

Loudon County Commission

Loudon, Tennessee

Monday, May 5, 2025

Courthouse Annex

6:00 pm

AGENDA

Regular Meeting

To provide public comment, prior to the start of the meeting please write your name on the sign up sheet located on the podium for the Public Hearing

Public Hearing

1) Loudon County Codes Enforcement Director – Jim Jenkins

A) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 058, PARCEL 052.00, LOCATED 1211 OLD HOLLOW RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT
**(APPROVED 9 / DISAPPROVED 0)*

B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM M-1 GENERAL INDUSTRIAL DISTRICT TO R-1 SUBURBAN RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 026, PARCEL 084.01, LOCATED AT 3877 RIVERVIEW RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT
**(APPROVED 9 / DISAPPROVED 0)*

C) 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 C-2, GENERAL COMMERCIAL DISTRICT TO CFD, COMMUNITY FACILITIES DISTRICT. LOUDON COUNTY TAX MAP 019, PARCEL 118.04, LOCATED AT 14950 HOTCHKISS VALLEY RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT
**(APPROVED 9 / DISAPPROVED 0)*

- D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 003, PARCEL 044.00 LOCATED GRUBB RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY
*(APPROVED 9 / DISAPPROVED 0)
- E) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT AND A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 035, PARCEL 024.00 LOCATED 3297 ANTICOH CHURCH RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT
*(APPROVED 9 / DISAPPROVED 0)
- 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 FROM A-1, AGRICULTURE FORESTRY DISTRICT TO CFD COMMUNITY FACILITES DISTRICT, LOUDON COUNTY TAX MAP 006, PARCEL 174.01, LOCATED 9300 HICKORY CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT
*(APPROVED 9 / DISAPPROVED 0)
- G) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1 AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT AND A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 067, PARCEL 094.00 LOCATED 22822 FORK CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT
*(APPROVED 9 / DISAPPROVED 0)
- H) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT LOUDON COUNTY TAX MAP 044, PARCEL 041.01 LOCATED 25588 HWY 321, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT
*(APPROVED 9 / DISAPPROVED 0)

- 2) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Whitfield
- 3) Roll Call
- 4) Adoption of May 5, 2025 County Commission Agenda
- 5) Reading and Acceptance of April 7, 2025 Loudon County Commission Minutes
- 6) General Public Comments
(General Public is only allowed to speak on items germane to items on the agenda)
T.C.A. § 8-44-112
- 7) Loudon County Codes Enforcement Director – Jim Jenkins

*(Planning Commission - APPROVED or DISAPPROVED)

A) 1211 OLD HOLLOW RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

*(APPROVED 9 / DISAPPROVED 0)

B) 3877 RIVERVIEW RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

*(APPROVED 9 / DISAPPROVED 0)

C) 14950 HOTCHKISS VALLEY RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

*(APPROVED 9 / DISAPPROVED 0)

D) GRUBB RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

*(APPROVED 9 / DISAPPROVED 0)

E) 3297 ANTICOH CHURCH RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

*(APPROVED 9 / DISAPPROVED 0)

F) 9300 HICKORY CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

*(APPROVED 9 / DISAPPROVED 0)

G) 22822 FORK CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT

*(APPROVED 9 / DISAPPROVED 0)

H) 25588 HWY 321, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

*(APPROVED 9 / DISAPPROVED 0)

8) Mayor – Buddy Bradshaw

- A) Consideration of recommendation to approve a Bond Resolution for \$110 million for school building projects

B) Proclamation – Connie Kay Moore Black

9) Director of Accounts and Budgets – Erin Rice

- A) Consideration of recommendation to add a new position to the Health Department (fully funded by DGA grant)

- B) Consideration of recommendation to acknowledge the TCRS employer contribution rate effective July 1, 2025 – No change in rate

- C) Consideration of recommendation to approve/accept the following grants with no match:

1. Emergency Management Performance Grant (EMPG) 2024 in the amount of \$37,759.25
2. DOE 2025 Grant in the amount of \$21,000
3. FY 2026 Litter Grant

- D) Consideration of recommendation to approve debt payoff for Capital Outlay Note Series 2023 (\$3 million)

- E) Consideration of recommendation to approve amendments/line adjustments in the following funds:

1. County General Fund 101
2. Industrial/Economic Development (Centre 75) Fund 119
3. Drug Fund 122
4. Highway Fund 131
5. General Purpose School Fund 141
6. Federal Projects Fund 142
7. Education Debt Service Fund 156
8. General Capital Projects Fund 171

- F) Distribution of the following reports:

1. Approved Budget Committee minutes – March 17, 2025
2. Summary Financial Reports for April 2025
3. Preliminary Funding Analysis for \$110 million at 25 years

11) Commissioner – Adam Waller

- A) Notaries-

Terry Brackett, Karen J. Churchwell, Lauren A Darnell, Jennifer D Frye, Paige Giles, Kimberly Millsaps, Myron C Mullins, Jeremy D Uselton, Justice Walther, Wendy Welch, Catherine Maggie Ziegler

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, April 7, 2025
Courthouse Annex Building
6:00 P.M.

REGULAR COMMISSION MINUTES

- (1) Opening of Meeting BE IT REMEMBERED, that the Board of Commission of Loudon County was convened in regular session in Loudon, Tennessee on the 7th day of April 2025.
- Commission Chairman Henry Cullen called the meeting to order at 6:00 pm.
- (2) Public Hearing Loudon County Codes Enforcement Director – Jim Jenkins held the Public Hearing for the three zoning issues for:
- Articles 5 Zoning Districts, Section 5.46 C-1 Rural Center District
- 28374 Hwy 95, Loudon County, TN, Situated in the 3rd Legislative District
- 13118 East Hotchkiss Valley RD, Loudon County, TN, Situated In The 5TH Legislative District
- (3) Opening of Meeting Commissioner Satterfield 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.
- (4) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, William Jenkins, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (10)
- Also present, were Mayor Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.
- Commission Chairman Henry Cullen requested that the April 7, 2025 agenda be adopted.
- (5) Agenda Adoption Mayor Bradshaw requested to add to the agenda the purchase of kelp around the Judges chambers at the courthouse.
- Commissioner Shaver made a motion to approve the agenda as amended.
- Commissioner Whitfield seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (6) Minutes Approved Commission Chairman Henry Cullen requested that the March 3, 2025 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as presented.
- Commissioner Satterfield seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (7) Public Comments Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. There was not anyone who signed up to speak.
- Loudon County Codes Enforcement - Jim Jenkins presented to commission the following Zoning Items:
- (8) Zoning – Article 5 Zoning Districts, Section 5.46 C-1 Rural Center District A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 5 ZONING DISTRICTS, SECTION 5.46 C-1 RURAL CENTER DISTRICT, PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105
- Commissioner Shaver made a motion to approve the zoning resolution.
- Commissioner Waller seconded the motion.
- Upon Voice Vote, the motion PASSED. RESOLUTION 040725-A
- (9) Zoning – 28374 Hwy 95/ 3rd Legislative District

- (9) Zoning -
28374
Hwy 95/
3rd
Legislative
District

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 051, PARCEL 046.09 LOCATED 28374 HWY 95, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT, APPROXIMATELY (2) ONE ACRE LOTS ONLY

Commissioner Satterfield made a motion to approve the zoning resolution.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040725-B

- (10) Zoning -
13118
Hotchkiss
Valley RD/
5th
Legislative
District

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 019, PARCEL 120.00 LOCATED 13118 EAST HOTCHKISS VALLEY RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

Commissioner Morrison made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040725-C

- (11) Budget
Amendmen
ts -
Courthouse
Related
Expense
Sidewalk
Repair

Director of Accounts and Budgets - Erin Rice made a recommendation to approve Courthouse related expense change from owner alternates to sidewalk repair.

Commissioner Shaver made the motion to approve the recommendation.

Commissioner Whitfield seconded the motion.

Commission Chairman Henry Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Jenkins, Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames (10)

Upon Roll Call Vote, the motion PASSED.

- (12) Budget
Amendmen
ts -
Courthouse
Cash flow
for
additional
temporary
rents

Director of Accounts and Budgets - Erin Rice presented to commission for consideration of recommendation to approve Courthouse cash flow for additional temporary rents (not reimbursed by insurance) and contents expenses to be reimbursed by the insurance company.

Commissioner Shaver made the motion to approve the recommendation.

Commissioner Satterfield seconded the motion.

Commission Chairman Henry Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Jenkins (10)

Upon Roll Call Vote, the motion PASSED.

(13) Budget
Amendment
+ Part-
time line \$
6500
Property
Assessor
Budget

Director of Accounts and Budgets – Erin Rice presented to commission for consideration to approve increase in part-time line (funded from the full-time line) in the amount of \$6,500 in the Property Assessor budget.

Commissioner Shaver made the motion to approve the recommendation.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

Director of Accounts and Budgets – Erin Rice presented to commission for consideration to approve/accept the following grants:

(14) Budget
Amendmen
ts -
GHSOG
Grant,
Homeland
Security
2024 in
EMA
Grant,
Pettway
2025
Grant,
ETHRA
Competitiv
e Grant Sr.
Center

- 1) GHSOG grant in the Sheriff's Office – no matching funds EXHIBIT 040725-D
- 2) Homeland Security 2024 (\$21,600) in EMA – no matching funds EXHIBIT 040725-E
- 3) Pettway 2025 grant in Libraries – no matching funds EXHIBIT 040725-F
- 4) ETHRA competitive grant in Sr. Center – maximum matching funds=\$2,750 (recommended to be funded from General Fund balance) EXHIBIT 040725-G

Commissioner Shaver made the motion to approve the grants.

Commissioner Satterfield seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

Director of Accounts and Budgets – Erin Rice presented to commission for consideration to approve match for TDOT grant to re-align Riley Drive from Sports Gaming Tax in County General Fund 101.

(15) TDOT
Grant
Match to
Re-Align
Riley Drive

Commissioner Shaver made the motion to approve the grant.

Commissioner Quillen seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(16) Budget
Amendmen
ts - Funds
101, 131,
171

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

- 1) County General Fund 101 RESOLUTION 040725-H
- 2) Highway Fund 131 RESOLUTION 040725-I
- 3) General Capital Projects Fund 171 RESOLUTION 040725-J

Commissioner Shaver made the motion to approve the budget amendments.

Commissioner Satterfield seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

Director of Accounts and Budgets – Erin Rice requested that the record reflect the distribution of the following reports:

(17) Monthly
Reports

1. Approved Budget Committee Minutes – February 18, 2025
EXHIBIT 040725-K
2. Summary Financial Reports for March 2025
EXHIBIT 040725-L

Commissioner – Adam Waller made a motion to approve the following bonds and notaries-

(18) Bonds &
Notaries

Ladonna Beatty, Destiny Cecil, Rachel Chatfield, Mary A Conlee, Nickie A Dunker, Deborah Ann Gardner, Martha S Irely, Libby Ann Kent, Amanda Gale Kimbrell, Ariana G. Kraus, Kala G Malone, Michael W McBroon, Janet Miller, Felica Nitz, Amanda Kay Orr, Nichole S Rogers, Adam Strachn, Brian Sumption, Michael Thornton, Billy Walker, Rebecca Wallace, Kim Watson, Jennifer A'Dell Whithead

Statutory Bond – Erin Rice /Director of Accounts & Budgets

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 040725-M

(19) Adjournmen
t

There being no further business, a motion being duly made by Commissioner Shaver and seconded by Commissioner Whitfield the April 7, 2025 County Commission Meeting was adjourned at 6:21 pm.

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM
A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX
MAP 058, PARCEL 052.00, LOCATED 1211 OLD HOLLOW 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 Daily Edition on April 11, 2025 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 1211 Old Hollow Rd, situated in the 1st Legislative District, referenced by Tax Map 058, Parcel 052.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture 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: 9

DISAPPROVED: 0

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 4/14/25

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 058, PARCEL 052.00
LOCATED AT 1211 OLD HOLLOW RD,
LOUDON COUNTY, TN, SITUATED IN THE
1st LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM M-1 GENERAL INDUSTRIAL DISTRICT TO R-1 SUBURBAN RESIDENTIAL DISTRICT.
LOUDON COUNTY TAX MAP 026, PARCEL 084.01,
LOCATED AT 3877 RIVERVIEW RD, 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 11, 2025 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 3877 Riverview Rd, situated in the 5th Legislative District, referenced by Tax Map 026, Parcel 084.01, to be rezoned from M-1 (General Industrial District) to R-1 (Suburban Residential District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: _____

Paula G. McKen
**ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION**

4/14/25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM M-1 (GENERAL INDUSTRIAL DISTRICT)
TO R-1 (SUBURBAN RESIDENTIAL DISTRICT).
REFERENCED BY LOUDON COUNTY
TAX MAP 026, PARCEL 084.01
LOCATED 3877 RIVERVIEW RD, LOUDON COUNTY, TN
SITUATED IN THE 5TH LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM C-2, GENERAL COMMERCIAL DISTRICT TO CFD, COMMUNITY FACILITIES DISTRICT. LOUDON COUNTY TAX MAP 019, PARCEL 118.04, LOCATED AT 14950 HOTCHKISS VALLEY RD, 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 11, 2025 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 14950 Hotchkiss Valley Rd, situated in the 5th Legislative District, referenced by Tax Map 019, Parcel 118.04, to be rezoned from C-2 (General Commercial District) to CFD (Community Facilities 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: 9

DISAPPROVED: 0

ABSTAINED: _____

Pamela G. McNew
**ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION**

4/14/25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM C-2 (GENERAL COMMERCIAL DISTRICT)
TO CFD (COMMUNITIES FACILITES DISTRICT).
REFERENCED BY LOUDON COUNTY
TAX MAP 019, PARCEL 118.04
LOCATED 14950 HOTCHKISS VALLEY RD, LOUDON COUNTY, TN
SITUATED IN THE 5TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 003, PARCEL 044.00
LOCATED GRUBB RD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY**

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 11, 2025 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 Grubb Rd, situated in the 5th Legislative District, referenced by Tax Map 003, Parcel 044.00 to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately 1 acre only

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: 9

DISAPPROVED: 0

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 4/14/25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 003, PARCEL 044.00
LOCATED AT GRUBB RD
LOUDON COUNTY, TN, SITUATED IN THE
5TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-2, RURAL RESIDENTIAL DISTRICT AND
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 035, PARCEL 024.00
LOCATED 3297 ANTICOH CHURCH RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD 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 11, 2025 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 3297 Antioch Church Rd, situated in the 3rd Legislative District, referenced by Tax Map 035, Parcel 024.00 to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District) and A-3 (Developing Agriculture 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: 9

DISAPPROVED: 0

ABSTAINED: _____

Parvula G. McNew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 4/14/25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-2 (RURAL RESIDENTIAL DISTRICT) AND
A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 035, PARCEL 024.00
LOCATED AT 3297 ANTIOCH CHURCH RD
LOUDON COUNTY, TN, SITUATED IN THE
3RD LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO CFD COMMUNITY FACILITIES DISTRICT, LOUDON COUNTY TAX MAP 006, PARCEL 174.01, LOCATED 9300 HICKORY CREEK RD, 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 11, 2025 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 9300 Hickory Creek Rd, situated in the 5th Legislative District, referenced by Tax Map 006, Parcel 174.01, to be rezoned from A-1 (Agriculture Forestry District) to CFD (Community Facility 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: 9

DISAPPROVED: 0

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

4/14/25

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO CFD (COMMUNITY FACILITY DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 006, PARCEL 174.01
LOCATED AT 9300 HICKORY CREEK RD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-2, RURAL RESIDENTIAL DISTRICT AND
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 067, PARCEL 094.00
LOCATED 22822 FORK CREEK RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH 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 11, 2025 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 22822 Fork Creek Rd, situated in the 4th Legislative District, referenced by Tax Map 067, Parcel 094.00 to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District) and A-3 (Developing Agriculture 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: 9

DISAPPROVED: 0

ABSTAINED: _____

Pamela G. McKew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 4/14/25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-2 (RURAL RESIDENTIAL DISTRICT) AND
A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 067, PARCEL 094.00
LOCATED AT 22822 FORK CREEK RD
LOUDON COUNTY, TN, SITUATED IN THE
4TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-2, RURAL RESIDENTIAL DISTRICT
LOUDON COUNTY TAX MAP 044, PARCEL 041.01
LOCATED 25588 HWY 321, LOUDON COUNTY, TN,
SITUATED IN THE 3RD 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 11, 2025 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 25588 Hwy 321, situated in the 3rd Legislative District, referenced by Tax Map 044, Parcel 041.01, to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: _____

Pamela G. McNew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 4/14/25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-2 (RURAL RESIDENTIAL DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 044, PARCEL 041.01
LOCATED AT 25588 HWY 321, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT



A RESOLUTION AUTHORIZING THE ISSUANCE OF RURAL SCHOOL BONDS IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED ONE HUNDRED AND TEN MILLION DOLLARS (\$110,000,000) OF LOUDON COUNTY, TENNESSEE; MAKING PROVISION FOR THE ISSUANCE, SALE AND PAYMENT OF SAID BONDS; ESTABLISHING THE TERMS THEREOF AND THE DISPOSITION OF PROCEEDS THEREFROM; AND PROVIDING FOR THE LEVY OF TAXES FOR THE PAYMENT OF PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE BONDS.

WHEREAS, pursuant to Sections 9-21-101 et seq., inclusive, and 49-3-1001, et seq., inclusive, Tennessee Code Annotated, as amended, counties in Tennessee are authorized through their respective governing bodies to issue and sell bonds of said counties for school purposes; and

WHEREAS, the Board of County Commissioners of the County hereby determines that it is necessary and advisable to issue not to exceed \$110,000,000 in aggregate principal amount of Rural School Bonds, for the purpose of providing funds for (i) acquisition, construction, and equipping of County school facilities; (ii) payment of legal, fiscal, administrative, architectural and engineering costs incident to all of the foregoing; (iii) reimbursement to the County for funds previously expended for the foregoing costs, if applicable; and (iv) payment of costs incurred in connection with the issuance and sale of the bonds authorized herein; and

WHEREAS, it is the intention of the Board of County Commissioners to adopt this resolution for the purpose of authorizing not to exceed \$110,000,000 in aggregate principal amount of said bonds, providing for the issuance, sale and payment of said bonds, establishing the terms thereof, and the disposition of proceeds therefrom, and providing for the levy of a tax within that portion of the County lying outside the corporate limits of the City of Lenoir City, Tennessee, for the payment of principal thereof, premium, if any, and interest thereon.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, as follows:

Section 1. Authority. The bonds authorized by this resolution are issued pursuant to Sections 9-21-101 et seq., inclusive, and 49-3-1001, et seq., inclusive, Tennessee Code Annotated, as amended, and other applicable provisions of law;

Section 2. Definitions. The following terms shall have the following meanings in this resolution unless the text expressly or by necessary implication requires otherwise:

(a) "Bonds" means the not to exceed \$110,000,000 Rural School Bonds, Series 2025, of the County, having such series designation and dated date as shall be determined by the County Mayor pursuant to Section 6 hereof;

(b) "Book-Entry Form" or "Book-Entry System" means a form or system, as applicable, under which physical bond certificates in fully registered form are issued to a Depository, or to its nominee as Registered Owner, with the certificate of bonds being held by and "immobilized" in the custody of such Depository, and under which records maintained by persons, other than the County or the Registration Agent, constitute the written record that identifies, and records the transfer of, the beneficial "book-entry" interests in those bonds;

(c) "Code" means the Internal Revenue Code of 1986, as amended, and all regulations promulgated thereunder;

(d) "County" means Loudon County, Tennessee;

(e) "County Mayor" means the Mayor of the County;

(f) "Depository" means any securities depository that is a clearing agency under federal laws operating and maintaining, with its participants or otherwise, a Book-Entry System, including, but not limited to, DTC;

(g) "DTC" means the Depository Trust Company, a limited purpose company organized under the laws of the State of New York, and its successors and assigns;

(h) "DTC Participant(s)" means securities brokers and dealers, banks, trust companies and clearing corporations that have access to the DTC System;

(i) "Governing Body" means the Board of County Commissioners of the County;

(j) "Municipal Advisor" for the Bonds authorized herein means Cumberland Securities Company, Inc., Knoxville, Tennessee;

(k) "Projects" means (i) acquisition, construction, and equipping of County school facilities; (ii) payment of legal, fiscal, administrative, architectural and engineering costs incident to all of the foregoing; and

(l) "Registration Agent" means the registration and paying agent appointed by the County Mayor pursuant to the terms hereof or any successor designated by the Governing Body.

Section 3. Findings of the Governing Body; Compliance with Debt Management Policy.

(a) In conformance with the directive of the State Funding Board of the State of Tennessee, the County has heretofore adopted its Debt Management Policy. The Governing Body hereby finds that the issuance and sale of the Bonds, as proposed herein, is consistent with the County's Debt Management Policy.

(b) The Governing Body finds that the Municipal Advisor has provided the Governing Body

with sufficient information regarding the estimated interested expense relating to the Bonds and costs of issuance of the Bonds for the Governing Body to make an informed decision in connection with the issuance of the Bonds in compliance with the County's Debt Management Policy.

Section 4. Authorization and Terms of the Bonds. (a) For the purpose of providing funds to finance (i) the costs of the Projects; (ii) reimbursement to the County for funds previously expended for costs of the Projects, if any; and (iii) payment of costs incident to the issuance and sale of the Bonds, there is hereby authorized to be issued Rural School Bonds of the County in the aggregate principal amount of not to exceed \$110,000,000. The Bonds shall be issued in one or more series, in fully registered, book-entry form (except as otherwise set forth herein), without coupons, and subject to the adjustments permitted under Section 7, shall be known as "Rural School Bonds", and shall have such series designation or other designation and such dated date as shall be determined by the County Mayor pursuant to Section 7 hereof. The Bonds shall bear interest at a rate or rates not to exceed the maximum rate or rates permitted by applicable Tennessee law, payable (subject to the adjustments permitted under Section 8) semi-annually on June 1 and December 1 in each year, commencing December 1, 2025. The Bonds shall be issued initially in \$5,000 denominations or integral multiples thereof, as shall be requested by the original purchaser thereof. Subject to the adjustments permitted pursuant to Section 7 hereof, the Bonds and any series thereof, shall mature serially or be subject to mandatory redemption and shall be payable on June 1, subject to prior optional redemption as hereinafter provided, in the years 2026 through 2051, inclusive. The County Mayor is hereby directed and authorized to establish the annual principal payments and final debt service schedule for the Bonds as is provided in Section 8 hereof.

(b) Subject to the adjustments permitted under Section 8 hereof, Bonds maturing on June 1, 2036 and thereafter shall be subject to redemption prior to maturity at the option of the County on June 1, 2035 and thereafter, as a whole or in part, at any time, at the redemption price of par plus accrued interest to the redemption date.

If less than all the Bonds shall be called for redemption, the maturities to be redeemed shall be selected by the Governing Body in its discretion. If less than all of the Bonds within a single maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

(i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

(c) Pursuant to the terms of Section 8 hereof, the County Mayor is authorized to sell the Bonds, or any maturities thereof, as term bonds ("Term Bonds") with mandatory redemption requirements corresponding to the maturities set forth herein or as determined by the County Mayor. In the event any

or all the Bonds are sold as Term Bonds, the County shall redeem Term Bonds on redemption dates corresponding to the maturity dates set forth herein, in aggregate principal amounts equal to the maturity amounts established pursuant the terms of Section 8 hereof for each redemption date, as such maturity amounts may be adjusted pursuant to the terms of Section 8 hereof, at a price of par plus accrued interest thereon to the date of redemption. The Term Bonds to be redeemed within a single maturity shall be selected in the manner described in subsection (b) above.

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such mandatory redemption date, the County may (i) deliver to the Registration Agent for cancellation Term Bonds to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Term Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and canceled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Term Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Term Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.

(d) Notice of call for redemption, whether optional or mandatory, shall be given by the Registration Agent on behalf of the County not less than twenty (20) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Bonds to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Bond registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for redemption of any of the Bonds for which proper notice was given. The notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). As long as DTC, or a successor Depository, is the registered owner of the Bonds, all redemption notices shall be mailed by the Registration Agent to DTC, or such successor Depository, as the registered owner of the Bonds, as and when above provided, and neither the County nor the Registration Agent shall be responsible for mailing notices of redemption to DTC Participants or Beneficial Owners. Failure of DTC, or any successor Depository, to provide notice to any DTC Participant or Beneficial Owner will not affect the validity of such redemption. The Registration Agent shall mail said notices as and when directed by the County pursuant to written instructions from an authorized representative of the County (other than for a mandatory sinking fund redemption, notices of which shall be given on the dates provided herein) given at least forty-five (45) days prior to the redemption date (unless a shorter notice period shall be satisfactory to the Registration Agent). From and after the redemption date, all Bonds called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and if notice has been duly provided as set forth herein. In the case of a Conditional

Redemption, the failure of the County to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the Depository, if applicable, or the affected Bondholders that the redemption did not occur and that the Bonds called for redemption and not so paid remain outstanding.

(e) The Governing Body hereby authorizes and directs the County Mayor to appoint the Registration Agent for the Bonds and hereby authorizes the Registration Agent so appointed or the Registration Agent for the Bonds is hereby authorized and directed to maintain Bond registration records with respect to the Bonds, to authenticate and deliver the Bonds as provided herein, either at original issuance or upon transfer, to effect transfers of the Bonds, to give all notices of redemption as required herein, to make all payments of principal and interest with respect to the Bonds as provided herein, to cancel and destroy Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer, to furnish the County at least annually a certificate of destruction with respect to Bonds canceled and destroyed, and to furnish the County at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds. The County Mayor is hereby authorized to execute and the County Clerk is hereby authorized to attest such written agreement between the County and the Registration Agent as they shall deem necessary and proper with respect to the obligations, duties and rights of the Registration Agent. The payment of all reasonable fees and expenses of the Registration Agent for the discharge of its duties and obligations hereunder or under any such agreement is hereby authorized and directed.

(f) The Bonds shall be payable, both principal and interest, in lawful money of the United States of America at the main office of the Registration Agent. The Registration Agent shall make all interest payments with respect to the Bonds by check or draft on each interest payment date directly to the registered owners as shown on the Bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by depositing said payment in the United States mail, postage prepaid, addressed to such owners at their addresses shown on said Bond registration records, without, except for final payment, the presentation or surrender of such registered Bonds, and all such payments shall discharge the obligations of the County in respect of such Bonds to the extent of the payments so made. Payment of principal of and premium, if any, on the Bonds shall be made upon presentation and surrender of such Bonds to the Registration Agent as the same shall become due and payable. All rates of interest specified herein shall be computed on the basis of a three hundred sixty (360) day year composed of twelve (12) months of thirty (30) days each. In the event the Bonds are no longer registered in the name of DTC, or a successor Depository, if requested by the Owner of at least \$1,000,000 in aggregate principal amount of the Bonds, payment of interest on such Bonds shall be paid by wire transfer to a bank within the continental United States or deposited to a designated account if such account is maintained with the Registration Agent and written notice of any such election and designated account is given to the Registration Agent prior to the record date.

(g) Any interest on any Bond that is payable but is not punctually paid or duly provided for on any interest payment date (hereinafter "Defaulted Interest") shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such Defaulted Interest shall be paid by the County to the persons in whose names the Bonds are registered at the close of business on a date (the "Special Record Date") for the payment of such Defaulted Interest, which shall be fixed in the

following manner: the County shall notify the Registration Agent in writing of the amount of Defaulted Interest proposed to be paid on each Bond and the date of the proposed payment, and at the same time the County shall deposit with the Registration Agent an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Registration Agent for such deposit prior to the date of the proposed payment, such money when deposited to be held in trust for the benefit of the persons entitled to such Defaulted Interest as in this Section provided. Thereupon, not less than ten (10) days after the receipt by the Registration Agent of the notice of the proposed payment, the Registration Agent shall fix a Special Record Date for the payment of such Defaulted Interest which date shall be not more than fifteen (15) nor less than ten (10) days prior to the date of the proposed payment to the registered owners. The Registration Agent shall promptly notify the County of such Special Record Date and, in the name and at the expense of the County, not less than ten (10) days prior to such Special Record Date, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, first class postage prepaid, to each registered owner at the address thereof as it appears in the Bond registration records maintained by the Registration Agent as of the date of such notice. Nothing contained in this Section or in the Bonds shall impair any statutory or other rights in law or in equity of any registered owner arising as a result of the failure of the County to punctually pay or duly provide for the payment of principal of, premium, if any, and interest on the Bonds when due.

(h) The Bonds are transferable only by presentation to the Registration Agent by the registered owner, or his legal representative duly authorized in writing, of the registered Bond(s) to be transferred with the form of assignment included therein completed in full and signed with the name of the registered owner as it appears upon the face of the Bond(s) accompanied by appropriate documentation necessary to prove the legal capacity of any legal representative of the registered owner. Upon receipt of the Bond(s) in such form and with such documentation, if any, the Registration Agent shall issue a new Bond or the Bond to the assignee(s) in \$5,000 denominations, or integral multiples thereof, as requested by the registered owner requesting transfer. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing on a Regular or Special Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after the publication of notice calling such Bond for redemption has been made, nor to transfer or exchange any Bond during the period following the receipt of instructions from the County to call such Bond for redemption; provided, the Registration Agent, at its option, may make transfers after any of said dates. No charge shall be made to any registered owner for the privilege of transferring any Bond, provided that any transfer tax relating to such transaction shall be paid by the registered owner requesting transfer. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bonds shall be overdue. The Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in any authorized denomination or denominations.

(i) The Bonds shall be executed in such manner as may be prescribed by applicable law, in the name, and on behalf, of the County with the manual or facsimile signature of the County Mayor and attested by the manual or facsimile signature of the County Clerk.

(j) Except as otherwise provided in this resolution, the Bonds shall be registered in the name of Cede & Co., as nominee of DTC, which will act as securities depository for the Bonds. References in this Section to a Bond or the Bonds shall be construed to mean the Bond or the Bonds that are held under the Book-Entry System. One Bond for each maturity shall be issued to DTC and immobilized in its custody or a custodian of DTC. The Registration Agent is a custodian and agent for DTC, and the Bond will be immobilized in its custody or a custodian of DTC. The selected Registration Agent will be a custodian and agent for DTC, and the Bonds are expected to be immobilized in its custody. A Book-Entry System shall be employed, evidencing ownership of the Bonds in authorized denominations, with transfers of beneficial ownership effected on the records of DTC and the DTC Participants pursuant to rules and procedures established by DTC.

Each DTC Participant shall be credited in the records of DTC with the amount of such DTC Participant's interest in the Bonds. Beneficial ownership interests in the Bonds may be purchased by or through DTC Participants. The holders of these beneficial ownership interests are hereinafter referred to as the "Beneficial Owners." The Beneficial Owners shall not receive the Bonds representing their beneficial ownership interests. The ownership interests of each Beneficial Owner shall be recorded through the records of the DTC Participant from which such Beneficial Owner purchased its Bonds. Transfers of ownership interests in the Bonds shall be accomplished by book entries made by DTC and, in turn, by DTC Participants acting on behalf of Beneficial Owners. SO LONG AS CEDE & CO., AS NOMINEE FOR DTC, IS THE REGISTERED OWNER OF THE BONDS, THE REGISTRATION AGENT SHALL TREAT CEDE & CO., AS THE ONLY HOLDER OF THE BONDS FOR ALL PURPOSES UNDER THIS RESOLUTION, INCLUDING RECEIPT OF ALL PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE BONDS, RECEIPT OF NOTICES, VOTING AND REQUESTING OR DIRECTING THE REGISTRATION AGENT TO TAKE OR NOT TO TAKE, OR CONSENTING TO, CERTAIN ACTIONS UNDER THIS RESOLUTION.

Payments of principal, interest, and redemption premium, if any, with respect to the Bonds, so long as DTC is the only owner of the Bonds, shall be paid by the Registration Agent directly to DTC or its nominee, Cede & Co. as provided in the Letter of Representation relating to the Bonds from the County and the Registration Agent to DTC (the "Letter of Representation"). DTC shall remit such payments to DTC Participants, and such payments thereafter shall be paid by DTC Participants to the Beneficial Owners. The County and the Registration Agent shall not be responsible or liable for payment by DTC or DTC Participants, for sending transaction statements or for maintaining, supervising or reviewing records maintained by DTC or DTC Participants.

In the event that (1) DTC determines not to continue to act as securities depository for the Bonds, or (2) to the extent permitted by the rules of DTC, the County determines that the continuation of the Book-Entry System of evidence and transfer of ownership of the Bonds would adversely affect their interests or the interests of the Beneficial Owners of the Bonds, then the County shall discontinue the Book-Entry System with DTC or, upon request of such original purchaser, deliver the Bonds to the original purchaser in the form of fully registered Bonds, as the case may be. If the County fails to identify another qualified securities depository to replace DTC, the County shall cause the Registration Agent to authenticate and deliver replacement Bonds in the form of fully registered Bonds to each Beneficial Owner. If the purchaser(s) certifies that it intends to hold the Bonds for its own account, then the County may issue certified Bonds without the utilization of DTC and the Book Entry System.

THE COUNTY AND THE REGISTRATION AGENT SHALL NOT HAVE ANY RESPONSIBILITY OR OBLIGATIONS TO ANY DTC PARTICIPANT OR ANY BENEFICIAL OWNER WITH RESPECT TO (i) THE BONDS; (ii) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DTC PARTICIPANT; (iii) THE PAYMENT BY DTC OR ANY DTC PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL OF AND INTEREST ON THE BONDS; (iv) THE DELIVERY OR TIMELINESS OF DELIVERY BY DTC OR ANY DTC PARTICIPANT OF ANY NOTICE DUE TO ANY BENEFICIAL OWNER THAT IS REQUIRED OR PERMITTED UNDER THE TERMS OF THIS RESOLUTION TO BE GIVEN TO BENEFICIAL OWNERS, (v) THE SELECTION OF BENEFICIAL OWNERS TO RECEIVE PAYMENTS IN THE EVENT OF ANY PARTIAL REDEMPTION OF THE BONDS; OR (vi) ANY CONSENT GIVEN OR OTHER ACTION TAKEN BY DTC, OR ITS NOMINEE, CEDE & CO., AS OWNER.

If the Bonds are sold to a single purchaser that certifies that it does not intend to re-offer the Bonds to the public, then the Registration Agent may deliver fully registered Bonds to the purchaser without utilizing the Book-Entry System and the form of the Bond in Section 6 hereof shall be so conformed.

(k) The Registration Agent is hereby authorized to take such action as may be necessary from time to time to qualify and maintain the Bonds for deposit with DTC, including but not limited to, wire transfers of interest and principal payments with respect to the Bonds, utilization of electronic book entry data received from DTC in place of actual delivery of Bonds and provision of notices with respect to Bonds registered by DTC (or any of its designees identified to the Registration Agent) by overnight delivery, courier service, telegram, telecopy or other similar means of communication. No such arrangements with DTC may adversely affect the interest of any of the owners of the Bonds, provided, however, that the Registration Agent shall not be liable with respect to any such arrangements it may make pursuant to this section.

(l) The Registration Agent is hereby authorized to authenticate and deliver the Bonds to the original purchaser, upon receipt by the County of the proceeds of the sale thereof and to authenticate and deliver Bonds in exchange for Bonds of the same principal amount delivered for transfer upon receipt of the Bond(s) to be transferred in proper form with proper documentation as hereinabove described. The Bonds shall not be valid for any purpose unless authenticated by the Registration Agent by the manual signature of an officer thereof on the certificate set forth herein on the Bond form.

(m) In case any Bond shall become mutilated, or be lost, stolen, or destroyed, the County, in its discretion, shall issue, and the Registration Agent, upon written direction from the County, shall authenticate and deliver, a new Bond of like tenor, amount, maturity and date, in exchange and substitution for, and upon the cancellation of, the mutilated Bond, or in lieu of and in substitution for such lost, stolen or destroyed Bond, or if any such Bond shall have matured or shall be about to mature, instead of issuing a substituted Bond the County may pay or authorize payment of such Bond without surrender thereof. In every case the applicant shall furnish evidence satisfactory to the County and the Registration Agent of the destruction, theft or loss of such Bond, and indemnity satisfactory to the County and the

Registration Agent; and the County may charge the applicant for the issue of such new Bond an amount sufficient to reimburse the County for the expense incurred by it in the issue thereof.

Section 5. Security Source of Payment. The Bonds shall be payable from unlimited ad valorem taxes to be levied on all taxable property within the County lying outside the corporate limits of the City of Lenoir City, Tennessee. For the prompt payment of principal of, premium, if any, and interest on the Bonds, and subject to the limitation in the preceding sentence, the full faith and credit of the County are hereby irrevocably pledged.

Section 6. Form of Bonds. The Bonds shall be in substantially the following form, the omissions to be appropriately completed when the Bonds are prepared and delivered:

(Form of Face of Bond)

REGISTERED
Number _____

REGISTERED
\$ _____

UNITED STATES OF AMERICA
STATE OF TENNESSEE
COUNTY OF LOUDON
RURAL SCHOOL BOND, SERIES 2025

Interest Rate: Maturity Date: Date of Bond: CUSIP No.:

Registered Owner: CEDE & CO.

