

Loudon County Commission

Loudon, Tennessee

Monday, October 6, 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

Loudon County Codes Enforcement Director – Jim Jenkins

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 027, PARCEL 081.00 LOCATED 2202 OLD GREENBACK RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT Approved - 0 Disapproved - 9

- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Geames
- 2) Roll Call
- 3) Adoption of October 6, 2025 County Commission Agenda
- 4) Reading and Acceptance of September 2, 2025 Loudon County Commission Minutes
- 5) General Public Comments
(General Public is only allowed to speak on items germane to items on the agenda)
T.C.A. § 8-44-112

6) Loudon County Codes Enforcement Director – Jim Jenkins

A) 2202 Old GREENBACK RD, LOUDON COUNTY, TN, SITUATED IN THE
3rd LEGISLATIVE DISTRICT Approved - 0 Disapproved - 9

7) Mayor - Buddy Bradshaw

A) Boards and Committees (No additions- only renewing those that are expired – see highlighted selections)

8) Commissioner – Van Shaver

A) Discussion of Public Comment at Workshops

B) Discussion of Jail Inmate Population

9) Director of Accounts and Budgets – Erin Rice

A) Consideration of request to purchase a vehicle for Maintenance from County General

B) Consideration of recommendation to approve/accept the following grants:

1. TDOT Transportation Safety Grant up to \$250,000 (Highway Department) – 10% matching funds (Resolution to approve

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

1. County General Fund 101
2. Public Libraries Fund 115
3. Convenience Centers Fund 116
4. Highway Department Fund 131
5. General Purpose Fund 141
6. School Federal Projects Fund 142
7. General Capital Projects Fund 171

D) Distribution of the following reports:

1. Approved Budget Committee minutes – August 18, 2025
2. Summary Financial Reports for September 2025

10) Commissioner – Van Shaver

A) Bonds and Notaries

Heather D Brandon, Matthew Lee Bright, Dianne Brown, Shelby Bryant, Angela Choeijiam, Jessica Green, Jennifer Griffis, Donna M Leydorf, Deborah McCall, Patricia D MxNabb, Kim Nix, Tatyana Podgayets, Heather Ann Willson

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Tuesday, September 2, 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 2nd day of September 2025.
- Commission Chairman Henry Cullen called the meeting to order at 6:04 pm.
- (2) Election of Chairman and Vice Chairman Mayor Bradshaw opened the floor for nominations for the election of the Loudon County Commission Chairperson for September 2025 - August 2026 term. Commissioner Waller made a motion for Commissioner Cullen to retain the chairman position. There were no other nominations presented. Commissioner Waller made a motion to close the floor. Mayor Bradshaw then called for a voice vote to elect Commissioner Henry Cullen as Commission Chairman.
- Upon Voice Vote, the motion PASSED unanimously.
- Mayor Bradshaw announced that by unanimous vote Commissioner Cullen was voted to be the Commission Chairman and turned the meeting over to Chairman Cullen.
- Commission Chairman Cullen asked for nominations for Chair-Pro Tempore (Vice-Chair) for the September 2025 - August 2026 term. Commissioner Shaver nominated Commissioner Bill Satterfield as Chair-Pro Tempore (Vice-Chair). Commissioner Waller made a motion to close the floor. Commission Chairman Cullen called for a voice vote to elect Commissioner Bill Satterfield as the Chair-Pro Tempore (Vice-President).
- Upon Voice Vote, the motion PASSED unanimously.
- (3) Public Hearing Loudon County Codes Enforcement Director - Jim Jenkins held the Public Hearing for the ten zoning issues for:
- 2050 Wilkerson Road, 49893 Hwy 72, 13151 Hwy 321 S, 1000 Deaton Road, Ashton Fields Subdivision, 4829 Hickory Creek Road, 12095 Steekee School Road, 7249 Sinking Creek Road, 4100 Corinth Road, 3466 Pond Creek Road
- (4) Opening of Meeting Commissioner Randolph 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.
- (5) 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.
- (6) Agenda Adoption Commission Chairman Henry Cullen requested that the September 2, 2025 agenda be adopted.
- Commissioner Shaver made a motion to approve the agenda.
- Commissioner Waller seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (7) Minutes Approved Commission Chairman Henry Cullen requested that the August 4, 2025 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as presented.
- Commissioner Geames seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (8) Public Comments Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. Those that spoke were: Pat Hunter

(9) Zoning-
2050
Wilkerson
Road

Loudon County Codes Enforcement - Jim Jenkins presented to commission the following Zoning Items:

- 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 017N, GROUP B, PARCEL 001.00, & TAX MAP 017N, GROUP C, PARCEL 001.00 LOCATED 2050 WILKERSON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT *(APPROVED 9 / DISAPPROVED 0)

Commissioner Waller made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-A

(10) Zoning-
49893
Hwy 72

- 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 A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 03B, PARCEL 045.00 LOCATED 49893 HWY 72, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY 1.5 ACRES ONLY *(APPROVED 9 / DISAPPROVED 0)

Commissioner Whitfield made a motion to approve the zoning resolution.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-B

(11) Zoning-
13151 Hwy
321 S

- 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-1, RURAL CENTER DISTRICT, TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 027, PARCEL 142.00, LOCATED 13151 HWY 321 S, LOUDON COUNTY, TN, SITUATED IN THE 3rd LEGISLATIVE DISTRICT *(APPROVED 9 / DISAPPROVED 0)

Commissioner Satterfield made a motion to table this until next month.

Commissioner Quillen seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-C

(12) Zoning -
1000
Deaton
Road

- 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 02B, PARCELS 014.01 & 022.00, LOCATED 1000 DEATON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, APPROXIMATELY (2) ONE ACRE LOTS ONLY *(APPROVED 9 / DISAPPROVED 0)

Commissioner Waller made the motion to approve the recommendation contingent on access to 2 new parcels thru Tax Map 02B Parcel 14.01 and also that parcel 022.00 (main parcel) can never be smaller than three acres. (Due to the way of access to main road)

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-D

(13) Zoning -
Ashton
Fields
Subdivision

- E) A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING ASHTON FIELDS DRIVE, LOCATED IN CENTER OF ASHTON FIELDS SUBDIVISION, INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 6th LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE *(APPROVED 9 / DISAPPROVED 0)

Commissioner Waller made the motion to approve the recommendation.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-E

(14) Zoning -
4829
Hickory
Creek Road

- 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 006, PARCEL 146.00, LOCATED 4829 HICKORY CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY ONE ACRE ONLY *(APPROVED 9 / DISAPPROVED 0)

Commissioner Morrison made the motion to approve the recommendation.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-F

(15) Zoning -
12095
Steekee
School Road

- 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 049, PARCEL 112.00, LOCATED 12095 STEEKEE SCHOOL RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY *(APPROVED 9 / DISAPPROVED 0)

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-G

(16) Zoning-
7249
Sinking
Creek Road

- 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 070, PARCEL 012.00, LOCATED 7249 SINKING CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY *(APPROVED 9 / DISAPPROVED 0)

Commissioner Satterfield made the motion to approve the recommendation with changes. (contingent upon completed survey, structure (garage) ends up where it is supposed to be according to zoning regulations.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-H

(17) Zoning -
4100
Corinth
Road

I) 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 057, PARCEL 094.00, LOCATED 4100 CORINTH RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1.3 ACRES ONLY *(APPROVED 9 / DISAPPROVED 0)

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-I

(18) Zoning -
3466 Pond
Creek Road

J) 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 055, PARCEL 029.01, LOCATED 3466 POND CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT *(APPROVED 9 / DISAPPROVED 0)

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-J

(19) Authorizing
Annexation
Plan of
Services
Interlocal
Agreement

Mayor Bradshaw presented to commission a Resolution Authorizing Annexation Plan of Services Interlocal Agreement.

