**	**100.00 %**	**0.00**	**17,017.45**	**0.00 %**

143 Central Cafeteria

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
43521	Lunch Payments - Children	0.00	(1,676.70)	0.00 %	0.00	(1,676.70)	0.00 %
44110	Investment Income	0.00	(456.56)	0.00 %	0.00	(0.09)	0.00 %
47990	Other Direct Federal Revenue	0.00	(62,269.00)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	**0.00**	**(64,402.26)**	**100.00 %**	**0.00**	**(1,676.79)**	**0.00 %**
Expenditures							
73100	Food Service	0.00	1,133,550.92	0.00 %	0.00	1,076,007.77	0.00 %
	Total Expenditures	**0.00**	**1,133,550.92**	**100.00 %**	**0.00**	**1,076,007.77**	**0.00 %**
Total 143	Central Cafeteria	**0.00**	**1,069,148.66**	**100.00 %**	**0.00**	**1,074,330.98**	**0.00 %**

151 General Debt Service

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(363.58)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(11.83)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(2,826.47)	0.00 %	0.00	(2,826.47)	0.00 %
40140	Interest And Penalty	0.00	(195.97)	0.00 %	0.00	0.00	0.00 %
44110	Investment Income	0.00	(2,735.23)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	**0.00**	**(6,133.08)**	**100.00 %**	**0.00**	**(2,826.47)**	**0.00 %**
Expenditures							
82210	General Government	0.00	4,150.80	0.00 %	0.00	349.20	0.00 %
82310	General Government	0.00	33,997.80	0.00 %	0.00	16,956.00	0.00 %
	Total Expenditures	**0.00**	**38,148.60**	**100.00 %**	**0.00**	**17,305.20**	**0.00 %**
Total 151	General Debt Service	**0.00**	**32,015.52**	**100.00 %**	**0.00**	**14,478.73**	**0.00 %**

156 Education Debt Service

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(2,367.00)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(30.22)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(6,635.62)	0.00 %	0.00	(6,635.62)	0.00 %
40140	Interest And Penalty	0.00	(407.93)	0.00 %	0.00	0.00	0.00 %
40285	Adequate Facilities/Development Tax	0.00	(67,073.50)	0.00 %	0.00	0.00	0.00 %
44110	Investment Income	0.00	(12,308.54)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	**0.00**	**(88,822.81)**	**100.00 %**	**0.00**	**(6,635.62)**	**0.00 %**
Expenditures							
82230	Education	0.00	44,431.13	0.00 %	0.00	44,431.13	0.00 %
82330	Education	0.00	119.20	0.00 %	0.00	0.00	0.00 %
	Total Expenditures	**0.00**	**44,550.33**	**100.00 %**	**0.00**	**44,431.13**	**0.00 %**
Total 156	Education Debt Service	**0.00**	**(44,272.48)**	**100.00 %**	**0.00**	**37,795.51**	**0.00 %**

171 General Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(36.09)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(1.24)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(280.53)	0.00 %	0.00	(280.53)	0.00 %
40140	Interest And Penalty	0.00	(19.51)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	0.00	(26,990.26)	0.00 %	0.00	(26,990.26)	0.00 %
44110	Investment Income	0.00	(1,340.39)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	0.00	(327.50)	0.00 %	0.00	(277.50)	0.00 %
46990	Other State Revenues	0.00	(1,142,935.00)	0.00 %	0.00	(1,142,935.00)	0.00 %
	Total Revenues	**0.00**	**(1,171,930.52)**	**100.00 %**	**0.00**	**(1,170,483.29)**	**0.00 %**
Expenditures							
58900	Miscellaneous	0.00	5.55	0.00 %	0.00	0.00	0.00 %
91110	General Administration Projects	0.00	11,411.00	0.00 %	0.00	10,061.00	0.00 %
91120	Administration Of Justice Projects	0.00	1,029,691.95	0.00 %	0.00	265,704.48	0.00 %
91130	Public Safety Projects	0.00	205,676.93	0.00 %	0.00	6,629.47	0.00 %
91150	Social, Cultural And Recreation	0.00	3,100.00	0.00 %	0.00	0.00	0.00 %
	Total Expenditures	**0.00**	**1,249,885.43**	**100.00 %**	**0.00**	**282,394.95**	**0.00 %**
Total 171	General Capital Projects	**0.00**	**77,954.91**	**100.00 %**	**0.00**	**(888,088.34)**	**0.00 %**

176 Highway Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(61.60)	0.00 %	0.00	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	0.00	(2.11)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(482.61)	0.00 %	0.00	(482.61)	0.00 %
40140	Interest And Penalty	0.00	(33.55)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	**0.00**	**(579.87)**	**100.00 %**	**0.00**	**(482.61)**	**0.00 %**
Expenditures							
91200	Highway & Street Capital Projects	0.00	14.53	0.00 %	0.00	0.00	0.00 %
	Total Expenditures	**0.00**	**14.53**	**100.00 %**	**0.00**	**0.00**	**0.00 %**
Total 176	Highway Capital Projects	**0.00**	**(565.34)**	**100.00 %**	**0.00**	**(482.61)**	**0.00 %**

177 Education Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Expenditures							
91300	Education Capital Projects	0.00	5,000.00	0.00 %	0.00	5,000.00	0.00 %
	Total Expenditures	**0.00**	**5,000.00**	**100.00 %**	**0.00**	**5,000.00**	**0.00 %**
Total 177	Education Capital Projects	**0.00**	**5,000.00**	**100.00 %**	**0.00**	**5,000.00**	**0.00 %**

Loudon County Commission
EXHIBIT 090820-J

JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

August 12, 2020

Honorable Rollen Bradshaw, Mayor
and Honorable Board of Commissioners
Loudon County
P.O. Box 109
Loudon, TN 37774

Dear Mayor Bradshaw and Members of the Board:

This letter acknowledges receipt of a copy of the 2021 fiscal year budget.

We have reviewed the County's budget and have determined that projected revenues and other available funds are sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received. With regard to programs included in the budget such as education, roads, and corrections, we have not made any attempt to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. Please note local officials are required to ensure the budget remains balanced throughout the fiscal year and that all maintenance of effort requirements are met – our office has not reviewed or approved any maintenance of effort programs in this budget. Budget amendments must be sent to our office for formal acknowledgement after they are approved by the local governing body (submit to: [illegible]).

Approval

This letter constitutes approval, by our office, for the County's 2021 fiscal year budget as adopted by the governing body. However, we would like to bring the following issue to your attention that, if not addressed, could possibly lead to financial problems in the future.

Structurally Balanced Budget

For the second consecutive year, the County has adopted a budget for its General Fund and General Purpose School Fund with disbursements that exceed receipts. The County has projected to use a large portion of its cash reserves to pay for the increase in expenditures. It is our understanding that almost all of the additional expenditures are related to recurring expenditures, such as salaries. Using reserves to pay for recurring expenditures is contrary to sound budget practices. A budget is structurally balanced when recurring revenues are sufficient to pay for recurring expenditures. Local officials should adopt future budgets that are structurally balanced. Please refer to our website to learn about seven keys to a fiscally well-managed government: https://tncot.com/7keys.

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

Notaries to be elected September 08,2020

BRENDA J BURNETTE
BARBARA S CRANE
ASHLEY DEANE DEMERCHANT
GRAZYNA GAMMONS
LENORA HENNEN
H BART HOWELL
MEGHAN L. HULL
JILL LANGER
FRANCIN MAGANA ALMANZA
BECKY L SMITH

Loudon County Commission
EXHIBIT 090820-K