Principal Amount:

FOR VALUE RECEIVED, Loudon County, Tennessee (the "County") hereby promises to pay to the registered owner hereof, hereinabove named, or registered assigns, in the manner hereinafter provided, the principal amount hereinabove set forth on the maturity date hereinabove set forth (or upon earlier redemption as set forth herein), and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on said principal amount at the annual rate of interest hereinabove set forth from the date hereof until said maturity date or redemption date, said interest being payable on December 1, 2025, and semi-annually on June 1 and December 1 in each year until this Bond matures or is redeemed. The principal hereof and interest hereon are payable in lawful money of the United States of America by check or draft at the designated office of Regions Bank, Nashville, Tennessee, as registration agent and paying agent (the "Registration Agent"). The Registration Agent shall make all interest payments with respect to this Bond on each interest payment date directly to the registered owner hereof shown on the Bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by check or draft mailed to such owner at such owner's address shown on said Bond registration records, without, except for final payment, the presentation or surrender of this Bond, and all such payments shall discharge the obligations of the County to the extent of the payments so made. Any such interest not so punctually paid

or duly provided for on any interest payment date shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such defaulted interest shall be payable to the person in whose name this Bond is registered at the close of business on the date (the "Special Record Date") for payment of such defaulted interest to be fixed by the Registration Agent, notice of which shall be given to the owners of the Bonds of the issue of which this Bond is one not less than ten (10) days prior to such Special Record Date. Payment of principal of and premium, if any, on this Bond shall be made when due upon presentation and surrender of this Bond to the Registration Agent.

Except as otherwise provided herein or in the Resolution, as hereinafter defined, this Bond shall be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), which will act as securities depository for the Bonds of the series of which this Bond is one. One Bond for each maturity of the Bonds shall be issued to DTC and immobilized in its custody or a custodian of DTC. The Registration Agent is a custodian and agent for DTC, and the Bond will be immobilized in its custody. A book-entry system shall be employed, evidencing ownership of the Bonds in \$5,000 denominations, or multiples thereof, with transfers of beneficial ownership effected on the records of DTC and the DTC Participants, as defined in the Resolution, pursuant to rules and procedures established by DTC. So long as Cede & Co., as nominee for DTC, is the registered owner of the Bonds, the County and the Registration Agent shall treat Cede & Co., as the only owner of the Bonds for all purposes under the Resolution, including receipt of all principal and maturity amounts of, premium, if any, and interest on the Bonds, receipt of notices, voting and requesting or taking or not taking, or consenting to, certain actions hereunder. Payments of principal, and interest, with respect to the Bonds, so long as DTC is the only owner of the Bonds, shall be paid directly to DTC or its nominee, Cede & Co. DTC shall remit such payments to DTC Participants, and such payments thereafter shall be paid by DTC Participants to the Beneficial Owners, as defined in the Resolution. Neither the County nor the Registration Agent shall be responsible or liable for payment by DTC or DTC Participants, for sending transaction statements or for maintaining, supervising or reviewing records maintained by DTC or DTC Participants. In the event that (1) DTC determines not to continue to act as securities depository for the Bonds or (2) to the extent permitted by the rules of DTC, the County determines that the continuation of the book-entry system of evidence and transfer of ownership of the Bonds would adversely affect its interests or the interests of the Beneficial Owners of the Bonds, the County may discontinue the book-entry system with DTC. If the County fails to identify another qualified securities depository to replace DTC, the County shall cause the Registration Agent to authenticate and deliver replacement Bonds in the form of fully registered Bonds to each Beneficial Owner. Neither the County nor the Registration Agent shall have any responsibility or obligations to any DTC Participant or any Beneficial Owner with respect to (i) the Bonds; (ii) the accuracy of any records maintained by DTC or any DTC Participant; (iii) the payment by DTC or any DTC Participant of any amount due to any Beneficial Owner in respect of the principal or maturity amounts of and interest on the Bonds; (iv) the delivery or timeliness of delivery by DTC or any DTC Participant of any notice due to any Beneficial Owner that is required or permitted under the terms of the Resolution to be given to Beneficial Owners, (v) the selection of Beneficial Owners to receive payments in the event of any partial redemption of the Bonds; or (vi) any consent given or other action taken by DTC, or its nominee, Cede & Co., as owner.

Bonds maturing on June 1, 2036 and thereafter shall be subject to redemption prior to maturity at the option of the County on June 1, 2035 and thereafter, as a whole or in part, at any time, at the redemption price of par plus accrued interest to the redemption date.

If less than all the Bonds shall be called for redemption, the maturities to be redeemed shall be designated by the Board of County Commissioners of the County, in its discretion. If less than all the principal amount of the Bonds of a maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

(i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the amount of the interest of each DTC Participant in the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

[Subject to the credit hereinafter provided, the County shall redeem Bonds maturing _____ on the redemption dates set forth below opposite the maturity dates, in aggregate principal amounts equal to the respective dollar amounts set forth below opposite the respective redemption dates at a price of par plus accrued interest thereon to the date of redemption. DTC, as securities depository for the series of Bonds of which this Bond is one, or such Person as shall then be serving as the securities depository for the Bonds, shall determine the interest of each Participant in the Bonds to be redeemed using its procedures generally in use at that time. If DTC, or another securities depository is no longer serving as securities depository for the Bonds, the Bonds to be redeemed within a maturity shall be selected by the Registration Agent in the same manner as is described above for optional redemption. The dates of redemption and principal amount of Bonds to be redeemed on said dates are as follows:

<u>Final Maturity</u>	<u>Redemption Date</u>	<u>Principal Amount of Bonds Redeemed</u>
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*Final Maturity

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such redemption date, the County may (i) deliver to the Registration Agent for cancellation Bonds to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and canceled by the Registration Agent

and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.]

Notice of any call for redemption shall be given by the Registration Agent on behalf of the County not less than twenty (20) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Bonds to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Bond registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for the redemption of any of the Bonds for which proper notice was given. The notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). As long as DTC, or a successor Depository, is the registered owner of the Bonds, all redemption notices shall be mailed by the Registration Agent to DTC, or such successor Depository, as the registered owner of the Bonds, as and when above provided, and neither the County nor the Registration Agent shall be responsible for mailing notices of redemption to DTC Participants or Beneficial Owners. Failure of DTC, or any successor Depository, to provide notice to any DTC Participant will not affect the validity of such redemption. From and after any redemption date, all Bonds called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and if notice has been duly provided as set forth in the Resolution, as hereafter defined. In the case of a Conditional Redemption, the failure of the Municipality to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the Depository, if applicable, or the affected Bondholders that the redemption did not occur and that the Bonds called for redemption and not so paid remain outstanding.

This Bond is transferable by the registered owner hereof in person or by such owner's attorney duly authorized in writing at the designated office of the Registration Agent, but only in the manner, subject to limitations and upon payment of the charges provided in the Resolution, as hereafter defined, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and interest rate for the same aggregate principal amount will be issued to the transferee in exchange therefor. The person in whose name this Bond is registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bond shall be overdue. Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in authorized denomination or denominations, upon the terms set forth in the Resolution. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing

on a Regular Record Date or Special Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after the notice calling such Bond for redemption has been made, nor during a period following the receipt of instructions from the County to call such Bond for redemption.

This Bond is one of a total authorized issue aggregating \$110,000,000 and issued by the County for the purpose of providing funds for (i) acquisition, construction, and equipping of County school facilities; (ii) payment of legal, fiscal, administrative, architectural and engineering costs incident to all of the foregoing; (iii) reimbursement to the County for funds previously expended for the foregoing costs, if applicable; and (iv) payment of costs incurred in connection with the issuance and sale of the bonds of the issue of which this Bond is one, pursuant to Sections 9-21-101 et seq., inclusive, and 49-3-1001, et seq., inclusive, Tennessee Code Annotated, as amended, and pursuant to a resolution duly adopted by the Board of County Commissioners of the County on the 5th day of May, 2025 (the "Resolution") which is incorporated herein by reference. Capitalized terms used in this Bond and not otherwise defined shall have the meanings given in such terms in the Resolution.

This Bond is payable from unlimited ad valorem taxes to be levied on all taxable property within the County lying outside the corporate limits of the City of Lenoir City, Tennessee. For the prompt payment of principal of, premium, if any, and interest on the Bonds, and subject to the limitation in the preceding sentence, the full faith and credit of the County are hereby irrevocably pledged. For a more complete statement of the general covenants and provisions pursuant to which this Bond is issued, reference is hereby made to the Resolution.

This Bond and the income therefrom are exempt from all present state, county and municipal taxes in Tennessee except (a) Tennessee excise taxes on interest on the Bond during the period the Bond is held or beneficially owned by any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee, and (b) Tennessee franchise taxes by reason of the inclusion of the book value of the Bond in the Tennessee franchise tax base of any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee.

It is hereby certified, recited, and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this Bond exist, have happened and have been performed in due time, form and manner as required by law, and that the amount of this Bond, together with all other indebtedness of the County, does not exceed any limitation prescribed by the constitution and statutes of the State of Tennessee.

IN WITNESS WHEREOF, the County has caused this Bond to be signed by its County Mayor with her manual or facsimile signature and attested by its County Clerk with his manual or facsimile signature as of the date hereinabove set forth.

LOUDON COUNTY, TENNESSEE

By: FORM OF BOND – DO NOT SIGN
County Mayor

ATTESTED:

FORM OF BOND – DO NOT SIGN
County Clerk

Transferable and payable at the
designated office of:

Date of Registration: _____

This Bond is one of the issue of Bonds issued pursuant to the Resolution hereinabove described.

Registration Agent

By: FORM OF BOND – DO NOT SIGN
Authorized Officer

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns, and transfers unto _____, whose address is _____ (Please insert Federal Identification or Social Security Number of Assignee _____), the within Bond of Loudon County, Tennessee, and does hereby irrevocably constitute and appoint _____, attorney, to transfer the said Bond on the records kept for registration thereof with full power of substitution in the premises.

Dated: _____

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears on the face of the within Bond in every particular, without alteration or enlargement or any change whatsoever.

Signature guaranteed:

NOTICE: Signature(s) must be guaranteed
by a member firm of a Medallion Program
acceptable to the Registration Agent.

Section 7. Levy of Tax. The County, through its Governing Body, shall annually levy and collect a tax upon all taxable property within the County lying outside the corporate limits of the City of Lenoir City, Tennessee, in addition to all other taxes authorized by law, sufficient to pay principal of, premium, if any, and interest on the Bonds when due, and for that purpose there is hereby levied a direct annual tax in such amount as may be found necessary each year to pay principal and interest coming due on the Bonds in said year. Principal and interest falling due at any time when there are insufficient funds from this tax levy on hand shall be paid from the current funds of the County and reimbursement therefor shall be made out of the taxes hereby provided to be levied when the same shall have been collected. The tax herein provided may be reduced to the extent of any direct appropriations from other legally available funds, taxes and revenues of the County to the payment of debt service on the Bonds.

Section 8. Sale of Bonds. (a) The Bonds shall be offered for competitive public sale, as required by law, in one or more series, at a price of not less than ninety-eight percent (98%) of par, plus accrued interest, as a whole or in part from time to time as shall be determined by the County Mayor, in consultation with the Municipal Advisor. The Bonds, or any series thereof, shall be sold at public sale by physical delivery of bids or by electronic bidding means of an Internet bidding service as shall be determined by the County Mayor, in consultation with the Municipal Advisor.

(b) If the Bonds are sold in more than one series, the County Mayor is authorized to cause to be sold in each series an aggregate principal amount of Bonds less than that shown in Section 4 hereof for each series, and to make corresponding adjustments to the maturity schedule of each series designated in Section 4 hereof, so long as the total aggregate principal amount of all series issued does not exceed the total aggregate of Bonds authorized to be issued herein.

(c) The County Mayor, upon consultation with the Municipal advisor, is further authorized, with respect to each series of Bonds:

- (1) to designate the dated date of the Bonds or any series thereof;
- (2) to specify the series designation of the Bonds, or any series thereof and/or to change the designation of the Bonds, or any series thereof, to a designation other than "Rural School Bonds";
- (3) to change the first interest payment date on the Bonds or any series thereof to a date other than December 1, 2025, provided that such date is not later than twelve months from the dated date of such series of Bonds;

(4) to establish the principal and interest payment dates and determine maturity or mandatory redemption amounts of the Bonds or any series thereof, provided that (A) the total principal amount of all series of the Bonds does not exceed the total amount of Bonds authorized herein, (B) the final maturity date of each series shall be not later than the end of twenty-fifth fiscal year following the fiscal year in which that series is issued, (C) the average life of such series shall not exceed 20 years, and (D) the debt service schedule shall not result in balloon indebtedness requiring approval by the Comptroller of the State of Tennessee;

(5) to adjust or remove the County's optional redemption provisions relating to any Bonds, provided that the premium amount to be paid on Bonds or any series thereof does not exceed two percent (2%) of the principal amount thereof;

(6) to sell the Bonds, or any series thereof, or any maturities thereof as Term Bonds with mandatory redemption requirements corresponding to the maturities set forth herein or as otherwise determined by the County Mayor, as she shall deem most advantageous to the County; and

(7) to cause all or a portion of the Bonds to be insured by a bond insurance policy issued by a nationally recognized bond insurance company to achieve the purposes set forth herein and to serve the best interests of the County and to enter into agreements with such insurance company with respect to any series of Bonds to the extent not inconsistent with this Resolution.

(e) The County Mayor is authorized to sell the Bonds, or any series thereof, simultaneously with any other bonds or notes authorized by resolution or resolutions of the Governing Body. The County Mayor is further authorized to sell the Bonds, or any series thereof, as a single issue of bonds with any other bonds with substantially similar terms authorized by resolution or resolutions of the Governing Body, in one or more series or series as he shall deem to be advantageous to the County and in doing so, the County Mayor is authorized to change the designation of the Bonds to a designation other than "Rural School Bonds"; provided, however, that the total aggregate principal amount of combined bonds to be sold does not exceed the total aggregate principal amount of Bonds authorized by this resolution or bonds authorized by any other resolution or resolutions adopted by the Governing Body.

(f) The County Mayor is authorized to award the Bonds, or any series thereof, in each case to the bidder whose bid results in the lowest true interest cost to the County, provided the rate or rates on the Bonds does not exceed the maximum rate permitted by applicable Tennessee law. The award of the Bonds by the County Mayor to the lowest bidder shall be binding on the County, and no further action of the Governing Body with respect thereto shall be required. The form of the Bond set forth in Section 6 hereof, shall be conformed to reflect any changes made pursuant to this Section 8 hereof.

(g) The County Mayor and County Clerk, or either of them, are authorized to cause the Bonds, in book-entry form (except as otherwise permitted herein), to be authenticated and delivered by the Registration Agent to the successful bidder and to execute, publish, and deliver all certificates and documents, including an official statement and closing certificates, as they shall deem necessary in connection with the sale and delivery of the Bonds. The County Mayor and County Clerk are hereby

authorized to enter into a contract with the Municipal Advisor, for municipal advisory services in connection with the sale of the Bonds and to execute an engagement letter with Bass, Berry & Sims PLC to serve as bond counsel for the issuance of the Bonds.

Section 9. Disposition of Bond Proceeds. The proceeds of the sale of the Bonds shall be deposited with a financial institution regulated by the Federal Deposit Insurance Corporation or similar federal agency in a special fund known as the 2025 Rural School Construction Fund (the "Construction Fund") to be kept separate and apart from all other funds of the County. If applicable, the County shall disburse funds in the Construction Fund to pay costs of issuance of the Bonds, including necessary legal, accounting and fiscal expenses, printing, engraving, advertising and similar expenses, administrative and clerical costs, Registration Agent fees, bond insurance premiums, if any, and other necessary miscellaneous expenses incurred in connection with the issuance and sale of the Bonds. Notwithstanding the foregoing costs of issuance of the Bonds may be withheld from the good faith deposit or purchase price of the Bonds and paid to the Municipal Advisor to be used to pay costs of issuance of the Bonds. The remaining funds in the Construction Fund shall be disbursed solely to pay the costs of the Projects and to reimburse the County for any funds previously expended for costs of the Projects. Money in the Construction Fund shall be secured in the manner prescribed by applicable statutes relative to the securing of public or trust funds, if any, or, in the absence of such a statute, by a pledge of readily marketable securities having at all times a market value of not less than the amount in said Construction Fund. Money in the Construction Fund shall be expended only for the purposes authorized by this resolution. Any funds remaining in the Construction Fund after completion of the Projects and payment of authorized expenses shall be used to pay principal of and interest on the Bonds. Moneys in the Construction Fund shall be invested by the County Trustee in such investments as shall be permitted by applicable law. Earnings from such investments shall be placed in the Construction Fund, or at the direction of a legally authorized County official, used to pay debt service on the Bonds.

Section 10. Official Statement. The officers of the County, or any of them, are hereby authorized and directed to provide for the preparation and distribution, electronic or otherwise, of a Preliminary Official Statement describing the Bonds and any other bonds or notes which in the discretion of the County Mayor are sold at the same time as the Bonds. After the Bonds have been sold, the officers of the County, or any of them, shall make such completions, omissions, insertions and changes in the Preliminary Official Statement not inconsistent with this resolution as are necessary or desirable to complete it as a final Official Statement for purposes of Rule 15c2-12(e)(3) of the Securities and Exchange Commission. The officers of the County, or any of them, shall arrange for the delivery to the underwriter of a reasonable number of copies of the Official Statement within seven business days after the Bonds, or any emission thereof, have been sold to the Underwriter, to each potential investor requesting a copy of the Official Statement and to each person to whom such underwriter and members of its selling group initially sell the Bonds.

The officers of the County, or any of them, are authorized, on behalf of the County, to deem the Preliminary Official Statement and the Official Statement in final form, each to be final as of its date within the meaning of Rule 15c2-12(b)(1), except for the omission in the Preliminary Official Statement of certain pricing and other information allowed to be omitted pursuant to such Rule 15c2-12(b)(1). The distribution of the Preliminary Official Statement and the Official Statement in final form shall be

conclusive evidence that each has been deemed in final form as of its date by the County except for the omission in the Preliminary Official Statement of such pricing and other information.

If the Bonds, or any emission thereof, are sold to a purchaser that does not intend to reoffer the Bonds to the public as evidenced by a certificate executed by the purchaser then an Official Statement is authorized but not required, as shall be determined by the County Mayor.

Section 11. Federal Tax Matters. The County expects that interest on the Bonds will be excludable from gross income for purposes of federal income taxation under laws in force on the date of delivery of the Bonds. In such case, the County agrees that it shall take no action which may cause the interest on any of said Bonds to be included in gross income for federal income taxation. It is the reasonable expectation of the Governing Body of the County that the proceeds of the Bonds will not be used in a manner which will cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code, and to this end the said proceeds of the Bonds and other related funds established for the purposes herein set out shall be used and spent expeditiously for the purposes described herein. The Governing Body further covenants and represents that in the event it shall be required by Section 148(f) of the Code to pay any investment proceeds of the Bonds to the United States government, it will make such payments as and when required by said Section 148(f) and will take such other actions as shall be necessary or permitted to prevent the interest on the Bonds from becoming taxable. The County Mayor and County Clerk, or either of them, are authorized and directed to make such certifications in this regard in connection with the sale of the Bonds as either or both shall deem appropriate, and such certifications shall constitute a representation and certification of the County.

Section 12. Discharge and Satisfaction of Bonds. If the County shall pay and discharge the indebtedness evidenced by any of the Bonds in any one or more of the following ways:

(a) By paying or causing to be paid, by deposit of sufficient funds as and when required with the Registration Agent, the principal of and interest on such Bonds as and when the same become due and payable;

(b) By depositing or causing to be deposited with any trust company or financial institution whose deposits are insured by the Federal Deposit Insurance Corporation or similar federal agency and which has trust powers ("an Agent"; which Agent may be the Registration Agent) in trust or escrow, on or before the date of maturity or redemption, sufficient money or Defeasance Obligations, as hereafter defined, the principal of and interest on which, when due and payable, will provide sufficient moneys to pay or redeem such Bonds and to pay interest thereon when due until the maturity or redemption date (provided, if such Bonds are to be redeemed prior to maturity thereof, proper notice of such redemption shall have been given or adequate provision shall have been made for the giving of such notice); or

(c) By delivering such Bonds to the Registration Agent, for cancellation by it;

and if the County shall also pay or cause to be paid all other sums payable hereunder by the County with respect to such Bonds, or make adequate provision therefor, and by resolution of the Governing Body instruct any such Escrow Agent to pay amounts when and as required to the Registration Agent for the payment of principal of and interest on such Bonds when due, then and in that case the indebtedness

evidenced by such Bonds shall be discharged and satisfied and all covenants, agreements and obligations of the County to the holders of such Bonds shall be fully discharged and satisfied and shall thereupon cease, terminate and become void.

If the County shall pay and discharge the indebtedness evidenced by any of the Bonds in the manner provided in either clause (a) or clause (b) above, then the registered owners thereof shall thereafter be entitled only to payment out of the money or Defeasance Obligations deposited as aforesaid.

Except as otherwise provided in this Section, neither Defeasance Obligations nor moneys deposited with the Registration Agent pursuant to this Section nor principal or interest payments on any such Defeasance Obligations shall be withdrawn or used for any purpose other than, and shall be held in trust for, the payment of the principal and interest on said Bonds; provided that any cash received from such principal or interest payments on such Defeasance Obligations deposited with the Registration Agent, (A) to the extent such cash will not be required at any time for such purpose, shall be paid over to the County as received by the Registration Agent and (B) to the extent such cash will be required for such purpose at a later date, shall, to the extent practicable, be reinvested in Defeasance Obligations maturing at times and in amounts sufficient to pay when due the principal and interest to become due on said Bonds on or prior to such redemption date or maturity date thereof, as the case may be, and interest earned from such reinvestments shall be paid over to the County, as received by the Registration Agent. For the purposes of this Section, Defeasance Obligations shall mean direct obligations of, or obligations, the principal of and interest on which are guaranteed by, the United States of America, which obligations shall not be subject to redemption prior to their maturity other than at the option of the registered owner thereof.

Section 13. Continuing Disclosure. The County hereby covenants and agrees that it will provide annual financial information and material event notices if and as required by Rule 15c2-12 of the Securities Exchange Commission for the Bonds and, at the option of the County Mayor, to a purchaser of the Bonds that certifies that such purchaser has no present intent to reoffer the Bonds. The County Mayor is authorized to execute at the Closing of the sale of the Bonds, an agreement for the benefit of and enforceable by the owners of the Bonds specifying the details of the financial information and material event notices to be provided and its obligations relating thereto. Failure of the County to comply with the undertaking herein described and to be detailed in said closing agreement, shall not be a default hereunder, but any such failure shall entitle the owner or owners of any of the Bonds to take such actions and to initiate such proceedings as shall be necessary and appropriate to cause the County to comply with their undertaking as set forth herein and in said agreement, including the remedies of mandamus and specific performance.

Section 14. Reimbursement. It is reasonably expected that the County will reimburse itself for certain expenditures made by it in connection with the Projects by issuing the Bonds. This resolution shall be placed in the minutes of the Governing Body and shall be made available for inspection by the general public at the office of the Governing Body. This resolution constitutes a declaration of official intent under Treas. Reg. §1.150-2.

Section 15. Qualified Tax-Exempt Obligations. The Governing Body hereby authorizes the County Mayor to designate the Bonds, or any series thereof, as "qualified tax-exempt obligations", to the

extent the Bonds, or any series thereof, may be so designated, within the meaning of and pursuant to Section 265 of the Internal Revenue Code of 1986, as amended.

Section 16. Resolution a Contract. The provisions of this resolution shall constitute a contract between the County and the registered owners of the Bonds, and after the issuance of the Bonds, no change, variation or alteration of any kind in the provisions of this resolution shall be made in any manner until such time as the Bonds and interest due thereon shall have been paid in full.

Section 17. Separability. If any section, paragraph or provision of this resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this resolution.

Section 18. Repeal of Conflicting Resolutions and Effective Date. All other resolutions and orders, or parts thereof in conflict with the provisions of this resolution, are, to the extent of such conflict, hereby repealed and this resolution shall be in immediate effect from and after its adoption.

Adopted and approved this 5th day of May, 2025.

County Mayor

Attest:

County Clerk

STATE OF TENNESSEE)

COUNTY OF LOUDON)

I, Riley Wampler, certify that I am the duly qualified and acting County Clerk of Loudon County, Tennessee, and as such official I further certify that attached hereto is a copy of excerpts from the minutes of a regular meeting of the governing body of the County held on May 5, 2025; that these minutes were promptly and fully recorded and are open to public inspection; that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete transcript from said original minute record insofar as said original record relates to not to exceed \$110,000,000 Rural School Bonds, Series 2025.

WITNESS my official signature of said County this ____ day of May 2025.

County Clerk

Proclamation

Whereas, Mrs. Connie Kay Moore Black, being a Chief Deputy Clerk of Loudon County, is a lifelong resident and servant to the people of Loudon County; and

Whereas, Mrs. Connie is a 1975 graduate of Loudon High School and worked in the Clerk and Master's Office after school hours and on summer break being paid out of pocket by the Clerk & Master; and

Whereas, Mrs. Connie was hired by her father-in-law, Clerk and Master Loyd Black, on September 1, 1975 to perform the duties of Deputy Clerk, serving Loudon County in a time where if the fees of the office were not sufficient employees did not get paid; and

Whereas, during her tenure dire circumstances arose causing officials to collaborate on solutions; one being when the Circuit Court Clerk set fire to a desk causing his removal from office; Loyd Black was appointed Circuit Court Clerk, and Lucile Black was appointed Clerk & Master until the next election and Connie worked that summer in General Sessions and Circuit Court; and

Whereas, Mrs. Connie has steadily worked through the changes in duties, making sure she is current on the latest clerk's information, having a memory like a steel trap preserving information and history and using it for the benefit of the courts, attorneys, and county;

Whereas, Mrs. Connie has served as Lead Trainer for many attorneys and their staff within our county, the 9th Judicial District, and surrounding counties; and

Whereas, Mrs. Connie in 2019 again exhibited honorable service while working tirelessly in the aftermath of the Courthouse fire in soot, dirt, dark, and heat to preserve court records, books, and documents; taking items, not court records, home to clean and preserve after she had worked all day; and

Whereas, Mrs. Connie, After moving into the temporary building continued her spirit of hard work and devotion and recreated many years of Chancery Court instructions, assisting the Clerk and Master with many decisions in rebuilding court processes; and

Whereas, Mrs. Connie, in 2019 was named Deputy Clerk of the Year by the East Tennessee Clerks' Association; and

Whereas, Connie is the cornerstone of the Loudon County Clerk & Master's Office; and

Whereas, Chancellor Tom McFarland has appointed Connie as Loudon County's first Clerk and Master Emeritus;

Now, therefore, on this 1st day of May in the year of our Lord 2025 that Loudon County Mayor Buddy Bradshaw does recognize the service, longevity, and dedication to the citizens of Loudon County and wish to recognize her, honor her, and wish her a magnificent retirement do declare this day to be Connie Black Day in Loudon County. Further, this proclamation is to be recorded at the next scheduled Commission Meeting for placement in the annals of Loudon County.

RESOLUTION # _____

**A RESOLUTION AMENDING THE COUNTY GENERAL FUND 101
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the County General Fund 101 on June 24, 2024; 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 2024 – 2025 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 2024 - 2025 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:

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2024 FB	16,761,587			
Less Restricted, Committed & Assigned	1,868,962			
Est. Avail. Fund Balance July 1, 2024	14,892,625			
 Total Revenue & Transfers In	24,128,580	1,880,452	3,900	26,012,932
Total Available Funds	39,021,205	1,880,452	3,900	40,905,557
Total Expenditures & Transfers Out	28,066,804	3,697,410	189,550	31,953,764
Effect on Fund Balance	(3,938,224)	(1,816,958)	(185,650)	(5,940,832)
Ending Fund Balance	10,954,401	(1,816,958)	(185,650)	8,951,793

[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 special called session on

May 5, 2025

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

Loudon County Mayor

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
46300	Health and Welfare Grants						
46310	Health Department Programs		516,400	129,100	645,500	3,900	649,400
	Total Health and Welfare Grants		516,400	129,100	645,500	3,900	649,400
46800-46900	Other State Revenues						
46820	Income Tax				0		0
46830	Beer Tax		20,000		20,000		20,000
46835 COCLK	Vehicle Certificate of Title Fees		9,000		9,000		9,000
46840	Alcoholic Beverage Tax		96,000		96,000		96,000
46850	Mixed Drink Tax				0		0
46852	State Revenue Sharing- Telecommunications		60,000		60,000		60,000
46855	State Shared Sports Gaming		35,000		35,000		35,000
46870	Emergency Hospital-Prisoners				0		0
46915	Contracted Prisoner Boarding		275,000		275,000		275,000
46960	Registrar's Salary Supplement		15,000		15,000		15,000
46970	State Shared Sales Tax - Cities		6,000		6,000		6,000
46980-CSG	Other State Grants - Court Security Grant			26,804	26,804		26,804
46990	Other State Revenues				0		0
46990-CONFL	Other State Revenues - Confiscated License Fee				0		0
46990-ELTEC	Other State Revenues-Election voting machines grant				0		0
46990-PRIM	Other State Revenues- Presidential Primary				0		0
46990-FANTA	Other State Revenues				0		0
	Total Other State Revenues		516,000	26,804	542,804	0	542,804
Total State of Tennessee			1,163,100	937,281	2,100,381	3,900	2,104,281

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101					
	4/29/2025 16:22		2024-2025	2024-2025	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
51400	Legal Fees	\$30,000/mth avg plus overage in line.				
331	Legal Services		200,000		200,000	110,000
331-LCANX	Legal Services - (Lenoir City Annexation)		155,000		155,000	155,000
331-LOANX	Legal Services - (Loudon City Annexation)				0	0
399	Other Contracted Services		25,000		25,000	25,000
505	Judgments				0	0
	Total Legal Fees		380,000	0	380,000	110,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22	2024-2025	2024-2025	Approved	Proposed	Proposed	
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
51600	Register of Deeds						
101	County Official/Administrative Officer	107,144		107,144		107,144	
162	Clerical Personnel	173,243	667	173,910		173,910	
189-1XPMT	Other Wages - 1X Payment		2,000	2,000		2,000	
187	Overtime Pay			0		0	
201	Social Security	17,384	124	17,508		17,508	
204	State Retirement	18,814	134	18,948		18,948	
206	Life Insurance	853	(42)	811		811	
206-RET-LIF	Life Insurance	259	(14)	245		245	
207	Medical Insurance	53,146	5,337	58,483		58,483	
207-RET-MED	Medical Insurance - Retirees	7,538	523	8,061		8,061	
207-SRHTH	Medical Insurance - Sr. Health	13,495	(1,034)	12,461		12,461	
208	Dental Insurance	3,594	93	3,687		3,687	
208-RET-DEN	Dental Insurance - Retirees	1,388		1,388		1,388	
212	Employer Medicare	4,066	29	4,095		4,095	
307	Communication	2,000		2,000		2,000	
320	Dues and Memberships	1,500		1,500	(100)	1,400	
330	Operating Lease Payments (Copier)	5,200		5,200		5,200	
348	Postal Charges	2,000		2,000		2,000	
349	Printing, Stationery & Forms	600		600		600	
355	Travel/Training	2,000		2,000	100	2,100	
399	Other Contracted Services		1,500	1,500		1,500	
399-REGIS	Other Contracted Services - Official's Reserve	24,000	1,401	25,401		25,401	
414	Duplicating Supplies	400		400		400	
435	Office Supplies	3,000		3,000		3,000	
508	Premiums on Corporate Surety Bonds	500		500		500	
513	Workers' Comp Insurance	3,084	171	3,255		3,255	
709	Data Processing Equipment			0		0	
711	Office Furniture	1,500		1,500		1,500	
711-REGIS	Office Furniture			0		0	
719	Office Equipment	1,500	(1,500)	0		0	
790-REGIS	Other Equipment			0		0	
				0		0	
	Total Register of Deeds	448,208	9,389	457,597	0	457,597	

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22	2024-2025	2024-2025	Approved	Proposed	Proposed	
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
51750	Codes Compliance						
103	Assistant(s)	148,533	1,422	149,955			149,955
105	Supervisor/Director	71,200		71,200			71,200
161	Secretary(ies)	37,710	997	38,707			38,707
189-IXPMT	Other Wages - 1X Payment		2,500	2,500			2,500
201	Social Security	15,961	208	16,169			16,169
204	State Retirement	17,274	225	17,499			17,499
206	Life Insurance	835		835			835
206-RET	Life Insurance-Retirees	192	26	218			218
207	Medical Insurance	64,372	(6,874)	57,498			57,498
207-SRHTH	Medical Insurance - Sr. Health	4,498	486	4,984			4,984
208	Dental Insurance	3,399	(561)	2,838			2,838
208-RET	Dental Insurance-Retirees	1,036		1,036			1,036
212	Employer Medicare	3,733	48	3,781			3,781
307	Communication	2,500		2,500			2,500
307-WIRE	Communication	1,500		1,500			1,500
320	Dues and Memberships	850		850			850
330	Operating Lease Payments	3,100		3,100			3,100
338	Maintenance and Repair Services-Vehicl	2,000		2,000	1,100		3,100
348	Postal Charges	1,200		1,200			1,200
349	Printing, Stationery and Forms	2,500		2,500			2,500
355	Travel	2,000		2,000	(1,100)		900
399	Other Contracted Services - Dirty Lot Cleanup	15,000		15,000			15,000
414	Duplicating Supplies	200		200			200
425	Gasoline	8,500		8,500			8,500
435	Office Supplies	1,500		1,500			1,500
450	Tires and Tubes	1,200		1,200			1,200
451	Uniforms	800		800			800
471	Software	1,200		1,200			1,200
513	Workman's Compensation Insurance	3,084	171	3,255			3,255
524	In-Service/Staff Development	3,200		3,200			3,200
711	Furniture and Fixtures	1,000		1,000			1,000
718	Vehicles	0		0			0
719	Office Equipment	3,500		3,500			3,500
	Total Codes Compliance	423,577	(1,352)	422,225	0		422,225

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52600	Data Processing						
120	Computer Programmer	57,450	221	57,671		57,671	
121	Data Processing Personel	50,523	195	50,718		50,718	
189-1XPMT	Other Wages - 1X Payment		1,000	1,000		1,000	
187	Overtime Pay			0		0	
201	Social Security	6,694	62	6,756		6,756	
201 ARPA	Social Security			0		0	
204	State Retirement	7,245	67	7,312		7,312	
204 ARPA	State Retirement			0		0	
206	Life Insurance	337		337		337	
207	Medical Insurance	18,537	1,286	19,823		19,823	
208	Dental Insurance	290		290		290	
212	Employer Medicare	1,566	15	1,581		1,581	
212 ARPA	Employer Medicare			0		0	
307	Communication	15,300		15,300		15,300	
307-FY21	Communication			0		0	
307 WIRE	Communication	2,200		2,200		2,200	
307 INTER	Communication (Redundant Internet - Annex & Co Bldg)	3,500		3,500		3,500	
320	Dues and Memberships			0		0	
348	Postage	100		100		100	
355	Travel	1,000		1,000		1,000	
399	Other Contracted Services	45,000		45,000	1,715	46,715	
399-WBST	Contd Svc - Website update		1,560	1,560		1,560	
435	Office Supplies	250		250		250	
471	Software	3,500		3,500		3,500	
513	Workers' Comp Insurance	1,234	68	1,302		1,302	
524	Inservice/Staff Development	3,000		3,000	(1,715)	1,285	
709	Data Processing Equipment	10,000		10,000		10,000	
711	Furniture & Fixtures			0		0	
719	Office Equipment	1,400		1,400		1,400	
				0		0	
	Total Data Processing	229,126	4,474	233,600	0	233,600	
Total Finance		3,571,699	12,259	3,583,958	0	3,583,958	

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54410	Emergency Management						
105	Supervisor/Director	60,013			60,013		60,013
161	Secretary(ies)	36,504	(25,008)		11,496		11,496
169	Part-Time Wages		30,240		30,240		30,240
189-1XPMT	Other Wages - 1X Payment		500		500		500
201	Social Security	5,984	31		6,015		6,015
201 ARPA	Social Security				0		0
204	State Retirement	6,476	(2,398)		4,078		4,078
204 ARPA	State Retirement				0		0
206	Life Insurance	337	(105)		232		232
206-RET-LIF	Life Insurance - Retiree	192			192		192
207	Medical Insurance	12,355	5,262		17,617		17,617
208	Dental Insurance	850	283		1,133		1,133
208-RET-DEN	Dental Insurance - Retiree	353			353		353
212	Employer Medicare	1,400	7		1,407		1,407
212 ARPA	Employer Medicare				0		0
307	Communication	2,820			2,820		2,820
307 Wire	Communication - Wireless	2,400			2,400		2,400
320	Dues and Memberships	165			165		165
327	Freight Expenses	250			250		250
330	Operating Lease Payments	1,100			1,100		1,100
333	Licenses				0		0
334	Maintenance Agreements - EMA Website Domain Fee	671			671		671
334-RADIO	Maintenance Agreements	1,942			1,942		1,942
336	Maintenance and Repair Services-Equipm	1,000			1,000		1,000
336-BOAT	Maintenance and Repair Services-Equipm	2,000	300		2,300		2,300
338	Maintenance and Repair Services - Vehicles	6,500			6,500		6,500
348	Postal Charges	130			130		130
349	Printing, Stationery and Forms	800	(400)		400		400
355	Travel	1,500			1,500		1,500
399	Other Contracted Services	8,500			8,500		8,500
399 DIVE	Other Contracted Services - (Marine Rescue Team)	9,258			9,258		9,258
399 HYPER	Other Contracted Services - (IPAS - Hyper Reach)	5,000			5,000		5,000
399-FY22	Other Contracted Services - FY 2022	1,700			1,700		1,700
399-FIRES	Other Contracted Services (from Fire Safety Commitment)		10,950		10,950	150	11,100
409	Crushed Stone	1,000			1,000		1,000
412	Diesel Fuel	2,000			2,000		2,000
414	Duplicating Supplies	760			760		760
422	Food Supplies	620			620		620
422-FIRES	Food Supplies (from Fire Safety Commitment)				0	500	500
425	Gasoline	7,000			7,000		7,000
434	Natural Gas				0		0
435	Office Supplies	2,600			2,600		2,600