Commissioner Whitfield made the motion to approve the resolution.

Commissioner Quillen seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-K

(20) Sellin K-9 to
Loudon Police
Department

Purchasing Director - Matt Kleinschmidt presented to commission the selling of one of the K9's to the Loudon Police Department. (\$ 12,500)

Commissioner Shaver made the motion to approve the request.

Commissioner Waller seconded the motion.

Commission Chairman 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.

(21) Legislation
Help on
Annexation
for
Consideration

Commissioner Shaver made a motion for consideration to seek legislative help on annexations. This would be in the form of a resolution to the legislative bodies.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090225-L

22) Reallocation
of Loudon County
Chamber Funding

Commissioner Waller presented to commission a request for some reallocation of the Loudon County Chamber funding.

After discussion, Commissioner Satterfield made a motion to table this and send it to the Budget committee.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion was TABLED.

Commissioners Jenkins and Quillen were NAY votes and opposed this motion.

23) Budget
Recommendation-
2026 TCI Grant
(\$15,000-
Sheriff's Office)

Director of Accounts and Budgets Erin Rice presented to commission the following:

A) Consideration of recommendation to approve/accept the following grants:

- 1) 2026 TCI Grant (\$15,000)-Sheriff's Office - no matching funds

Commissioner Shaver made the motion to approve the request.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

24) Budget
Amendments -
Funds 101, 115,
141, 142, 171,
177

Director of Accounts and Budgets Erin Rice presented to commission the following:

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

- 1) County General Fund 101 RESOLUTION 090225-M
- 2) Public Libraries Fund 115 RESOLUTION 090225-N
- 3) General Purpose Fund 141 RESOLUTION 090225-O
- 4) School Federal Projects Fund 142 RESOLUTION 090225-P
- 5) General Capital Projects Fund 171 RESOLUTION 090225-Q
- 6) Education Capital Projects Fund 177 RESOLUTION 090225-R

Commissioner Shaver made the motion to approve items # 1-6.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

25) Monthly
Reports

Director of Accounts and Budgets Erin Rice presented to commission the following:

C) Distribution of the following reports:

- 1) Approved Budget Committee minutes - July 21, 2025
EXHIBIT 090225-S
- 2) Summary Financial Reports for August 2025 EXHIBIT 090225-T
FY 2025 Year End Report EXHIBIT 090225-U
- 3)

26) Bonds &
Notaries

Commissioner Adam Waller made a motion to approve the following notaries:

Matt Acuff, Kevin James Brown, Laura Drufva, Luis Gonzalez, Dennis Greenawald, Stacy Y Griffith, Steven A Haines, Autum Luna, Tammy Presley, Velvet Richesin, Diana Parks Ridenour, Stephanie Riser, Ana Caren Salazar, Ian Sauter, Courtney Viar, Lori E Williams, Anita F Wilson

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 090225-V

27) Adjournment

There being no further business, a motion being duly made by Commissioner Shaver and seconded by Commissioner Waller the September 2, 2025 County Commission Meeting was adjourned at 6:52 pm.

ATTEST:

Loudon County Clerk

Loudon County Commission Chairman

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 027, PARCEL 081.00
LOCATED 2202 OLD GREENBACK 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 September 12, 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 2202 Old Greenback Rd, situated in the 3rd Legislative District, referenced by Tax Map 027, Parcel 081.00 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: 8

DISAPPROVED: 9

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 9-15-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 027, PARCEL 081.00
LOCATED AT 2202 OLD GREENBACK RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT,



2025 LOUDON COUNTY BOARDS & COMMITTEES

GUIDE:



Needs to be renewed / Date shows new renewal expiration

Board/Committee Name	Term	Comment	Expiration
Adult Oriented Business Board	4 YR		
Bill Satterfield		Commissioner	August 2026
Rosemary Quillen		Commissioner	August 2026
Bill Geames		Commissioner	August 2026
Chase Randolph		Commissioner	August 2026
Adam Waller		Commissioner	August 2026
Agriculture Extension Committee	2 YR		
Van Shaver		Commissioner	September 2027
OPEN			September 2027
Beth Snipes			September 2026
Bill Satterfield		Commissioner	September 2026
Gary Whitfield		Commissioner	September 2026
John Walton			September 2026
Sharon Long			September 2026

Airport Authority	5 YR		
Adam Waller			August 2026
David Ferguson			August 2026
OPEN			
Van Shaver			August 2028
Clayton Pangle			August 2029
Animal Control Authority Advisory Board	1 YR		
Dusty Langley		At-Large	September 2026
Henry J. Cullen		Commissioner	September 2026
Heather Shields		At-Large	September 2026
Dr. Berry Gordon		Veterinarian Assoc.	September 2026
Meghan Hull		Humane Society	September 2026
Mike Brubaker		At-Large	September 2026
Audit Committee	4 YR Staggered		
Charlie Bettis			August 2028
Adam Waller		Commissioner	August 2028
Will Jenkins		Commissioner	August 2026
Van Shaver		Commissioner	August 2026

Beer Board	3 YR		
Ed Heilman		Panel C/7 th District	August 2027
Mary Ann Cook		Panel C/5 th District	August 2027
Krystee Ervin Conaway		Panel C/6 th District	August 2027
John Lovelace		Panel A/1 st District	August 2026
Connie Sledzinski		Panel A/2 nd District	August 2026
Jim Brooks		Panel B/3 rd District	August 2026
David Gray		Panel B/4 th District	August 2026
Board of Zoning Appeals	4 YR		
Mike Waller		1 st District	June 2026
Leon Shields		2 nd District Slot A	June 2027
Ryan Bright		4 th District	June 2026
Jim Brooks		3 rd District Slot B	June 2026
John Napier		1 st District	June 2026
Budget Committee	1 YR		
Henry Cullen		Commissioner	August 2026
Bill Satterfield		Commissioner	August 2026
Gary Whitfield		Commissioner	August 2026
Van Shaver		Commissioner	August 2026
Appointee Buddy Bradshaw		County Mayor	-----
Appointee Erin Rice		Budget Director	-----

Capital Projects Committee	1 YR		
Joe Morrison		Commissioner	August 2026
Bill Geames		Commissioner	August 2026
Chase Randolph		Commissioner	August 2026
Adam Waller		Commissioner	August 2026
Rosemary Quillen		Commissioner	August 2026
Matt Kleinschmidt		Purchasing Director	August 2026
Chamber of Commerce Board of Directors	1 YR		
Rosemary Quillen		Commissioner	December 2026
Construction Board of Adjustment & Appeals	5 YR		
OPEN			
Bob Maroney			January 2029
OPEN		Alternate	
Eric Good			January 2027
Bill Hart			January 2026
Mike Waller		Alternate	January 2026
OPEN			

E-911 Board	4 YR		
Jimmy Davis		Panel A-County Sheriff	February 2026
Van Shaver		Panel A-Commissioner	February 2026
Sam Harrison			February 2029
Kelli Branam		Panel B-Loudon Co. EMA	February 2027
Richard Martin		Panel B-Lenoir City Fire Chief	February 2027
Don White		Panel B-Lenoir City Police Chief	February 2027
Mike Brubaker		Panel C-Loudon City Safety Director	February 2028
Bill Hart		Panel C-Rescue Squad Chief	February 2028
Ronnie Lett		Panel C-Greenback Fire Chief	February 2028
Ethics Committee	1 YR		
Billy Pickel-Constitutional Officer		Hwy Superintendent	September 2026
Steve Cook		At-large	September 2026
Bill Geames		Commissioner	September 2026
Bill Satterfield		Commissioner	September 2026

Will Jenkins		Commissioner	September 2026
Economic Development Agency B of D	1 YR		
Gary Whitfield		Commissioner	August 2026
Equalization Board	2 YR Even YR		
Ruth Henderson-McQueen			April 2026
Delmar Davis			April 2026
Patricia Sheppard			April 2026
OPEN			
Cynthia Fleming		Lenoir City Representative	April 2026
Financial Advisory Committee	1 YR		
Will Jenkins		Commissioner	August 2026
Van Shaver		Commissioner	August 2026
Chase Randolph		Commissioner	August 2026
Buddy Bradshaw-Chair		County Mayor	August 2026
Erin Rice		Budget Director	August 2026
Chip Miller		Trustee	August 2026

--	--	--	--

Governmental Affairs Committee	1 YR		
Bill Satterfield		Commissioner	August 2026
Henry Cullen		Commissioner	August 2026
Will Jenkins		Commissioner	August 2026
Chase Randolph		Commissioner	August 2026
Rosemary Quillen		Commissioner	August 2026
Industrial Bond/Development Board	6 YR		
Mel Hines		Panel B	September 2026
Ted Wampler, Jr.		Panel B	September 2026
Bill Butera		Panel B	September 2026
James Thomason		Panel C	September 2027
Jim Curtis		Panel C	September 2027
Nancy Beaty		Panel C	September 2027
Bruce Martin		Panel A	September 2028
Adam Waller		Panel A	September 2028
Mike Webb		Panel A	September 2028

Loudon County Library Board	3 YR	*Updated with Correct Names 10/2/25	
Brandy Styer		Loudon	June 2027
Cindy Crawford		Philadelphia	June 2028
Teresa (Terry) Kidd		Greenback	June 2028
Eileen Connolly		Tellico Village	June 2028
Brenda Lutz		Loudon	June 2026
Diane Strever		Tellico Village	June 2026
Beth Walderman		Lenoir City	June 2027
Eileen Reed		Lenoir City	June 2028
Ruth Henderson McQueen		At-Large	April 2026
Library Board-Ocoee River Regional	3 YR		
Pauline Barbour			April 2027
Elizabeth Hall			April 2027
Litter Control Committee	1 YR		
Adam Waller		Commissioner	August 2026
Will Jenkins		Commissioner	August 2026
Bill Geames		Commissioner	August 2026
Jimmy Davis		County Sheriff	August 2026
Billy Pickel		Hwy Superintendent	August 2026
Chris Parks		Convenience Center Director	

Maintenance Committee	1 YR		
Greg Montooth		Maintenance Supervisor	August 2026
Van Shaver		Commissioner	August 2026
Gary Whitfield		Commissioner	August 2026
Scott Newman		Board of Education	August 2026
Bobby Johnson		Board of Education	August 2026
Planning Commission (RPC)	1 YR		
Leon Shield		Slot B/2 nd District	June 2026
Mike Waller		6 th District	June 2026
Pam McNew		Slot A/1 st District	June 2026
Keith Buckles		Slot A/5 th District	June 2026
Jimmy Williams		Slot B/5 th District	June 2026
Jim Brooks		3 rd District	June 2026
John Napier		Slot B/1 st District	June 2026
Todd Kennedy		Slot A/2 nd District	June 2026
Ryan Bright		4 th District	June 2026
Purchasing Committee	1 YR		
Rosemary Quillen		Commissioner	August 2026
Chase Randolph		Commissioner	August 2026
Bill Geames		Commissioner	August 2026
Adam Waller		Commissioner	August 2026
Buddy Bradshaw		County Mayor	August 2026
Matt Kleinschmidt (ex-officio)		Purchasing Director	August 2026

Roane State Maintenance & Operations Advisory Committee	3 YR		
Bill Satterfield		Commissioner	June 2026
Greg Montooth		Loudon Maintenance Director	June 2026
Tony Aikens		Lenoir City Mayor	June 2026
Susan Williams		Roane State	June 2026
Safety Committee	1 YR		
Riley Wampler		County Clerk	August 2026
Buddy Bradshaw		County Mayor	August 2026
Chip Miller		Trustee	August 2026
Tammy Gallaher		Register of Deeds	August 2026
Steve Harrelson		Circuit Criminal Court Clerk	August 2026
Jimmy Davis		County Sheriff	August 2026
Henry Cullen		Commissioner	August 2026
Becky Wallace			August 2026
Rex Dale		General Sessions Judge	August 2026
Mike Campbell		Property Assessor	August 2026
Greg Montooth		Facilities Maintenance Director	August 2026
Erin Rice		Budget Director	August 2026
Hank Sledge		General Sessions Judge, Div 2	August 2026

Salary Benefit AD-HOC Committee	1 YR		
Lisa Niles Scott		Clerk & Master	August 2026
Henry Cullen		Commissioner	August 2026
Gary Whitfield		Commissioner	August 2026
Riley Wampler		County Clerk	August 2026
Whittney Caldwell		Employee Benefits	August 2026
Buddy Bradshaw		County Mayor	August 2026
Matt Kleinschmidt		Purchasing Director	August 2026
Tammy Gallahar		Register of Deeds	August 2026
Steve Harrelson		General Sessions Court Clerk	August 2026
Jimmy Davis		County Sheriff	August 2026
Chip Miller		Trustee	August 2026
Billy Pickel		Hwy Superintendent	August 2026
Greg Montooth		Facilities Maintenance Director	August 2026
Erin Rice		Finance Director	August 2026
Rex Dale		Judge	August 2026
Hank Sledge		Judge	August 2026
Mike Campbell		Property Assessor	August 2026
Senior Citizens Executive Committee	1 YR		
Joe Morrison		Commissioner	August 2026
Bill Satterfield		Commissioner	August 2026
Becky Wallace		Senior Citizens Center Director	August 2026

Sheriff's Merit Services Board			
Bill Geames		Commissioner	August 2026
Gary Whitfield		Commissioner	August 2026
Steve Cook			August 2026
Solid Waste Disposal Committee	6 YR		
Andy Lawson		Panel B	August 2030
OPEN		Panel B	
OPEN		Panel C	
Dr. Steven Bartell		Panel C	June 2031
Gary Hendrix (Appointed by Loudon)		Panel A-Loudon	March 2029
Adam Waller		Panel A-Commissioner	March 2026
Monty Ross (Appointed by Lenoir City)		Panel A-Lenoir City	March 2029
Surplus Property Authority	1 YR		
Joe Morrison		Commissioner	August 2026
Will Jenkins		Commissioner	August 2026
Adam Waller		Commissioner	August 2026
Chase Randolph		Commissioner	August 2026
Buddy Bradshaw		County Mayor	August 2026
Matt Kleinschmidt		Purchasing Director	August 2026
TCCA Legislative Committee	1 YR		
Rosemary Quillen		Commissioner	June 2026

TRDA Board of Directors (Loudon)	6 YR		
Henry Cullen			August 2030
Jimmy Matlock			August 2026
Buddy Bradshaw			August 2026
TASS Board of Directors (Loudon)	3 YR		
Bill Satterfield			June 2026
James Brooks			June 2027
Chip Miller			June 2026
ADD HOC PLANNING	1 YR		
Van Shaver			November 2026
Adam Waller			November 2026
PUBLIC RECORDS COMMITTEE			
Darryl Tuck		Historian	
Nancy Gregg		At-Large	
Van Shaver		County Commissioner	
Adam Waller		Genealogist	
Tammy Gallaher		Register of Deeds	
Riley Wampler		County Clerk	
Hank Sledge		Judge	

Revised 10/02/2025 by TW

GUIDE:



Needs to be renewed / Date shows new renewal expiration



Changes



**LOUDON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION _____**

**RESOLUTION ADOPTING A POLICY GOVERNING PUBLIC COMMENT
PERIODS DURING COUNTY COMMISSION WORKSHOPS**

WHEREAS, Tenn. Code Ann. § 8-44-112 requires governing bodies, for each public meeting, to reserve a period for public comment on matters germane to the agenda, but excludes meetings “at which there are no actionable items on the agenda”; and