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
450	Tires		2,500		2,500		2,500
451	Uniforms		2,000		2,000		2,000
451-DIVE	Uniforms		2,500		2,500		2,500
499	Other Supplies & Materials		2,000		2,000		2,000
499-DIVE	Other Supplies & Materials		2,000		2,000		2,000
508	Premiums on Corporate Surety Bonds				0		0
513	Workers' Comp Insurance		1,234	68	1,302		1,302
524	In Service/Staff Development		3,000	400	3,400		3,400
524 DIVE	In Service/Staff Development		4,000		4,000		4,000
708	Communication Equipment		2,796	2,687	5,483		5,483
708 DIVE	Communication Equipment		2,687	(2,687)	0		0
711	Furniture and Fixtures		500		500		500
719	Office Equipment		3,500		3,500		3,500
790	Other Equipment		3,704		3,704		3,704
790-BOAT	Other Equipment		7,000	(300)	6,700		6,700
790-DIVE	Other Equipment		3,455		3,455		3,455
799	Other Capital Outlay				0		0
	Total Emergency Management		227,056	19,830	246,886	650	247,536
54490	Other Emergency Mgmt (HLS & DOE Grants)						
							0
399-DOE21	Other Contracted Services		0		0		0
471 DOE23	Software				0		0
708-HLS23	Communication Equipment		19,000		19,000		19,000
790	Other Equipment		0		0		0
	Total Other Emergency Management		19,000	0	19,000	0	19,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55000	Public Health and Welfare						
55110	Local Health Department						0
189-1XPMT	Other Wages - 1X Payment			3,000	3,000		3,000
201	Social Security			186	186		186
204	State Retirement			306	306		306
206 RET	Life Insurance Retirees		96	(96)	0		0
208 RET	Dental Insurance - Retirees		324	(237)	87		87
212	Employer Medicare			44	44		44
307	Communication		3,000		3,000		3,000
307-WIRE	Communication		2,000		2,000		2,000
316	Contributions		4,635		4,635		4,635
320	Dues & Memberships		300		300	75	375
330	Operating Lease Payments (Copier)		3,500	1,560	5,060		5,060
333	Licenses		200		200	(138)	62
337	Maintenance & Repair - Office Equip		300		300	(300)	0
348	Postal Charges		1,000		1,000	(965)	35
349	Printing, Stationery & Forms		1,000		1,000		1,000
355	Travel		832		832		832
399	Other Contracted Services		11,395		11,395	(6,000)	5,395
413	Medical Supplies		1,000		1,000		1,000
414	Duplicating Supplies		123		123	(123)	0
422	Food Supplies		800		800		800
435	Office Supplies		5,087		5,087		5,087
499	Other Supplies & Materials		3,396		3,396	1,388	4,784
506	Liability Insurance				0		0
508	Premiums on Corporate Surety Bonds		64		64	63	127
524	In-Service/Staff Development		1,000		1,000		1,000
711	Furniture and Fixtures		426		426	6,400	6,826
719	Office Equipment		510		510		510
790	Other Equipment		400		400	(400)	0
					0		0
	Total Local Health Department		41,388	4,763	46,151	0	46,151

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101					
	4/29/2025 16:22	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
401-TEST	Animal Food & Supplies	6,500		6,500		6,500
410	Custodial Supplies	5,000		5,000		5,000
414	Duplicating Supplies	269		269		269
425	Gasoline	11,300		11,300		11,300
435	Office Supplies	300	200	500		500
450	Tires	2,000		2,000		2,000
451	Uniforms	1,500		1,500		1,500
452	Utilities	10,200		10,200		10,200
499	Other Supplies & Materials	1,500		1,500		1,500
509	Refunds	80		80		80
513	Workers' Comp Insurance	3,084	822	3,906		3,906
524	In Service/Staff Development	1,000		1,000		1,000
718	Vehicles			0		0
719	Office Equipment	754	(200)	554		554
719-ASHLT	Office Equipment	3,300	1,012	4,312		4,312
790-BQUEST	Other Equipment		708	708		708
790-MICRO	Other Equipment - Microscope purchase		975	975		975
790 ANIMA	Other Equipment	500		500		500
	Total Animal Control	553,656	8,302	561,958	0	561,958
55190	Other Local Health Services (DGA Grant)					
189	Wages/Salaries	315,764	65,736	381,500	3,900	385,400
189-1XPMT	Other Wages - 1X Payment			0		0
201	Social Security	23,974	4,076	28,050		28,050
204	Retirement	28,063	4,411	32,474		32,474
206	Life Insurance	2,600		2,600		2,600
206-RET-LIF	Life Insurance			0		0
207	Medical Insurance	102,379	40,159	142,538		142,538
207- SRHTH	Medical Insurance	2,141	7,590	9,731		9,731
208	Dental Insurance	8,700	3,675	12,375		12,375
212	Medicare	11,244	953	12,197		12,197
307	Communication			0		0
355	Travel	12,600		12,600		12,600
399	Other Cont'd Svc - Interpreter Svc	4,000		4,000		4,000
506	Liability Insurance			0		0
513	Workman's Comp Insurance	4,935	2,500	7,435		7,435
711	Furniture and Fixtures	0		0		0
	Total Other Local Health Services	516,400	129,100	645,500	3,900	649,400
	Total Public Health and Welfare	1,111,444	142,165	1,253,609	3,900	1,257,509

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101					
	4/29/2025 16:22	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58300	Veterans Services					
169	Part-time Personnel	22,240		22,240		22,240
189-IXPMT	Other Wages - IX Payment		750	750		750
189	Other Salaries & Wages	37,877	24,762	62,639		62,639
201	Social Security	3,727	1,902	5,629		5,629
201 ARPA	Social Security			0		0
204	Retirement	2,542	2,076	4,618		4,618
204 ARPA	Retirement			0		0
206	Life Insurance		149	149		149
207	Medical Insurance		15,698	15,698		15,698
208	Dental Insurance		708	708		708
212	Employer Medicare	872	445	1,317		1,317
212 ARPA	Employer Medicare			0		0
307	Communications	1,300		1,300		1,300
307 WIRE	Communications	900		900		900
316	Contributions - Veteran's Honor Guard			0		0
320	Dues and Memberships	200		200		200
330	Operating Lease Payments	250		250		250
334	Maintenance Agreement - TDVA Claims Mgmt Program	1,100		1,100	(700)	400
338	Maintenace and Repair Services-Vehicl			0		0
348	Postal Charges	300		300		300
349	Printing, Stationery, and Forms	600		600		600
355	Travel	5,000		5,000		5,000
399	Other Contracted Services			0		0
414	Duplicating Supplies	162		162		162
425	Gasoline			0		0
435	Office Supplies	1,000		1,000		1,000
451	Uniforms	200		200		200
471	Software	300		300		300
499	Other Supplies & Materials			0		0
513	Workman's Comp	617	685	1,302		1,302
711	Furniture & Fixtures	500	(300)	200		200
718	Motor Vehicles	1,000	(1,000)	0		0
719	Office Equipment		1,300	1,300	700	2,000
	Total Veterans Services	80,687	47,175	127,862	0	127,862

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101						
Account Number	4/29/2025 16:22		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58500	Contributions to Other Agencies						
316	Contributions		0				
316 CACJD	Child Advocacy Center		42,000		42,000		42,000
316 OURPL	Our Place Adult Day Center		10,000		10,000		10,000
316	Loudon County Sheriff's Dept Benevolent Fund				0		0
316 LCTV3	Loudon County Community Channel				0		0
316 IVAS	Iva's Place				0		0
316 GSCLC	Good Samaritan Center of Loudon County		13,000		13,000		13,000
316 SHBEN	Loudon Co Sheriffs' Dept Benevolent Fund		3,000		3,000		3,000
316 VETRS	The Lost Vets Resuce		2,000		2,000		2,000
316 B4ASH	Beauty For Ashes		8,000		8,000		8,000
					0		0
	Total Non Profit Organizations		78,000	0	78,000	0	78,000
58600	Employee Benefits						
205	Employee and Dependent Insurance		10,300		10,300		10,300
205	Employee and Dependent Insurance (Est. increase for insurance)		206,858	(85,439)	121,419		121,419
205-SRHTH	Employee and Dependent Insurance (Est. increase for Sr. Health)			7,778	7,778		7,778
205	Employee and Dependent Insurance- EAP Program				0		0
530	Fines, Assessments, & Penalties		0		0		0
	Total Employee Benefits		217,158	(77,661)	139,497	0	139,497
58803	COVID-19 Grant #3						
709	Data Processing Equipment		0		0		0
					0		0
	Total General Welfare Assistance		0	0	0	0	0
58900	Miscellaneous / Building & Contents Insurance						
309	Contracts with Government Agencies		0		0		0
510	Trustee's Commission		350,000		350,000	75,000	425,000
540	Tax Relief Program		205,000		205,000		205,000
599	Other Charges				0		0
	Total Misc./Building & Contents Insurance		555,000	0	555,000	75,000	630,000
Total Other General Government			1,240,701	(486)	1,240,215	75,000	1,315,215

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

	General Fund 101					
Account Number	4/29/2025 16:22	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Estimated June 30, 2024 FB - Unaudited		16,761,587				
Less Restricted, Committed & Assigned Items		1,308,962				
Committed to Fire Safety		560,000				
Estimated Available Fund Balance July 1, 2024		14,892,625		14,892,625		14,892,625
Total Revenue		24,128,580	1,023,663	25,152,243	3,900	25,156,143
Transfers In		0	856,789	856,789	0	856,789
Total Revenue and Transfers In		24,128,580	1,880,452	26,009,032	3,900	26,012,932
Total Available Funds		39,021,205	1,880,452	40,901,657	3,900	40,905,557
Expenditure Budget		27,979,889	1,379,149	29,359,038	189,550	29,548,588
Transfers Out		86,915	2,318,261	2,405,176	0	2,405,176
Total Expenditures and Transfer Out		28,066,804	3,697,410	31,764,214	189,550	31,953,764
Ending Fund Balance		10,954,401	(1,816,958)	9,137,443	(185,650)	8,951,793

RESOLUTION #

**A RESOLUTION AMENDING THE INDUSTRIAL/ECONOMIC DEVELOPMENT (CENTRE 75) FUND 119
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the Centre 75 Fund 119 on June 24, 2024; 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 typically Proceeds from the Sale of Property; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2024 – 2025 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 2024 - 2025 Centre 75 Fund 119 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>
June 30, 2024 FB	255,739			
Less Est for Improve on Lot 9 (sold 2019)	72,876			
Less Ret Funds on Lot 6 (sold Oct_2022)	30,000			
Est. Avail. Fund Balance July 1, 2024	152,863			
Total Revenue & Transfers In	5,300	0	504,300	509,600
Total Available Funds	5,300	0	504,300	509,600
Total Expenditures & Transfers Out	5,300	0	504,300	509,600
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	152,863	0	0	152,863

[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 5, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Industrial/Economic Dev (Centre 75)					
2			Fund 119					
3	Account		4/21/2025 14:00	2024-2025	2024-2025	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue					Sale of Lot#12 @ Centre 75		
7	44000		Other Local Revenue					
8	<i>44100</i>		<u>Recurring Items</u>					
9	44120		Lease Rentals	5,300		5,300		5,300
10	44540		Sale of Property			0	504,300	504,300
11								
12			Total Other Local Revenue	5,300	0	5,300	504,300	509,600
13								
14	TOTAL OTHER LOCAL REVENUE			5,300	0	5,300	504,300	509,600
15								
16	Total Revenues			5,300	0	5,300	504,300	509,600
17								

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Industrial/Economic Dev (Centre 75)					
2			Fund 119					
3	Account		4/21/2025 14:00	2024-2025	2024-2025	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
18								
19	Total General Expenditures							
20	<u>58000</u>		<u>Other Operations</u>					
21	58120		Industrial Development					
22	309		Contracts with Government Agencies	5,300		5,300	200,147	205,447
23	310		Contracts with Other Public Agencies			0	3,732	3,732
24	320		Dues & Memberships			0		0
25	331		Legal Fees			0		0
26	399		Other Contracted Services			0	100	100
27	510		Trustee's Commission			0	40	40
28	590		Transfers to Other Funds			0	300,281	300,281
29	599		Other Charges			0		0
30						0		0
31								
32			Total General Expenditures	5,300	0	5,300	504,300	509,600
33								
34	Total Expenditures			5,300	0	5,300	504,300	509,600

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Industrial/Econimic Dev (Centre 75)					
2			Fund 119					
3	Account		4/21/2025 14:00	2024-2025	2024-2025	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
35								
36								
37								
38								
39								
40								
41	Estimated Total Restricted FB June 30, 2024			255,739				
42	Less Estimate for Road Imp & Conting on 2019 Property Sale			72,876				
43	Less Proceeds from Lot #6 to be retained in the Fund-eff Oct_2022			30,000				
44	Estimated Restricted Avaliable Beg FB July 1, 2024			152,863		152,863		152,863
45								
46	Total Revenue			5,300	0	5,300	504,300	509,600
47								
48	Total Revenue and Transfers In			5,300	0	5,300	504,300	509,600
49								
50	Total Available Funds			158,163	0	158,163	504,300	662,463
51								
52	Expenditure Budget			5,300	0	5,300	504,300	509,600
53	Transfers Out			0	0	0	0	0
54								
55	Total Expenditures and Transfer Out			5,300	0	5,300	504,300	509,600
56								
57	Ending Fund Balance			152,863	0	152,863	0	152,863

RESOLUTION # _____

**A RESOLUTION AMENDING THE DRUG CONTROL FUND 122
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the Drug Control Fund 122 on June 24, 2024; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Fines, Forfeitures and Penalties, as well as Contributions; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2024 – 2025 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 2024 - 2025 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, 2024 FB	105,179			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2024	105,179			
 Total Revenue & Transfers In	227,000	0	(100,000)	127,000
Total Available Funds	227,000	0	(100,000)	127,000
 Total Expenditures & Transfers Out	160,500	459	0	160,959
Effect on Fund Balance	66,500	(459)	(100,000)	(33,959)
Ending Fund Balance	171,679	(459)	(100,000)	71,220

[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 5, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account Number		4/21/2025 8:19	2024-2025	2024-2025	Approved	Proposed	Proposed
4				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7								
8	42000		Fines, Forfeitures and Penalties					
9								
10	<u>42100</u>		<u>Circuit Court</u>					
11	42140		Drug Control Fines	0		0		0
12			Total Circuit Court	0	0	0	0	0
13								
14	<u>42200</u>		<u>Criminal Court</u>					
15	42220		Officers Costs	0		0		0
16	42240		Drug Control Fines	10,000		10,000		10,000
17			Total Criminal Court	10,000	0	10,000	0	10,000
18								
19	<u>42300</u>		<u>General Sessions Court</u>					
20	42310		Fines	0		0		0
21	42320		Officers Costs	0		0		0
22	42340		Drug Control Fines	7,000		7,000		7,000
23			Total General Sessions Court	7,000	0	7,000	0	7,000
24								
25	<u>42800</u>		<u>Judicial District Drug Program</u>					
26	42865		Drug Task Force Forfeitures & Seizures	0		0		0
27			Total Judicial District Drug Program	0	0	0	0	0
28								
29	<u>42900</u>		<u>Other Fines, Forfeitures, and Penalties</u>					
30	42910-AUCTN		Proceeds from Confiscated Property	70,000		70,000	(70,000)	0
31			Total Other Fines, Forfeitures, and Penalties	70,000	0	70,000	(70,000)	0
32								
33	TOTAL FINES, FORFEITURES & PENALTIES			87,000	0	87,000	(70,000)	17,000
34								
35								
36								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3			4/21/2025 8:19	2024-2025	2024-2025	Approved	Proposed	Proposed
4	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
37								
38	43000		Charges for Current Services					
39								
40	<u>43300</u>		<u>Fees</u>					
41	43370		Telephone Commissions	100,000		100,000		100,000
42			Telephone Commissions	100,000	0	100,000	0	100,000
43								
44	TOTAL CHARGES FOR CURRENT SERVICES			100,000	0	100,000	0	100,000
45								
46								
47	44000		Other Local Revenues					
48								
49	<u>44100</u>		<u>Recurring Items</u>					
50	44170		Miscellaneous Refunds	0		0		0
51								
52	<u>44500</u>		<u>Nonrecurring Items</u>					
53	44530-LESSO		Sale of Equipment (Lesso Equipment)	30,000		30,000	(30,000)	0
54	44570-K9		Contributions & Gifts					0
55	44570		Contributions & Gifts	10,000		10,000		10,000
56								
57	TOTAL OTHER LOCAL REVENUES			40,000	0	40,000	(30,000)	10,000
58								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account Number		4/21/2025 8:19	2024-2025	2024-2025	Approved	Proposed	Proposed
4				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
59	47000		Federal Government					
60								
61	<u>47600</u>		<u>Direct Federal Revenue</u>					
62	47990 VESTS		Other Direct Federal Revenue	0		0		0
63			Total Direct Federal Revenue	0	0	0	0	0
64								
65	48000		Other Governments and Citizens					
66	48990		Other	0		0		0
67			Total Other	0	0	0	0	0
68								
69	TOTAL FEDERAL AND OTHER GOVERNMENT & CITIZENS			0	0	0	0	0
70								
71	49000		Other Sources					
72	49800		Transfers In	0		0		0
73			Total Transfers In	0	0	0	0	0
74								
75	TOTAL OTHER SOURCES			0	0	0	0	0
76								
77	Total Revenues			227,000	0	227,000	(100,000)	127,000
78								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account Number		4/21/2025 8:19	2024-2025	2024-2025	Approved	Proposed	Proposed
4				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
79	Total General Expenditures							
80								
81	50000		General Government					
82								
83	54000		<i>Public Safety</i>					
84	54150		Drug Enforcement					
85	140		Salary Supplements (Reimb 101-Garcia Pay)	27,500		27,500		27,500
86	320		Dues & Memberships		275	275		275
87	355		Travel	3,000		3,000		3,000
88	399		Other Contracted Services	25,000	3,825	28,825		28,825
89	399-AUCTN		Other Contracted Services - Auction			0		0
90	431		Law Enforcement Supplies	5,000	(693)	4,307		4,307
91	471		Software			0		0
92	499		Other Supplies and Materials	5,000	(3,345)	1,655		1,655
93	499-LEAD		Other Supplies and Materials - LEAD	5,000		5,000		5,000
94	499-AUCTN		Other Supplies and Materials - Auction			0		0
95	499-CITZN		Other Supplies and Materials - Citizens Academy			0		0
96	510		Trustee's Commission		459	459		459
97	524		In-Service/Staff Development	3,000	172	3,172		3,172
98	590		Transfers to Other Funds			0		0
99	599		Other Charges ("Buy Money")	10,000		10,000		10,000
100	716		Law Enforcement Equipment	15,000	5,586	20,586		20,586
101	716 VESTS		Law Enforcement Equip -Bulletproof Vests			0		0
102	719		Office Equipment	2,000		2,000		2,000
103	718		Motor Vehicles	60,000	(5,820)	54,180		54,180
104								
105			Total Alcohol and Drug Program	160,500	459	160,959	0	160,959
106								
107								
108	Total Expenditures			160,500	459	160,959	0	160,959

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account Number		4/21/2025 8:19	2024-2025	2024-2025	Approved	Proposed	Proposed
4				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
116								
117								
118								
119								
120	Un-Audited Est Beg Fund Balance July 1, 2024 per YE			105,179		105,179		105,179
121								
122	Total Revenue			227,000	0	227,000	(100,000)	127,000
123								
124	Total Revenue and Transfers In			227,000	0	227,000	(100,000)	127,000
125								
126	Total Available Funds			332,179	0	332,179	(100,000)	232,179
127								
128	Expenditure Budget			160,500	459	160,959	0	160,959
129	Transfers Out			0	0	0	0	0
130								
131	Total Expenditures and Transfer Out			160,500	459	160,959	0	160,959
132								
133	Ending Fund Balance			171,679	(459)	171,220	(100,000)	71,220
134								
135								
136	County Commission Meeting Date:							
137	May 5, 2025							
138								
139								
140								
141								
142								
143								

RESOLUTION #

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the Highway Department Fund 131 on June 24, 2024; 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 2024 – 2025 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 2024 - 2025 Highway Department Fund 131 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Un-Audited June 30, 2024 Est FB	1,901,883			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2024	1,901,883			
 Total Revenue & Transfers In	5,270,142	96,375	0	5,366,517
Total Available Funds	7,172,025	96,375	0	7,268,400
Total Expenditures & Transfers Out	5,645,108	347,862	0	5,992,970
Effect on Fund Balance	(374,966)	(251,487)	0	(626,453)
Ending Fund Balance	1,526,917	(251,487)	0	1,275,430

[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 5, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/21/2025 8:20	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
119								
120	Total Highway/Public Works Expenditures							
121	60000		Highways					
122	61000		Administration					
123	101		County Official	117,858		117,858		117,858
124	103		Assistant	80,326	292	80,618		80,618
125	140		Salary Supplement			0		0
126	141		Foremen	75,370	279	75,649		75,649
127	142		Mechanics	52,236	194	52,430		52,430
128	143		Equipment Operators			0		0
129	144		Equipment Operators - Heavy	287,881	(2,165)	285,716		285,716
130	145		Equipment Operators - Light	389,500	868	390,368		390,368
131	147		Truck Drivers	129,640	484	130,124		130,124
132	161		Secretary	53,764	190	53,954		53,954
133	162		Clerical Personnel			0		0
134	168		Temporary Personnel			0		0
135	169		Part-time Personnel			0		0
136	189-1XPMT		Other Salaries & Wages - 1 X Payment		10,500	10,500		10,500
137	187		Overtime Pay	35,000		35,000		35,000
138	302		Advertising	150		150		150
139	320		Dues & Memberships	5,000	(500)	4,500		4,500
140	331		Legal Services	500		500		500
141	337		Maintenance - Office Equipment			0		0
142	348		Postal Charges	150	(150)	0		0
143	349		Printing, Stationery & Forms	1,500	(1,150)	350		350
144	355		Travel	4,000		4,000		4,000
145	399		Other Contracted Services	3,500	(2,500)	1,000	(118)	882
146	414		Duplicating Supplies	210		210		210
147	435		Office Supplies	2,000	(1,500)	500	18	518
148	524		In-Service/Staff Development	500	75	575	100	675
149	711		Furniture & Fixtures		120	120		120
150	719		Office Equipment	1,500	(1,500)	0		0
151								
152			Total Administration	1,240,585	3,537	1,244,122	0	1,244,122

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/21/2025 8:20	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
153								
154								
155								
156								
157	62000		Highway and Bridge Maintenance					
158	321		Engineering Services	0		0		0
159	323		Explosive and Drilling Services			0		0
160	351		Rentals	4,500		4,500		4,500
161	399		Other Contracted Services	51,000		51,000		51,000
162	402		Asphalt	700,000		700,000		700,000
163	403		Asphalt - Cold Mix	40,000	(37,000)	3,000		3,000
164	404		Asphalt - Hot Mix	60,000	86,000	146,000	(4,000)	142,000
165	408		Concrete	1,000		1,000		1,000
166	409		Crushed Stone	100,000	(15,000)	85,000		85,000
167	436		Other Road Materials	8,000		8,000		8,000
168	438		Pipe	30,000	(10,000)	20,000		20,000
169	443		Road Signs	25,000	(14,000)	11,000		11,000
170	444		Salt	25,000		25,000	(1,152)	23,848
171	445		Sand	1,000		1,000	(1,000)	0
172	468		Chemicals	1,500		1,500		1,500
173	499		Other Supplies & Materials	10,000		10,000	1,152	11,152
174								
175			Total Highway & Bridge Maintenance	1,057,000	10,000	1,067,000	(5,000)	1,062,000
176								
177								
178								
179								
180								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/21/2025 8:20	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
181	63100		Operation & Maintenance of Equipment					
182	336		Maintenance & Repair - Equipment	40,000	(29,000)	11,000	(2,000)	9,000
183	338		Maintenance & Repair Vehicles	5,000	5,000	10,000	(3,000)	7,000
184	353		Towing Services	1,000		1,000		1,000
185	359		Disposal Fees	4,000	(1,000)	3,000	78	3,078
186	399		Other Contracted Services			0		0
187	412		Diesel Fuel	77,000	(21,000)	56,000	41	56,041
188	416		Equipment Parts - Heavy	35,000	6,000	41,000		41,000
189	417		Equipment Parts - Light	105,000	34,680	139,680	10,000	149,680
190	418		Equip/Mach Parts			0		0
191	425		Gasoline	35,000		35,000	(119)	34,881
192	433		Lubricants	5,000		5,000	4,000	9,000
193	436		Other Road Materials			0		0
194	446		Small Tools			0		0
195	450		Tires and Tubes	40,000	6,000	46,000		46,000
196	499		Other Supplies & Materials	10,000		10,000	2,000	12,000
197	599		Other Charges	5,000		5,000	(3,000)	2,000
198								
199			Total Operation & Maint of Equip	362,000	680	362,680	8,000	370,680
200								
201								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/21/2025 8:20	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
202	65000		Other Charges					
203	307		Communication	14,000		14,000		14,000
204	347		Pest Control	1,000		1,000		1,000
205	399		Other Contracted Services	4,000		4,000	(4,000)	0
206	410		Custodial Supplies	2,000		2,000		2,000
207	413		Drugs and Medical Supplies	1,700		1,700		1,700
208	415		Electricity	11,000		11,000	4,000	15,000
209	424		Garage Supplies	2,000		2,000	(14)	1,986
210	427		Ice	700	425	1,125		1,125
211	451		Uniforms	25,000	(4,000)	21,000	(3,000)	18,000
212	506		Liability Insurance	101,456	42,769	144,225		144,225
213	508		Premiums on Bonds	700		700		700
214	510		Trustee's Commission	35,000		35,000		35,000
215	511		Vehicle & Equip Insurance			0		0
216	599		Other Charges	2,000		2,000	14	2,014
217								
218			Total Other Charges	200,556	39,194	239,750	(3,000)	236,750
219								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/21/2025 8:20	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
305	Estimated Total FB June 30, 2024			1,901,883				
306	Less Encumbrances			0				
307								
308								
309								
310	Estimated Restricted Fund Balance July 1, 2024			1,901,883		1,901,883		1,901,883
311								
312								
313								
314								
315	Total Revenue			5,270,142	96,375	5,366,517	0	5,366,517
316								
317								
318	Total Available Funds			7,172,025	96,375	7,268,400	0	7,268,400
319								
320	Expenditure Budget			5,645,108	347,862	5,992,970	0	5,992,970
321								
322	Total Expenditures and Transfer Out			5,645,108	347,862	5,992,970	0	5,992,970
323								
324	Estimated Ending Fund Balance			1,526,917	(251,487)	1,275,430	0	1,275,430
325								
326								
327			County Commission meeting date:					
328			May 5, 2025					
329								
330								

RESOLUTION #

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the General Purpose School Fund 141 on June 24, 2024; 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 2024 – 2025 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 2024 - 2025 General Purpose School Fund 141 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Est June 30, 2024 FB	16,217,431			
Less Restricted, Committed & Assigned				
Available Fund Balance July 1, 2024	16,217,431			
 Total Revenue & Transfers In	52,452,539	2,662,142	194,855	55,309,536
 Total Expenditures & Transfers Out	55,224,225	3,176,694	194,855	58,595,774
 Effect on Fund Balance	(2,771,686)	(514,552)	-	(3,286,238)
 Ending Fund Balance	13,445,745			12,931,193

[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 5th day of May 2025.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Fund 141
Ending June 30, 2025

BUDGET AMENDMENTS						
General Fund 141		2024-2025 Original Budget	2024-2025 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
Account Number	4/21/2025 8:21					
General Purpose School Revenue						
40000		Local Taxes				
40100		<u>County Property Taxes</u>				
40110		Current Property Tax	11,805,207	0	11,805,207	11,805,207
40120		Trustee's Collections Prior Year	100,000	0	100,000	100,000
40125		Trustee's Collections - Bankruptcy	15,000	0	15,000	15,000
40130		Clerk and Master's Collections Prior Year	175,000	0	175,000	175,000
40140		Interest and Penalty	35,000	0	35,000	35,000
40163	TATE	Payments in Lieu of Taxes	324,645	0	324,645	324,645
		Total County Property Taxes	12,454,852	0	12,454,852	12,454,852
40200		<u>County Local Option Taxes</u>				
40210		Local Option Sales Tax	4,800,000	0	4,800,000	4,800,000
40275		Mixed Drink Tax	35,000	0	35,000	35,000
		Total County Local Option Taxes	4,835,000	0	4,835,000	4,835,000
40300		<u>Statutory Local Taxes</u>				
40320		Bank Excise Tax	30,000	0	30,000	30,000
40350		Interstate Telecommunications Tax	0	0	0	0
		Total Statutory Local Taxes	30,000	0	30,000	30,000
Total Local Taxes			17,319,852	0	17,319,852	17,319,852
41000		Licenses and Permits				
41100		<u>Licenses</u>				
41110		Marriage Licenses	1,200	0	1,200	1,200
		Total Licenses	1,200	0	1,200	1,200
Total Licenses and Permits			1,200	0	1,200	1,200

Loudon County Board of Education
Fund 141
Ending June 30, 2025

43000		Charges for Current Services					
43500		<u>Education Charges</u>					
	43542	Contract for Instructional Services w/ Other LEA's	0	0	0	0	0
	43570	Receipts from Individual Schools	15,000	0	15,000	0	15,000
	43990	Other Charges for Services	5,550	0	5,550	0	5,550
		Total Education Charges	20,550	0	20,550	0	20,550
		Total Charges for Current Services	20,550	0	20,550	0	20,550
44000		Other Local Revenues					
44100		<u>Recurring Items</u>					
	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	9,999	9,999	0	9,999
	44170 TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0
		Total Recurring Items	139,400	9,999	149,399	0	149,399
44500		<u>Nonrecurring Items</u>					
	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	9,999	149,399	0	149,399

Loudon County Board of Education

Fund 141

Ending June 30, 2025

46000		State of Tennessee			LCBOE: TISA fast growth funding.		
46500		<u>State Education Funds</u>					
46510		TN Investment in Student Achievement (TISA)	32,649,135	576,735	33,225,870	155,000	33,380,870
46515		Early Childhood Education	765,303	0	765,303	0	765,303
46515	SPED	State Special Education Preschool Grant	0	108,433	108,433	0	108,433
46590		Other State Education Funds	58,467	0	58,467	0	58,467
46590	LC	Learning Camp Transportation	0	0	0	0	0
46590	SLC	Summer Learning Camps	0	0	0	0	0
46590	ACE	Other State Education Funds	0	100,000	100,000	0	100,000
46590	LEAP	LEAPS Grant	0	0	0	0	0
46610		Career Ladder Program	67,000	0	67,000	0	67,000
46790		Other Vocational	0	1,339,564	1,339,564	0	1,339,564
		Total State Education Funds	33,539,905	2,124,732	35,664,637	155,000	35,819,637
46800		<u>Other State Revenues</u>					
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			34,689,905	2,124,732	36,814,637	155,000	36,969,637
46980	TCCY	Other State Grants	0	67,745	67,745	0	67,745
46981		Safe Schools	0	0	0	0	0
46990	PPL	Other State Revenue	0	62,976	62,976	0	62,976
		Total	0	130,721	130,721	0	130,721

Loudon County Board of Education
Fund 141
Ending June 30, 2025

47000		Federal Government					
47100		<i>Federal Through State</i>					
47143		Special Education - Grants to States	0	59,578	59,578	0	59,578
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	0	0	0	0	0
47147 21st		Safe and Drug-Free Schools State Grant	0	0	0	0	0
47590 SLC		Other Federal Through State	0	0	0	0	0
47590 VR		Other Federal Through State VR Grant	210,632	0	210,632	0	210,632
		Total Federal Through State	210,632	59,578	270,210	0	270,210
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			281,632	59,578	341,210	0	341,210
48600		Citizens Groups					
48130		Contributions					
48610		Donations	0	6,100	6,100	0	6,100
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	400	400	0	400
48610-CL		Donations - CL	0	4,100	4,100	60	4,160
48610-FAM		Donations - FAM	0	600	600	0	600
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	4,000	4,000	0	4,000
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	6,511	6,511	0	6,511
48610-WSF		Donations - WSF	0	24,166	24,166	7,100	31,266
		Total Citizens Groups	0	49,377	49,377	7,360	56,737

LCBOE:
Rural Collaborative
STEM revenue for
Philadelphia.

LCBOE:
Donation for clothing.

LCBOE:
Weekend Feeding
donation.