WHEREAS, the legislative history of Tenn. Code Ann. § 8-44-112 indicates that that Workshops of the Loudon County Board of Commissioners (the “Commission”) where no votes are taken are not required by statute to include a public comment period; and

WHEREAS, notwithstanding that exemption, the Commission finds it advisable and in the public interest to establish a clear policy for allowing public comment at Commission Workshops (each a “Workshop”) in a reasonable and orderly manner; and

WHEREAS, Tenn. Code Ann. § 8-44-112(b) expressly authorizes governing bodies to place reasonable restrictions on public comment, including limitations on the time allotted to each speaker, the number of speakers, and the requirement that speakers provide notice in advance;

NOW, THEREFORE, BE IT RESOLVED, by the Loudon County Board of Commissioners, in regular session assembled this ____ day of _____, 2025, with a quorum being present and a majority of the entire membership of the Commission voting in the affirmative, that the following policy is hereby adopted to govern public comment during Commission Workshops:

1. Public Comment Period. Each Workshop shall include a public comment period on matters both germane and not germane to items on to the agenda. The public comment period shall be held at the beginning of the Workshop once the Workshop has been called to order and prior to the commencement of other Commission business.

2. Time Allotment. Each speaker shall be limited to three (3) minutes. The Commission may, by majority vote, extend the three-minute limit for any individual speaker. Additionally, the Commission, in its discretion, may ask relevant questions of any speakers providing public comment. Such a question period will not be included in the speaker's allotted time frame.
3. Number of Speakers. There shall be no limit on the total number of speakers during the public comment period, provided that each complies with the sign-up requirements below.
4. Sign-Up Requirements. Individuals wishing to participate in the public comment period must sign up prior to the start of the Workshop on a designated sign-up sheet, which shall be made available to the public at a prominent location near the entrance to the Workshop. The sign-up sheet shall require the speaker to list his or her name and the agenda or other item(s) on which the speaker intends to comment.
5. Conduct of Speakers. Speakers must identify themselves at the beginning of their allotted time and stay on topic of the agenda or other item(s) that they have indicated their desire to speak on when addressing the Commission. Speakers shall address remarks to the entire Commission, not individual members, and conduct themselves in a respectful manner. Speakers will be asked to remove themselves if they engage in threatening or disruptive behavior or otherwise obstruct or interfere with the Workshop. *See* Tenn. Code Ann. § 39-17-306(a).
6. Notice. In accordance with Tenn. Code Ann. § 8-44-112(c), any public notice for a Workshop shall provide the manner in which a person may indicate the person's desire to provide public comment at said Workshop.

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

ATTEST:

Riley Wampler, County Clerk

APPROVED:

Rollen (Buddy) Bradshaw, Mayor

Henry Cullen, Chairman, Loudon County, Tennessee
Board of Commissioners

[Go to Previous Versions of this Section](#) ▾

2024 Tennessee Code

Title 8 - PUBLIC OFFICERS AND EMPLOYEES (§§ 8-1-101 — 65-168)

Chapter 44 - PUBLIC MEETINGS (§§ 8-44-101 — 8-44-201)

Part 1 - GENERAL PROVISIONS (§§ 8-44-101 — 8-44-112)

Section 8-44-112 - Reserved period for public comment - Reasonable restrictions allowed - Notice to public commenters - Applicability

Universal Citation:

TN Code § 8-44-112 (2024) ○

◀ Previous

(a) A governing body shall, for each public meeting, reserve a period for public comment to provide the public with the opportunity to comment on matters that are germane to the items on the agenda for the meeting.

(b) The governing body may put reasonable restrictions on the period for public comment, such as the length of the period, the number of speakers, and the length of

time that each speaker will be allowed to provide comment. The governing body may require a person to give notice in advance of the desire to offer comments at a meeting. The governing body shall take all practicable steps to ensure that opposing viewpoints are represented fairly, if any.

(c) A notice for a public meeting shall indicate the manner in which a person may indicate the person's desire to provide public comment at the meeting.

(d) This section does not apply to:

- (1)** A meeting of a governing body, or a portion thereof, where the governing body is conducting a disciplinary hearing for a member of the governing body or a person whose profession or activities fall within the jurisdiction of the governing body; or
- (2)** A meeting for which there are no actionable items on the agenda.

Added by 2023 Tenn. Acts, ch. 300, s 1, eff. 7/1/2023.

< Previous

Disclaimer: These codes may not be the most recent version. Tennessee may have more current or accurate information. We make no warranties or guarantees about the accuracy, completeness, or adequacy of the information contained on this site or the information linked to on the state site. Please check official sources.

This site is protected by reCAPTCHA and the Google Privacy Policy and Terms of Service apply.



KRAMER RAYSON LLP
ATTORNEYS AT LAW

JOHN T. JOHNSON, JR.
WARREN L. GOOCH
EDWARD G. PHILLIPS
THOMAS M. HALE
JACKSON G. KRAMER
BEECHER A. BARTLETT
JOHN C. BURGIN JR.
JOHN E. WINTERS
ROBERT L. BOWMAN
SHANNON COLEMAN EGLE
KATE E. TUCKER
BETSY J. BECK
WILLIAM J. CARVER
GEORGE R. ARRANTS, JR.
BRANDON L. MORROW
BRYCE E. FITZGERALD
NATHANIEL D. MOORE
JONATHAN S. TAYLOR
ERICA D. GREEN
ANDREW M. HALE
JAMES T. SNODGRASS
KATHERINE R. OVERTON
NATALIE R. MIRAMONTES-TANKERSLEY
HILARY L. MAGACS
BETHANY W. WILSON
MATTHEW W. WING

POST OFFICE BOX 629
KNOXVILLE, TENNESSEE 37901-0629

FOUNDED 1948

WWW.KRAMER RAYSON.COM

OF COUNSEL
WAYNE R. KRAMER
CHARLES M. FINN
STEVEN E. KRAMER

OFFICES
FIRST HORIZON PLAZA, SUITE 2500
800 SOUTH GAY STREET
KNOXVILLE, TENNESSEE 37929
TELEPHONE 865 525-5134
TELECOPIER 865 522-5723

105 DONNER DRIVE, SUITE A
OAK RIDGE, TENNESSEE 37830
TELEPHONE 865 220-5134
TELECOPIER 865 220-5132

March 25, 2025

R.R. KRAMER (1888-1966)
E.H. RAYSON (1923-2017)

VIA EMAIL: BigRed495@aol.com

Henry J. Cullen, Chairman
Loudon County Board of Commissioners
206 Tansai Place
Loudon, TN 37774

Re: Public Comment Requirements for County Commission Workshops and the
Definition of "Actionable Item"

Dear Chairman Cullen:

We have been asked to provide an opinion on whether Tennessee law requires a public comment period during county commission workshops. The relevant statute, Tenn. Code Ann. § 8-44-112, provides that:

A governing body shall, for each public meeting, reserve a period for public comment to provide the public with the opportunity to comment on matters that are germane to the items on the agenda for the meeting.¹

However, the statute includes an exception to this requirement for meetings at "which there are no actionable items on the agenda."²

¹ Tenn. Code Ann. § 8-44-112(a).

² Tenn. Code Ann. § 8-44-112 (d)(2).

This raises the question of what constitutes an “actionable item.” Specifically, does Tenn. Code Ann. § 8-44-112(a) apply only to meetings where a governing body intends to vote or take formal action (such as a regular commission meeting)? Or does it also apply to workshops where agenda items that will be voted on in the future are discussed, but not acted upon, at that meeting?³

There are no reported cases, attorney general opinion letters, or treatises interpreting the term “actionable item” within the context of Tenn. Code Ann. § 8-44-112. However, the statute’s legislative history provides some guidance, although the final bill still failed to define “actionable items.”

During floor discussions in the Tennessee House of Representatives, Rep. G.A. Hardaway asked the bill’s sponsor, Rep. Elaine Davis, whether workshops were intended to be subject to the public comment requirement. Rep. Davis clarified that:

There were some concerns... about workshops... that [governing bodies] did not want to have too many public comments or to take up their time for those workshop meetings... they wanted to essentially allow for public comment to be on the governing body’s meetings where votes would be taken, where there could be potential action for those meetings.⁴

Subsequently, Rep. Hardaway rephrased his question, requesting confirmation that there is no requirement for public comment “if the vote for that actionable item is not on that date, or in that particular meeting.”⁵ To which, Rep. Elaine Davis responded with: “you are correct... essentially... we are creating kind of a general [way]... to allow for specificity elsewhere for that governing body to determine how they way to implement that in practice.”⁶ Therefore, it appears from this legislative discussion that the General Assembly intended to exclude workshops—where no votes occur—from the public comment requirement.⁷

In addition, since the enactment of Tenn. Code Ann. § 8-44-112, various governing bodies in Tennessee have interpreted “actionable items” consistently with this legislative intent. For example, the City of Knoxville’s City Council meeting’s agendas and minutes reflect that regular and special meetings do include a public comment period, while workshops do not.⁸

³ See *Whittemore v. Brentwood Plan. Comm’n, City of Brentwood*, 835 S.W.2d 11, 18 (Tenn. Ct. App. 1992) (recognizing that Tennessee’s Sunshine Law “does not give citizens the right to participate actively in all public meetings nor does it require public officials to depart from their agenda or to interrupt their business to accommodate the public’s demands to be heard”).

⁴ House Floor Session - 17th Legislative Day, Tenn. Gen. Assemb. (Mar. 23, 2023), (statement of Rep. Elaine Davis).

⁵ *Id.* (statement of Rep. G. A. Hardaway).

⁶ *Id.* (statement of Rep. Elaine Davis).

⁷ *Id.*

⁸ See *City Council Regular Meeting Agenda*, City of Knoxville, Jan. 21, 2025; see also *City Council Workshop Agenda*, City of Knoxville, Feb. 27, 202; both available at: https://cdnsm5-hosted.civiclive.com/UserFiles/Servers/Server_109478/File/CityCouncil/agenda.html.

Loudon County officials have indicated that, from time to time, county commission workshop discussions lead to items being placed on the agenda for a subsequent voting/regular meeting. An argument could be made that doing so is an “actionable item.” But, based on the foregoing, it is our opinion that this does not render the workshop itself a meeting with “actionable items,” as the vote occurs later. Public comment, therefore, is only required at the meeting where a vote is taken.

However, even if these agenda item additions were deemed actionable items by a court, a county commission “may put reasonable restrictions on the period for public comment, such as the length of the period, the number of speakers, and the length of time that each speaker will be allowed to provide comment.”⁹ The governing body may also “require a person to give notice in advance of the[ir] desire to offer comments at a meeting” as long as the governing body takes “all practicable steps to ensure that opposing viewpoints are represented fairly, if any.”¹⁰ If such restrictions are implemented, the notice for a public meeting must provide the manner in which a person may indicate the person’s desire to provide public comment at the meeting.¹¹

As an example, the State Board of Equalization has promulgated regulations governing the procedure for public comment at its meetings. These regulations may serve as a template for Loudon County if it wishes to implement its own restrictions:¹²

- (1) Written notification to request to make public comment at a Meeting must be sent to and received by the Executive Secretary of the Board at least two business days in advance of the Meeting. Requests may be made by email to [insert designee]. The request should include the proposed speaker’s name, the agenda item(s) upon which the speaker wishes to comment, and whether the speaker’s comments will be in favor of or opposed to the agenda item(s). Speakers will be selected on a first-come, first-served basis.
- (2) The public comment period will be held at the beginning of the Meeting once the Meeting is called to order and a quorum has been established.
- (3) Speakers will be limited to three minutes per person per agenda item, with a maximum of two speakers in favor of and two speakers opposed to each agenda item.
- (4) Speakers must identify themselves at the beginning of their allotted time and stay on topic of the agenda item(s) that they have indicated their desire to speak on when addressing the Board.
- (5) Speakers should conduct themselves in a respectful manner and will be asked to remove themselves if they engage in threatening or disruptive behavior.
- (6) The Board, in its discretion, may ask relevant questions of any speakers providing public comment. Such a question period will not be included in the speaker’s allotted time frame.

⁹ Tenn. Code Ann. § 8-44-112(b).

¹⁰ *Id.*

¹¹ Tenn. Code Ann. § 8-44-112(c).

¹² Tenn. Comp. R. & Regs. 0600-15-.04

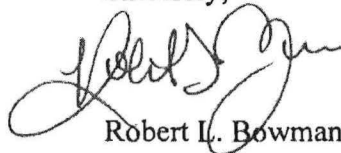
- (7) The Chair may extend the allotted time frame or increase the maximum number of speakers for a particular agenda item if the Chair determines that the circumstances reasonably require it. If the Chair extends the allotted time frame or total number of speakers, the Chair shall ensure that an equal extension is granted to both those in favor of and opposed to any agenda item subject to an extension.

In conclusion, we recommend that Loudon County select one of two options to ensure its workshops comply with state law:

1. Eliminate public comment at workshops and take no action during a workshop to add items to the agenda of the next voting meeting. An "urgent item" can be added to the agenda for the next regular Commission Meeting during the voting meeting. The Loudon County Procedural Rules Governing the Conduct of Meetings of the Loudon County Commission provide that "majority of the Commission must specifically approve the placement of an urgent item on the agenda."¹³ Therefore, if public comment is eliminated for workshops, any action to add an item to the agenda of a voting meeting should occur during that meeting; or
2. Adopt a public comment policy similar to the regulations set forth above.

If you have any questions, please do not hesitate to contact us.

Sincerely,



Robert L. Bowman

RLB: mtw

¹³ Loudon County Procedural Rules Governing the Conduct of Meetings of the Loudon County Commission Rule 101 (Loudon County, Tenn.).

	Holding For TDOC	Local Felons	Waiting To Go To Criminal Court	Convicted Misdemeanor	Waiting To Go To General Sessions Court	Total	Beds
July	21	10	87	5	34	157	271
June	22	11	79	4	29	145	271
May	21	17	80	5	38	161	271
April	8	2	99	12	46	167	271
March	6	6	76	4	33	125	271
February	7	6	75	12	23	123	271
January	13	12	62	10	21	118	271

1st, 2nd Degree Murder 5
Attempted 1st Degree Murder 6

RESOLUTION NO. _____

A RESOLUTION OF THE LOUDON COUNTY COMMISSION OF TENNESSEE, TO SUBMIT AN APPLICATION TO TENNESSEE DEPARTMENT OF TRANSPORTATION (TDOT) FOR A PLANNING GRANT IN THE AMOUNT OF \$250,000 AND TO AUTHORIZE A LOCAL MATCH OF TEN PERCENT TO SUPPORT A COUNTY ROADWAY ASSET / CONDITION SURVEY

WHEREAS, the Tennessee Department of Transportation (TDOT) has applied for a Planning Grant in the amount of \$250,000 for Loudon County to support data-driven transportation planning and infrastructure assessment; and

WHEREAS, the grant will fund a comprehensive survey of pavement distress conditions across county-maintained roadways, along with an inventory and general condition assessment of associated transportation assets including signage, pavement striping, culverts, and guardrails; and

WHEREAS, the County is required to provide a ten percent (10%) local match, totaling \$25,000, which will be allocated from the Highway Department budget; and

WHEREAS, the resulting data will inform future capital improvement planning, maintenance prioritization, and funding strategies to enhance roadway safety, efficiency, and longevity throughout the Loudon County road network;

NOW, THEREFORE, BE IT RESOLVED by the Loudon County Commission, Tennessee, as follows:

1. Loudon County is submitting an application for the TDOT Planning Grant requesting an amount of \$250,000 for the purpose of conducting a transportation asset condition survey.
2. If awarded, the County commits to providing a local match of \$25,000, representing ten percent (10%) of the total project cost, to be funded from Loudon County Highway Department.
3. The County Mayor and/or designated staff are authorized to execute all necessary agreements, contracts, and documentation required to implement the grant-funded project in accordance with TDOT guidelines.
4. Effective Date: This Resolution shall take effect immediately upon its adoption, the public welfare requiring it.