Loudon County Board of Education
Fund 141
Ending June 30, 2025

48990	Other	LCBOE: Insurance check - LHS high jump.					
48990	Other		0	0	0	0	0
49700	Insurance Recovery		0	287,735	287,735	32,495	320,230
49800	Transfer In		0	0	0	0	0
Total Revenues			52,452,539	2,662,142	55,114,681	194,855	55,309,536
Total Other Source			0	0	0	0	0
Total General Purpose School			52,452,539	2,662,142	55,114,681	194,855	55,309,536

Loudon County Board of Education
Fund 141
Ending June 30, 2025

General Purpose School Expenditures							
70000		Education					
71000		Instruction					
71100		Regular Instruction Program					
116		Teachers	19,283,119	25,976	19,309,095	43,202	19,352,297
116 SLC		Teachers -Summer Learning Camps	0	0	0	0	0
117		Career Ladder Program	35,000	0	35,000	0	35,000
128		Homebound Teachers	7,000	0	7,000	0	7,000
163		Educational Assistants	1,925,108	(30,000)	1,895,108	0	1,895,108
163 SLC		Educational Assistants - Summer Learning Camps	0	0	0	0	0
188		Bonus Payments	0	375,000	375,000	(500)	374,500
189		Other Salaries & Wages	0	37,000	37,000	0	37,000
195		Certified Substitute Teachers	65,000	0	65,000	0	65,000
198		Non-Certified Substitute Teachers	194,800	0	194,800	0	194,800
201		Social Security	1,333,622	23,250	1,356,872	2,418	1,359,290
201 SLC		Social Security - Summer Learning Camps	0	0	0	0	0
204		State Retirement	1,868,435	27,900	1,896,335	0	1,896,335
204 SLC		State Retirement - Summer Learning Camps	0	0	0	0	0
205-RET VIS		Employee and Dependent Insurance	2,803	0	2,803	0	2,803
206		Life Insurance	60,000	0	60,000	0	60,000
206-RET LIF		Life Insurance	14,700	0	14,700	0	14,700
207		Medical Insurance	3,345,673	0	3,345,673	65,000	3,410,673
207-RET MED		Medical Insurance	52,828	0	52,828	0	52,828
208		Dental Insurance	149,181	0	149,181	0	149,181
208-RET DEN		Dental Insurance	36,800	0	36,800	0	36,800
210		Unemployment Compensation	25,000	0	25,000	0	25,000
212		Employer Medicare	311,895	5,440	317,335	564	317,899
212 SLC		Employer Medicare - Summer Learning Camps	0	0	0	0	0

LCBOE:
2025 Medical insurance
increase.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

	355	Travel	7,000	0	7,000	0	7,000
	399	Other Contracted Services	194,000	25,000	219,000	0	219,000
	429	Instructional Supplies	120,000	2,000	122,000	0	122,000
LCBOE: Rural Collaborative Philadelphia	429 BC	Instructional Supplies - Bridge Camp	0	0	0	0	0
	429 SLC	Instructional Supplies - Summer Learning Camps	0	0	0	0	0
	429 SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0
	429 EES	Instructional Supplies - Eaton Elementary School	48,197	0	48,197	0	48,197
	429 FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	11,697	31,483	0	31,483
LCBOE: Highland Park amendments.	429 GBS	Instructional Supplies - Greenback School	33,196	0	33,196	7,000	40,196
	429 HPS	Instructional Supplies - Highland Park Elementary	25,832	(6,500)	19,332	0	19,332
	429 LES	Instructional Supplies - Loudon Elementary School	32,623	3,606	36,229	1,500	37,729
	429 LHS	Instructional Supplies - Loudon High School	46,040	0	46,040	(10,540)	35,500
	429 NMS	Instructional Supplies - North Middle School	42,256	0	42,256	7,601	49,857
	429 PES	Instructional Supplies - Philadelphia Elementary School	28,782	0	28,782	(2,000)	26,782
	429 SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975
LCBOE: Steekee amendments.	449	Textbooks	625,145	0	625,145	0	625,145
	471	Software	70,000	0	70,000	0	70,000
	524	In-Service Staff Development	2,000	0	2,000	0	2,000
	599 NMS	Other Charges	0	3,500	3,500	0	3,500
	599 PES	Other Charges	0	0	0	200	200
	790	Other Equipment	200,000	0	200,000	0	200,000
	790 EES	Other Equipment - Eaton Elementary School	20,305	0	20,305	0	20,305
	790 FLM	Other Equipment - Fort Loudoun Middle School	17,578	(7,000)	10,578	0	10,578
	790 GBS	Other Equipment - Greenback School	15,929	0	15,929	0	15,929
	790 HPS	Other Equipment - Highland Park Elementary School	11,993	9,000	20,993	500	21,493
	790 LES	Other Equipment - Loudon Elementary School	17,929	0	17,929	0	17,929
	790 LHS	Other Equipment - Loudon High School	20,962	0	20,962	13,569	34,531
	790 NMS	Other Equipment - North Middle School	39,522	(5,500)	34,022	(3,000)	31,022
	790 PES	Other Equipment - Philadelphia Elementary School	16,513	0	16,513	7,600	24,113
	790 SES	Other Equipment - Steekee Elementary School	2,809	3,000	5,809	(1,744)	4,065
		Total Regular Instruction Program	30,383,336	503,369	30,886,705	131,370	31,018,075

Loudon County Board of Education

Fund 141

Ending June 30, 2025

71200		<u>Special Education Program</u>					
116		Teachers	1,833,855	(50,950)	1,782,905	0	1,782,905
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	(7,000)	16,000	0	16,000
163		Educational Assistants	582,133	0	582,133	0	582,133
163 SPED		Educational Assistants	0	75,600	75,600	0	75,600
163 VR		Educational Assistants	57,029	0	57,029	0	57,029
171		Speech Pathologist	398,646	0	398,646	0	398,646
188		Bonus Payments	0	83,500	83,500	(500)	83,000
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
195		Certified Substitute Teachers	8,000	0	8,000	0	8,000
198		Non-Certified Substitute Teachers	39,500	0	39,500	0	39,500
201		Social Security	181,606	1,977	183,583	0	183,583
201 SPED		Social Security	0	4,700	4,700	0	4,700
201 VR		Social Security	9,360	0	9,360	0	9,360
204		State Retirement	246,016	1,950	247,966	0	247,966
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	(160)	8,258	0	8,258
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	450,000	(8,900)	441,100	0	441,100
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	(372)	16,628	0	16,628
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	42,472	513	42,985	0	42,985
212 SPED		Employer Medicare	0	1,150	1,150	0	1,150
212 VR		Employer Medicare	2,199	0	2,199	0	2,199
429		Instructional Supplies	43,752	10,000	53,752	0	53,752
499		Other Supplies & Materials	40,000	8,000	48,000	0	48,000
725		Special Education Equipment	102,500	(28,000)	74,500	0	74,500
725 SPED		Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	4,281,951	92,008	4,373,959	(500)	4,373,459

Loudon County Board of Education
Fund 141
Ending June 30, 2025

71300		<i>Vocational Education Program</i>					
	116	Teachers	1,225,303	0	1,225,303	0	1,225,303
	116 ISM	Teachers - ISM Grant	0	224,718	224,718	0	224,718
	117	Career Ladder Program	3,000	0	3,000	0	3,000
	163	Educational Assistants	29,869	0	29,869	0	29,869
	188	Bonus Payments	0	21,000	21,000	0	21,000
	189 ISM	Other Salaries & Wages - ISM Grant	0	5,000	5,000	0	5,000
	195	Certified Substitute Teachers	6,000	0	6,000	3,500	9,500
	198	Non-Certified Substitute Teachers	12,000	0	12,000	0	12,000
	201	Social Security	79,123	1,310	80,433	0	80,433
	201 ISM	Social Security - ISM Grant	0	14,415	14,415	0	14,415
	204	State Retirement	112,552	1,680	114,232	0	114,232
	204 ISM	State Retirement - ISM Grant	0	16,994	16,994	0	16,994
	205-RET VIS	Employee and Dependent Insurance	173	0	173	0	173
	206	Life Insurance	3,105	0	3,105	0	3,105
	206 ISM	Life Insurance	0	566	566	0	566
	206-RET LIF	Life Insurance	400	0	400	0	400
	207	Medical Insurance	182,660	0	182,660	12,500	195,160
	207 ISM	Medical Insurance - ISM Grant	0	40,233	40,233	0	40,233
	208	Dental Insurance	5,964	0	5,964	0	5,964
	208 ISM	Dental Insurance	0	1,185	1,185	0	1,185
	208-RET DEN	Dental Insurance	810	0	810	0	810
	212	Employer Medicare	18,505	310	18,815	0	18,815
	212 ISM	Employer Medicare - ISM Grant	0	3,747	3,747	0	3,747
	336	Maintenance and Repair Services-Equipment	1,300	(825)	475	0	475
	355	Travel	8,000	4,325	12,325	(300)	12,025
	425	Gasoline	1,000	0	1,000	(462)	538
	429	Instructional Supplies	85,630	1,548	87,178	3,685	90,863
	429 ISM	Instructional Supplies - ISM Grant	0	45,000	45,000	0	45,000
	599 ISM	Other Charges - ISM Grant	0	327,089	327,089	0	327,089
	730 ISM	Vocational Education Program - ISM Grant	0	340,844	340,844	0	340,844
	790	Other Equipment	55,200	28,024	83,224	(6,723)	76,501
	790 SPARC	Other Equipment	0	0	0	0	0
Total Vocational Education Program			1,830,594	1,077,163	2,907,757	12,200	2,919,957
Total Instruction			36,495,881	1,672,540	38,168,421	143,070	38,311,491

LCBOE:
2025 Medical insurance
increase.

LCBOE:
CTE Amendment

Loudon County Board of Education
Fund 141
Ending June 30, 2025

72000		Support Services	LCBOE: Based on actuals				
72110		<u>Attendance</u>					
105		Supervisor / Director	72,307	1,000	73,307	0	73,307
188		Bonus Payments	0	0	0	1,000	1,000
201		Social Security	4,483	62	4,545	0	4,545
204		State Retirement	4,852	68	4,920	0	4,920
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	1,049	15	1,064	0	1,064
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		Total Attendance	84,901	1,145	86,046	1,000	87,046
72120		<u>Health Services</u>					
105	CSH	Supervisor/Director	59,015	2,501	61,516	0	61,516
131		Medical Personnel	526,170	13,500	539,670	0	539,670
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0
188		Bonus Payments	0	12,500	12,500	0	12,500
189	CSH	Other Salaries & Wages	57,990	(4,497)	53,493	0	53,493
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	32,623	775	33,398	0	33,398
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	CSH	Social Security	7,255	(170)	7,085	0	7,085
204		State Retirement	47,355	1,000	48,355	0	48,355
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204	CSH	State Retirement	7,851	(1,151)	6,700	0	6,700
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795
206	CSH	Life Insurance	160	160	320	0	320
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	75,100	0	75,100	5,300	80,400
207	CSH	Medical Insurance	14,891	(5,991)	8,900	0	8,900
208		Dental Insurance	3,066	0	3,066	0	3,066
208	CSH	Dental Insurance	375	(48)	327	0	327
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	7,630	182	7,812	0	7,812
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	CSH	Employer Medicare	1,697	0	1,697	0	1,697
355		Travel	400	2,000	2,400	0	2,400

Loudon County Board of Education
Fund 141
Ending June 30, 2025

355	CSH	Travel	2,000	350	2,350	0	2,350
355	SLC	Travel	0	0	0	0	0
399		Other Contracted Services	9,100	(2,000)	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	10,052	10,052	0	10,052
399	SLC	Other Contracted Services - STREAM Mini Camp	0	0	0	0	0
399	CSH	Other Contracted Services	0	0	0	0	0
413		Drugs and Medical Supplies	14,800	0	14,800	0	14,800
435		Office Supplies	1,000	0	1,000	0	1,000
499	ACE	Other Supplies & Materials	0	73,948	73,948	0	73,948
499	CSH	Other Supplies & Materials	2,650	9,690	12,340	0	12,340
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	16,000	16,000	0	16,000
524	CSH	In-Service/Staff Development	3,500	(1,550)	1,950	0	1,950
735	CSH	Health Equipment	2,616	706	3,322	0	3,322
		Total Health Services	880,498	127,957	1,008,455	5,300	1,013,755

Loudon County Board of Education
Fund 141
Ending June 30, 2025

72130		<i>Other Student Support</i>					
117		Career Ladder Program	1,000	0	1,000	0	1,000
123		Guidance Personnel	828,156	52,737	880,893	0	880,893
123	SLC	Guidance Personnel - Summer Learning Camps	0	0	0	0	0
130		Social Workers	272,514	0	272,514	0	272,514
162		Clerical Personnel	202,600	0	202,600	0	202,600
188		Bonus Payments	0	21,000	21,000	0	21,000
195	TCCY	Certified Substitute Teachers	0	4,562	4,562	0	4,562
198	TCCY	Non-Certified Substitute Teachers	0	10,400	10,400	0	10,400
201		Social Security	80,865	1,302	82,167	0	82,167
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	TCCY	Social Security	0	928	928	0	928
204		State Retirement	112,745	1,630	114,375	0	114,375
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
205-RET	VIS	Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	3,386	0	3,386	0	3,386
206-RET	LIF	Life Insurance	480	0	480	0	480
207		Medical Insurance	221,000	0	221,000	3,500	224,500
207-RET	MED	Medical Insurance	0	0	0	0	0
208		Dental Insurance	8,025	0	8,025	0	8,025
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	18,912	305	19,217	0	19,217
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	TCCY	Employer Medicare	0	223	223	0	223
309	SAFE	Contracts with Government Agencies	5,000	0	5,000	0	5,000
322		Evaluation and Testing	20,000	0	20,000	0	20,000
355		Travel	500	0	500	0	500
399	SAFE	Contracted Services	50,260	0	50,260	0	50,260
399	TCCY	Contracted Services	0	11,520	11,520	0	11,520
499	TCCY	Other Supplies & Materials	0	17,750	17,750	0	17,750
524		In Service/Staff Development	5,500	0	5,500	0	5,500
524	ISM	In Service/Staff Development - ISM Grant	0	57,007	57,007	0	57,007
524	TCCY	In Service/Staff Development	0	22,362	22,362	0	22,362
790	SAFE	Other Equipment	30,000	0	30,000	0	30,000
790	SSG	Other Equipment	0	0	0	0	0
		Total Other Student Support	1,861,605	201,726	2,063,331	3,500	2,066,831

LCBOE:
2025 Medical insurance
increase.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72210		<u>Regular Instruction Program</u>					
105		Supervisor/Director	441,790	0	441,790	0	441,790
117		Career Ladder Program	6,000	0	6,000	0	6,000
129		Librarians	599,933	0	599,933	0	599,933
161		Secretary (s)	407,509	0	407,509	0	407,509
188		Bonus Payments	0	27,500	27,500	(500)	27,000
189		Other Salaries & Wages	197,545	22,800	220,345	0	220,345
201		Social Security	102,472	3,119	105,591	0	105,591
204		State Retirement	139,418	2,100	141,518	0	141,518
205-RET	VIS	Employee and Dependent Insurance	816	0	816	0	816
206		Life Insurance	5,000	0	5,000	0	5,000
206-RET	LIF	Life Insurance	1,790	0	1,790		1,790
207		Medical Insurance	250,000	0	250,000		250,000
207-RET	MED	Medical Insurance	5,000	0	5,000		5,000
208		Dental Insurance	8,925	0	8,925		8,925
208-REF	DEN	Dental Insurance	6,000	0	6,000	0	6,000
212		Employer Medicare	23,965	731	24,696	0	24,696
355		Travel	17,000	0	17,000	0	17,000
432	EES	Library Books/Media - Eaton Elementary School	8,768	0	8,768	0	8,768
432	FLM	Library Books/Media - Fort Loudoun Middle School	4,697	(4,697)	0	0	0
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432	HPS	Library Books/Media - Highland Park Elementary	3,659	(2,500)	1,159	0	1,159
432	LES	Library Books/Media - Loudon Elementary School	5,606	(5,606)	0	0	0
432	LHS	Library Books/Media - Loudon High School	9,536	0	9,536	(3,029)	6,507
432	NMS	Library Books/Media - North Middle School	6,696	(4,046)	2,650	(1,125)	1,525
432	PES	Library Books/Media - Philadelphia Elementary School	2,137	0	2,137	(900)	1,237
432	SES	Library Books/Media - Steekee Elementary School	3,500	0	3,500	0	3,500
499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000
524-EES		In-Service/Staff Development - Eaton Elementary	5,500	0	5,500	0	5,500
524-FLM		In-Service/Staff Development - Fort Loudoun Middle School	5,300	0	5,300	0	5,300
524-GBS		In-Service/Staff Development - Greenback School	13,300	0	13,300	(7,000)	6,300
524-HPS		In-Service/Staff Development - Highland Park Elementary	4,900	0	4,900	(500)	4,400
524-LES		In-Service/Staff Development - Loudon Elementary School	5,000	2,000	7,000	(1,500)	5,500
524-LHS		In-Service/Staff Development - Loudon High School	5,255	0	5,255	0	5,255
524-NMS		In-Service/Staff Development - North Middle School	6,750	9,546	16,296	(3,476)	12,820
524-PES		In-Service/Staff Development - Philadelphia Elementary School	6,400	0	6,400	(4,700)	1,700
524-SES		In-Service/Staff Development - Steekee Elementary School	4,000	(3,000)	1,000	1,744	2,744
		Total Regular Instruction Program	2,344,552	47,947	2,392,499	(20,986)	2,371,513

LCBOE:
North Middle
amendments.

LCBOE:
Highland Park
amendments.

LCBOE:
Steekee
amendments.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72220		<i>Special Education Program</i>					
105		Supervisor/Director	30,720	0	30,720	0	30,720
117		Career Ladder Program	1,000	0	1,000	0	1,000
124		Psychological Personnel	304,652	8,620	313,272	0	313,272
135		Assessment Personnel	0	75,950	75,950		75,950
171		Speech Pathologist	0	0	0		0
188		Bonus Payments	0	8,000	8,000		8,000
201		Social Security	20,855	5,730	26,585		26,585
204		State Retirement	30,274	6,640	36,914	0	36,914
205-RET	VIS	Employee and Dependent Insurance	280	0	280	0	280
206		Life Insurance	1,200	160	1,360	0	1,360
206-RET	LIF	Life Insurance	480	0	480	0	480
207		Medical Insurance	58,870	8,900	67,770	5,000	72,770
207-RET	MED	Medical Insurance	3,900	0	3,900	0	3,900
208		Dental Insurance	2,625	372	2,997	0	2,997
208-REF	DEN	Dental Insurance	863	0	863	0	863
212		Employer Medicare	4,877	1,344	6,221	0	6,221
348		Postal Charges	1,000	0	1,000	0	1,000
355		Travel	21,650	(4,000)	17,650	0	17,650
399		Other Contracted Services	153,250	51,465	204,715	0	204,715
399	SPED	Other Contracted Services	0	26,983	26,983	0	26,983
524		In-Service/Staff Development	0	0	0	0	0
		Total Special Education Program	636,496	190,164	826,660	5,000	831,660

LCBOE:
2025 Medical insurance
increase.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72230		<i>Vocational Education Program</i>					
105		Supervisor/Director	85,770	0	85,770	0	85,770
162		Clerical Personnel	54,673	0	54,673	0	54,673
188		Bonus Payments	0	1,000	1,000	0	1,000
201		Social Security	8,708	62	8,770	0	8,770
204		State Retirement	11,388	68	11,456	0	11,456
205-RET	VIS	Employee and Dependent Insurance	102	0	102	LCBOE: CTE amendment	102
206		Life Insurance	360	0	360		360
206-RET	LIF	Life Insurance	300	0	300		300
207		Medical Insurance	18,000	0	18,000		18,000
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	2,037	15	2,052	0	2,052
348		Postal Charges	500	0	500	0	500
355		Travel	1,500	0	1,500	(200)	1,300
399		Other Contracted Services	2,000	4,000	6,000	500	6,500
524		In-Service/Staff Development	5,000	6,000	11,000	0	11,000
		Total Vocational Education Program	191,623	11,145	202,768	300	203,068

Loudon County Board of Education
Fund 141
Ending June 30, 2025

72250	<i>Education Technology</i>					
105	Supervisor/Director	58,713	0	58,713	0	58,713
117	Career Ladder Program	1,000	0	1,000	0	1,000
120	Computer Programmer	396,106	0	396,106	0	396,106
188	Bonus Payments	0	6,000	6,000	0	6,000
201	Social Security	28,261	372	28,633	0	28,633
204	State Retirement	30,646	405	31,051	0	31,051
206	Life Insurance	1,120	0	1,120	0	1,120
207	Medical Insurance	66,000	0	66,000	0	66,000
208	Dental Insurance	2,360	0	2,360	0	2,360
212	Employer Medicare	6,610	88	6,698	0	6,698
350	Internet Connectivity	200,000	0	200,000	0	200,000
355	Travel	10,000	0	10,000	0	10,000
399	Other Contracted Services	9,400	0	9,400	0	9,400
471	Software	265,000	0	265,000	0	265,000
499	Other Supplies & Materials	4,000	0	4,000	0	4,000
524	In Service/Staff Development	12,430	0	12,430	0	12,430
718	Motor Vehicles	0	0	0	0	0
790	Other Equipment	171,088	7,600	178,688	0	178,688
	Total Central & Other Transportation	1,262,734	14,465	1,277,199	0	1,277,199

Loudon County Board of Education
Fund 141
Ending June 30, 2025

72310		Board of Education					
191		Board and Committee Members Fees	112,240	0	112,240	0	112,240
201		Social Security	6,960	0	6,960	0	6,960
204		State Retirement	6,427	0	6,427	0	6,427
206		Life Insurance	1,600	0	1,600	0	1,600
208		Dental Insurance	2,650	0	2,650	0	2,650
212		Employer Medicare	1,628	0	1,628	0	1,628
304		Architects	0	0	0	0	0
305		Audit Services	13,500	0	13,500	0	13,500
331		Legal Services	37,000	0	37,000	0	37,000
355		Travel	4,000	0	4,000	0	4,000
506		Liability Insurance	29,149	0	29,149	0	29,149
508		Premium on Corporate Surety Bonds	400	0	400	0	400
509		Refunds	85,000	0	85,000	0	85,000
510		Trustee's Commission	356,000	0	356,000	0	356,000
513		Workman's Compensation Insurance	186,181	9,837	196,018	0	196,018
524		In Service/Staff Development	35,000	0	35,000	0	35,000
599		Other Charges	0	0	0	0	0
		Total Board of Education	877,735	9,837	887,572	0	887,572

Loudon County Board of Education
Fund 141
Ending June 30, 2025

72320		<i>Office of the Superintendent</i>					
101		County Official/Administrative Office	162,240	0	162,240	0	162,240
117		Career Ladder Program	1,000	0	1,000	0	1,000
161		Secretary (s)	59,585	0	59,585	0	59,585
188		Bonus Payments	0	2,000	2,000	(1,000)	1,000
189		Other Salaries & Wages	7,200	0	7,200	0	7,200
201		Social Security	14,262	124	14,386	0	14,386
204		State Retirement	17,845	147	17,992	0	17,992
205-RET	VIS	Employee and Dependent Insurance	0	0	0	0	0
206		Life Insurance	350	0	350	0	350
206-RET	LIF	Life Insurance	0	0	0	0	0
207		Medical Insurance	31,767	0	31,767	0	31,767
208		Dental Insurance	1,354	0	1,354	0	1,354
208-REF	DEN	Dental Insurance	0	0	0	0	0
212		Employer Medicare	3,336	29	3,365	0	3,365
302		Advertising	1,000	0	1,000	0	1,000
307		Communication	52,000	0	52,000	0	52,000
320		Dues & Memberships	21,000	0	21,000	0	21,000
348		Postal Charges	3,000	0	3,000	0	3,000
355		Travel	500	0	500	0	500
399		Other Contracted Services	38,000	1,475	39,475	0	39,475
435		Office Supplies	8,000	0	8,000	0	8,000
524		In Service/Staff Development	7,000	0	7,000	0	7,000
599		Other Charges	3,500	0	3,500	0	3,500
		Total Office of the Superintendent	432,939	3,775	436,714	(1,000)	435,714

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72410		<u>Office of the Principal</u>					
104		Principals	968,340	0	968,340	0	968,340
117		Career Ladder Program	4,000	0	4,000	0	4,000
188		Bonus Payments	0	9,000	9,000	0	9,000
201		Social Security	60,038	558	60,596	0	60,596
204		State Retirement	87,511	720	88,231	0	88,231
205-RET	VIS	Employee and Dependent Insurance	182	0	182	0	182
206		Life Insurance	1,450	0	1,450	0	1,450
206-RET	LIF	Life Insurance	2,000	0	2,000	0	2,000
207		Medical Insurance	116,550	0	116,550	0	116,550
207-RET	MED	Medical Insurance	4,350	0	4,350	0	4,350
208		Dental Insurance	4,630	0	4,630	0	4,630
208-REF	DEN	Dental Insurance	3,400	0	3,400	0	3,400
212		Employer Medicare	14,041	130	14,171	0	14,171
307		Communication	115,000	0	115,000	0	115,000
348		Postage	5,000	0	5,000	0	5,000
355		Travel	10,000	0	10,000	0	10,000
524		In Service/Staff Development	3,000	0	3,000	0	3,000
599		Other Charges	0	0	0	0	0
790		Other Equipment	0	0	0	0	0
		Total Office of the Principal	1,399,492	10,408	1,409,900	0	1,409,900
72510		<u>Fiscal Services</u>					
119		Accountants/Bookkeepers	85,280	0	85,280	0	85,280
188		Bonus Payments	0	1,000	1,000	0	1,000
201		Social Security	5,288	62	5,350	0	5,350
204		State Retirement	5,723	68	5,791	0	5,791
206		Life Insurance	165	0	165	0	165
206-RET	LIF	Life Insurance	86	0	86	0	86
207		Medical Insurance	7,284	0	7,284	0	7,284
208		Dental Insurance	375	0	375	0	375
212		Employer Medicare	1,237	15	1,252	0	1,252
355		Travel	200	0	200	0	200
524		In Service/Staff Development	1,800	0	1,800	0	1,800
		Total Fiscal Services	107,438	1,145	108,583	0	108,583

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72610		<i>Operation of Plant</i>					
166		Custodial Personnel	227,053	0	227,053	0	227,053
188		Bonus Payments	0	6,000	6,000	0	6,000
201		Social Security	14,078	372	14,450	0	14,450
204		State Retirement	15,236	403	15,639	0	15,639
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	0	57,551	0	57,551
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	3,293	87	3,380	0	3,380
399		Other Contracted Services	2,244,843	383,688	2,628,531	0	2,628,531
399	FLM	Other Contracted Services- Fort Loudoun Middle	10,000	0	10,000	0	10,000
399	GBS	Other Contracted Services - Greenback School	40,000	20,000	60,000	0	60,000
399	LHS	Other Contracted Services - Loudon High School	48,000	0	48,000	0	48,000
399	NMS	Other Contracted Services - North Middle School	22,000	0	22,000	0	22,000
399	PES	Other Contracted Services - Philadelphia Elementary	10,000	0	10,000	0	10,000
415		Electricity	1,188,861	0	1,188,861	0	1,188,861
425		Gasoline	10,000	0	10,000	0	10,000
434		Natural Gas	165,447	0	165,447	0	165,447
454		Water and Sewer	158,898	0	158,898	0	158,898
502		Building and Contents Insurance	486,726	86,292	573,018	1,271	574,289
599		Other Charges	0	0	0	0	0
		Total Operation of Plant	4,708,418	496,842	5,205,260	1,271	5,206,531

LCBOE:
Increase to building
insurance for
greenhouses & batting
cages.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72620		<u>Maintenance of Plant</u>					
316		Contributions	0	0	0	0	0
335		Maintenance and Repair Services-Building	275,000	0	275,000	0	275,000
338		Maintenance and Repair Services-Vehicles	2,000	0	2,000	0	2,000
		Total Maintenance of Plant	277,000	0	277,000	0	277,000
72710		<u>Transportation</u>					
105		Supervisor/Director	69,680	0	69,680	0	69,680
188		Bonus Payments	0	1,000	1,000	0	1,000
189		Other Salaries & Wages	0	0	0	0	0
201		Social Security	4,321	62	4,383	0	4,383
204		State Retirement	4,676	68	4,744	0	4,744
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	1,011	15	1,026	0	1,026
313		Contracts with Parents	12,070	0	12,070	0	12,070
315		Contracts with Vehicle Owners	2,347,235	0	2,347,235	0	2,347,235
315 LC		Contracts with Vehicle Owners	0	0	0	0	0
315 SPED		Contracts with Vehicle Owners	55,000	0	55,000	0	55,000
327		Freight Expenses	100	0	100	0	100
336		Maintenance and Repair Services - Equipment	6,243	0	6,243	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	6,000	0	6,000	0	6,000
435		Office Supplies	2,000	0	2,000	0	2,000
524		In-Service/Staff Development	5,000	0	5,000		5,000
599		Other Charges	5,985	(2,000)	3,985		3,985
729 ISM		Transportation Equipment	0	40,000	40,000		40,000
790		Other Equipment	4,000	2,000	6,000		6,000
		Total Transportation	2,538,806	41,145	2,579,951	0	2,579,951
72810		<u>Central & Other</u>					
499		Other Supplies & Materials	0	40,000	40,000	0	40,000
790		Other Equipment	0	4,000	4,000	32,495	36,495
		Total Central & Other	0	44,000	44,000	32,495	76,495

LCBOE:
LHS insurance - high
jump.

Loudon County Board of Education
Fund 141
Ending June 30, 2025

72901		Education COVID-19					
72901		<u>Support Services</u>					
499		Other Supplies & Materials	50,000	0	50,000	0	50,000
		Total COVID-19	50,000	0	50,000	0	50,000
		Total Support Services	17,654,237	1,157,701	18,811,938	-5,615	18,806,323
Total Education			54,150,118	2,874,241	57,024,359	169,950	57,194,309

Loudon County Board of Education
Fund 141
Ending June 30, 2025

73000		Operation of Non-Instructional Service						
73100		<u>Food Service</u>						
	165	SLC	Cafeteria Personnel	0	0	0	0	0
	201	SLC	Social Security	0	0	0	0	0
	204	SLC	State Retirement	0	0	0	0	0
	212	SLC	Employer Medicare	0	0	0	0	0
	710		Food Service Equipment	0	0	0	0	0
			Total Food Service	0	0	0	0	0
73300		<u>Community Services</u>						
	105	CCLC	Supervisor/Director - CCLC	0	0	0	0	0
	105	LEAP	Supervisor/Director - LEAP Grant	0	0	0	0	0
	116	CCLC	Teachers - CCLC	0	0	0	0	0
	116	CCLC-EES	Teachers - CCLC	0	0	0	0	0
	116	LEAP	Teachers - LEAP	0	0	0	0	0
	163	CCLC	Educational Assistants - CCLC Grant	0	0	0	0	0
	163	CCLC-EES	Educational Assistants - CCLC Grant	0	0	0	0	0
	163	LEAP	Educational Assistants - LEAPS Grant	0	0	0	0	0
	188		Bonus Payments	0	1,000	1,000	0	1,000
	189	FRC	Other Salaries & Wages - FRC	30,000	0	30,000	0	30,000
	189	GYS	Other Salaries & Wages - GYS	0	0	0	0	0
	201		Social Security	0	62	62	0	62
	201	CCLC	Social Security CCLC Grant	0	0	0	0	0
	201	CCLC-EES	Social Security CCLC Grant	0	0	0	0	0
	201	FRC	Social Security - FRC Grant	1,860	0	1,860	0	1,860
	201	GYS	Social Security - GYS	0	0	0	0	0
	201	LEAP	Social Security - LEAPS Grant	0	0	0	0	0
	204		State Retirement	0	68	68	0	68
	204	CCLC	State Retirement - CCLC Grant	0	0	0	0	0
	204	CCLC-EES	State Retirement - CCLC Grant	0	0	0	0	0
	204	FRC	State Retirement - FRC Grant	2,013	0	2,013	0	2,013
	204	GYS	State Retirement - GYS	0	0	0	0	0

Loudon County Board of Education
Fund 141
Ending June 30, 2025

204	LEAP	State Retirement - LEAPS Grant	0	0	0	0	0
206		Life Insurance	188	0	188	0	188
206-RET	LIF	Life Insurance	216	0	216	0	216
206	LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0
207		Medical Insurance	8,600	0	8,600	0	8,600
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	15	15	0	15
212	CCLC	Employer Medicare - CCLC Grant	0	0	0	0	0
212	CCLC-EES	Employer Medicare - CCLC Grant	0	0	0	0	0
212	FRC	Employer Medicare FRC	435	0	435	0	435
212	GYS	Employer Medicare GYS	0	0	0	0	0
212	LEAP	Employer Medicare - LEAPS Grant	0	0	0	0	0
299		Other Fringe Benefits	0	0	0	245	245

LCBOE:
Insurance increase.

Loudon County Board of Education
Fund 141
Ending June 30, 2025

355		Travel	1,500	0	1,500	0	1,500
355	CCLC	Travel - CCLC	0	0	0	0	0
355	CCLC-EES	Travel - CCLC	0	0	0	0	0
355	LEAP	Travel - LEAPS Grant	0	0	0	0	0
399		Other Contracted Services	0	0	0	0	0
399	CCLC	Other Contracted Services - CCLC	0	0	0	0	0
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0
399	LEAP	Other Contracted Services - LEAP	0	0	0	0	0
422		Food Supplies	4,300	0	4,300	0	4,300
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	24,166	24,166	7,100	31,266
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	5,000	0	5,000	0	5,000
499	CCLC	Other Supplies & Materials - CCLC	0	0	0	0	0
499	CCLC-EES	Other Supplies & Materials - CCLC	0	0	0	0	0
499	CHR	Other Supplies & Materials - CHR	0	6,612	6,612	0	6,612
499	CL	Other Supplies & Materials - CL	0	9,168	9,168	60	9,228
499	FAM	Other Supplies & Materials - FAM	0	3,460	3,460	0	3,460
499	GYS	Other Supplies & Materials - GYS	0	10,932	10,932	0	10,932
499	LEAP	Other Supplies & Materials - LEAPS Grant	0	0	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	7,113	7,113	0	7,113
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC	0	0	0	0	0
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524	FRC	In Service/Staff Development - CCLC	0	0	0	0	0
524	LEAP	In Service/Staff Development - LEAP	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0	0
Total Community Services			57,998	62,596	120,594	7,405	127,999

LCBOE:
Weekend feeding
donation.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

73400		<u>Early Childhood Education</u>					
116		Teachers	475,268	0	475,268	0	475,268
163		Educational Assistants	213,300	0	213,300	0	213,300
188		Bonus Payments	0	15,000	15,000	(500)	14,500
195		Certified Substitute Teachers	4,080	0	4,080	0	4,080
198		Non-Certified Substitute Teachers	10,250	0	10,250	0	10,250
201		Social Security	43,580	900	44,480	0	44,480
204		State Retirement	57,088	980	58,068	0	58,068
205-RET	VIS	Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	2,395	0	2,395	0	2,395
206-RET	LIF	Life Insurance	652	0	652	0	652
207		Medical Insurance	102,330	0	102,330	18,000	120,330
207-RET	MED	Medical Insurance	1,950	0	1,950	0	1,950
208		Dental Insurance	4,500	0	4,500	0	4,500
208-RET	DEN	Dental Insurance	1,640	0	1,640	0	1,640
212		Employer Medicare	10,192	211	10,403		10,403
311	HHA	Contracts with Other School Systems	85,034	0	85,034		85,034
429		Instructional Supplies	1,600	0	1,600		1,600
499		Other Supplies & Materials	0	0	0		0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
Total Early Childhood Education			1,016,109	17,091	1,033,200	17,500	1,050,700
76000		Capital Outlay					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	0	0	0	0
399	ISM	Other Contracted Services	0	73,670	73,670	0	73,670
707	ISM	Building Improvements	0	21,875	21,875	0	21,875
799	ISM	Other Capital Outlay	0	127,221	127,221	0	127,221
Total Regular Capital Outlay			0	222,766	222,766	0	222,766

LCBOE:
2025 Medical insurance
increase.

Loudon County Board of Education
Fund 141
Ending June 30, 2025

80000		Debt Service					
82130		<i>Principal</i>					
	601	Principal On Bonds	0	0	0	0	0
	602	Principal on Notes	0	0	0	0	0
			0	0	0	0	0
82300		Other Debt Service					
82330		<i>Education</i>					
	699	Other Debt Service	0	0	0	0	0
		Total Education Debt Service	0	0	0	0	0
80000		Total Education Debt Service	0	0	0	0	0
90000		Capital Projects					
99000		Other Uses					
	99100	<i>Transfer out</i>					
	590	Transfer to other funds	0	0	0	0	0
		Total Expenditures	55,224,225	3,176,694	58,400,919	194,855	58,595,774
		Total Other Uses	0	0	0	0	0
Total General Purpose School			55,224,225	3,176,694	58,400,919	194,855	58,595,774

Loudon County Board of Education
Fund 141
Ending June 30, 2025

Beginning Fund Balance (Unaudited)		16,217,431	0	16,217,431	0	16,217,431
Total Revenue		52,452,539	2,662,142	55,114,681	194,855	55,309,536
Total Available Funds		68,669,970	2,662,142	71,332,112	194,855	71,526,967
Total Expenditures		55,224,225	3,176,694	58,400,919	194,855	58,595,774
Estimated Ending Fund Balance		13,445,745	-514,552	12,931,193	0	12,931,193
* \$1,000,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.						