PASSED AND APPROVED this 6th day of October, 2025.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

RESOLUTION # _____

**A RESOLUTION AMENDING THE COUNTY GENERAL FUND 101
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the County General Fund 101 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 FB	16,056,975			
Less Restricted, Committed & Assigned	2,008,537			
Est. Avail. Fund Balance July 1, 2025	14,048,438			
 Total Revenue & Transfers In	25,506,812	2,530,836	127,684	28,165,332
Total Available Funds	39,555,250	2,530,836	127,684	42,213,770
Total Expenditures & Transfers Out	30,820,482	434,134	142,458	31,397,074
Effect on Fund Balance	(5,313,670)	2,096,702	(14,774)	(3,231,742)
Ending Fund Balance	8,734,768	2,096,702	(14,774)	10,816,696

[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

October 6, 2025

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
45000	Fees Received from County Officials					
45510	County Clerk	520,000		520,000		520,000
45520	Circuit Court	120,000		120,000		120,000
45540	General Sessions Court Clerk	340,000		340,000		340,000
45550	Clerk and Master	85,000		85,000		85,000
45580	Register	500,000		500,000		500,000
45590	Sheriff	18,000		18,000		18,000
45610	Trustee	880,000		880,000		880,000
	Total Fees Received from County Officials	2,463,000	0	2,463,000	0	2,463,000
Total Fees Received from County Officials		2,463,000	0	2,463,000	0	2,463,000
46000	State of Tennessee	Mental Health Grant: Expensed @ 54120-399 [15Sept_06Oct2025]		Minivan Grant Expensed @ 56300 [15Sept_06Oct2025]		
46100	General Government Grants					
46110	Juvenile Services Program	9,000		9,000		9,000
46140-SRCTR	Aging Programs - Sr. Center	13,300	932	14,232		14,232
46140-DDA25	Aging Programs - Sr. Center (Minivan Grant-25 TN Sr. Cntr Grant)			0	43,000	43,000
46190-MHTPG	Other General Govt Grant-Mental Health Grant	38,209		38,209	15,451	53,660
46190-PRJM	Other General Govt Grant			0		0
	Total General Government Grants	60,509	932	61,441	58,451	119,892
46200	Public Safety Grants					
46210	Law Enforcement Grant (In-Service/Police Pay Supplement)	86,400		86,400		86,400
46210-TLETA	Law Enforcement Grant - TLETA			0		0
46290-TCI	Other Public Safety Grants-TCI Equipment Grant	0		0		0
46290-GHSOG	Other Public Safety Grants-Governor's Hwy Safety Office Grant					0
46290-SROGT	Other Public Safety Grants-School Resource Grant	675,000		675,000		675,000
	Total Public Safety Grants	761,400	0	761,400	0	761,400

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	9/30/2025 8:48	2025-2026 Org Bgt	2025-2026 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
47000	Federal Government					
47200	Federal Through State					
47220	Civil Defense Reimbursement	0		0		0
47220 EMPG	Civil Defense Reimbursement	37,759		37,759		37,759
47220 - DOE25	Civil Defense Reimbursement		21,000	21,000		21,000
47235	Homeland Security Grant			0		0
47235-HLS24	Homeland Security Grant	21,600		21,600		21,600
47590-SRCTR	Other Federal through State - Sr. Center	47,807	14,661	62,468		62,468
47590-SCEQU	Other Federal through State - Sr. Center Grant for Equipment		31,746	31,746		31,746
47590-FDINS	Other Federal through State - Food Insecurity Grant	0		0	69,233	69,233
47590-GHSOG	Other Federal through State - GHSOG	0	38,000	38,000		38,000
47990-MARSH	Direct Federal Revenue - US Marshalls Roundup	0		0		0
	Total Federal Through State	107,166	105,407	212,573	69,233	281,806
Total Federal Government		107,166	105,407	212,573	69,233	281,806

Food Insecurity Grant
{Co. Comm approved:
December 5, 2022}
Exp@ 58190
[15Sept_06Oct2025]

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51300	County Mayor					
101	County Official/Administrative Officer	127,464		127,464		127,464
105	Supervisor/Director of Libraries	4,693		4,693		4,693
161	Secretary(ies)	56,244	1,500	57,744		57,744
201	Social Security	11,681	93	11,774		11,774
204	State Retirement	12,642	101	12,743		12,743
206	Life Insurance	344		344		344
206-RET-LIF	Life Insurance	260		260		260
207	Medical Insurance	13,213		13,213		13,213
208	Dental Insurance	850		850		850
208-RET-DEN	Dental Insurance - Retirees	353		353		353
212	Employer Medicare	2,732	22	2,754		2,754
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments	2,000		2,000		2,000
333	Licenses			0	500	500
338	Vehicle Maintenance	100		100		100
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	500		500		500
355	Travel	3,000		3,000	(500)	2,500
414	Duplicating Supplies	150		150		150
425	Gasoline	3,200		3,200		3,200
435	Office Supplies	1,000		1,000		1,000
499	Other Supplies and Materials	200		200		200
508	Premium on Corporate Surety Bonds	367		367		367
513	Workers' Comp Insurance	2,605		2,605		2,605
524	Staff Development	400		400		400
711	Furniture & Fixture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	Total County Mayor	252,198	1,716	253,914	0	253,914

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51720	Planning					
105	Supervisor/Director			0		0
103	Assistants	55,287	1,500	56,787		56,787
162	Clerical Personnel	41,600	1,500	43,100		43,100
201	Social Security	6,007	186	6,193		6,193
204	State Retirement	6,501	201	6,702		6,702
206	Life Insurance	337		337		337
206-RET-LIF	Life Insurance-Retirees	301		301		301
207	Medical Insurance	36,737		36,737		36,737
207 SRHTH	Medical Insurance	4,984		4,984		4,984
207-RET-MED	Medical Insurance	8,061		8,061		8,061
208	Dental Insurance	1,699		1,699		1,699
208-RET-DEN	Dental Insurance - Retirees	706		706		706
212	Employer Medicare	1,405	43	1,448		1,448
307	Communication	1,000		1,000		1,000
307-WIRE	Communication	1,400		1,400		1,400
320	Dues & Memberships	1,700		1,700		1,700
330	Operating Lease Payments (Copier)	2,500		2,500		2,500
338	Maintenance/Repair Vehicle	1,000		1,000		1,000
348	Postage	1,000		1,000		1,000
349	Printing, Stationary & Forms	1,500		1,500		1,500
355	Travel	2,000		2,000	(500)	1,500
399 HICRK	Other Contracted Services - Hickory Creek Park	18,000		18,000		18,000
399-STORM	Other Contracts	10,000		10,000		10,000
414	Duplicating Supplies	200		200		200
425	Gasoline	1,500		1,500		1,500
435	Office Supplies	2,000		2,000		2,000
443	Road Signs	1,000		1,000		1,000
450	Tires	500		500	500	1,000
513	Workman's Comp Insurance	1,302		1,302		1,302
524	In Service/Staff Development	1,500		1,500		1,500
711	Furniture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	Total Planning	213,727	3,430	217,157	0	217,157

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51800	Plant Maintenance and Operations (County Buildings)					
105	Supervisor/Director	64,200	1,500	65,700		65,700
167	Maintenance Personnel	444,455	13,500	457,955		457,955
187	Overtime Pay	6,000		6,000		6,000
201	Social Security	31,909	930	32,839		32,839
204	State Retirement	34,534	1,007	35,541		35,541
206	Life Insurance	1,694		1,694		1,694
206-RET-LIF	Life Insurance-Retirees	1,032		1,032		1,032
207	Medical Insurance	128,662		128,662		128,662
207-RET-MED	Medical Insurance - Retirees	24,174		24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	22,429		22,429		22,429
208	Dental Insurance	6,020		6,020		6,020
208-RET-DEN	Retiree Dental Insurance	1,741		1,741		1,741
212	Employer Medicare	7,463	218	7,681		7,681
307	Communication	7,000		7,000		7,000
307 WIRE	Communication	8,000		8,000		8,000
320	Dues & Memberships	90		90		90
330	Operating Lease Payments	4,000		4,000		4,000
335	Maintenance and Repair Services - Buildings	94,100	5,900	100,000		100,000
336	Maintenance and Repair Services - Office Equipment	4,900	(900)	4,000		4,000
338	Maintenance and Repair Services - Vehicles	5,000		5,000		5,000
347	Pest Control	7,401	2,599	10,000		10,000
399	Other Contracted Services	320,555	(15,840)	304,715		304,715
410	Custodial Supplies	12,500		12,500		12,500
412	Diesel Fuel	3,000		3,000		3,000
413	Drugs and Medical Supplies	0	500	500		500
414	Duplicating Supplies	0	250	250		250
425	Gasoline (Vehicle)	20,000		20,000		20,000
435	Office Supplies	750		750		750
446	Small Tools equipment	0	6,500	6,500		6,500
450	Tires	1,500		1,500		1,500
451	Uniforms	7,000		7,000		7,000
452	Utilities	425,000		425,000		425,000
499	Other Supplies and Materials	100		100		100
513	Workers' Comp Insurance	6,511		6,511		6,511
524	In Service/Staff Development	1,500		1,500		1,500
599	Other Charges	200		200		200
711	Furniture & Fixtures	250		250		250
716	Vehicles			0	27,365	27,365
717	Maintenance Equipment	0	991	991		991
719	Office Equipment	1,000		1,000		1,000
790	Other Equipment			0		0
				0		0
	Total Plant Maintenance & Operations	1,704,670	17,155	1,721,825	27,365	1,749,190

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52600	Data Processing					
120	Computer Programmer	60,671	1,500	62,171		62,171
121	Data Processing Personnel	53,718	1,500	55,218		55,218
201	Social Security	7,092	186	7,278		7,278
204	State Retirement	7,676	201	7,877		7,877
206	Life Insurance	337		337		337
207	Medical Insurance	19,823		19,823		19,823
208	Dental Insurance	290		290		290
212	Employer Medicare	1,659	43	1,702		1,702
307	Communication	15,300		15,300	2,500	17,800
307 WIRE	Communication	2,200		2,200		2,200
307 INTER	Communication (Redundant Internet - Annex & Co Bldg)	3,500		3,500	(2,500)	1,000
348	Postage	100		100		100
355	Travel	1,000		1,000		1,000
399	Other Contracted Services	47,000		47,000		47,000
399-WBST	Contd Svc - Website update	1,560		1,560		1,560
435	Office Supplies	250		250		250
471	Software	3,500		3,500	(3,000)	500
513	Workers' Comp Insurance	1,302		1,302		1,302
524	Inservice/Staff Development	3,000		3,000		3,000
709	Data Processing Equipment	10,000		10,000	3,000	13,000
719	Office Equipment	1,400		1,400		1,400
				0		0
	Total Data Processing	241,378	3,430	244,808	0	244,808
Total Finance		3,856,156	63,683	3,919,839	0	3,919,839

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101		2025-2026	2025-2026	Approved	Proposed	Proposed
	9/30/2025 8:48						
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
508	Premiums on Corporate Surety Bonds		500		500		500
513	Worker's Comp Insurance		46,221		46,221		46,221
524	In Service/Staff Development		55,000		55,000		55,000
524 LFSVR	In Service/Staff Dev-Project Lifesaver		500		500		500
708	Communication Equipment		32,500		32,500		32,500
711	Furniture and Fixtures		8,000		8,000		8,000
716	Law Enforcement Equipment		55,000		55,000		55,000
716 AWARE	Law Enforcement Equipment		500		500		500
716 GHSOG	Law Enforcement Equipment		0	19,000	19,000		19,000
718	Vehicles		490,000		490,000		490,000
719	Office Equipment		8,000		8,000		8,000
		Mental Health Grant:					
		Rev #46190-MHTPG	8,308,652	38,000	8,346,652	0	8,346,652
		(15Sept_06Oct)					
	Total Sheriff's Department						
54120	Special Patrols - Sheriff's Reserves						
307 WIRE	Communication				0		0
340	Medical & Dental Services				0		0
399-MHTPG	Other Contracted Services (Mental Health Grant)				0	53,660	53,660
431	Law Enforcement Supplies		2,000		2,000		2,000
451	Uniforms		4,000		4,000		4,000
524	Staff Development		1,000		1,000		1,000
716	Law Enforcement Equipment		6,000		6,000		6,000
	Total Special Patrols		13,000	0	13,000	53,660	66,660
54130	Traffic Control				0		0
399	Other Contracted Services		12,000		12,000		12,000
452	Utilities (Traffic)		3,100		3,100		3,100
	Total Traffic Control		15,100	0	15,100	0	15,100
54160	Administration of Sexual Offender Reg.						
187	Overtime		4,000		4,000		4,000
355	Travel		250		250		250
499	Other Supplies and Materials		1,000		1,000		1,000
524	In Service/Staff Development		1,000		1,000		1,000
716	Law Enforcement Equipment		4,000		4,000		4,000
719	Office Equipment		2,000		2,000		2,000
	Total Adm of Sexual Offender Registry		12,250	0	12,250	0	12,250

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54410	Emergency Management					
105	Supervisor/Director	63,013	1,500	64,513		64,513
169	Part-Time Wages	32,659		32,659		32,659
201	Social Security	5,932	93	6,025		6,025
204	State Retirement	4,228	100	4,328		4,328
206	Life Insurance	232		232		232
206-RET-LIF	Life Insurance - Retiree	192		192		192
207	Medical Insurance	17,617		17,617		17,617
208	Dental Insurance	1,133		1,133		1,133
208-RET-DEN	Dental Insurance - Retiree	353		353		353
212	Employer Medicare	1,387	22	1,409		1,409
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
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		2,000		2,000
338	Maintenance and Repair Services - Vehicles	6,500		6,500		6,500
348	Postal Charges	130		130		130
349	Printing, Stationery and Forms	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
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
425	Gasoline	7,000		7,000		7,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
435	Office Supplies	2,600		2,600		2,600
450	Tires	2,500		2,500		2,500
451	Uniforms	2,000		2,000		2,000
451-DIVE	Uniforms	2,000		2,000		2,000
499	Other Supplies & Materials	2,000		2,000	1,234	3,234
499-DIVE	Other Supplies & Materials	2,000		2,000		2,000
513	Workers' Comp Insurance	1,302		1,302		1,302
524	In Service/Staff Development	3,400		3,400		3,400
524 DIVE	In Service/Staff Development	4,000		4,000		4,000
708	Communication Equipment	5,483		5,483		5,483
711	Furniture and Fixtures	500		500		500
719	Office Equipment	3,500		3,500	(1,234)	2,266
790	Other Equipment	3,704		3,704		3,704
790-BOAT	Other Equipment	7,000		7,000		7,000
790-DIVE	Other Equipment	3,455		3,455		3,455
799	Other Capital Outlay			0		0
	Total Emergency Management	228,906	1,715	230,621	0	230,621