RESOLUTION # _____

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the School Federal Projects Fund 142 on June 24, 2024; 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 2024 – 2025 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 2024 - 2025 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Estimated June 30, 2024 FB	1,000,000			
Total Revenue	2,529,065	1,435,542	46,533.53	4,011,141
Total Expenditures	2,529,065	1,435,542	46,533.53	4,011,141
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	1,000,000			1,000,000

[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 5th day of May 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Federal Funds School							
6								
7	Sub Fund		010 - Consolidated Administration Revenue					
8								
9	47100		<u>Federal Through State</u>					
10	47141		Title I Grants to Local Educ Agencies	99,300.00	700.00	100,000.00	0.00	100,000.00
11								
12	47141		Title I-C Grants to Local Educ Agencies	2,156.00	(706.00)	1,450.00	0.00	1,450.00
13								
14	47146		English Language Acquisition Grants	600.00	100.00	700.00	0.00	700.00
15								
16	47147		Safe & Drug Free Schools	1,650.00	(156.00)	1,494.00	0.00	1,494.00
17								
18	47189		Eisenhower Prof Development State Grants	26,000.00	8,235.00	34,235.00	0.00	34,235.00
19								
20	49000		<u>Other Revenue Sources</u>					
21	49800		Transfers In	0.00	0.00	0.00	0.00	0.00
22								
23			Total Other Revenue	129,706.00	8,173.00	137,879.00	0.00	137,879.00
24								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
25	Sub Fund		010 - Consolidated Administration Expenses					
26								
27	72210		LCBOE: Con Admin amendments based on final expected expenditures.					
28	105	Supervisory/Director		72,100.00	2,680.00	74,780.00	0.00	74,780.00
29	161	Secretary(s)		24,519.00	1,766.00	26,285.00	1,052.00	27,337.00
30	201	Social Security		5,990.00	276.00	6,266.00	70.00	6,336.00
31	204	State Retirement		8,396.00	387.00	8,783.00	(1,142.00)	7,641.00
32	206	Life Insurance		0.00	0.00	0.00	0.00	0.00
33	207	Medical Insurance		0.00	0.00	0.00	0.00	0.00
34	208	Dental Insurance		0.00	0.00	0.00	0.00	0.00
35	212	Employer Medicare		1,401.00	64.00	1,465.00	20.00	1,485.00
36	355	Travel		2,000.00	0.00	2,000.00	0.00	2,000.00
37	499	Other Supplies and Materials		300.00	0.00	300.00	0.00	300.00
38	524	In Service/Staff Development		15,000.00	3,000.00	18,000.00	0.00	18,000.00
39	599	Other Charges		0.00	0.00	0.00	0.00	0.00
40								
41								
42		Total Expenditures Consolidated Administration		129,706.00	8,173.00	137,879.00	0.00	137,879.00
43								
44		Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00
45								
46		Revenues		129,706.00	8,173.00	137,879.00	0.00	137,879.00
47								
48		Expenditures		129,706.00	8,173.00	137,879.00	0.00	137,879.00
49								
50		Ending Fund Balance		0.00	0.00	0.00	0.00	0.00
51								

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
52	Sub Fund		109 - Title I Revenue	LCBOE: Adjusted allocation.				
53								
54	47000		Federal Government					
55								
56	47100		Federal Through State					
57	47141		Title I Grants to Local Educ Agencies	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
58								
59								
60			Total Federal Through State	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
61								
62			Total Federal Government	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
63								
64			Total Revenue	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
65								
66			Total Other Sources	0.00	0.00	0.00	0.00	0.00
67								
68			Total Title I Revenue	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
69								
70								

Loudoun County Board of Education
 Federal Fund 142
 Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
71	Sub Fund		109 - Title I Expenses					
72								
73	70000		Education					
74								
75	71000		Instruction					
76								
77	<i>71100</i>		<i>Regular Instruction Program</i>					
78	116	Teachers		430,196.00	(8,345.00)	421,851.00	0.00	421,851.00
79	163	Educational Assistants		55,193.00	8,261.00	63,454.00	0.00	63,454.00
80	189	Other Salaries & Wages		0.00	0.00	0.00	0.00	0.00
81	195	Certified Substitute Teachers		3,850.00	(1,650.00)	2,200.00	2,800.00	5,000.00
82	198	Non-certified Substitute Teachers		5,225.00	775.00	6,000.00	3,000.00	9,000.00
83	201	Social Security		31,357.00	(758.00)	30,599.00	358.00	30,957.00
84	204	State Retirement		39,982.00	(1,396.00)	38,586.00	0.00	38,586.00
85	206	Life Insurance		1,227.00	(107.00)	1,120.00	0.00	1,120.00
86	207	Medical Insurance		66,918.00	(6,794.00)	60,124.00	3,876.00	64,000.00
87	208	Dental Insurance		2,213.00	(293.00)	1,920.00	0.00	1,920.00
88	212	Employer Medicare		7,334.00	(177.00)	7,157.00	83.00	7,240.00
89	429	Instructional Supplies		40,000.00	20,000.00	60,000.00	0.00	60,000.00
90	722	Regular Instruction Equipment		30,837.28	39,404.18	70,241.46	(10,144.26)	60,097.20
91								
92		Total Regular Instruction Program		714,332.28	48,920.18	763,252.46	(27.26)	763,225.20
93								
94								
95								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
96	Sub Fund		109 - Title I					
97								
98	70000		Education					
99								
100	72000		Support Services					
101								
102	72130		<u>Other Student Support</u>					
103	189		Other Salaries & Wages	27,878.00	25,615.00	53,493.00	0.00	53,493.00
104	201		Social Security	1,728.00	1,589.00	3,317.00	0.00	3,317.00
105	204		State Retirement	1,871.00	1,812.00	3,683.00	0.00	3,683.00
106	212		Employer Medicare	404.00	372.00	776.00	0.00	776.00
107	355		Travel	400.00	500.00	900.00	0.00	900.00
108	499		Other Supplies & Materials	0.00	1,500.00	1,500.00	0.00	1,500.00
109	599		Other Charges	12,905.44	(2,883.63)	10,021.81	0.00	10,021.81
110								
111			Total Support Services	45,186.44	28,504.37	73,690.81	0.00	73,690.81
112								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
113	Sub Fund		109 - Title I					
114								
115	70000		Education					
116								
117	72000		Instruction					
118								
119	72210		<u>ESEA Title I</u>					
120	172		Instructional Coaches	0.00	80,894.00	80,894.00	0.00	80,894.00
121	189		Other Salaries and Wages	84,328.00	(84,328.00)	0.00	0.00	0.00
122	201		Social Security	5,228.00	(213.00)	5,015.00	0.00	5,015.00
123	204		State Retirement	7,328.00	(298.00)	7,030.00	0.00	7,030.00
124	206		Life Insurance	160.00	0.00	160.00	0.00	160.00
125	207		Medical Insurance	13,082.00	0.00	13,082.00	0.00	13,082.00
126	208		Dental Insurance	376.00	0.00	376.00	0.00	376.00
127	212		Employer Medicare	1,223.00	(50.00)	1,173.00	0.00	1,173.00
128	355		Travel	1,000.00	2,500.00	3,500.00	0.00	3,500.00
129	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
130	499		Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
131	524		In-Service/Staff Development	18,000.00	35,000.00	53,000.00	0.00	53,000.00
132	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
133								
134			Total ESEA Title I	131,025.00	33,505.00	164,530.00	0.00	164,530.00
135								
136								

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
137	99100		<u>Transfers Out & Indirect Cost</u>					
138	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
139	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
140				0.00	0.00	0.00	0.00	0.00
141								
142								
143			Total Expenditures Title I	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
144								
145			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
146								
147			Revenues	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
148								
149			Expenditures	890,543.72	110,929.55	1,001,473.27	(27.26)	1,001,446.01
150								
151			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
152								
153								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
154	Sub Fund		139 - Title I-C Revenue					
155								
156	47000		Federal Government					
157								
158	<i>47100</i>		<i>Federal Through State</i>					
159	47141		Title I-C	11,250.00	217.66	11,467.66	0.00	11,467.66
160								
161								
162			Total Federal Through State	11,250.00	217.66	11,467.66	0.00	11,467.66
163								
164			Total Federal Government	11,250.00	217.66	11,467.66	0.00	11,467.66
165								
166			Total Revenue	11,250.00	217.66	11,467.66	0.00	11,467.66
167								
168			Total Other Sources	0.00	0.00	0.00	0.00	0.00
169								
170			Total Title I-C Revenue	11,250.00	217.66	11,467.66	0.00	11,467.66
171								
172								
173	Sub Fund		139 - Title I-C Expenses					
174								
175	70000		Education					
176								
177	<i>71100</i>		<i>Regular Instruction Program</i>					
178	163		Educational Assistants	0.00	260.00	260.00	89.11	349.11
179	189		Other Salaries & Wages	0.00	800.00	800.00	482.50	1,282.50
180	201		Social Security	0.00	65.72	65.72	35.44	101.16
181	204		State Retirement	0.00	100.70	100.70	42.07	142.77
182	212		Employer Medicare	0.00	15.37	15.37	8.29	23.66
183	499		Other Supplies & Materials	0.00	0.00	0.00	450.00	450.00
184								
185			Total	0.00	1,241.79	1,241.79	1,107.41	2,349.20
186								

LCBOE:
Amendment to increase
summer program
expenditures.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
187	72130		<u>Other Student Support</u>					
188	189		Other Salaries & Wages	4,500.00	(2,250.00)	2,250.00	(632.50)	1,617.50
189	201		Social Security	248.00	(108.50)	139.50	(39.21)	100.29
190	204		State Retirement	412.00	(198.25)	213.75	(43.91)	169.84
191	212		Employer Medicare	58.00	(25.37)	32.63	(9.17)	23.46
192	307		Communication	528.00	(48.00)	480.00	(480.00)	0.00
193	355		Travel	312.50	(312.50)	0.00	0.00	0.00
194	499		Other Supplies & Materials	0.00	750.00	750.00	218.00	968.00
195	524		In-Service/Staff Development	1,400.00	(1,400.00)	0.00	0.00	0.00
196	599		Other Charges	500.00	2,619.99	3,119.99	(387.32)	2,732.67
197	790		Other Equipment	3,291.50	(51.50)	3,240.00	(1,233.30)	2,006.70
198								
199			Total	11,250.00	(1,024.13)	10,225.87	(2,607.41)	7,618.46
200								
201	72710		<u>Transportation</u>					
202	315		Contracts with Vehicle Owners	0.00	0.00	0.00	1,500.00	1,500.00
203								
204			Total	0.00	0.00	0.00	1,500.00	1,500.00
205								
206			Total Expenditures I-C	11,250.00	217.66	11,467.66	0.00	11,467.66
207								
208			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
209								
210			Revenues	11,250.00	217.66	11,467.66	0.00	11,467.66
211								
212			Expenditures	11,250.00	217.66	11,467.66	0.00	11,467.66
213								
214			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
215								

Loudoun County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
216	Sub Fund		171 - Title I School Improvement Revenue					
217								
218	47000		Federal Government					
219								
220	<i>47100</i>		<i>Federal Through State</i>					
221		47141	School Improvement Grants	0.00	0.00	0.00	0.00	0.00
222								
223			Total Federal Through State	0.00	0.00	0.00	0.00	0.00
224								
225			Total Federal Government	0.00	0.00	0.00	0.00	0.00
226								
227			Total Revenue	0.00	0.00	0.00	0.00	0.00
228								
229			Total Other Sources	0.00	0.00	0.00	0.00	0.00
230								
231			Total Title I Revenue	0.00	0.00	0.00	0.00	0.00
232								
233								
234	Sub Fund		171 - Title I School Improvement Expenses					
235								
236	70000		Education					
237								
238	71000		Instruction					
239								
240	<i>71100</i>		<i>Regular Instruction Program</i>					
241		163	Educational Assistants	0.00	0.00	0.00	0.00	0.00
242		195	Certified Substitute Teachers	0.00	0.00	0.00	0.00	0.00
243		198	Non-certified Substitute Teachers	0.00	0.00	0.00	0.00	0.00
244		201	Social Security	0.00	0.00	0.00	0.00	0.00
245		212	Employer Medicare	0.00	0.00	0.00	0.00	0.00
246								
247			Total Regular Instruction Program	0.00	0.00	0.00	0.00	0.00
248								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
249	72130		<u>Other Student Support</u>					
250	169		Part-time Personnel	0.00	0.00	0.00	0.00	0.00
251	201		Social Security	0.00	0.00	0.00	0.00	0.00
252	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
253								
254			Total Student Support	0.00	0.00	0.00	0.00	0.00
255								
256	Sub Fund		171 - Title I School Improvement Expenses					
257								
258	70000		Education					
259								
260	72000		Support Services					
261								
262	72210		<u>Support Services</u>					
263	524		In Services/Staff Development	0.00	0.00	0.00	0.00	0.00
264								
265			Total Support Services	0.00	0.00	0.00	0.00	0.00
266								
267								
268								
269			Total Expenditures Title I	0.00	0.00	0.00	0.00	0.00
270								
271			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
272								
273			Revenues	0.00	0.00	0.00	0.00	0.00
274								
275			Expenditures	0.00	0.00	0.00	0.00	0.00
276								
277			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
278								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
279	47000		Federal Government					
280								
281	Sub Fund		209 - Title IIA Teacher Quality Revenue					
282								
283	47100		<i>Federal Through State</i>					
284		47189	Eisenhower Prof Development State Grants	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
285								
286								
287			Total Federal Through State	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
288								
289			Total Federal Government	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
290								
291			Total Revenue	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
292								
293			Total Other Sources	0.00	0.00	0.00	0.00	0.00
294								
295			Total Title IIA - Teacher Quality Revenue	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
296								
297	Sub Fund		209 - Title IIA Teacher Quality Expenses					
298								
299	70000		Education					
300								
301	71000		Instruction					
302								
303	71100		<i>Regular Instruction Program</i>					
304		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
305		195	Certified Subs	2,000.00	6,000.00	8,000.00	0.00	8,000.00
306		198	Non-Cert Subs	2,000.00	11,500.00	13,500.00	0.00	13,500.00
307		201	Social Security	248.00	1,085.00	1,333.00	0.00	1,333.00
308		204	State Retirement	0.00	0.00	0.00	0.00	0.00
309		212	Employer Medicare	58.00	253.75	311.75	0.00	311.75
310		429	Supplies/Materials	0.00	0.00	0.00	0.00	0.00
311		499	Other Supplies/Materials	0.00	0.00	0.00	0.00	0.00
312								
313			Total Regular Instruction Program	4,306.00	18,838.75	23,144.75	0.00	23,144.75
314								

LCBOE:
Updated allocation.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
315								
316	Sub Fund		209 - Title IIA Teacher Quality					
317								
318	70000		Education					
319								
320	72000		Support Services					
321								
322	<i>72130</i>		<i>ESEA Title II A</i>					
323		322	Evaluation and Testing	0.00	0.00	0.00	0.00	0.00
324				0.00	0.00	0.00	0.00	0.00
325								
326	<i>72210</i>		<i>ESEA Title II A</i>					
327		172	Instructional Coaches	0.00	152,400.00	152,400.00	0.00	152,400.00
328		189	Other Salaries & Wages	110,328.00	(110,328.00)	0.00	0.00	0.00
329		201	Social Security	6,840.00	2,610.00	9,450.00	0.00	9,450.00
330		204	State Retirement	7,722.00	4,478.00	12,200.00	0.00	12,200.00
331		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
332		207	Medical Insurance	10,812.00	0.00	10,812.00	0.00	10,812.00
333		208	Dental Insurance	380.00	0.00	380.00	0.00	380.00
334		212	Employer Medicare	1,600.00	610.00	2,210.00	0.00	2,210.00
335		355	Travel	1,330.49	6,233.72	7,564.21	19.01	7,583.22
336		399	Contracted Services	0.00	0.00	0.00	0.00	0.00
337		499	Other Supplies and Materials	500.00	4,500.00	5,000.00	0.00	5,000.00
338		524	In-Service/Staff Development	11,000.00	48,500.00	59,500.00	1,500.00	61,000.00
339		599	Other Charges	0.00	0.00	0.00	0.00	0.00
340				150,672.49	109,003.72	259,676.21	1,519.01	261,195.22
341								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
342	99100		<i>Transfers Out & Indirect Cost</i>					
343	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
344	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
345				0.00	0.00	0.00	0.00	0.00
346								
347								
348			Total Expenditures II	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
349								
350			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
351								
352			Revenues	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
353								
354			Expenditures	154,978.49	127,842.47	282,820.96	1,519.01	284,339.97
355								
356			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
357								
358	Sub Fund		309 - Title III Revenue					
359								
360	47000		Federal Government					
361								
362	47100		<u>Federal Through State</u>					
363		47146	Title II English Language Acquisition Grants	29,501.98	25,668.70	55,170.68	641.93	55,812.61
364								
365								
366			Total Federal Through State	29,501.98	25,668.70	55,170.68	641.93	55,812.61
367								
368			Total Federal Government	29,501.98	25,668.70	55,170.68	641.93	55,812.61
369								
370			Total Revenue	29,501.98	25,668.70	55,170.68	641.93	55,812.61
371								
372			Total Other Sources	0.00	0.00	0.00	0.00	0.00
373								
374			Total Title III Revenue	29,501.98	25,668.70	55,170.68	641.93	55,812.61
375								

LCBOE:
Updated allocation

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
376								
377	Sub Fund		309 - Title III Expenses					
378								
379	70000		Education					
380								
381	71000		Instruction					
382								
383	<i>71100</i>		<i>Regular Instruction Program</i>					
384	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
385	195		Certified Subs	440.00	0.00	440.00	(110.00)	330.00
386	198		Non-Cert Subs	1,260.00	1,640.00	2,900.00	(2,100.00)	800.00
387	201		Social Security	105.40	101.68	207.08	(137.02)	70.06
388	204		State Retirement	0.00	0.00	0.00	0.00	0.00
389	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
390	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
391	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
392	212		Employer Medicare	24.65	23.78	48.43	(32.04)	16.39
393	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
394	429		Instructional Supplies	7,200.00	5,062.44	12,262.44	6,093.81	18,356.25
395	471		Software	12,500.00	(2,500.00)	10,000.00	(3,000.00)	7,000.00
396	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
397								
398			Total Regular Instruction Program	21,530.05	4,327.90	25,857.95	714.75	26,572.70
399								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
400	Sub Fund		309 Title III					
401								
402	70000		Education					
403								
404	72000		Support Services					
405								
406	<i>72130</i>		<i>Other Student Support</i>					
407		790	Other Equipment	0.00	0.00	0.00	7,920.00	7,920.00
408								
409			Total Student Support	0.00	0.00	0.00	7,920.00	7,920.00
410								
411								
412								
413								
414								
415	<i>72210</i>							
416		189	Other Salaries & Wages	3,802.50	11,417.50	15,220.00	(3,688.48)	11,531.52
417		201	Social Security	235.76	707.88	943.64	(228.68)	714.96
418		204	State Retirement	342.23	1,036.47	1,378.70	(222.18)	1,156.52
419		212	Employer Medicare	55.14	165.55	220.69	(53.48)	167.21
420		499	Other Supplies & Materials	750.00	(350.00)	400.00	0.00	400.00
421		524	In-Service/Staff Development	0.00	11,149.70	11,149.70	(3,800.00)	7,349.70
422		790	Other Equipment	2,786.30	(2,786.30)	0.00	0.00	0.00
423				7,971.93	21,340.80	29,312.73	(7,992.82)	21,319.91
424								
425								
426								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
427	99100		<u>Transfers Out & Indirect Cost</u>					
428	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
429	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
430				0.00	0.00	0.00	0.00	0.00
431								
432			Total Expenditures Title III	29,501.98	25,668.70	55,170.68	641.93	55,812.61
433								
434			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
435								
436			Revenues	29,501.98	25,668.70	55,170.68	641.93	55,812.61
437								
438			Expenditures	29,501.98	25,668.70	55,170.68	641.93	55,812.61
439								
440			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
441								
442	Sub Fund		409 Title IV - Revenue					
443								
444	47000		Federal Government					
445								
446	<i>47100</i>		<i>Federal Through State</i>					
447	47590		Other Federal Through State	80,895.03	34,343.85	115,238.88	0.00	115,238.88
448								
449								
450			Total Federal Through State	80,895.03	34,343.85	115,238.88	0.00	115,238.88
451								
452			Total Federal Government	80,895.03	34,343.85	115,238.88	0.00	115,238.88
453								
454			Total Revenue	80,895.03	34,343.85	115,238.88	0.00	115,238.88
455								
456			Total Other Sources	0.00	0.00	0.00	0.00	0.00
457								
458			Total Title IV - Technology Revenue	80,895.03	34,343.85	115,238.88	0.00	115,238.88
459								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
460								
461	Sub Fund		409 Title IV - Expenditures					
462								
463	70000		Education			LCBOE: Amendment to increase after school program expenditures.		
464								
465	71000		Instruction					
466								
467	<i>71100</i>		<i>Regular Instruction Program</i>					
468	116	Teachers		0.00	43,700.00	43,700.00	10,000.00	53,700.00
469	163	Educational Assistants		0.00	4,010.02	4,010.02	0.00	4,010.02
470	195	Certified Substitute		2,200.00	(1,210.00)	990.00	0.00	990.00
471	198	Non-Certified Substitute		2,850.00	(570.00)	2,280.00	0.00	2,280.00
472	201	Social Security		314.00	2,960.00	3,274.00	620.00	3,894.00
473	204	State Retirement		0.00	4,330.98	4,330.98	0.00	4,330.98
474	212	Employer Medicare		74.00	692.00	766.00	145.00	911.00
475	429	Instructional Supplies & Materials		9,177.03	(1,177.03)	8,000.00	(3,000.00)	5,000.00
476	722	Instructional Equipment		0.00	9,777.88	9,777.88	(7,765.00)	2,012.88
477				14,615.03	62,513.85	77,128.88	0.00	77,128.88
478	<i>72120</i>	<i>Health Services</i>						
479	189	Other Salaries & Wages		0.00	11,961.00	11,961.00	0.00	11,961.00
480	201	Social Security		0.00	742.00	742.00	0.00	742.00
481	204	State Retirement		0.00	803.00	803.00	0.00	803.00
482	212	Employer Medicare		0.00	174.00	174.00	0.00	174.00
483				0.00	13,680.00	13,680.00	0.00	13,680.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
484	72130		<u>Other Student Support</u>					
485	790		Other Equipment	0.00	4,000.00	4,000.00	0.00	4,000.00
486				0.00	4,000.00	4,000.00	0.00	4,000.00
487								
488	72210		<u>Support Services/Regular Instruction Program</u>					
489	189		Other Salaries & Wages	25,500.00	(13,500.00)	12,000.00	0.00	12,000.00
490	201		Social Security	1,581.00	(831.00)	750.00	0.00	750.00
491	204		State Retirement	2,295.00	(2,295.00)	0.00	0.00	0.00
492	207		Medical Insurance	4,034.00	(4,034.00)	0.00	0.00	0.00
493	212		Employer Medicare	370.00	(190.00)	180.00	0.00	180.00
494	355		Travel	500.00	0.00	500.00	0.00	500.00
495	524		In-Service/Staff Development	32,000.00	(25,000.00)	7,000.00	0.00	7,000.00
496	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
497								
498			Total Title IV	66,280.00	(45,850.00)	20,430.00	0.00	20,430.00
499								
500			Total Expenditures Title IV	80,895.03	34,343.85	115,238.88	0.00	115,238.88
501								
502			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
503								
504			Revenues	80,895.03	34,343.85	115,238.88	0.00	115,238.88
505								
506			Expenditures	80,895.03	34,343.85	115,238.88	0.00	115,238.88
507								
508			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
509								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
510								
511	Sub Fund		439 21st CCLC Grant - Revenue					
512								
513	47000		Federal Government					
514								
515	<i>47100</i>		<i>Federal Through State</i>					
516	47150		21st CCLC Revenue	0.00	293,750.00	293,750.00	0.00	293,750.00
517								
518			Total Federal Through State	0.00	293,750.00	293,750.00	0.00	293,750.00
519								
520			Total Federal Government	0.00	293,750.00	293,750.00	0.00	293,750.00
521								
522			Total Revenue	0.00	293,750.00	293,750.00	0.00	293,750.00
523								
524			Total Other Sources	0.00	0.00	0.00	0.00	0.00
525								
526			Total Title IV - Technology Revenue	0.00	293,750.00	293,750.00	0.00	293,750.00
527								
528								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
529	Sub Fund		439 21st CCLC Grant - Expenditures					
530								
531	73300		<u>Community Services</u>					
532	105		Supervisor/Director	0.00	1.00	1.00	0.00	1.00
533	116		Teachers	0.00	225,099.00	225,099.00	0.00	225,099.00
534	163		Educational Assistants	0.00	24,400.00	24,400.00	0.00	24,400.00
535	201		Social Security	0.00	14,970.00	14,970.00	0.00	14,970.00
536	204		State Retirement	0.00	23,384.00	23,384.00	0.00	23,384.00
537	212		Employer Medicare	0.00	3,618.00	3,618.00	0.00	3,618.00
538	355		Travel	0.00	0.00	0.00	0.00	0.00
539	429		Instructional Supplies & Materials	0.00	2,178.00	2,178.00	0.00	2,178.00
540	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
541	524		Professional Development	0.00	100.00	100.00	0.00	100.00
542				0.00	293,750.00	293,750.00	0.00	293,750.00
543								
544								
545			Total Title IV	0.00	293,750.00	293,750.00	0.00	293,750.00
546								
547			Total Expenditures Title IV	0.00	293,750.00	293,750.00	0.00	293,750.00
548								
549			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
550								
551			Revenues	0.00	293,750.00	293,750.00	0.00	293,750.00
552								
553			Expenditures	0.00	293,750.00	293,750.00	0.00	293,750.00
554								
555			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
556								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
557								
558	Sub Fund		809 - Carl Perkins Revenue					
559								
560	47100		<u>Federal Through State</u>					
561	47131		Vocational Educ - Basic Grants to States	86,192.25	7,529.67	93,721.92	0.00	93,721.92
562								
563	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
564								
565			Total Revenue	86,192.25	7,529.67	93,721.92	0.00	93,721.92
566								
567								
568	Sub Fund		809 - Carl Perkins Expenditures					
569								
570								
571	71300		<u>Vocational Education Program</u>					
572	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
573	201		Social Security	0.00	0.00	0.00	0.00	0.00
574	204		State Retirement	0.00	0.00	0.00	0.00	0.00
575	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
576	355		Travel	0.00	0.00	0.00	0.00	0.00
577	499		Other Supplies and Materials	7,000.00	2,100.00	9,100.00	1,540.56	10,640.56
578	730		Vocational Instruction Equipment	43,000.00	(342.93)	42,657.07	0.00	42,657.07
579	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
580				50,000.00	1,757.07	51,757.07	1,540.56	53,297.63
581								
582	72130		<u>Other Student Support</u>					
583	189		Other Salaries & Wages	4,000.00	3,000.00	7,000.00	0.00	7,000.00
584	201		Social Security	248.00	186.00	434.00	0.00	434.00
585	204		State Retirement	348.00	142.00	490.00	0.00	490.00
586	212		Employer Medicare	58.00	43.50	101.50	0.00	101.50
587	355		Travel	14,123.63	(14,123.63)	0.00	0.00	0.00
588	399		Other Contracted Services	3,500.00	(3,500.00)	0.00	0.00	0.00
589	524		In-Service/Staff Development	9,614.62	2,062.79	11,677.41	0.00	11,677.41
590	599		Other Charges	0.00	14,123.00	14,123.00	(1,382.12)	12,740.88
591				31,892.25	1,933.66	33,825.91	(1,382.12)	32,443.79
592								
593								

LCBOE:
Carl Perkins amendments.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
594	72230		<u>Vocational Education Program</u>					
595	355		Travel	800.00	0.00	800.00	0.00	800.00
596	524		In-Service/Staff Development	3,500.00	(161.06)	3,338.94	(158.44)	3,180.50
597				4,300.00	(161.06)	4,138.94	(158.44)	3,980.50
598								
599	72710		<u>Transportation</u>					
600	312		Contracts with Pirvate Agencies	0.00	0.00	0.00	0.00	0.00
601	315		Contracts with Vehicle Owners	0.00	4,000.00	4,000.00	0.00	4,000.00
602				0.00	4,000.00	4,000.00	0.00	4,000.00
603								
604	99000		<u>Other Uses</u>					
605	99100		Transfer Out	0.00	0.00	0.00	0.00	0.00
606				0.00	0.00	0.00	0.00	0.00
607								
608			Total Expenditures Carl Perkins	86,192.25	7,529.67	93,721.92	0.00	93,721.92
609								
610								
611			Revenues	86,192.25	7,529.67	93,721.92	0.00	93,721.92
612								
613			Expenditures	86,192.25	7,529.67	93,721.92	0.00	93,721.92
614								
615			Ending Fund Balance	0.00	0.00	0.00	(0.00)	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
616								
617	Sub Fund		896 - Secondary Transition - Revenue					
618								
619	47000		Federal Government					
620								
621	<i>47100</i>		<i>Federal Through State</i>					
622		47143	Special Education Grants to States	0.00	340.00	340.00	0.00	340.00
623								
624								
625			Total Federal Through State	0.00	340.00	340.00	0.00	340.00
626								
627			Total Federal Government	0.00	340.00	340.00	0.00	340.00
628								
629			Total Revenue	0.00	340.00	340.00	0.00	340.00
630								
631			Total Other Sources	0.00	0.00	0.00	0.00	0.00
632								
633			Total IDEA B Revenue	0.00	340.00	340.00	0.00	340.00
634								
635								
636	Sub Fund		896 - Secondary Transition - Expenditures					
637								
638	<i>72220</i>		<i>Special Education Program</i>					
639		189	Other Salaries & Wages	0.00	287.00	287.00	0.00	287.00
640		201	Social Security	0.00	17.80	17.80	0.00	17.80
641		204	State Retirement	0.00	30.50	30.50	0.00	30.50
642		212	Employer Medicare	0.00	4.70	4.70	0.00	4.70
643								
644			Total Special Education Program	0.00	340.00	340.00	0.00	340.00
645								
646			Total Expenditures 898	0.00	340.00	340.00	0.00	340.00
647								
648			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
649								
650			Revenues	0.00	340.00	340.00	0.00	340.00
651								
652			Expenditures	0.00	340.00	340.00	0.00	340.00
653								
654			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
655								
656	Sub Fund		897 - IDEA Partnership for Systemic Change - Revenue					
657								
658	47000		Federal Government					
659								
660	<i>47100</i>		<u>Federal Through State</u>					
661	47143		Special Education Grants to States	0.00	100,000.00	100,000.00	0.00	100,000.00
662								
663								
664			Total Federal Through State	0.00	100,000.00	100,000.00	0.00	100,000.00
665								
666			Total Federal Government	0.00	100,000.00	100,000.00	0.00	100,000.00
667								
668			Total Revenue	0.00	100,000.00	100,000.00	0.00	100,000.00
669								
670			Total Other Sources	0.00	0.00	0.00	0.00	0.00
671								
672			Total IDEA B Revenue	0.00	100,000.00	100,000.00	0.00	100,000.00
673								
674								

London County Board of Education
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
675	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
676								
677	70000		Education			LCBOE: IDEA Partnership amendments.		
678								
679	71000		Instruction					
680								
681	71200		<u>Special Education Program</u>					
682		116	Teachers	0.00	31,000.00	31,000.00	0.00	31,000.00
683		189	Other Salaries & Wages	0.00	4,000.00	4,000.00	(800.00)	3,200.00
684		201	Social Security	0.00	4,050.00	4,050.00	0.00	4,050.00
685		204	State Retirement	0.00	5,875.00	5,875.00	0.00	5,875.00
686		206	Life Insurance	0.00	160.00	160.00	0.00	160.00
687		207	Medical Insurance	0.00	6,000.00	6,000.00	0.00	6,000.00
688		208	Dental Insurance	0.00	330.00	330.00	0.00	330.00
689		212	Employer Medicare	0.00	945.00	945.00	0.00	945.00
690		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
691		725	Special Education Equipment	0.00	9,360.00	9,360.00	(1,228.00)	8,132.00
692								
693			Total Regular Instruction Program	0.00	61,720.00	61,720.00	(2,028.00)	59,692.00
694								
695	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
696								
697	70000		Education					
698								
699	72000		Support Services					
700								
701	72220		<u>Special Education Program</u>					
702		312	Contracts with Private Agencies	0.00	22,280.00	22,280.00	11,328.00	33,608.00
703		524	In-Service/Staff Development	0.00	12,000.00	12,000.00	(6,300.00)	5,700.00
704								
705			Total Special Education Program	0.00	34,280.00	34,280.00	5,028.00	39,308.00

London County Board of Education
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
706								
707	72710		<u>Transportation</u>					
708	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
709	338		Maintenance & Repair Services - Vehicles	0.00	2,000.00	2,000.00	(2,000.00)	0.00
710	425		Gasoline	0.00	2,000.00	2,000.00	(1,000.00)	1,000.00
711	729		Transportation Equipment	0.00	0.00	0.00	0.00	0.00
712								
713			Total Special Education Program	0.00	4,000.00	4,000.00	(3,000.00)	1,000.00
714								
715								
716			Total Expenditures 897	0.00	100,000.00	100,000.00	0.00	100,000.00
717								
718			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
719								
720			Revenues	0.00	100,000.00	100,000.00	0.00	100,000.00
721								
722			Expenditures	0.00	100,000.00	100,000.00	0.00	100,000.00
723								
724			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
745	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
746								
747	70000		Education					
748								
749	71000		Instruction					
750								
751	71200		<u>Special Education Program</u>					
752		163	Educational Assistants	0.00	27,000.00	27,000.00	0.00	27,000.00
753		198	Non-Certified Substitute Teachers	0.00	3,000.00	3,000.00	0.00	3,000.00
754		201	Social Security	0.00	1,852.00	1,852.00	0.00	1,852.00
755		204	State Retirement	0.00	1,805.00	1,805.00	0.00	1,805.00
756		206	Life Insurance	0.00	160.00	160.00	0.00	160.00
757		207	Medical Insurance	0.00	15,000.00	15,000.00	0.00	15,000.00
758		208	Dental Insurance	0.00	315.00	315.00	0.00	315.00
759		212	Employer Medicare	0.00	435.00	435.00	0.00	435.00
760		725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00
761								
762			Total Regular Instruction Program	0.00	49,567.00	49,567.00	0.00	49,567.00
763								

Loudoun County Board of Education
 Federal Fund 142
 Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
764	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
765								
766	70000		Education					
767								
768	72000		Support Services					
769								
770	72220		<u>Special Education Program</u>					
771		312	Contracts with Private Agencies	0.00	28,800.00	28,800.00	0.00	28,800.00
772		524	In-Service/Staff Development	0.00	1,633.00	1,633.00	0.00	1,633.00
773								
774			Total Special Education Program	0.00	30,433.00	30,433.00	0.00	30,433.00
775								
776								
777								
778			Total Expenditures 898	0.00	80,000.00	80,000.00	0.00	80,000.00
779								
780			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
781								
782			Revenues	0.00	80,000.00	80,000.00	0.00	80,000.00
783								
784			Expenditures	0.00	80,000.00	80,000.00	0.00	80,000.00
785								
786			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
787								

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
788								
789	Sub Fund		701 - ARP Homeless 2.0					
790								
791								
792	47404		ARP Homeless Revenue	0.00	9,706.02	9,706.02	(3,902.15)	5,803.87
793								
794			Total Revenue	0.00	9,706.02	9,706.02	(3,902.15)	5,803.87
795								
796								
797	Sub Fund		701 - ARP Homeless Expenditures					
798								
799								
800	71100		<u>Regular Instruction Program</u>					
801	189		Other Salaries & Wages	0.00	2,700.00	2,700.00	(2,700.00)	0.00
802	201		Social Security	0.00	167.40	167.40	(167.40)	0.00
803	204		State Retirement	0.00	229.50	229.50	(229.50)	0.00
804	212		Employer Medicare	0.00	39.15	39.15	(39.15)	0.00
805	599		Other Charges	0.00	0.00	0.00	0.00	0.00
806				0.00	3,136.05	3,136.05	(3,136.05)	0.00
807								
808	72130		<u>Other Student Support</u>					
809	189		Other Salaries & Wages	0.00	3,360.00	3,360.00	(210.00)	3,150.00
810	201		Social Security	0.00	208.32	208.32	(208.32)	0.00
811	204		State Retirement	0.00	0.00	0.00	0.00	0.00
812	212		Employer Medicare	0.00	47.85	47.85	(2.18)	45.67
813	355		Travel	0.00	318.25	318.25	(87.10)	231.15
814	599		Other Charges	0.00	2,635.55	2,635.55	(258.50)	2,377.05
815				0.00	6,569.97	6,569.97	(766.10)	5,803.87
816								
817			Total Expenditures	0.00	9,706.02	9,706.02	(3,902.15)	5,803.87
818								
819								
820			Revenues	0.00	9,706.02	9,706.02	(3,902.15)	5,803.87
821								
822			Expenditures	0.00	9,706.02	9,706.02	(3,902.15)	5,803.87
823								
824			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
Updated budget based on
final expenditures. Funds
expired Sept 2024.

Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
825								
826	Sub Fund		908 - ARP IDEA Revenue					
827								
828								
829	47402		ARP Revenue	0.00	0.00	0.00	0.00	0.00
830								
831			Total Revenue	0.00	0.00	0.00	0.00	0.00
832								
833								
834	Sub Fund		908 - ARP IDEA Expenditures					
835								
836								
837	71200		<u>Special Education Program</u>					
838	116		Teachers	0.00	0.00	0.00	0.00	0.00
839	201		Social Security	0.00	0.00	0.00	0.00	0.00
840	204		State Retirement	0.00	0.00	0.00	0.00	0.00
841	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
842	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
843	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
844	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
845	471		Software	0.00	0.00	0.00	0.00	0.00
846				0.00	0.00	0.00	0.00	0.00
847								
848	72130		<u>Other Student Support</u>					
849	130		Social Workers	0.00	0.00	0.00	0.00	0.00
850	201		Social Security	0.00	0.00	0.00	0.00	0.00
851	204		State Retirement	0.00	0.00	0.00	0.00	0.00
852	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
853	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
854	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
855	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
856				0.00	0.00	0.00	0.00	0.00
857								
858	72220		<u>Support Services/Special Education Program</u>					
859	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
860				0.00	0.00	0.00	0.00	0.00
861								

Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
862	72710		<u>Transportation</u>					
863	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
864				0.00	0.00	0.00	0.00	0.00
865								
866			Total Expenditures	0.00	0.00	0.00	0.00	0.00
867								
868								
869			Revenues	0.00	0.00	0.00	0.00	0.00
870								
871			Expenditures	0.00	0.00	0.00	0.00	0.00
872								
873			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
874								
875	Sub Fund		909 - IDEA B Revenue					
876								
877	47000		Federal Government					
878								
879	<i>47100</i>		<i>Federal Through State</i>					
880		47143	Special Education Grants to States	1,121,331.00	155,947.35	1,277,278.35	47,601.00	1,324,879.35
881								
882								
883								
884			Total IDEA B Revenue	1,121,331.00	155,947.35	1,277,278.35	47,601.00	1,324,879.35
885								
886								
887	Sub Fund		909 - IDEA B Expenses					
888								
889	70000		Education					
890								
891	71000		Instruction					
892								
893	<i>71200</i>		<i>Special Education Program</i>					
894		116	Teachers	47,000.00	2,000.00	49,000.00	0.00	49,000.00
895		163	Educational Assistants	500,000.00	127,000.00	627,000.00	0.00	627,000.00
896		171	Speech Pathologist	20,000.00	(20,000.00)	0.00	0.00	0.00
897		201	Social Security	42,500.00	(1,450.00)	41,050.00	0.00	41,050.00
898		204	State Retirement	35,500.00	11,780.00	47,280.00	0.00	47,280.00
899		206	Life Insurance	3,050.00	(450.00)	2,600.00	0.00	2,600.00
900		207	Medical Insurance	166,556.00	(16,556.00)	150,000.00	0.00	150,000.00
901		208	Dental Insurance	6,675.00	(1,475.00)	5,200.00	0.00	5,200.00
902		212	Employer Medicare	10,000.00	(100.00)	9,900.00	0.00	9,900.00
903		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
904		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
905								
906			Total Regular Instruction Program	831,281.00	100,749.00	932,030.00	0.00	932,030.00

LCBOE:
Updated allocation.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
907								
908	Sub Fund		909 - IDEA B					
909								
910	70000		Education					
911								
912	72000		Support Services					
913								
914	72220		<u>Special Education Program</u>					
915	105		Supervisor/Director	65,000.00	5,000.00	70,000.00	1,700.00	71,700.00
916	161		Secretary	102,500.00	(500.00)	102,000.00	0.00	102,000.00
917	169		Part-time Personnel	22,000.00	1,000.00	23,000.00	0.00	23,000.00
918	201		Social Security	12,000.00	200.00	12,200.00	0.00	12,200.00
919	204		State Retirement	13,000.00	1,500.00	14,500.00	0.00	14,500.00
920	206		Life Insurance	350.00	0.00	350.00	0.00	350.00
921	207		Medical Insurance	16,500.00	5,600.00	22,100.00	1,100.00	23,200.00
922	208		Dental Insurance	900.00	10.00	910.00	0.00	910.00
923	212		Employer Medicare	2,800.00	50.00	2,850.00	0.00	2,850.00
924	312		Contracts with Private Agencies	45,000.00	32,338.35	77,338.35	42,801.00	120,139.35
925	355		Travel	0.00	0.00	0.00	0.00	0.00
926	524		In-Service/Staff Development	10,000.00	10,000.00	20,000.00	2,000.00	22,000.00
927				290,050.00	55,198.35	345,248.35	47,601.00	392,849.35
928								
929	72710		<u>Transportation</u>					
930	313		Contracts with Parents	0.00	0.00	0.00	0.00	0.00
931	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
932				0.00	0.00	0.00	0.00	0.00
933								
934								
935			Total Expenditures 909	1,121,331.00	155,947.35	1,277,278.35	47,601.00	1,324,879.35
936								
937			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
938								
939			Revenues	1,121,331.00	155,947.35	1,277,278.35	47,601.00	1,324,879.35
940								
941			Expenditures	1,121,331.00	155,947.35	1,277,278.35	47,601.00	1,324,879.35
942								
943			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
944								
945	Sub Fund		918 - ARP IDEA Preschool Revenue					
946								
947								
948	47403		ARP Preschool Revenue	0.00	0.00	0.00	0.00	0.00
949								
950			Total Revenue	0.00	0.00	0.00	0.00	0.00
951								
952								
953	Sub Fund		918 - ARP IDEA Preschool Expenditures					
954								
955								
956	71200		<u>Special Education Program</u>					
957	116		Teachers	0.00	0.00	0.00	0.00	0.00
958	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
959	201		Social Security	0.00	0.00	0.00	0.00	0.00
960	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
961				0.00	0.00	0.00	0.00	0.00
962								
963	72220		<u>Support Services/Special Education Program</u>					
964	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
965				0.00	0.00	0.00	0.00	0.00
966								
967								
968			Total Expenditures	0.00	0.00	0.00	0.00	0.00
969								
970								
971			Revenues	0.00	0.00	0.00	0.00	0.00
972								
973			Expenditures	0.00	0.00	0.00	0.00	0.00
974								
975			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
976								
977								
978	Sub Fund		919 - Preschool Revenue					
979								
980	47000		Federal Government					
981								
982	<i>47100</i>		<i>Federal Through State</i>					
983	47145		Special Education Preschool Grants	24,667.00	4,993.51	29,660.51	701.00	30,361.51
984								
985								
986			Total Federal Through State	24,667.00	4,993.51	29,660.51	701.00	30,361.51
987								
988			Total Federal Government	24,667.00	4,993.51	29,660.51	701.00	30,361.51
989								
990			Total Revenue	24,667.00	4,993.51	29,660.51	701.00	30,361.51
991								
992			Total Other Sources	0.00	0.00	0.00	0.00	0.00
993								
994			Total Preschool Revenue	24,667.00	4,993.51	29,660.51	701.00	30,361.51
995								
996								

LCBOE:
Updated allocation.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
997	Sub Fund		919 - Preschool Expenses					
998								
999	70000		Education					
1000								
1001	71000		Instruction					
1002								
1003	<i>71200</i>		<i>Special Education Program</i>					
1004		399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1005		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
1006		725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00
1007				0.00	0.00	0.00	0.00	0.00
1008	<i>72220</i>		<i>Special Education Program</i>					
1009		312	Contracts with Private Agencies	24,667.00	4,993.51	29,660.51	701.00	30,361.51
1010								
1011			Total Expenditures Preschool	24,667.00	4,993.51	29,660.51	701.00	30,361.51
1012								
1013			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1014								
1015			Revenues	24,667.00	4,993.51	29,660.51	701.00	30,361.51
1016								
1017			Expenditures	24,667.00	4,993.51	29,660.51	701.00	30,361.51
1018								
1019			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1020								

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1021								
1022	Sub Fund		931 - ESSER Planning Grant Revenue					
1023								
1024	47307		ESSER Planning Grant	0.00	0.00	0.00	0.00	0.00
1025								
1026								
1027			Total Revenue	0.00	0.00	0.00	0.00	0.00
1028								
1029	Sub Fund		931 - ESSER Planning Grant Expenditures					
030								
031								
032	72210		<u>Support Services/Regular Instruction Program</u>					
033	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
034	201		Social Security	0.00	0.00	0.00	0.00	0.00
035	204		State Retirement	0.00	0.00	0.00	0.00	0.00
036	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
037	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
038	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
039	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
040				0.00	0.00	0.00	0.00	0.00
041								
042			Total Expenditures	0.00	0.00	0.00	0.00	0.00
043								
044								
045			Revenues	0.00	0.00	0.00	0.00	0.00
046								
047			Expenditures	0.00	0.00	0.00	0.00	0.00
048								
049			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
050								

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1051								
1052								
1053	Sub Fund		932 - TN ALL Corps Revenue					
1054								
1055	47401		TN All Corps Grant	0.00	0.00	0.00	0.00	0.00
1056								
1057								
1058			Total Revenue	0.00	0.00	0.00	0.00	0.00
1059								
1060	Sub Fund		932 - TN ALL Corps Expenditures					
1061								
1062								
1063	71100		<u>Regular Instruction Program</u>					
1064	116		Teachers	0.00	0.00	0.00	0.00	0.00
1065	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
1066	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
1067	201		Social Security	0.00	0.00	0.00	0.00	0.00
1068	204		State Retirement	0.00	0.00	0.00	0.00	0.00
1069	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
1070	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
1071	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
1072	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
1073				0.00	0.00	0.00	0.00	0.00
1074								
1075	73100		<u>Food Service</u>					
1076	422		Food Supplies	0.00	0.00	0.00	0.00	0.00
1077				0.00	0.00	0.00	0.00	0.00
1078								
1079			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1080								
1081								
1082			Revenues	0.00	0.00	0.00	0.00	0.00
1083								
1084			Expenditures	0.00	0.00	0.00	0.00	0.00
1085								
1086			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1087								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1088								
1089	Sub Fund		933 - Best for All Grant Revenue					
1090								
1091			<u>Federal Through State</u>					
1092	47307		Best For All Grant	0.00	0.00	0.00	0.00	0.00
1093								
1094								
1095			Total Revenue	0.00	0.00	0.00	0.00	0.00
1096								
1097	Sub Fund		933 - Best for All Grant Expenditures					
1098								
1099								
1100	71100		<u>Regular Instruction Program</u>					
1101	722		Regular Instructional Equipment	0.00	0.00	0.00	0.00	0.00
1102				0.00	0.00	0.00	0.00	0.00
1103								
1104			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1105								
1106								
1107			Revenues	0.00	0.00	0.00	0.00	0.00
1108								
1109			Expenditures	0.00	0.00	0.00	0.00	0.00
1110								
1111			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1112								

Loudoun County Board of Education
 Federal Fund 142
 Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1113								
1114	Sub Fund		934 - Fiscal Pre-Monitoring Grant Revenue					
1115								
1116			<u>Federal Through State</u>					
1117	47307		Fiscal Pre-Monitoring Grant	0.00	0.00	0.00	0.00	0.00
1118								
1119								
120			Total Revenue	0.00	0.00	0.00	0.00	0.00
121								
122	Sub Fund		934 - Fiscal Pre-Monitoring Grant Expenditures					
123								
124								
125	72510		<u>Fiscal Services</u>					
126	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
127				0.00	0.00	0.00	0.00	0.00
128								
129			Total Expenditures	0.00	0.00	0.00	0.00	0.00
130								
131								
132			Revenues	0.00	0.00	0.00	0.00	0.00
133								
134			Expenditures	0.00	0.00	0.00	0.00	0.00
135								
136			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
137								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1138								
1139								
1140	Sub Fund		935 - Math Implementation Support Grant Revenue					
1141								
1142			<u>Federal Through State</u>					
1143	47307		Math Implementation Revenue	0.00	0.00	0.00	0.00	0.00
1144								
1145								
1146			Total Revenue	0.00	0.00	0.00	0.00	0.00
1147								
1148	Sub Fund		935 - Math Implementation Support Grant Expenditures					
1149								
1150								
1151	72210		<u>Support Services</u>					
1152	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1153				0.00	0.00	0.00	0.00	0.00
1154								
1155			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1156								
1157								
1158			Revenues	0.00	0.00	0.00	0.00	0.00
1159								
1160			Expenditures	0.00	0.00	0.00	0.00	0.00
1161								
1162			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1163								

Loudoun County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1164								
1165	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Revenue					
1167	47000		Federal Government					
1168								
1169	47100		<u>Federal Through State</u>					
1170	47401		ESSER 3.0 Grant	0.00	388,300.27	388,300.27	0.00	388,300.27
1171								
1172			Total Federal Through State	0.00	388,300.27	388,300.27	0.00	388,300.27
1173								
1174			Total Federal Government	0.00	0.00	0.00	0.00	0.00
1175								
1176			Total Revenue	0.00	388,300.27	388,300.27	0.00	388,300.27
1177								
1178			Total Other Sources	0.00	0.00	0.00	0.00	0.00
1179								
1180			Total ESSER Revenue	0.00	388,300.27	388,300.27	0.00	388,300.27
1181								
1182	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1183								
1184	70000		Education					
1185								
1186	71000		Instruction					
1187								
1188	71100		<u>Regular Instruction Program</u>					
1189	429		Instructional Supplies & Materials	0.00	0.00	0.00	0.00	0.00
1190	449		Textbooks	0.00	0.00	0.00	0.00	0.00
1191	471		Software	0.00	4,135.27	4,135.27	0.00	4,135.27
1192	722		Instruction Equipment	0.00	384,165.00	384,165.00	0.00	384,165.00
1193				0.00	388,300.27	388,300.27	0.00	388,300.27
1194								
1195	71200		<u>Special Education Program</u>					
1196								
1197			Total Expenditures	0.00	388,300.27	388,300.27	0.00	388,300.27
1198								
1199			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1200								
1201			Revenues	0.00	388,300.27	388,300.27	0.00	388,300.27
1202								
1203			Expenditures	0.00	388,300.27	388,300.27	0.00	388,300.27
1204								
1205			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1206								
1207	Sub Fund		948 - Resilient School Communities					
1208								
1209	47590		Resilient School Communities	0.00	0.00	0.00	0.00	0.00
1210								
1211								
1212			Total Revenue	0.00	0.00	0.00	0.00	0.00
1213								
214	Sub Fund		948 - Resilient School Communities Expenditures					
215								
216	70000		Education					
217								
218	<i>72130</i>		<i>Other Student Support</i>					
219	123		Guidance Personnel	0.00	0.00	0.00	0.00	0.00
220	124		Psychological Personnel	0.00	0.00	0.00	0.00	0.00
221	130		Social Workers	0.00	0.00	0.00	0.00	0.00
222	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
223	201		Social Security	0.00	0.00	0.00	0.00	0.00
224	204		State Retirement	0.00	0.00	0.00	0.00	0.00
225	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
226	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
227				0.00	0.00	0.00	0.00	0.00
228								
229	<i>72210</i>		<i>Support Services</i>					
230	524		In Service/Staff Development	0.00	0.00	0.00	0.00	0.00
231				0.00	0.00	0.00	0.00	0.00
232								
233			Total Expenditures	0.00	0.00	0.00	0.00	0.00
234								
235			Revenues	0.00	0.00	0.00	0.00	0.00
236								
237			Expenditures	0.00	0.00	0.00	0.00	0.00
238								
239			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
240								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1241								
1242	Sub Fund		950 - Literacy Training Teacher Stipend Grant Revenue					
1243								
1244	47309		Literacy Training Teacher Stipend Grant	0.00	0.00	0.00	0.00	0.00
1245								
1246								
1247			Total Revenue	0.00	0.00	0.00	0.00	0.00
1248								
1249	Sub Fund		950 - Literacy Training Teacher Stipend Grant Expenditures					
1250								
1251	70000		Education					
1252								
1253	71000		Instruction					
1254								
1255	<i>71100</i>		<i>Regular Instruction Program</i>					
1256	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
1257				0.00	0.00	0.00	0.00	0.00
1258								
1259			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1260								
261			Revenues	0.00	0.00	0.00	0.00	0.00
262								
263			Expenditures	0.00	0.00	0.00	0.00	0.00
264								
265			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1266								
1267	Sub Fund		952 - Literacy Network Grant Revenue					
1268								
1269	47309		Early Literacy Networks Revenue	0.00	0.00	0.00	0.00	0.00
1270								
1271								
1272			Total Revenue	0.00	0.00	0.00	0.00	0.00
1273								
1274	Sub Fund		952 - Literacy Network Grant Expenditures					
1275								
1276	72210		<u>Support Services/Regular Instruction Program</u>					
1277	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1278				0.00	0.00	0.00	0.00	0.00
1279								
1280			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1281								
1282			Revenues	0.00	0.00	0.00	0.00	0.00
1283								
1284			Expenditures	0.00	0.00	0.00	0.00	0.00
1285								
1286			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1287								
1288	Sub Fund		953 - High Quality Literacy Implementation Revenue					
1289								
1290	47309		Early Literacy Networks Revenue	0.00	87,800.00	87,800.00	0.00	87,800.00
1291								
1292								
1293			Total Revenue	0.00	87,800.00	87,800.00	0.00	87,800.00
1294								
1295	Sub Fund		953 - High Quality Literacy Implementation Expenditures					
1296								
1297	71100		<u>Regular Instruction Program</u>					
1298	429		Instructional Supplies	0.00	14,800.00	14,800.00	0.00	14,800.00
1299				0.00	14,800.00	14,800.00	0.00	14,800.00
1300	72210		<u>Support Services/Regular Instruction Program</u>					
1301	399		Other Contracted Services	0.00	72,800.00	72,800.00	0.00	72,800.00
1302	524		In-Service/Staff Development	0.00	200.00	200.00	0.00	200.00
1303				0.00	73,000.00	73,000.00	0.00	73,000.00
1304								
1305			Total Expenditures	0.00	87,800.00	87,800.00	0.00	87,800.00
1306								
1307			Revenues	0.00	87,800.00	87,800.00	0.00	87,800.00
1308								
1309			Expenditures	0.00	87,800.00	87,800.00	0.00	87,800.00
1310								
1311			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		4/21/2025 8:23	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1312								
1313								
1314			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1315								
1316			Fund 142 Total Expenditures	2,529,065.47	1,435,542.05	3,964,607.52	46,533.53	4,011,141.05
1317								
1318			Fund 142 Total Revenues	2,529,065.47	1,435,542.05	3,964,607.52	46,533.53	4,011,141.05
1319								
1320			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1321								
1322			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

RESOLUTION # _____

**A RESOLUTION AMENDING THE RURAL DEBT FUND 156
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the Rural Debt Fund 156 on June 24, 2024; 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, Debt Issuance, 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 2024 – 2025 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 2024 - 2025 Rural Debt Fund 156 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
YE Est. June 30, 2024 FB	8,219,296			
Less Restricted, Committed & Assigned	0			
Avail. Fund Balance July 1, 2024	8,219,296			
Total Revenue & Transfers In	4,651,036	0	0	4,651,036
Total Available Funds	12,870,332	0	0	12,870,332
Total Expenditures & Transfers Out	4,907,442	450,000	2,538,000	7,895,442
Effect on Fund Balance	(256,406)	(450,000)	(2,538,000)	(3,244,406)
Ending Fund Balance	7,962,890	(450,000)	(2,538,000)	4,974,890

[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 5, 2025

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					4/29/25 4:49 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
5										
6										
7	REVENUE									
8		40000	Local Taxes							
9			40110		Current Property Taxes	2,851,976		2,851,976		2,851,976
10			40120		Trustee's Pr Yr	60,000		60,000		60,000
11			40125		Trustee's - Bankruptcy	3,000		3,000		3,000
12			40130		Clerk and Master's Pr Yr	46,000		46,000		46,000
13			40140		Interest and Penalty	18,000		18,000		18,000
14			40163		Payments in Lieu of Taxes - Other			0		0
15			40163	TATE	Payments in Lieu of Taxes	162,060		162,060		162,060
16			40285		Adequate Facilities/Development Tax	1,450,000		1,450,000		1,450,000
17										
18					Total Local Revenue	4,591,036	0	4,591,036	0	4,591,036
19										
20										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					4/29/25 4:49 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
21		44000	Other Local Revenue							
22			44110		Investment Income/Interest Earned	60,000		60,000		60,000
23			44170		Miscellaneous Refunds			0		0
24			44990		Other Local Revenue			0		0
25										
26					Total Other Local Revenue	60,000	0	60,000	0	60,000
34										
35			TOTAL REVENUE			4,651,036	0	4,651,036	0	4,651,036
43										
44			TOTAL REVENUE AND OTHER SOURCES			4,651,036	0	4,651,036	0	4,651,036
45										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					4/29/25 4:49 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
46		EXPENDITURES								
48		82130 Education Debt Principal								
49			601		Principal on Bonds					
50			601	24.2M	Principal on Bonds	1,540,000		1,540,000		1,540,000
51			601	7.1M	Principal on Bonds	650,000		650,000		650,000
52			602	2.6M	Principal on Notes	217,000		217,000		217,000
53			602	3.0M	Principal on Notes	231,000		231,000	2,538,000	2,769,000
54			602	450K	Principal on Notes		450,000	450,000		450,000
55			612	12.5M	Principal on Other Loans	1,150,000		1,150,000		1,150,000
56										
57			Total Education Debt Principal			3,788,000	450,000	4,238,000	2,538,000	6,776,000
58										
59		82230 Education Debt Interest								
60			603		Interest on Bonds					
61			603	24.2M	Interest on Bonds	608,376		608,376		608,376
62			603	7.1M	Interest on Bonds	107,000		107,000		107,000
63			604	2.6M	Interest on Notes	83,392		83,392		83,392
64			604	3.0M	Interest on Notes	138,174		138,174		138,174
65			613		Interest on Other Loans			0		0
66			613	12.5M	Interest on Other Loans	57,500		57,500		57,500
67										
68										
69			Total Education Debt Interest			994,442	0	994,442	0	994,442

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					4/29/25 4:49 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
70										
71		82330	Education Debt Other							
72			510		Trustee's Commission	125,000		125,000		125,000
73			605		Underwriter's Discount			0		0
74			606		Other Debt Issuance Charges			0		0
75			699	12.5M	Other Debt Service			0		0
76			699	24.2M	Other Debt Service			0		0
77			699	7.1M	Other Debt Service			0		0
78										
79			Total Education Debt Other			125,000	0	125,000	0	125,000
80										
81										
82					Total General Government Debt	4,907,442	450,000	5,357,442	2,538,000	7,895,442
83										
89										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					4/29/25 4:49 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
90					Est Total Restricted FB June 30, 2024	8,219,296				
91					Less PY Encumbrances	0				
92					Est Restricted Aavailable Beg FB July 1,	8,219,296		8,219,296		8,219,296
93										
94					Total Revenue	4,651,036	0	4,651,036	0	4,651,036
95										
96					Total Revenue and Transfers In	4,651,036	0	4,651,036	0	4,651,036
97										
98					Total Available Funds	12,870,332	0	12,870,332	0	12,870,332
99										
100					Expenditure Budget	4,907,442	450,000	5,357,442	2,538,000	7,895,442
101					Transfers Out			0		0
102										
103					Total Expenditures and Transfer Out	4,907,442	450,000	5,357,442	2,538,000	7,895,442
104										
105					Ending Fund Balance	7,962,890	(450,000)	7,512,890	(2,538,000)	4,974,890

RESOLUTION #

**A RESOLUTION AMENDING THE GENERAL CAPITAL PROJECTS FUND 171
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the General Capital Projects Fund 171 on June 24, 2024; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Local Revenues; as well as Other Sources; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2024 – 2025 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 2024 - 2025 General Capital Projects Fund 171 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Unaudited June 30, 2024 FB	5,004,905			
Less Unaudited Enc	(5,930,067)			
Available Fund Balance July 1, 2024	(925,162)			
Total Revenue & Transfers In	0	4,861,559	710,806	5,572,365
Total Available Funds	(925,162)	4,861,559	710,806	4,647,203
Total Expenditures & Transfers Out	250,000	2,772,169	410,525	3,432,694
Effect on Fund Balance	(250,000)	2,089,390	300,281	2,139,671
Ending Fund Balance	(1,175,162)	2,089,390	300,281	1,214,509

[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 5, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5	SUBFUND 023										
6	REVENUE										
7		4000	Local Taxes								
8			40110		Current Property Taxes				0		0
9			40320		Bank Excise Tax				0		0
10					Total Local Revenue		0	0	0	0	0
11											
12					TOTAL SUBFUND 023 REVENUE		0	0	0	0	0
13											
14	EXPENDITURES										
15		58900	Miscellaneous								
16			510		Trustee's Commission				0		0
17					Total Miscellaneous Expenditures		0	0	0	0	0
18											
19					TOTAL SUBFUND 023 EXPENDITURES		0	0	0	0	0
20					TOTAL SUBFUND 023 EXPENDITURES		0	0	0	0	0
21											
22	-----										
23	SUBFUND 023 SUMMARY:										
24					Est. Beginning Balance July 1, 2024		3,060				
25					Less PY Encumbrances		0				
26					Plus FY 24-25 Revenue		0	0	0	0	0
27					Less FY 24-25 Expenditures		0	0	0	0	0
28					Revenue/Expense Effect		3,060	0	3,060	0	3,060
29					Cash Transfer to BAL		0			(3,060)	(3,060)
30					Estimated June 30 2025 Subfund 023 Balance		3,060	0	3,060	(3,060)	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
31	SUBFUND ARC - Archives & Storage (Loudon Library Expansion)										
32	REVENUE										
33		47000	Federal Grants								
34			47180		Community Development		0		0	0	0
35											
36					Total Grants		0	0	0	0	0
37											
38					TOTAL SUBFUND ARC REVENUE		0	0	0	0	0
39											
40	EXPENDITURES										
41		91110	General Administration Projects								
42			321		Engineering Services				0		0
43			399		Contracted Services				0		0
44											
45					TOTAL SUBFUND ARC EXPENSES		0	0	0	0	0
46											
47											
48	SUBFUND ARC SUMMARY:										
49					Beginning Balance July 1, 2024		3,443				
50					Less PY Encumbrances		0				
51					Plus FY 24-25 Revenue		0	0	0	0	0
52											
53					Less FY 24-25 Expenditures		0	0	0	0	0
54											
55							3,443	0	3,443	0	3,443
56											
57											
58					Transfer cash to Subfund BAL				0	(3,443)	(3,443)
59									0		0
60											
61					Estimated June 30 2025 Subfund ARC Balance		3,443	0	3,443	(3,443)	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
98	SUBFUND ADA - AMERICANS WITH DISABILITIES ACT										
99	EXPENDITURE										
100		91140	Public Health and Welfare Projects								
101			734		Disabilities Act Improvements				0		0
102											
103					Total Public Health and Welfare Projects		0	0	0	0	0
104											
105					TOTAL SUBFUND ADA EXPENDITURES		0	0	0	0	0
106											
107											
108	SUBFUND ADA SUMMARY:										
109					Beginning Balance July 1, 2024		6,077				
110					Less PY Enc		0				
111					Plus FY 24-25 Revenue		0		0		0
112					Less FY 24-25 Expenditures		0	0	0	0	0
113					Revenue/Expense Effect		0	0	0	0	0
114											
115					Transfer cash to Subfund BAL				0	(6,077)	(6,077)
116									0		0
117					Estimated June 30 2025 Subfund ADA Balance		6,077	0	6,077	(6,077)	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
147	SUBFUND BAL - BALANCE OF UNOBLIGATED PROJECT FUNDS										
148	REVENUE										
149		44500	Nonrecurring Items								
150			44540		Sale of Property			240,000	240,000		240,000
151					Total Nonrecurring Items		0	240,000	240,000	0	240,000
152											
153					TOTAL SUBFUND BAL REVENUE		0	240,000	240,000	0	240,000
154											
155			Transfers In from Other Subfunds								
156					Transfer in from Subfund 023					3,060	3,060
157					Transfer in from Subfund ARC					3,443	3,443
158					Transfer in from Subfund ADA					6,077	6,077
159					Transfer in from Subfund COB					21,695	21,695
160					Transfer in from Subfund 600				0.00	10,937	10,937.00
161											
162					Total Transfers In from Other Subfunds		0	0	0	45,212	45,212
163											
164					TOTAL SUBFUND BAL TRANSFERS IN		0	0	0	45,212	45,212
165											
166			Transfers Out to Other Subfunds								
167					Transfer Out to Subfund 025 - Capital Projects		30,000		30,000		30,000
168					Transfer Out to Subfund 024 - Capital Projects			0	0		0
169											
170					Total Transfers Out to Other Subfunds		30,000	0	30,000	0	30,000
171											
172					TOTAL SUBFUND BAL TRANSFERS OUT		30,000	0	30,000	0	30,000
173											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
174	SUBFUND BAL SUMMARY:										
175					Beginning Balance July 1, 2024		18,579				
176					Revenue		0	240,000		0	
177					Plus FY Cash Transfers In from Other Subfunds		0	0	0	45,212	45,212
178					Less FY 24-25 Transfers Out to Subfund 025		30,000	0	30,000	0	30,000
179					Revenue/Expense Effect		(30,000)	240,000	210,000	45,212	255,212
180											
181					Transfer In from Subfund				0	0	0
182									0		0
183					Estimated June 30 2025 Subfund BAL Balance		(11,421)	240,000	228,579	45,212	273,791

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
349											
350	<u>SUBFUND 600 - DELCONCA PILOT T REIMB \$600,000 FROM BAL</u>										
351	REVENUE										
352		40163	DELCA		Payments in-Lieu of Taxes - DelConca				0		0
353		49800			Transfers in from Hwy Fund 131				0		0
354											
355					Total Local Taxes		0		0		0
356											
357					TOTAL SUBFUND 600 REVENUE		0		0		0
358											
359	EXPENDITURES										
360											
361	99100	Transfers to Other Funds									
362		590			Transfers to Other Funds (Fund 101-Election Carts)				0		0
363											
364		Total 600 TRANSFERS OUT				0	0	0	0	0	0
365											
366											
367	SUBFUND 600 SUMMARY:										
368					Beginning Balance July 1, 2024		235,892				
369					Plus FY 24-25 Revenue		0	0	0	0	0
370					Less FY 24-25 Expenditures		0	0	0	0	0
371					Revenue/Expense Effect		0	0	0	0	0
372											
373					Cash Transfer to Subfund CCH-Ceiling tiles			(4,955)			
374					Cash Transfer to Subfund 025		220,000				
375					Cash Transfer to Subfund BAL					(10,937)	
376					Total Transfers to Other FUNDS (Fund 101-Election)		0		0		0
377											
378					Estimated June 30 2025 Subfund 600 Balance		15,892	(4,955)	10,937	(10,937)	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
379											
380	SUBFUND C75 - PROCEEDS FROM SALE OF PROPERTY IN CENTRE 75										
381	REVENUE										
382		49800			Transfers in from Centre 75 Fund 119 - Sale of Lot 7 & 8			0	0		0
383		49800			Transfers in from Centre 75 Fund 119 - Lot #12				0	300,281	0
384											
385					Total Other Non-Revenue Sources		0	0	0	300,281	300,281
386											
387					TOTAL SUBFUND C75 REVENUE		0	0	0	300,281	300,281
388											
389	EXPENDITURES										
390		91190	Other General Government Projects								
391			309		Contracts with Government Agencies				0		0
392											
393					TOTAL SUBFUND C75 EXPENSES		0	0	0	0	0
394											
395											
396											
397	SUBFUND C75 SUMMARY:										
398					Beginning Balance July 1, 2024		353,454				
399											
400					Plus FY 24-25 Revenue		0	0	0	300,281	300,281
401											
402					Less FY 24-25 Expenditures		0	0	0	0	0
403											
404					Revenue/Expense Effect		0	0	0	300,281	300,281
405											
406											
407					Cash Transfer to Subfund 024 - Co. Clerk LC Bldg Purchase				0		0
408					Cash Transfer to Subfund 024 - Co. Clerk LC Bldg Renovation			(152,392)	(152,392)		(152,392)
409					Cash Transfer to Subfund CCH - Circuit/Chancery/DA Furniture			(76,628)	(76,628)		(76,628)
410											
411					Estimated June 30 2025 Subfund C75 Balance		353,454	(229,020)	124,434	300,281	424,715

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
486	SUBFUND HFG - Health Department Facilities Improvement Grant										
487	REVENUE										
488		46000	State of Tennessee								
489			46390		Other Health and Welfare Grants		0		0	410,525	410,525
490											
491					Total State of Tennessee		0	0	0	410,525	410,525
492											
493					TOTAL SUBFUND HFG REVENUE		0	0	0	410,525	410,525
494											
495	EXPENDITURES										
496											
497		91140	Public Health and Welfare Projects								
498			399		Other Contracted Services		0		0	410,525	410,525
499											
500					Total Public Health and Welfare Projects		0	0	0	410,525	410,525
501											
502											
503					TOTAL SUBFUND HFG EXPENDITURES		0	0	0	410,525	410,525
504											
505											
506	SUBFUND HFG SUMMARY:										
507					Beginning Balance July 1, 2024		0				
508											
509					Plus FY 24-25 Revenue		0	0	0	410,525	410,525
510											
511					Less FY 24-25 Expenditures		0	0	0	410,525	410,525
512											
513					Revenue/Expense Effect		0	0	0	0	0
514											
515											
516					Less PY Encumbrances		0		0		0
517							0				
518					Estimated June 30 2025 Subfund HFG Balance		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
550											
551											
552	SUBFUND COB - COUNTY OFFICE BLDG RENOVATION - ELECTION & AG										
553	REVENUE										
554		49000	Other Sources - Non-Revenue								
555			49800		Transfers In from Fund 127 ARPA				0		0
556											
557					Total Other Non-Revenue Sources		0	0	0	0	0
558											
559					TOTAL SUBFUND COB REVENUE		0	0	0	0	0
560											
561	EXPENDITURES										
562		91110	Other General Government Projects								
563			321		Engineering Services		0		0		0
564			707		Building Construction		0		0		0
565			399		Contracted Services - Co Office Bldg Expansion - Election				0		0
566											
567					Total Expenses		0	0	0	0	0
568											
569											
570	SUBFUND COB SUMMARY:										
571					Beginning Balance July 1, 2024		21,695				
572					Less PY Encumbrances		0				
573					Plus FY 24-25 Revenue		0	0	0	0	0
574											
575					Less FY 24-25 Expenditures		0	0	0	0	0
576											
577					Revenue/Expense Effect		0	0	0	0	0
578											
579									0		0
580					Plus Cash from SF ARC				0		0
581					Transfer Cash to SF BAL					(21,695)	
582											
583					Estimated June 30 2025 Subfund COB Balance		21,695	0	21,695	(21,695)	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
686											
687	SUBFUND 025 - FY 2024-2025 Requested Projects										
688	REVENUE										
689											
690		47000	Federal Government								
691			47590	SRCTR-F	Other Federal through State - Sr. Center - FY24 Amend.				0		0
692											
693					Total Federal Government		0	0	0	0	0
694											
695		49000	Other Sources - Non-Revenue								
696			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
697											
698					Total Other Non-Revenue Sources		0	0	0	0	0
699											
700					TOTAL SUBFUND 024 REVENUE		0	0	0	0	0
701											
702	EXPENDITURES										
703		91110	General Administration Projects								
704			399		Other Contracted Services		250,000	(75,564)	174,436	(2,802)	171,634
705			399	ANNEX	Other Contrd Svc - Replace carpet in upstairs offices			15,081	15,081		15,081
706			718	TRADE	Motor Vehicles - TRADE - FY 23				0		0
707			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office				0		0
708											
709					Total Expenses		250,000	(60,483)	189,517	(2,802)	186,715
710											
711		91120	Administration of Justice								
712			399	SHRF	Other Contd Svc - Sheriff's dept. walkway cover			31,072	31,072		31,072
713			790	SESSN	Other Equip - Vault for wills			6,986	6,986		6,986
714			790	EMA	Other Equip - Air Lights			3,000	3,000		3,000
715			790	SESSN	Other Equip-Door Entry Key Cards				0		0
716											
717					Total Expenses		0	41,058	41,058	0	41,058
718											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
719		91140	Public Health and Welfare Projects								
720			708	ANIMA	Internet and Camera System		0	5,869	5,869		5,869
721							0		0		0
722											
723					Total Expenses		0	5,869	5,869	0	5,869
724											
725		91150	Social, Cultural, and Recreation Projects								
726			335	SRCTR	Bldg repairs @ Sr. Center		0	10,135	10,135		10,135
727			709	PHLIB	Data Processing Equip. - Computers @ Philadelphia Library				0	2,802	2,802
728			718	SRCTR	Motor Vehicle		0		0		0
729											
730					Total Expenses		0	10,135	10,135	2,802	12,937
731											
732		91160	Agricultural and Natural Resources Projects								
733			399	AG	Other Contracted Services - Painting of conference room		0	500	500		500
734							0		0		0
735											
736					Total Expenses		0	500	500	0	500
737											
738		91190	Other General Government Projects								
739			708	VA	Communication Equip - Camera system		0	2,921	2,921		2,921
740							0		0		0
741											
742					Total Expenses		0	2,921	2,921	0	2,921
743											
744											
745		99100	Transfers Out								
746			590		Transfer to Fund 131 - Trade-in Explorer to COB		0		0		0
747											
748					Total Expenses		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
749											
750											
751	SUBFUND 025 SUMMARY:										
752					Beginning Balance July 1, 2024		0				
753											
754					Plus FY 24-25 Revenue		0	0	0	0	0
755											
756					Less FY 24-25 Expenditures		250,000	0	250,000	0	250,000
757											
758					Revenue/Expense Effect		(250,000)	0	(250,000)	0	(250,000)
759											
760					Cash Transfer in from SUBFUND BAL		30,000				
761					Cash Transfer in from SUBFUND 600		220,000				
762											
763											
764											
765					Estimated June 30 2025 Subfund 025 Balance		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/29/25						
3					4/29/25 4:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
766											
767											
768											
769											
770											
771											
772											
773					TOTAL REVENUE/Transfers In		0	4,861,559	4,861,559	710,806	5,572,365
774											
775											
776					TOTAL EXPENDITURE/TRFS		250,000	2,772,169	3,022,169	410,525	3,432,694
777					TOTAL TRANSFERS OUT		0		0		0
778											
779					Effect on Fund Balance		(250,000)	2,089,390		300,281	
780											
781											
782											
783					ESTIMATED BEGINNING FUND BALANCE		5,004,905				
784					Less PY Encumbrances		(5,930,067)				
785					Est Available Beg Fund Balance July 1, 2024		(925,162)				
786											
787											
788					ENDING FUND BALANCE		(1,175,162)		914,228		1,214,509
789											
790											
791											
792											
793					<u>County Commission Meeting Date:</u>						
794					May 5, 2025						
795											
796											
797											
798											

**Loudon County Budget Committee
Meeting Minutes
March 17, 2025**

COMMITTEE MEMBERS:

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

The following members of the Budget Committee were present: Mayor Bradshaw, Commissioner Cullen, Commissioner Shaver, Commissioner Whitfield and Ms. Rice. Commissioner Satterfield was absent.

The following items were considered:

Consideration of approval of minutes of February 18, 2025 meeting:

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

Consideration of request to increase the part-time line (funded from the full-time line – no new money) in the amount of \$6,500 – Mike Campbell, Property Assessor:

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

Consideration of request to approve/accept for the following grants:

- A. GHSOG grant in the Sheriff's Office – no matching funds
- B. Homeland Security 2024 (\$21,600) in EMA – no matching funds
- C. Pettway 2025 grant in Libraries – no matching funds

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

- D. ETHRA competitive grant in Sr. Center – matching funds = \$2,750

Commissioner Whitfield made a motion to approve the above grant with matching funds being appropriated from General Fund balance if grant is awarded, seconded by Commissioner Shaver; ***PASSING UNANIMOUSLY*** upon the vote.

Consideration to move matching grant funds for TDOT Grant for re-alignment of Riley Drive from County General to Capital Projects:

Ms. Rice explained that since this agenda, the plan has changed to request this grant from the Sports Gaming tax in the County General fund instead of moving this portion to Capital Projects. Since we are not permitted to use property tax in the General Fund for infrastructure, we can use the Sports Gaming tax for infrastructure.

Commissioner Shaver made a motion to approve using Sports Gaming tax to fund this match, seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

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

A. County General Fund 101

Amendments include:

- >Pg. 1 – Revenue adj to recognize the claw-back portion of the Morgan Olson PILOT
- >Pg. 9 & 11 – Adj to revenue for Sr. Center grant (currently in place)
- >Pg. 30 – Co. Clerk – add budget for internet services at satellite office
- >Pg. 42 – Jail – line adjustment to purchase metal covering for the HumV's
- >Pg. 51 – Sr. Center – adj to grant budgets for grant already in place
- >Pg. 55 – Riley Drive match – This amendment is to recognize the expense from the Sports Gaming Tax

>Overall these amendments are an decrease to the fund balance of \$23,408 (*Later at the budget meeting on March 31, 2025, a request for additional cash flow was recommended for a total of \$150,439 (\$24,861 for temporary rents; Commissioner Shaver made a motion to approve, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote; and \$125,578 for recoverable depreciation for contents; Commissioner Shaver made a motion to approve, seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote); The amendment included a transfer out of County General Fund 101.)*

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

B. Highway Fund 131

Amendments:

- >Pg 5-7 – multiple amendments requested from the department
- >Pg. 7 includes amendment to Liability Insurance from Fund Balance
- >Pg. 10 – includes amendment for Riley Drive match on grant to come from Fund Balance

Overall these amendments are a decrease to the fund balance of \$73,269.

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

C. General Capital Projects Fund 171

*Later at the budget meeting on March 31, 2025, a request for additional cash flow was recommended for a total of \$150,439 (\$24,861 for temporary rents; Commissioner Shaver made a motion to approve, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote; and \$125,578 for recoverable depreciation for contents; Commissioner Shaver made a motion to approve, seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote); The amendment included a transfer out of County General Fund 101.*

Also, at the Commission meeting on April 7, 2025, an amendment was approved on the floor to include an appropriation of \$7,000 from Fund 171-CCH for bullet-proofing panels under the Judge's bench. This approval also included the cash transfer from 171-C75 to 171-CCH to cover the cost.

Recommendations from Capital Projects and/or Purchasing Committee.

There were no recommendations from Capital Projects and/or Purchasing Committee.

At this time, Mayor Bradshaw announced that there will be an open-house ceremony at the Courthouse on April 26th.

All business concluded, Commissioner Shaver made the motion to adjourn; seconded by Commissioner Cullen. The motion **PASSED UNANIMOUSLY** upon the vote. Thereupon, Mayor Bradshaw adjourned the meeting.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

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Loudon County Finance
Summary Financial Statement by Fund
April 2025

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	14,696,193.00	(14,503,767.52)	98.69%	1,224,682.75	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(184,352.04)	141.81%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	(522.20)	17.41%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(60,747.11)	81.00%	6,250.00	(12,667.70)	202.68%
40140	Interest And Penalty	25,000.00	(30,910.61)	123.64%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	512,963.00	(515,444.68)	100.48%	42,746.92	(1,063.00)	2.49%
40210	Local Option Sales Tax	1,460,000.00	(1,806,968.23)	123.76%	121,666.67	(171,089.57)	140.62%
40220	Hotel/Motel Tax	510,000.00	(600,925.49)	117.83%	42,500.00	(60,986.54)	143.50%
40250	Litigation Tax - General	100,000.00	(93,971.14)	93.97%	8,333.33	(10,583.84)	127.01%
40260	Litigation Tax - Special Purpose	290,000.00	(237,006.75)	81.73%	24,166.67	(26,199.24)	108.41%
40270	Business Tax	536,400.00	(384,386.21)	71.66%	44,700.00	(147,231.20)	329.38%
40275	Mixed Drink Tax	29,000.00	(31,732.96)	109.42%	2,416.67	(775.00)	32.07%
40320	Bank Excise Tax	73,844.00	(58,332.79)	78.99%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	(107,694.41)	89.75%	10,000.00	(12,193.87)	121.94%
41120	Animal Registration	63,500.00	(34,216.00)	53.88%	5,291.67	(2,355.00)	44.50%
41140	Cable TV Franchise	332,000.00	(233,263.88)	70.26%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	(2,327.50)	80.26%	241.67	(237.50)	98.28%
41520	Building Permits	600,000.00	(487,413.00)	81.24%	50,000.00	(69,492.00)	138.98%
41590	Other Permits	30,000.00	(34,780.00)	115.93%	2,500.00	(2,281.25)	91.25%
42180	DUI Treatment Fines	1,900.00	(1,424.99)	75.00%	158.33	(142.50)	90.00%
42190	Data Entry Fee - Circuit Court	930.00	(436.00)	46.88%	77.50	(84.00)	108.39%
42191	Courtroom Security Fee	5,300.00	(4,275.61)	80.67%	441.67	(565.45)	128.03%
42210	Fines	10,000.00	(6,075.15)	60.75%	833.33	(590.80)	70.90%
42220	Officers Costs	13,600.00	(16,453.69)	120.98%	1,133.33	(2,652.16)	234.01%
42240	Drug Control Fines	2,200.00	(1,501.95)	68.27%	183.33	(95.47)	52.07%
42250	Jail Fees	1,560.00	(954.48)	61.18%	130.00	(119.36)	91.82%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,416.99)	141.70%	83.33	(287.00)	344.40%
42292	Victims Assistance Assessments	5,450.00	(3,472.60)	63.72%	454.17	(755.60)	166.37%
42310	Fines	45,000.00	(26,015.69)	57.81%	3,750.00	(4,054.11)	108.11%
42320	Officers Costs	113,000.00	(50,633.56)	44.81%	9,416.67	(6,413.92)	68.11%
42330	Games And Fish Fines	500.00	(158.40)	31.68%	41.67	(18.90)	45.36%
42340	Drug Control Fines	7,500.00	(3,466.79)	46.22%	625.00	(838.38)	134.14%
42350	Jail Fees	5,200.00	(3,539.45)	68.07%	433.33	(421.18)	97.20%
42380	DUI Treatment Fines	15,000.00	(10,570.59)	70.47%	1,250.00	(1,079.15)	86.33%
42390	Data Entry Fee - General Sessions	18,000.00	(17,273.56)	95.96%	1,500.00	(1,947.62)	129.84%
42391	Courtroom Security Fee	100,000.00	(88,587.69)	88.59%	8,333.33	(10,007.98)	120.10%
42392	Victims Assistance Assessments	24,550.00	(13,456.66)	54.81%	2,045.83	(1,606.82)	78.54%
42490	Data Entry Fee - Juvenile Court	510.00	(442.00)	86.67%	42.50	(56.00)	131.76%

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Loudon County Finance
Summary Financial Statement by Fund
April 2025

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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
42520	Officers Costs	2,500.00	(2,797.27)	111.89%	208.33	(416.10)	199.73%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,402.00)	56.08%	208.33	(164.00)	78.72%
42591	Courtroom Security Fee	2,580.00	(1,774.05)	68.76%	215.00	(186.30)	86.65%
42610	Fines	5,000.00	(9,282.00)	185.64%	416.67	(1,125.00)	270.00%
42990	Other Fines, Forfeitures, And Penalties	0.00	0.00	0.00%	0.00	0.00	0.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43350	Copy Fees	0.00	(45.00)	0.00%	0.00	0.00	0.00%
43366	Greenbelt Late Applicaion Fee	50.00	0.00	0.00%	4.17	0.00	0.00%
43370	Telephone Commissions	0.00	0.00	0.00%	0.00	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	(35,123.50)	70.25%	4,166.67	(4,160.50)	99.85%
43392	Data Processing Fee -Register	30,000.00	(17,090.00)	56.97%	2,500.00	(1,994.00)	79.76%
43394	Data Processing Fee - Sheriff	6,000.00	(3,222.31)	53.71%	500.00	(415.53)	83.11%
43395	Sex Offender Registraion Fee	3,000.00	(2,200.00)	73.33%	250.00	(1,200.00)	480.00%
43396	Data Processing Fee - County Clerk	1,000.00	(1,059.00)	105.90%	83.33	(165.00)	198.00%
43399	Vehicle Insurance Coverage and	2,000.00	(6,820.00)	341.00%	166.67	(1,020.00)	612.00%
44110	Investment Income	100,000.00	(517,631.32)	517.63%	8,333.33	(143,392.78)	1,720.71%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	(27,047.72)	93.27%	2,416.67	(2,565.39)	106.15%
44160	Retirees' Insurance Payments	63,258.00	(78,559.52)	124.19%	5,271.50	(5,854.42)	111.06%
44161	Cobra Insurance Payments	2,873.00	(2,523.84)	87.85%	239.42	(458.88)	191.67%
44165	Rebates	0.00	(899.34)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	3,686.00	(4,716.85)	127.97%	307.17	(843.67)	274.66%
44530	Sale Of Equipment	500.00	(7,039.00)	1,407.80%	41.67	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(1,860.00)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	39,100.00	(27,848.20)	71.22%	3,258.33	(3,136.00)	96.25%
45510	County Clerk	520,000.00	(508,142.58)	97.72%	43,333.33	(76,686.56)	176.97%
45520	Circuit Court Clerk	120,000.00	(149,265.13)	124.39%	10,000.00	(23,183.78)	231.84%
45540	General Sessions Court Clerk	340,000.00	(356,374.13)	104.82%	28,333.33	(40,036.59)	141.31%
45550	Clerk And Master	85,000.00	(98,072.18)	115.38%	7,083.33	(15,674.45)	221.29%
45580	Register	500,000.00	(315,804.69)	63.16%	41,666.67	(35,146.98)	84.35%
45590	Sheriff	18,000.00	(27,755.20)	154.20%	1,500.00	(2,921.00)	194.73%
45610	Trustee	880,000.00	(1,153,411.56)	131.07%	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	13,524.00	(10,360.50)	76.61%	1,127.00	(3,453.50)	306.43%
46190	Other General Government Grants	38,209.00	(38,209.00)	100.00%	3,184.08	0.00	0.00%
46210	Law Enforcement Training Programs	86,400.00	(96,400.00)	111.57%	7,200.00	0.00	0.00%
46290	Other Public Safety Grants	764,944.00	(710,362.27)	92.86%	63,745.33	0.00	0.00%
46310	Health Department Programs	645,500.00	(258,644.16)	40.07%	53,791.67	(34,221.26)	63.62%
46830	Beer Tax	20,000.00	(17,752.39)	88.76%	1,666.67	(8,067.88)	484.07%

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Loudon County Finance
Summary Financial Statement by Fund
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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46835	Vehicle Certificate Of Title Fees	9,000.00	(7,449.65)	82.77%	750.00	(783.95)	104.53%
46840	Alcoholic Beverage Tax	96,000.00	(83,283.54)	86.75%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(42,539.85)	70.90%	5,000.00	(4,828.87)	96.58%
46855	State Shared Sports Gaming Privilege	35,000.00	(58,632.60)	167.52%	2,916.67	0.00	0.00%
46915	Contracted Prisoner Board	275,000.00	(214,881.00)	78.14%	22,916.67	(31,816.00)	138.83%
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(11,317.41)	188.62%	500.00	(1,257.49)	251.50%
46980	Other State Grants	26,804.00	(26,803.00)	100.00%	2,233.67	0.00	0.00%
46990	Other State Revenues	0.00	(1,514.14)	0.00%	0.00	0.00	0.00%
47220	Civil Defense Reimbursement	39,747.00	(60,746.58)	152.83%	3,312.25	0.00	0.00%
47235	Homeland Security Grants	19,000.00	(19,000.00)	100.00%	1,583.33	0.00	0.00%
47301	COVID-19 Grant #1	0.00	(18,915.65)	0.00%	0.00	0.00	0.00%
47590	Other Federal Through State	154,359.00	(104,023.51)	67.39%	12,863.25	(23,663.81)	183.96%
48130	Contributions	24,859.00	(11,282.00)	45.38%	2,071.58	0.00	0.00%
48140	Contracted Services	0.00	(18,935.34)	0.00%	0.00	0.00	0.00%
48610	Donations	11,850.00	(9,964.41)	84.09%	987.50	40.56	-4.11%
49200	Notes Issued	450,000.00	0.00	0.00%	37,500.00	0.00	0.00%
49700	Insurance Recovery	10,081.00	(39,016.49)	387.03%	840.08	(1,154.28)	137.40%
49800	Transfers In	396,708.00	(371,382.08)	93.62%	33,059.00	0.00	0.00%
Total Revenues		26,009,032.00	(25,263,973.33)	97.14%	2,167,419.33	(1,018,845.52)	47.01%
Expenditures							
51100	County Commission	(244,430.00)	172,038.57	70.38%	(20,369.17)	16,258.24	79.82%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	460.11	15.34%	(250.00)	460.11	184.04%
51240	Other Boards And Committees	(9,500.00)	3,600.00	37.89%	(791.67)	0.00	0.00%
51300	County Mayor/Executive	(245,275.00)	196,178.71	79.98%	(20,439.58)	18,281.47	89.44%
51310	Personnel Office	(149,366.00)	119,019.47	79.68%	(12,447.17)	10,209.54	82.02%
51400	County Attorney	(380,000.00)	291,325.39	76.66%	(31,666.67)	37,762.40	119.25%
51500	Election Commission	(548,402.00)	462,075.29	84.26%	(45,700.17)	17,558.21	38.42%
51600	Register Of Deeds	(457,597.00)	379,345.50	82.90%	(38,133.08)	32,702.81	85.76%
51720	Planning	(206,962.00)	138,901.99	67.11%	(17,246.83)	12,384.72	71.81%
51750	Codes Compliance	(422,225.00)	322,302.40	76.33%	(35,185.42)	30,599.93	86.97%
51760	Geographical Information Systems	(85,037.00)	65,473.43	76.99%	(7,086.42)	5,781.34	81.58%
51800	County Buildings	(1,626,453.00)	1,387,320.36	85.30%	(135,537.75)	100,693.70	74.29%
51810	Other Facilities	0.00	31,961.13	0.00%	0.00	(43.33)	0.00%
51900	Other General Administration	(455,599.00)	447,053.21	98.12%	(37,966.58)	5,003.40	13.18%
51910	Preservation Of Records	(1,000.00)	406.57	40.66%	(83.33)	406.57	487.88%
52100	Accounting And Budgeting	(814,268.00)	571,737.64	70.21%	(67,855.67)	52,495.00	77.36%

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Loudon County Finance
Summary Financial Statement by Fund
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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
52200	Purchasing	(328,607.00)	258,233.27	78.58%	(27,383.92)	24,626.01	89.93%
52300	Property Assessor's Office	(685,048.00)	491,214.15	71.71%	(57,087.33)	33,764.28	59.14%
52400	County Trustee's Office	(482,914.00)	378,189.97	78.31%	(40,242.83)	29,653.75	73.69%
52500	County Clerk's Office	(1,039,521.00)	726,155.17	69.85%	(86,626.75)	71,819.81	82.91%
52600	Data Processing	(233,600.00)	191,286.68	81.89%	(19,466.67)	12,411.23	63.76%
53100	Circuit Court	(576,868.00)	454,887.59	78.85%	(48,072.33)	37,597.22	78.21%
53300	General Sessions Court	(905,381.00)	710,951.64	78.53%	(75,448.42)	56,256.65	74.56%
53310	General Sessions Judge	(598,257.00)	481,790.39	80.53%	(49,854.75)	47,368.90	95.01%
53400	Chancery Court	(503,390.00)	394,622.16	78.39%	(41,949.17)	31,023.57	73.96%
53500	Juvenile Court	(381,813.00)	293,890.47	76.97%	(31,817.75)	24,350.78	76.53%
53700	Judicial Commissioners	(87,808.00)	69,438.78	79.08%	(7,317.33)	6,606.01	90.28%
53900	Other Administration Of Justice	(19,300.00)	8,287.26	42.94%	(1,608.33)	374.00	23.25%
53920	Courtroom Security	(1,500.00)	394.26	26.28%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	16,929.26	56.43%	(2,500.00)	2,362.42	94.50%
54110	Sheriff's Department	(7,759,884.00)	6,318,888.81	81.43%	(646,657.00)	514,594.72	79.58%
54120	Special Patrols	(90,129.00)	78,699.48	87.32%	(7,510.75)	0.00	0.00%
54130	Traffic Control	(34,500.00)	3,296.68	9.56%	(2,875.00)	259.59	9.03%
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00%	(1,020.83)	0.00	0.00%
54210	Jail	(4,907,795.00)	3,922,430.28	79.92%	(408,982.92)	302,614.64	73.99%
54320	Rural Fire Protection	(526,500.00)	526,500.00	100.00%	(43,875.00)	0.00	0.00%
54410	Civil Defense	(246,886.00)	152,198.78	61.65%	(20,573.83)	11,790.53	57.31%
54490	Other Emergency Management	(19,000.00)	0.00	0.00%	(1,583.33)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	91,300.00	73.04%	(10,416.67)	16,425.00	157.68%
54900	Other Public Safety	(545,000.00)	545,000.00	100.00%	(45,416.67)	0.00	0.00%
55110	Local Health Center	(46,151.00)	27,650.61	59.91%	(3,845.92)	795.24	20.68%
55120	Rabies And Animal Control	(561,958.00)	399,889.11	71.16%	(46,829.83)	25,125.18	53.65%
55190	Other Local Health Services	(645,500.00)	331,549.82	51.36%	(53,791.67)	34,401.77	63.95%
56300	Senior Citizens Assistance	(347,482.00)	268,761.97	77.35%	(28,956.83)	29,133.13	100.61%
57100	Agricultural Extension Service	(213,020.00)	203,709.30	95.63%	(17,751.67)	161.56	0.91%
57500	Soil Conservation	(55,207.00)	17,345.95	31.42%	(4,600.58)	1,423.30	30.94%
57700	Flood Control	(2,000.00)	2,000.00	100.00%	(166.67)	0.00	0.00%
57800	Storm Water Management	(4,000.00)	3,460.00	86.50%	(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	(213,106.00)	213,105.04	100.00%	(17,758.83)	0.00	0.00%
58130	Housing And Urban Development	(6,750.00)	5,250.00	77.78%	(562.50)	0.00	0.00%
58300	Veteran's Services	(127,862.00)	68,111.86	53.27%	(10,655.17)	10,175.42	95.50%
58500	Contributions To Other Agencies	(78,000.00)	78,000.00	100.00%	(6,500.00)	0.00	0.00%
58600	Employee Benefits	(139,497.00)	10,546.68	7.56%	(11,624.75)	769.26	6.62%
58900	Miscellaneous	(555,000.00)	349,837.02	63.03%	(46,250.00)	0.00	0.00%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
95100	Capital Projects Donated To School	(450,000.00)	450,000.00	100.00%	(37,500.00)	0.00	0.00%
99100	Transfers Out	(2,405,176.00)	2,141,496.00	89.04%	(200,431.33)	0.00	0.00%
	Total Expenditures	(31,764,214.00)	25,394,498.21	79.95%	(2,647,017.83)	1,666,438.08	62.96%
Total	101 General	(5,755,182.00)	130,524.88	2.27%	(479,598.50)	647,592.56	135.03%

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(94,059.23)	94.06%	8,333.33	(10,671.99)	128.06%
	Total Revenues	100,000.00	(94,059.23)	94.06%	8,333.33	(10,671.99)	128.06%
Expenditures							
58900	Miscellaneous	(2,000.00)	943.94	47.20%	(166.67)	0.00	0.00%
99100	Transfers Out	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
	Total Expenditures	(102,000.00)	943.94	0.93%	(8,500.00)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	(2,000.00)	(93,115.29)	-4,655.76%	(166.67)	(10,671.99)	-

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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	4,300.00	(3,820.43)	88.85%	358.33	(440.21)	122.85%
	Total Revenues	4,300.00	(3,820.43)	88.85%	358.33	(440.21)	122.85%
Expenditures							
56500	Libraries	(3,600.00)	2,473.30	68.70%	(300.00)	0.00	0.00%
58900	Miscellaneous	(150.00)	38.21	25.47%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	2,511.51	66.97%	(312.50)	0.00	0.00%
Total	114 Law Library	550.00	(1,308.92)	237.99%	45.83	(440.21)	960.46%

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	314,207.00	(310,071.42)	98.68%	26,183.92	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(4,138.62)	118.25%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	(11.45)	5.73%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,780.34)	89.02%	166.67	(371.26)	222.76%
40140	Interest And Penalty	900.00	(689.83)	76.65%	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	(1,247.17)	51.97%	200.00	0.00	0.00%
43350	Copy Fees	4,165.00	(4,123.59)	99.01%	347.08	(397.60)	114.55%
43360	Library Fees	3,290.00	(2,498.10)	75.93%	274.17	(429.09)	156.51%
44130	Sale Of Materials And Supplies	5.00	(258.00)	5,160.00%	0.42	(3.00)	720.00%
44160	Retirees' Insurance Payments	7,303.00	(5,888.84)	80.64%	608.58	(555.47)	91.27%
44170	Miscellaneous Refunds	0.00	(33.15)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	1,000.00	(785.15)	78.52%	83.33	(277.80)	333.36%
48130	Contributions	23,625.00	(34,375.00)	145.50%	1,968.75	0.00	0.00%
48610	Donations	22,400.00	(21,200.00)	94.64%	1,866.67	0.00	0.00%
49800	Transfers In	4,376.00	(4,196.54)	95.90%	364.67	0.00	0.00%
Total Revenues		399,671.00	(401,622.01)	100.49%	33,305.92	(2,034.22)	6.11%
Expenditures							
56500	Libraries	(453,341.00)	370,066.75	81.63%	(37,778.42)	28,873.40	76.43%
Total Expenditures		(453,341.00)	370,066.75	81.63%	(37,778.42)	28,873.40	76.43%
Total	115 Public Library	(53,670.00)	(31,555.26)	-58.79%	(4,472.50)	26,839.18	600.09%

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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	540,000.00	(668,330.74)	123.76%	45,000.00	(63,279.70)	140.62%
44145	Sale Of Recycled Materials	100,000.00	(145,401.27)	145.40%	8,333.33	(11,393.55)	136.72%
44160	Retirees' Insurance Payments	435.00	(190.15)	43.71%	36.25	0.00	0.00%
44170	Miscellaneous Refunds	225.00	0.00	0.00%	18.75	0.00	0.00%
46430	Litter Program	49,200.00	(27,161.35)	55.21%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	(27,207.96)	54.42%	4,166.67	0.00	0.00%
49800	Transfers In	9,575.00	(9,171.30)	95.78%	797.92	0.00	0.00%
	Total Revenues	749,435.00	(877,462.77)	117.08%	62,452.92	(74,673.25)	119.57%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	28,543.15	58.01%	(4,100.00)	335.96	8.19%
55732	Convenience Centers	(1,230,033.00)	1,027,502.68	83.53%	(102,502.75)	64,704.68	63.12%
55739	Other Waste Collection	(50,000.00)	32,684.00	65.37%	(4,166.67)	13,119.00	314.86%
	Total Expenditures	(1,329,233.00)	1,088,729.83	81.91%	(110,769.42)	78,159.64	70.56%
Total	116 Solid Waste/Sanitation	(579,798.00)	211,267.06	36.44%	(48,316.50)	3,486.39	7.22%

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	5,300.00	(4,858.26)	91.67%	441.67	(441.66)	100.00%
44540	Sale Of Property	0.00	(504,300.00)	0.00%	0.00	0.00	0.00%
	Total Revenues	5,300.00	(509,158.26)	9,606.76%	441.67	(441.66)	100.00%
Expenditures							
58120	Industrial Development	(5,300.00)	504,344.20	9,515.93%	(441.67)	0.00	0.00%
	Total Expenditures	(5,300.00)	504,344.20	9,515.93%	(441.67)	0.00	0.00%
Total	119 Industrial/Economic Development	0.00	(4,814.06)	100.00%	0.00	(441.66)	0.00%

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121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	1,000.00	(11,515.48)	1,151.55%	83.33	0.00	0.00%
46845	Opioid Settlement Funds - TN	266,936.00	(192,521.82)	72.12%	22,244.67	(192,521.82)	865.47%
48991	Opioid Settlement Funds - Past	37,805.00	(122,093.90)	322.96%	3,150.42	(9,510.44)	301.88%
	Total Revenues	305,741.00	(326,131.20)	106.67%	25,478.42	(202,032.26)	792.95%
Expenditures							
54110	Sheriff's Department	(119,608.00)	0.00	0.00%	(9,967.33)	0.00	0.00%
58500	Contributions To Other Agencies	(125,000.00)	125,000.00	100.00%	(10,416.67)	0.00	0.00%
	Total Expenditures	(244,608.00)	125,000.00	51.10%	(20,384.00)	0.00	0.00%
Total	121 Special Purpose - Opioid	61,133.00	(201,131.20)	329.01%	5,094.42	(202,032.26)	3,965.

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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	(10,017.56)	100.18%	833.33	(2,684.23)	322.11%
42340	Drug Control Fines	7,000.00	(3,466.78)	49.53%	583.33	(838.37)	143.72%
42865	Drug Task Force Forfeitures And	0.00	(10,122.00)	0.00%	0.00	(10,122.00)	0.00%
42910	Proceeds From Confiscated Property	70,000.00	0.00	0.00%	5,833.33	0.00	0.00%
43370	Telephone Commissions	100,000.00	(62,054.57)	62.05%	8,333.33	(6,361.79)	76.34%
44530	Sale Of Equipment	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(15,886.00)	158.86%	833.33	(5,586.00)	670.32%
	Total Revenues	227,000.00	(101,546.91)	44.73%	18,916.67	(25,592.39)	135.29%
Expenditures							
54150	Drug Enforcement	(160,959.00)	98,692.14	61.32%	(13,413.25)	1,474.75	10.99%
	Total Expenditures	(160,959.00)	98,692.14	61.32%	(13,413.25)	1,474.75	10.99%
Total	122 Drug Control	66,041.00	(2,854.77)	4.32%	5,503.42	(24,117.64)	438.23%

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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	45,000.00	(48,548.89)	107.89%	3,750.00	0.00	0.00%
	Total Revenues	45,000.00	(48,548.89)	107.89%	3,750.00	0.00	0.00%
Expenditures							
91401	ARPA Grant #1-PUBLIC SAFETY	(137,717.00)	137,351.86	99.73%	(11,476.42)	0.00	0.00%
91402	ARPA Grant #2 - HIGHWAY	(567,410.00)	567,409.33	100.00%	(47,284.17)	0.00	0.00%
91403	American Rescue Plan Act Grant #3	(331,095.00)	330,889.50	99.94%	(27,591.25)	0.00	0.00%
91404	American Rescue Plan Act Grant #4	(520,000.00)	520,000.00	100.00%	(43,333.33)	0.00	0.00%
91405	American Rescue Plan Act Grant #5	0.00	0.00	0.00%	0.00	0.00	0.00%
99100	Transfers Out	(410,308.00)	410,307.93	100.00%	(34,192.33)	0.00	0.00%
	Total Expenditures	(1,966,530.00)	1,965,958.62	99.97%	(163,877.50)	0.00	0.00%
Total	127 Other General Government Special	(1,921,530.00)	1,917,409.73	99.79%	(160,127.50)	0.00	0.00%

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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	(7,550.70)	755.07%	83.33	0.00	0.00%
	Total Revenues	1,000.00	(7,550.70)	755.07%	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	(7,550.70)	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	623,305.00	(615,143.27)	98.69%	51,942.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(7,829.92)	87.00%	750.00	0.00	0.00%
40125	Bankruptcy	50.00	(23.20)	46.40%	4.17	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(3,163.96)	79.10%	333.33	(659.79)	197.94%
40140	Interest And Penalty	2,000.00	(1,312.47)	65.62%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	(54,556.94)	60.62%	7,500.00	(5,246.99)	69.96%
40320	Bank Excise Tax	4,000.00	(2,474.05)	61.85%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	5,000.00	(6,440.00)	128.80%	416.67	(2,675.00)	642.00%
44145	Sale Of Recycled Materials	200.00	(319.00)	159.50%	16.67	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(6,343.20)	23.76%	2,225.00	(577.27)	25.94%
44170	Miscellaneous Refunds	2,000.00	0.00	0.00%	166.67	0.00	0.00%
46410	Bridge Program	777,332.00	0.00	0.00%	64,777.67	0.00	0.00%
46420	State Aid Program	1,199,518.00	(217,557.65)	18.14%	99,959.83	0.00	0.00%
46490	Other Public Works Grants	0.00	(45,978.82)	0.00%	0.00	(45,978.82)	0.00%
46920	Gasoline And Motor Fuel Tax	2,390,925.00	(1,818,451.99)	76.06%	199,243.75	(181,801.10)	91.25%
46925	Hybrid/Electric Vehicle Registration	0.00	(20,899.00)	0.00%	0.00	(2,086.30)	0.00%
46930	Petroleum Special Tax	31,000.00	(27,274.89)	87.98%	2,583.33	(3,030.54)	117.31%
47590	Other Federal Through State	0.00	(281,876.94)	0.00%	0.00	(281,876.94)	0.00%
49700	Insurance Recovery	84,000.00	(87,551.48)	104.23%	7,000.00	0.00	0.00%
49800	Transfers In	99,290.00	(11,958.01)	12.04%	8,274.17	0.00	0.00%
	Total Revenues	5,366,517.00	(3,227,351.56)	60.14%	447,209.75	(523,932.75)	117.16%
Expenditures							
61000	Administration	(1,244,122.00)	1,003,552.64	80.66%	(103,676.83)	92,856.12	89.56%
62000	Highway And Bridge Maintenance	(1,067,000.00)	1,035,658.62	97.06%	(88,916.67)	(1,152.41)	-1.30%
63100	Operation And Maintenance Of	(362,680.00)	344,535.80	95.00%	(30,223.33)	10,785.47	35.69%
65000	Other Charges	(239,750.00)	216,351.96	90.24%	(19,979.17)	402.50	2.01%
66000	Employee Benefits	(609,787.00)	501,667.60	82.27%	(50,815.58)	44,223.52	87.03%
68000	Capital Outlay	(2,469,631.00)	718,810.32	29.11%	(205,802.58)	7,345.00	3.57%
	Total Expenditures	(5,992,970.00)	3,820,576.94	63.75%	(499,414.17)	154,460.20	30.93%
Total	131 Highway/Public Works	(626,453.00)	593,225.38	94.70%	(52,204.42)	(369,472.55)	-707.74%

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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	11,805,207.00	(11,639,298.16)	98.59%	983,767.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(153,125.04)	153.13%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	(426.55)	2.84%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(55,128.54)	31.50%	14,583.33	(11,496.07)	78.83%
40140	Interest And Penalty	35,000.00	(25,573.71)	73.07%	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	(5,557,473.88)	115.78%	400,000.00	(530,249.57)	132.56%
40275	Mixed Drink Tax	35,000.00	(47,799.07)	136.57%	2,916.67	(775.00)	26.57%
40320	Bank Excise Tax	30,000.00	(46,856.32)	156.19%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(1,306.25)	108.85%	100.00	(123.50)	123.50%
43570	Receipts From Individual Schools	15,000.00	(3,150.00)	21.00%	1,250.00	0.00	0.00%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(389,143.86)	518.86%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(63,553.97)	101.85%	5,200.00	(2,650.29)	50.97%
44165	Rebates	0.00	(899.34)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	11,999.00	(19,791.00)	164.94%	999.92	(6,070.00)	607.05%
46510	Tennessee Investment in Student	33,225,870.00	(30,000,562.49)	90.29%	2,768,822.50	(3,276,678.56)	118.34%
46515	Early Childhood Education	873,736.00	(674,098.85)	77.15%	72,811.33	(81,094.62)	111.38%
46590	Other State Education Funds	158,467.00	(110,411.70)	69.67%	13,205.58	51,575.81	-390.56%
46596	Paid Parental Leave	0.00	(62,975.84)	0.00%	0.00	(62,975.84)	0.00%
46610	Career Ladder Program	67,000.00	(24,392.13)	36.41%	5,583.33	(8,647.50)	154.88%
46790	Other Vocational	1,339,564.00	(520,307.64)	38.84%	111,630.33	(51,395.70)	46.04%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(971,875.23)	84.51%	95,833.33	(320,359.79)	334.29%
46980	Other State Grants	67,745.00	0.00	0.00%	5,645.42	0.00	0.00%
46990	Other State Revenues	62,976.00	0.00	0.00%	5,248.00	0.00	0.00%
47143	Special Education - Grants To States	59,578.00	(59,578.11)	100.00%	4,964.83	0.00	0.00%
47590	Other Federal Through State	210,632.00	(115,768.86)	54.96%	17,552.67	(22,787.19)	129.82%
47640	Rotc Reimbursement	71,000.00	(41,661.33)	58.68%	5,916.67	0.00	0.00%
48130	Contributions	3,500.00	(3,500.00)	100.00%	291.67	0.00	0.00%
48610	Donations	45,877.00	(66,611.67)	145.20%	3,823.08	(4,060.00)	106.20%
49700	Insurance Recovery	287,735.00	(315,471.57)	109.64%	23,977.92	(25,896.00)	108.00%
	Total Revenues	55,114,681.00	(51,296,137.90)	93.07%	4,592,890.08	(4,353,683.82)	94.79%
Expenditures							
71100	Regular Instruction Program	(30,886,705.00)	22,837,357.08	73.94%	(2,573,892.08)	2,565,702.68	99.68%
71200	Special Education Program	(4,373,959.00)	3,209,041.45	73.37%	(364,496.58)	334,029.59	91.64%
71300	Vocational Education Program	(2,907,757.00)	1,898,622.25	65.30%	(242,313.08)	184,088.71	75.97%
72110	Attendance	(86,046.00)	72,089.50	83.78%	(7,170.50)	7,222.56	100.73%

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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
72120	Health Services	(1,008,455.00)	775,640.90	76.91%	(84,037.92)	97,512.97	116.03%
72130	Other Student Support	(2,063,331.00)	1,518,522.35	73.60%	(171,944.25)	153,798.11	89.45%
72210	Regular Instruction Program	(2,392,499.00)	1,723,294.13	72.03%	(199,374.92)	179,278.19	89.92%
72220	Special Education Program	(826,660.00)	672,744.21	81.38%	(68,888.33)	43,008.33	62.43%
72230	Vocational Education Program	(202,768.00)	162,220.49	80.00%	(16,897.33)	15,702.65	92.93%
72250	Technology	(1,277,199.00)	1,130,904.49	88.55%	(106,433.25)	154,139.73	144.82%
72310	Board Of Education	(887,572.00)	789,724.70	88.98%	(73,964.33)	29,066.05	39.30%
72320	Office Of The Superintendent	(436,714.00)	363,943.17	83.34%	(36,392.83)	28,364.39	77.94%
72410	Office Of The Principal	(1,409,900.00)	1,148,164.93	81.44%	(117,491.67)	101,691.96	86.55%
72510	Fiscal Services	(108,583.00)	89,695.96	82.61%	(9,048.58)	8,768.09	96.90%
72610	Operation Of Plant	(5,205,260.00)	4,459,989.96	85.68%	(433,771.67)	152,941.40	35.26%
72620	Maintenance Of Plant	(277,000.00)	269,285.04	97.21%	(23,083.33)	29,361.44	127.20%
72710	Transportation	(2,579,951.00)	2,242,208.00	86.91%	(214,995.92)	237,738.33	110.58%
72810	Central And Other	(44,000.00)	43,333.11	98.48%	(3,666.67)	331.76	9.05%
72901	COVID-19 Expenditures	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
73300	Community Services	(120,594.00)	74,981.78	62.18%	(10,049.50)	2,418.04	24.06%
73400	Early Childhood Education	(1,033,200.00)	788,577.01	76.32%	(86,100.00)	76,309.14	88.63%
76100	Regular Capital Outlay	(222,766.00)	56,922.05	25.55%	(18,563.83)	0.00	0.00%
Total Expenditures		(58,400,919.00)	44,327,262.56	75.90%	(4,866,743.25)	4,401,474.12	90.44%
Total	141 General Purpose School	(3,286,238.00)	(6,968,875.34)	-212.06%	(273,853.17)	47,790.30	17.45%

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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	93,721.92	(69,566.97)	74.23%	7,810.16	(5,375.28)	68.82%
47141	Title 1 Grants To Local Educ Agencies	1,114,390.93	(759,093.38)	68.12%	92,865.91	(54,223.21)	58.39%
47143	Special Education - Grants To States	1,457,618.35	(1,021,944.90)	70.11%	121,468.20	(95,152.18)	78.34%
47145	Special Education Preschool Grants	29,660.51	(29,659.81)	100.00%	2,471.71	0.00	0.00%
47146	English Language Acquisition Grants	55,870.68	(26,962.81)	48.26%	4,655.89	(4,073.52)	87.49%
47147	Safe And Drug-Free Schools-St Grants	1,494.00	(1,040.49)	69.64%	124.50	0.00	0.00%
47150	21st Century Community Learning	293,750.00	(250,881.33)	85.41%	24,479.17	(67,019.67)	273.78%
47189	Eisenhower Prof Development State	317,055.96	(160,394.64)	50.59%	26,421.33	(24,130.36)	91.33%
47309	COVID-19 Grant D	87,800.00	(61,315.50)	69.84%	7,316.67	0.00	0.00%
47401	American Rescue Plan Act Grant #1	388,300.27	(388,300.27)	100.00%	32,358.36	0.00	0.00%
47404	American Rescue Plan Act Grant #4	9,706.02	(5,803.87)	59.80%	808.84	0.00	0.00%
47590	Other Federal Through State	115,238.88	(74,788.04)	64.90%	9,603.24	(14,689.90)	152.97%
Total Revenues		3,964,607.52	(2,849,752.01)	71.88%	330,383.96	(264,664.12)	80.11%
Expenditures							
71100	Regular Instruction Program	(1,296,862.15)	1,049,832.80	80.95%	(108,071.85)	54,086.47	50.05%
71200	Special Education Program	(1,043,317.00)	733,986.99	70.35%	(86,943.08)	77,961.55	89.67%
71300	Vocational Education Program	(51,757.07)	53,297.63	102.98%	(4,313.09)	1,540.56	35.72%
72120	Health Services	(13,680.00)	5,109.22	37.35%	(1,140.00)	1,759.11	154.31%
72130	Other Student Support	(128,312.56)	60,969.77	47.52%	(10,692.71)	10,417.06	97.42%
72210	Regular Instruction Program	(684,827.94)	446,754.82	65.24%	(57,069.00)	33,359.56	58.45%
72220	Special Education Program	(439,961.86)	430,492.22	97.85%	(36,663.49)	73,715.23	201.06%
72230	Vocational Education Program	(4,138.94)	3,980.44	96.17%	(344.91)	0.00	0.00%
72710	Transportation	(8,000.00)	5,037.95	62.97%	(666.67)	0.00	0.00%
73300	Community Services	(293,750.00)	283,998.17	96.68%	(24,479.17)	32,652.84	133.39%
Total Expenditures		(3,964,607.52)	3,073,460.01	77.52%	(330,383.96)	285,492.38	86.41%
Total	142 School Federal Projects	0.00	223,708.00	100.00%	0.00	20,828.26	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(308,219.85)	55.04%	46,666.67	(36,859.67)	78.99%
43522	Lunch Payments - Adults	28,000.00	(16,053.13)	57.33%	2,333.33	(1,614.14)	69.18%
43523	Income From Breakfast	0.00	(21.59)	0.00%	0.00	(4.56)	0.00%
43525	A La Carte Sales	5,000.00	(4,178.84)	83.58%	416.67	(957.20)	229.73%
43570	Receipts From Individual Schools	100.00	(12.92)	12.92%	8.33	(0.25)	3.00%
44110	Investment Income	5,000.00	(36,653.94)	733.08%	416.67	(12.10)	2.90%
44165	Rebates	0.00	(6,203.52)	0.00%	0.00	(1,414.04)	0.00%
44170	Miscellaneous Refunds	0.00	(1,131.26)	0.00%	0.00	0.00	0.00%
46520	School Food Service	27,197.00	(22,425.69)	82.46%	2,266.42	0.00	0.00%
47111	USDA School Lunch Program	1,527,566.00	(1,091,861.41)	71.48%	127,297.17	(140,589.62)	110.44%
47113	Breakfast	542,222.00	(334,462.61)	61.68%	45,185.17	(41,645.67)	92.17%
47114	USDA - Other	163,077.00	(40,813.46)	25.03%	13,589.75	(5,500.66)	40.48%
47990	Other Direct Federal Revenue	263,000.00	(220,715.00)	83.92%	21,916.67	0.00	0.00%
	Total Revenues	3,121,162.00	(2,082,753.22)	66.73%	260,096.83	(228,597.91)	87.89%
Expenditures							
73100	Food Service	(3,160,052.00)	2,650,968.48	83.89%	(263,337.67)	257,614.80	97.83%
	Total Expenditures	(3,160,052.00)	2,650,968.48	83.89%	(263,337.67)	257,614.80	97.83%
Total	143 Central Cafeteria	(38,890.00)	568,215.26	1,461.08%	(3,240.83)	29,016.89	895.35%

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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	980,938.00	(968,092.95)	98.69%	81,744.83	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(12,319.87)	123.20%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(35.30)	3.53%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(9,533.73)	95.34%	833.33	(1,988.09)	238.57%
40140	Interest And Penalty	6,000.00	(2,065.32)	34.42%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	(37,705.52)	100.00%	3,142.17	0.00	0.00%
40320	Bank Excise Tax	1,000.00	(3,893.59)	389.36%	83.33	0.00	0.00%
44110	Investment Income	3,000.00	(49,064.29)	1,635.48%	250.00	0.00	0.00%
48140	Contracted Services	203,472.00	(152,604.00)	75.00%	16,956.00	(50,868.00)	300.00%
49800	Transfers In	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
	Total Revenues	1,353,116.00	(1,235,314.57)	91.29%	112,759.67	(52,856.09)	46.87%
Expenditures							
82110	General Government	(895,000.00)	895,000.00	100.00%	(74,583.33)	895,000.00	1,200.00%
82210	General Government	(425,428.00)	425,427.50	100.00%	(35,452.33)	212,713.75	600.00%
82310	General Government	(240,972.00)	192,856.89	80.03%	(20,081.00)	19,456.00	96.89%
	Total Expenditures	(1,561,400.00)	1,513,284.39	96.92%	(130,116.67)	1,127,169.75	866.28%
Total	151 General Debt Service	(208,284.00)	277,969.82	133.46%	(17,357.00)	1,074,313.66	6,189.

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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	2,851,976.00	(8,262,395.16)	289.71%	237,664.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	60,000.00	(30,062.99)	50.10%	5,000.00	0.00	0.00%
40125	Bankruptcy	3,000.00	(282.58)	9.42%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(22,382.07)	48.66%	3,833.33	(4,667.38)	121.76%
40140	Interest And Penalty	18,000.00	(6,738.33)	37.44%	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	(907,735.31)	62.60%	120,833.33	0.00	0.00%
44110	Investment Income	60,000.00	(227,382.63)	378.97%	5,000.00	0.00	0.00%
	Total Revenues	4,651,036.00	(9,619,038.66)	206.81%	387,586.33	(4,667.38)	1.20%
Expenditures							
82130	Education	(4,238,000.00)	2,190,000.00	51.68%	(353,166.67)	2,190,000.00	620.10%
82230	Education	(994,442.00)	862,520.65	86.73%	(82,870.17)	357,687.50	431.62%
82330	Education	(125,000.00)	167,096.72	133.68%	(10,416.67)	1,000.00	9.60%
	Total Expenditures	(5,357,442.00)	3,219,617.37	60.10%	(446,453.50)	2,548,687.50	570.87%
Total 156	Education Debt Service	(706,406.00)	(6,399,421.29)	-905.91%	(58,867.17)	2,544,020.12	4,321.

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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							
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(946.21)	0.00%	0.00	(197.32)	0.00%
40163	Payments In Lieu Of Taxes - Other	0.00	(5,476.14)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(10,288.66)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(12,013.00)	0.00%	0.00	0.00	0.00%
44540	Sale Of Property	240,000.00	(240,000.00)	100.00%	20,000.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(2,257.00)	0.00%	0.00	(25.00)	0.00%
47590	Other Federal Through State	0.00	0.00	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	2,329,624.00	(399,513.56)	17.15%	194,135.33	0.00	0.00%
49800	Transfers In	2,291,935.00	(2,441,776.80)	106.54%	190,994.58	0.00	0.00%
Total Revenues		4,861,559.00	(3,112,271.37)	64.02%	405,129.92	(222.32)	0.05%
Expenditures							
91110	General Administration Projects	(375,304.00)	178,997.03	47.69%	(31,275.33)	165.00	0.53%
91120	Administration Of Justice Projects	(2,590,297.00)	649,499.49	25.07%	(215,858.08)	109,747.07	50.84%
91140	Public Health And Welfare Projects	(45,386.00)	418,848.71	922.86%	(3,782.17)	0.00	0.00%
91150	Social, Cultural And Recreation	(14,494.00)	14,494.40	100.00%	(1,207.83)	0.00	0.00%
91160	Agriculture & Natural Resources	(767.00)	767.38	100.05%	(63.92)	0.00	0.00%
91190	Other General Government Projects	(2,921.00)	2,920.46	99.98%	(243.42)	0.00	0.00%
Total Expenditures		(3,029,169.00)	1,265,527.47	41.78%	(252,430.75)	109,912.07	43.54%
Total	171 General Capital Projects	1,832,390.00	(1,846,743.90)	100.78%	152,699.17	109,689.75	-71.83%

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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	132,835.00	(131,092.67)	98.69%	11,069.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	2,300.00	(1,668.87)	72.56%	191.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	(4.77)	1.59%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500.00	(1,627.85)	108.52%	125.00	(339.46)	271.57%
40140	Interest And Penalty	1,000.00	(279.48)	27.95%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	(9,412.12)	100.13%	783.33	0.00	0.00%
40320	Bank Excise Tax	200.00	(527.26)	263.63%	16.67	0.00	0.00%
	Total Revenues	147,535.00	(144,613.02)	98.02%	12,294.58	(339.46)	2.76%
Expenditures							
91200	Highway & Street Capital Projects	(146,919.00)	57,064.15	38.84%	(12,243.25)	0.00	0.00%
	Total Expenditures	(146,919.00)	57,064.15	38.84%	(12,243.25)	0.00	0.00%
Total	176 Highway Capital Projects	616.00	(87,548.87)	14,212.48%	51.33	(339.46)	661.29%

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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							
40110	Current Property Tax	508,536.00	(504,950.50)	99.29%	42,378.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(12.91)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(125.75)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(232,580.46)	116.29%	16,666.67	0.00	0.00%
40320	Bank Excise Tax	0.00	(2,027.91)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(25,812.35)	0.00%	0.00	0.00	0.00%
48130	Contributions	450,000.00	(450,000.00)	100.00%	37,500.00	0.00	0.00%
49800	Transfers In	13,600.00	(13,600.00)	100.00%	1,133.33	0.00	0.00%
	Total Revenues	1,172,136.00	(1,229,109.88)	104.86%	97,678.00	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(463,600.00)	497,355.13	107.28%	(38,633.33)	(9,500.00)	-24.59%
	Total Expenditures	(463,600.00)	497,355.13	107.28%	(38,633.33)	(9,500.00)	-24.59%
Total	177 Education Capital Projects	708,536.00	(731,754.75)	103.28%	59,044.67	(9,500.00)	16.09%

LOUDON COUNTY, TENNESSEE

Preliminary Funding Analysis Education Debt Service Fund

May 5, 2025



CUMBERLAND SECURITIES

SINCE 1931

Prepared By:

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Risk Disclosures:

Fixed Rate Bonds		
Material Risk Consideration	Description of Risk	Potential Consequences
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents	<ul style="list-style-type: none">• Range of available remedies may be brought against Issuer (e.g. forcing issuer to raise taxes or rates)• Credit ratings negatively impacted• Access to capital markets impaired• Possibility of receivership or bankruptcy for certain issuers
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	<ul style="list-style-type: none">• Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none">• Inability to refinance at lower interest rates
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	<ul style="list-style-type: none">• Negative arbitrage resulting in a higher cost of funds
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	<ul style="list-style-type: none">• Increase in debt service costs retroactively to date of issuance• Possible mandatory redemption of bonds affected• Risk of IRS Audit• Difficulty in refinancing the bonds• Access to tax-exempt market impacted• Difficulty in issuing future tax-exempt debt

Variable Rate Demand Bonds ("VRDB") / Floating Rate Notes ("FRN") / Bank Index Loan ("Index") / "Put Loan" (e.g. Fixed Rate for Five (5) Years, then Rate Resets to New Rate)		
Material Risk Consideration	Description of Risk (<i>Type of Debt Risk Applicable to</i>)	Potential Consequences
Interest Rate Risk	Possibility that the interest rate may increase on an interest reset date (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Increase in debt service cost (up to maximum rate)• Lower debt service coverage• Lower cash reserves
Index Risk	Possibility that the method of determining the index (LIBOR or SIFMA) could change Indices may be affected by factors unrelated to FRN's/Index Loan or the tax-exempt market (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Increase in debt service costs• Lower debt service coverage• Lower cash reserves• Provision should be made for alternate mechanism to determine rate
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues)• Credit ratings negatively impacted• Default could impact remarketing which could cause increase in debt service costs• Access to capital markets impaired
		<ul style="list-style-type: none">•
Issuer Ratings Downgrade Risk	Possibility that a downgrade of the issuer's rating(s) may result in optional tenders or an increase in fees payable to the bank providing the liquidity facility (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Ratings change could impact remarketing which could cause an increase in debt service cost• Higher liquidity facility fees resulting in higher cost of funds
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketing, resulting in Bank Bonds (<i>VRDB</i>)	<ul style="list-style-type: none">• Increase in debt service costs due to higher bank bond rate and accelerated principle repayment• May be required to refinance or term out the VRDO's• Inability to refinance or possibly higher interest rates
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDO's defaults in its obligations under the liquidity facility (<i>VRDB</i>)	<ul style="list-style-type: none">• Issuer required to repay principal and accrued interest if issuer is not able to refinance• Increase in debt service costs
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (<i>VRDB</i>)	<ul style="list-style-type: none">• Ratings change could impact remarketing which could cause an increase in debt service cost
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (<i>FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Hard Put: must repay principal and accrued interest or Event of Default• Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate• Increase in debt service costs upon any refinancing• Inability to refinance or possibly higher interest rates
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Increase in debt service costs• Higher liquidity facility fees resulting in higher cost of funds
Reinvestment Risk	Possibility that the issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Negative arbitrage resulting in higher cost of funds
Remarketing Risk	Possibility that the remarketing agent does not perform its duties in a satisfactory manner or may resign or cease its remarketing efforts (<i>VRDB</i>)	<ul style="list-style-type: none">• Higher interest rates• Difficulty remarketing the VRDO's• May require appointment of a successor remarketing agent
Renewal Risk	Possibility that the facility or loan will not be extended for a successive commitment period or not be replaced at a reasonable cost (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance• Increase in debt service costs
Tax Compliance Risk	For tax exempt bonds, possibility that failure to comply with tax related covenants result in the bonds becoming taxable obligations (<i>VRDB, FRN, Index, Put Loans</i>)	<ul style="list-style-type: none">• Increase in debt service costs retroactively to date of issuance• Possible mandatory redemption of bonds affected• Risk of IRS audit• Difficulty in refinancing the bonds• Access to tax exempt market impacted• Difficulty in issuing future tax-exempt debt

Loudon County, Tennessee

Education Debt Service Fund

Preliminary Funding Analysis

REPORT

PAGE

Debt Disclosure

Rural Schools - Current

Total Combined Outstanding Debt Service - Chart 1

Rural Schools - \$110,000,000 - 25-Years

Rural School Bonds, Series 2025 - Estimated..... 2

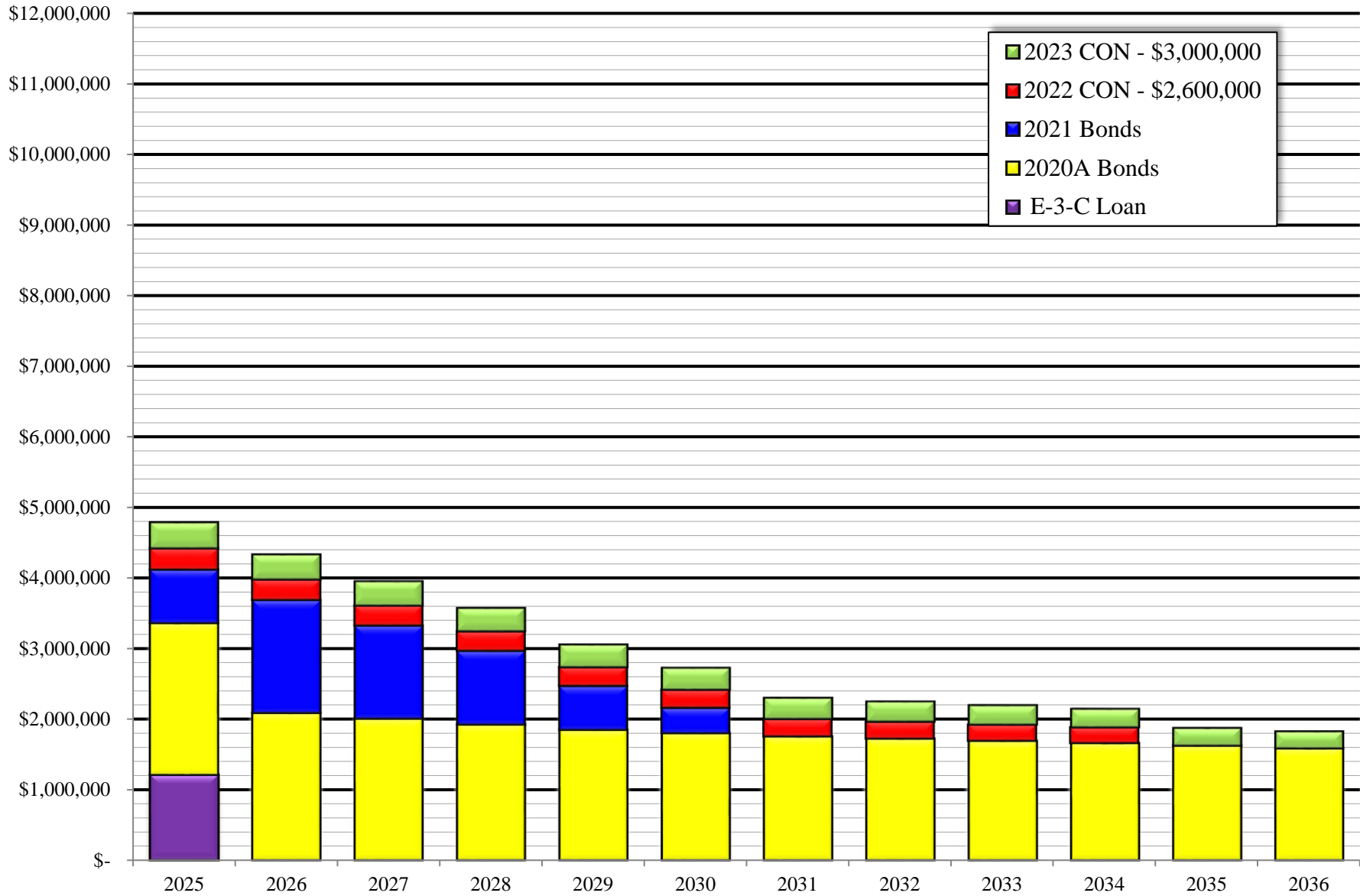
Rural School Bonds, Series 2026 - Estimated..... 3

Rural School Bonds, Series 2025 & 2026 - Graph - Estimated Post Issuance..... 4

Rural School Bonds, Series 2025 & 2026- Estimated Cash Flow..... 5

Loudon County, Tennessee

Total Outstanding Debt Service - Rural Schools



\$50,000,000

Loudon County, Tennessee
Rural School Bond, Series 2025

Estimated Debt Service - 25-Years - Phase 1

Date	Principal	Coupon	Interest	Total P+I	Existing Debt Service With 2023 CON Prepaid	Estimated Combined Debt Service
06/01/2025	-	-	-	-	7,251,352.59	7,251,352.59
06/01/2026	500,000.00	4.150%	2,069,236.11	2,569,236.11	3,972,411.50	6,541,647.61
06/01/2027	500,000.00	4.150%	2,054,250.00	2,554,250.00	3,606,307.00	6,160,557.00
06/01/2028	1,315,000.00	4.150%	2,033,500.00	3,348,500.00	3,240,202.50	6,588,702.50
06/01/2029	1,370,000.00	4.150%	1,978,927.50	3,348,927.50	2,734,348.00	6,083,275.50
06/01/2030	1,425,000.00	4.150%	1,922,072.50	3,347,072.50	2,417,493.50	5,764,566.00
06/01/2031	1,485,000.00	4.150%	1,862,935.00	3,347,935.00	2,004,639.00	5,352,574.00
06/01/2032	1,545,000.00	4.150%	1,801,307.50	3,346,307.50	1,965,323.00	5,311,630.50
06/01/2033	1,610,000.00	4.150%	1,737,190.00	3,347,190.00	1,926,007.00	5,273,197.00
06/01/2034	1,675,000.00	4.150%	1,670,375.00	3,345,375.00	1,884,753.50	5,230,128.50
06/01/2035	1,745,000.00	4.150%	1,600,862.50	3,345,862.50	1,625,562.50	4,971,425.00
06/01/2036	1,820,000.00	4.150%	1,528,445.00	3,348,445.00	1,588,750.00	4,937,195.00
06/01/2037	1,895,000.00	4.150%	1,452,915.00	3,347,915.00	-	3,347,915.00
06/01/2038	1,975,000.00	4.150%	1,374,272.50	3,349,272.50	-	3,349,272.50
06/01/2039	2,055,000.00	4.150%	1,292,310.00	3,347,310.00	-	3,347,310.00
06/01/2040	2,140,000.00	4.150%	1,207,027.50	3,347,027.50	-	3,347,027.50
06/01/2041	2,230,000.00	4.150%	1,118,217.50	3,348,217.50	-	3,348,217.50
06/01/2042	2,320,000.00	4.150%	1,025,672.50	3,345,672.50	-	3,345,672.50
06/01/2043	2,415,000.00	4.150%	929,392.50	3,344,392.50	-	3,344,392.50
06/01/2044	2,520,000.00	4.150%	829,170.00	3,349,170.00	-	3,349,170.00
06/01/2045	2,620,000.00	4.150%	724,590.00	3,344,590.00	-	3,344,590.00
06/01/2046	2,730,000.00	4.150%	615,860.00	3,345,860.00	-	3,345,860.00
06/01/2047	2,845,000.00	4.150%	502,565.00	3,347,565.00	-	3,347,565.00
06/01/2048	2,965,000.00	4.150%	384,497.50	3,349,497.50	-	3,349,497.50
06/01/2049	3,085,000.00	4.150%	261,450.00	3,346,450.00	-	3,346,450.00
06/01/2050	3,215,000.00	4.150%	133,422.50	3,348,422.50	-	3,348,422.50
Total	\$50,000,000.00	-	\$32,110,463.61	\$82,110,463.61	\$34,217,150.09	\$116,327,613.70

Date And Term Structure

Dated.....	6/02/2025
First Coupon Date.....	12/01/2025
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	4.1500000%
Weighted Average Maturity.....	15.475 Years

\$60,000,000

Loudon County, Tennessee
Rural School Bond, Series 2026

Estimated Debt Service - 25-Years - Phase 2

Date	Principal	Coupon	Interest	Total P+I	Existing Debt Service With Estimated 2025 Bonds and 2023 CON Prepaid	Estimated Combined Debt Service
06/01/2025	-	-	-	-	7,251,352.59	7,251,352.59
06/01/2026	500,000.00	4.150%	622,500.00	1,122,500.00	6,541,647.61	7,664,147.61
06/01/2027	500,000.00	4.150%	2,469,250.00	2,969,250.00	6,160,557.00	9,129,807.00
06/01/2028	500,000.00	4.150%	2,448,500.00	2,948,500.00	6,588,702.50	9,537,202.50
06/01/2029	2,100,000.00	4.150%	2,427,750.00	4,527,750.00	6,083,275.50	10,611,025.50
06/01/2030	2,200,000.00	4.150%	2,340,600.00	4,540,600.00	5,764,566.00	10,305,166.00
06/01/2031	2,300,000.00	4.150%	2,249,300.00	4,549,300.00	5,352,574.00	9,901,874.00
06/01/2032	2,400,000.00	4.150%	2,153,850.00	4,553,850.00	5,311,630.50	9,865,480.50
06/01/2033	2,500,000.00	4.150%	2,054,250.00	4,554,250.00	5,273,197.00	9,827,447.00
06/01/2034	2,605,000.00	4.150%	1,950,500.00	4,555,500.00	5,230,128.50	9,785,628.50
06/01/2035	2,605,000.00	4.150%	1,842,392.50	4,447,392.50	4,971,425.00	9,418,817.50
06/01/2036	2,605,000.00	4.150%	1,734,285.00	4,339,285.00	4,937,195.00	9,276,480.00
06/01/2037	2,610,000.00	4.150%	1,626,177.50	4,236,177.50	3,347,915.00	7,584,092.50
06/01/2038	2,610,000.00	4.150%	1,517,862.50	4,127,862.50	3,349,272.50	7,477,135.00
06/01/2039	2,610,000.00	4.150%	1,409,547.50	4,019,547.50	3,347,310.00	7,366,857.50
06/01/2040	2,610,000.00	4.150%	1,301,232.50	3,911,232.50	3,347,027.50	7,258,260.00
06/01/2041	2,610,000.00	4.150%	1,192,917.50	3,802,917.50	3,348,217.50	7,151,135.00
06/01/2042	2,610,000.00	4.150%	1,084,602.50	3,694,602.50	3,345,672.50	7,040,275.00
06/01/2043	2,610,000.00	4.150%	976,287.50	3,586,287.50	3,344,392.50	6,930,680.00
06/01/2044	2,610,000.00	4.150%	867,972.50	3,477,972.50	3,349,170.00	6,827,142.50
06/01/2045	2,615,000.00	4.150%	759,657.50	3,374,657.50	3,344,590.00	6,719,247.50
06/01/2046	2,615,000.00	4.150%	651,135.00	3,266,135.00	3,345,860.00	6,611,995.00
06/01/2047	2,615,000.00	4.150%	542,612.50	3,157,612.50	3,347,565.00	6,505,177.50
06/01/2048	2,615,000.00	4.150%	434,090.00	3,049,090.00	3,349,497.50	6,398,587.50
06/01/2049	2,615,000.00	4.150%	325,567.50	2,940,567.50	3,346,450.00	6,287,017.50
06/01/2050	2,615,000.00	4.150%	217,045.00	2,832,045.00	3,348,422.50	6,180,467.50
06/01/2051	2,615,000.00	4.150%	108,522.50	2,723,522.50	-	2,723,522.50
Total	\$60,000,000.00	-	\$35,308,407.50	\$95,308,407.50	\$116,327,613.70	\$211,636,021.20

Date And Term Structure

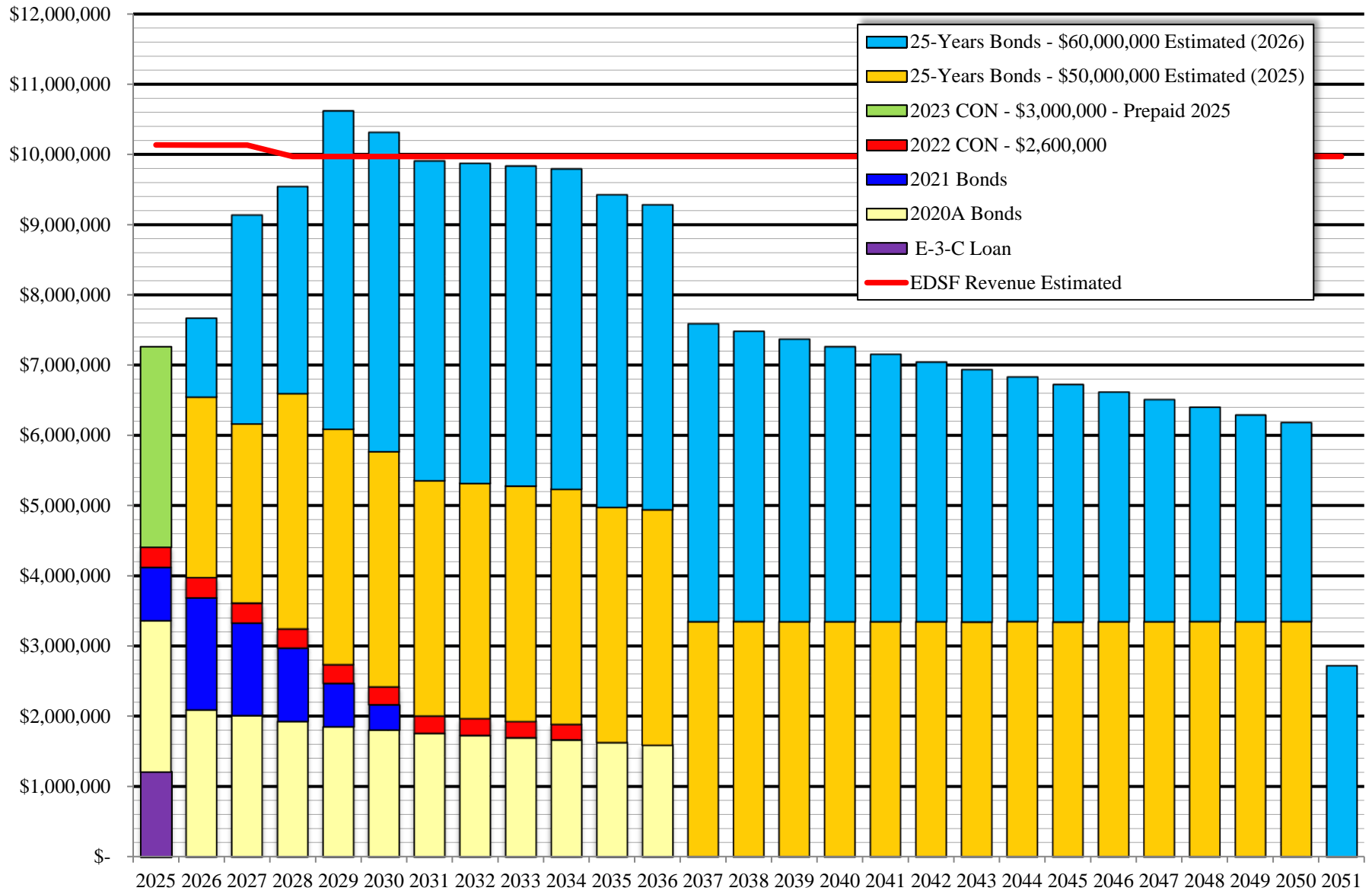
Dated.....	3/01/2026
First Coupon Date.....	6/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	4.1500000%
Weighted Average Maturity.....	14.180 Years

Loudon County, Tennessee

Total Outstanding Debt Service - Rural Schools - Post Issuance



Loudon County
Estimated Multi-Year Debt Budget

Fund 156 Education Debt Service PROPOSED \$110 M at 25 Years	2022	2023	2024	2025	2026	2027	2028	2029	2030
Beginning of Year									
Restricted Fund Balance Estimate	7,715,091	9,097,603	8,825,386	8,219,301	10,459,473	12,803,639	13,682,146	13,991,197	13,226,425
Property Tax (2% delinquency; no growth)	189,547	197,824	206,164	219,383	219,383	219,383	219,383	219,383	219,383
Number of Property Tax Pennies	17.95	14.95	13.00	38.00	38.00	38.00	38.00	38.00	38.00
Revenue									
Current Property Tax	3,521,128	3,053,181	2,769,833	8,336,554	8,336,554	8,336,554	8,336,554	8,336,554	8,336,554
Trustee's Prior Year	39,998	30,040	39,015	60,000	60,000	60,000	60,000	60,000	60,000
Trustee's Bankruptcy	459	365	522	3,000	700	700	700	700	700
Clerk & Master's Prior Year	27,531	20,266	45,045	46,000	46,000	46,000	46,000	46,000	46,000
Interest & Penalty	11,260	8,141	9,604	18,000	18,000	18,000	18,000	18,000	18,000
Payment In-Lieu of Tax - Tate & Lyle	162,060	162,060	162,060	162,060	162,060	162,060			
Adequate Facilities Tax	2,612,175	1,561,983	1,188,730	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Miscellaneous	6,192								0
Interest Earned	32,574	61,485	285,876	60,000	60,000	60,000	60,000	60,000	60,000
Total Revenues	6,413,377	4,897,521	4,500,685	10,135,614	10,133,314	10,133,314	9,971,254	9,971,254	9,971,254
Expenditures									
Principal on Bonds - 8.850M	1,000,000	1,000,000							
Principal on Bonds - 24.220 Series 2020A	1,395,000	1,435,000	1,470,000	1,540,000	1,555,000	1,555,000	1,550,000	1,550,000	1,550,000
Principal on Bonds - 7.1M Series 2021	450,000	300,000	1,000,000	650,000	1,500,000	1,250,000	1,000,000	600,000	350,000
Principal on Loans - 12.5M E-3-C	970,000	1,024,141	1,090,000	1,150,000					
Principal on Notes - 2.6M Series 2022		217,000	217,000	217,000	217,000	217,000	217,000	217,000	217,000
Principal on Notes - 3M Series 2023			231,000	2,769,000	0	0	0	0	0
Principal on Notes - 450K Series 2024				450,000					
Principal on Bonds - \$50M New School - 25 Yrs					500,000	500,000	1,315,000	1,370,000	1,425,000
Principal on Bonds - \$60M New School - 25 Yrs					500,000	500,000	500,000	2,100,000	2,200,000
Interest on Bonds - 8.850 M	29,000	15,000							
Interest on Bonds - 24.220 Series 2020A	823,375	754,125	682,375	608,376	531,375	453,625	375,875	298,375	251,875
Interest on Bonds - 7.1M Series 2021	140,817	133,500	127,500	107,000	94,000	64,000	39,000	19,000	7,000
Interest on Loans - 12.5M E-3-C	149,492	148,113	92,472	57,500					
Interest on Notes - 2.6M Series 2022		45,880	91,746	83,392	75,037	66,682	58,328	49,973	41,619
Interest on Notes - 3M Series 2023			48,271	138,174	0	0	0	0	0
Interest on Bonds - \$50M New School - 25 Yrs					2,069,236	2,054,250	2,033,500	1,978,928	1,922,073
Interest on Bonds - \$60M New School - 25 Yrs					622,500	2,469,250	2,448,500	2,427,750	2,340,600
Trustee's Commission	71,529	61,764	56,406	125,000	125,000	125,000	125,000	125,000	125,000
Other Debt Service 12.5M SWAP Term		35,215							
Other Debt Service - 8.850M	1,652	0	0	0	0	0	0	0	0
Total Expenditures	5,030,865	5,169,738	5,106,770	7,895,442	7,789,148	9,254,807	9,662,203	10,736,026	10,430,167
Effect on Fund Balance	1,382,512	(272,217)	(606,085)	2,240,172	2,344,166	878,507	309,051	(764,772)	(458,913)
Ending Fund Balance	9,097,603	8,825,386	8,219,301	10,459,473	12,803,639	13,682,146	13,991,197	13,226,425	12,767,512

Loudon County
Estimated Multi-Year Debt Budget

Fund 156 Education Debt Service PROPOSED \$110 M at 25 Years	2031	2032	2033	2034	2035	2036	2037	2038	2039
Beginning of Year									
Restricted Fund Balance Estimate	12,767,512	12,711,892	12,692,665	12,711,472	12,772,097	13,199,532	13,769,306	16,031,528	18,400,646
Property Tax (2% delinquency; no growth)	219,383	219,383	219,383	219,383	219,383	219,383	219,383	219,383	219,383
Number of Property Tax Pennies	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00
Revenue									
Current Property Tax	8,336,554	8,336,554	8,336,554	8,336,554	8,336,554	8,336,554	8,336,554	8,336,554	8,336,554
Trustee's Prior Year	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Trustee's Bankruptcy	700	700	700	700	700	700	700	700	700
Clerk & Master's Prior Year	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
Interest & Penalty	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Payment In-Lieu of Tax - Tate & Lyle									
Adequate Facilities Tax	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Miscellaneous									
Interest Earned	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Total Revenues	9,971,254	9,971,254	9,971,254	9,971,254	9,971,254	9,971,254	9,971,254	9,971,254	9,971,254
Expenditures									
Principal on Bonds - 8.850M									
Principal on Bonds - 24.220 Series 2020A	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000			
Principal on Bonds - 7.1M Series 2021									
Principal on Loans - 12.5M E-3-C									
Principal on Notes - 2.6M Series 2022	216,000	216,000	216,000	216,000					
Principal on Notes - 3M Series 2023	0	0	0	0	0	0			
Principal on Bonds - \$50M New School - 25 Yrs	1,485,000	1,545,000	1,610,000	1,675,000	1,745,000	1,820,000	1,895,000	1,975,000	2,055,000
Principal on Bonds - \$60M New School - 25 Yrs	2,300,000	2,400,000	2,500,000	2,605,000	2,605,000	2,605,000	2,610,000	2,610,000	2,610,000
Interest on Bonds - 8.850 M									
Interest on Bonds - 24.220 Series 2020A	205,375	174,375	143,375	110,438	75,563	38,750			
Interest on Bonds - 7.1M Series 2021									
Interest on Loans - 12.5M E-3-C									
Interest on Notes - 2.6M Series 2022	33,264	24,948	16,632	8,316					
Interest on Notes - 3M Series 2023	0	0	0	0	0	0			
Interest on Bonds - \$50M New School - 25 Yrs	1,862,935	1,801,308	1,737,190	1,670,375	1,600,863	1,528,445	1,452,915	1,374,273	1,292,310
Interest on Bonds - \$60M New School - 25 Yrs	2,249,300	2,153,850	2,054,250	1,950,500	1,842,393	1,734,285	1,626,117	1,517,863	1,409,548
Trustee's Commission	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Other Debt Service	0	0	0	0	0	0	0	0	0
Total Expenditures	10,026,874	9,990,481	9,952,447	9,910,629	9,543,819	9,401,480	7,709,032	7,602,136	7,491,858
Effect on Fund Balance	(55,620)	(19,227)	18,807	60,625	427,435	569,774	2,262,222	2,369,118	2,479,396
Ending Fund Balance	12,711,892	12,692,665	12,711,472	12,772,097	13,199,532	13,769,306	16,031,528	18,400,646	20,880,042

LOUDON COUNTY CLERK
RILEY WAMPLER COUNTY CLERK
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LOUDON TN 37774
Telephone 865-458-3314
Fax 865-458-9891

Notaries to be elected May 05,2025

TERRY BRACKETT
KAREN J CHURCHWELL
LAUREN A. DARNELL
JENNIFER D. FRYE
PAIGE GILES
KIMBERLY MILLSAPS

MYRON C MULLINS
JEREMY D USELTON
JUSTICE WALTHER
WENDY WELCH
CATHERINE MAGGIE ZIEGLER