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
56000	Social, Cultural, and Recreational Services					
56300	Senior Citizens Assistance					
105	Supervisor/Director	52,095	1,500	53,595		53,595
161	Office on Aging Director	40,040	1,500	41,540		41,540
169	Part-Time Personnel	20,384		20,384		20,384
189	Other Salaries and Wages	79,040	3,000	82,040		82,040
201	Social Security	11,877	372	12,249		12,249
204	Retirement	11,486	403	11,889		11,889
206	Life Insurance	674		674		674
206-RET-LIF	Life Insurance - Retirees	874		874		874
207	Medical Insurance	26,425		26,425		26,425
207-SRHTH	Medical Insurance - Sr. Health	17,445		17,445		17,445
208	Dental Insurance	2,549		2,549		2,549
208-RET-DEN	Dental Insurance-Retirees	1,741		1,741		1,741
212	Employer Medicare	2,778	87	2,865		2,865
307	Communication	5,300		5,300		5,300
330	Operating Lease Payments (Copier)	2,200		2,200		2,200
333	Licenses	2,000		2,000		2,000
336	Maintenance and Repair Services-Equipment	2,000		2,000		2,000
338	Vehicle Maintenance	4,100		4,100		4,100
348	Postal Charges	200		200		200
349	Printing, Stationery, and Forms	2,000		2,000		2,000
351	Rentals	3,000		3,000		3,000
355	Travel	2,500		2,500		2,500
399	Other Contracted Services	8,000		8,000		8,000
399 - DDA25	Other Contracted Services (Minivan Grant-2025 TN Senior Cntr Gr	0		0	1,000	1,000
410	Custodial Supplies	1,000		1,000		1,000
414	Duplicating Supplies	700		700		700
422	Food Supplies	5,000		5,000		5,000
422 LUNCH	Food Supplies	8,000		8,000		8,000
425	Gasoline	7,000		7,000		7,000
435	Office Supplies	1,800		1,800		1,800
450	Tires & Tubes	1,000		1,000		1,000
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	7,000		7,000		7,000
513	Workers' Comp Insurance	2,605		2,605		2,605
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,100		2,100		2,100
599-SRCTZ	Other Charges - SRCTZ	0		0		0
716-DDA25	Vehicles (Minivan Grant-2025 TN Senior Cntr Grant)	0		0	42,000	42,000
719	Office Equipment	250		250		250
735 - SCEQU	Health Equipment - Sr. Center Grant	0	35,481	35,481		35,481
	Total Senior Citizens Assistance	350,463	42,343	392,806	43,000	435,806
	Total Social, Cultural, and Recreational Services	350,463	42,343	392,806	43,000	435,806

Budget Committee September 15, 2025
County Commission October 6, 2025

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	9/30/2025 8:48		2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
						Proposed Amded Budget
58120	Economic and Industrial Agencies					
320	Dues & Memberships (E TN Dev District)		5,932		5,932	5,932
316	Contributions				0	0
316	Contributions (Loudon Co Ec Dev Ag)		177,174		177,174	177,174
	Total Economic and Industrial Agencies		183,106	0	183,106	0
58130	Housing and Urban Development					
316	Contributions		3,000		3,000	3,000
341	Pauper Burials		3,750		3,750	3,750
	Total Housing and Urban Development		6,750	0	6,750	0
58190	Other Economic and Community Development					
399-FDINS	Other Contd Svc -(Grant Admin Fee-ETDD-Food Insec. Grant)				0	3,693
718-FDINS	Motor Vehicles (Food Insecurity Grant)				0	14
790-FDINS	Other Equipment (Food Insecurity Grant)				0	14,726
	Total Other Economic and Community Development		0	0	0	18,433

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	9/30/2025 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Year-End June 30, 2025 FB - Unaudited		16,056,975				
Less Restricted, Committed & Assigned Items		1,448,537				
Committed to Fire Safety		560,000				
Estimated Available Fund Balance July 1, 2025		14,048,438		14,048,438		14,048,438
Total Revenue		25,496,812	106,553	25,603,365	127,684	25,731,049
Transfers In		10,000	2,424,283	2,434,283	0	2,434,283
Total Revenue and Transfers In		25,506,812	2,530,836	28,037,648	127,684	28,165,332
Total Available Funds		39,555,250	2,530,836	42,086,086	127,684	42,213,770
Expenditure Budget		30,733,482	434,134	31,167,616	142,458	31,310,074
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		30,820,482	434,134	31,254,616	142,458	31,397,074
Ending Fund Balance		8,734,768	2,096,702	10,831,470	(14,774)	10,816,696

RESOLUTION # _____

**A RESOLUTION AMENDING THE PUBLIC LIBRARIES FUND 115
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Public Libraries Fund 115 on June 30, 2025; 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 Grants; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2025 – 2026 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 2025 - 2026 Public Libraries Fund 115 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 Amds</u>	<u>Amends Approved This Res</u>	<u>Approved Amended Budget</u>
UnAudited June 30, 2025 FB	369,960			
Less PY POs	0			
Total Revenue	402,532	(500)	0	402,032
Expenditure Budget	460,394	7,877	585	468,856
Less Cash on Hand	(250)			
Effect on Fund Balance	(57,862)	(8,377)	(585)	(66,824)
Ending Fund Balance	311,848	(8,377)	(585)	302,886

[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 6th day of October 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/11/25 9:32 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
113	EXPENDITURES							
114	56000		Social, Cultural, and Recreational Services					
115	56500		<u>Libraries</u>					
116	307		Communications	300		300		300
117	330		Operating Lease Payments	5,000		5,000		5,000
118	333		License - Book System	1,250		1,250		1,250
119	349		Printing - Library Cards & Applications			0		0
120	399		Other Contracted Services	100		100		100
121	399-FY22		Other Contracted Services			0		0
122	414		Duplicating Supplies	250		250		250
123	422		Story Time (Food Supplies)	200		200		200
124	432		Library Books	3,650		3,650		3,650
125	432-ARPA		Library Books - ARPA Grant			0		0
126	432-PETTW		Library Books/Media - Pettway Grant	4,000		4,000		4,000
127	435		Office Supplies	750		750	585	1,335
128	437		Periodicals	200		200		200
129	499		Other Supplies & Materials			0		0
130	709		Data Processing Equipment			0		0
131	711		Furniture			0		0
132	711-PETTW		Furniture - Pettway Grant			0		0
133	719		Office Equipment	500		500		500
134	790		Other Equipment	500		500		500
135	Total Libraries			16,700	0	16,700	585	17,285
136								
137			Total Expenditures	16,700	0	16,700	585	17,285
138								
139	Est Beginning Fund Balance July 1, 2025- Includes Cash on Hand			45,511		45,511		45,511
140			Less Cash on Hand	(50)		(50)		(50)
141			Less PY Encumbrance					
142			Total Revenue	16,700	0	16,700	0	16,700
143			Total Expenditures	16,700	0	16,700	585	17,285
144								
145			Effect on Fund Balance	0	0	0	(585)	(585)
146								
147	ESTIMATED ENDING FUND BALANCE SUBFUND LEN			45,461	0	45,461	(585)	44,876

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/11/25 9:32 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
173	Subfund LOU - Loudon Public Library							
174	EXPENDITURES							
175	56000		Social, Cultural, and Recreational Services					
176	56500		<u>Libraries</u>					
177	307		Communications	900		900	35	935
178	320		Dues & Memberships	500		500		500
179	330		Operating Lease Payment	2,000		2,000		2,000
180	333		Licenses	600		600		600
181	348		Postal Charges	100		100		100
182	349		Printing	200		200		200
183	399		Other Contracted Services	500		500		500
184	399 PETTW		Other Contracted Services - Pettway Grant			0		0
185	410		Custodial Supplies	500		500		500
186	414		Duplicating Supplies	500		500		500
187	432		Library Books	6,500		6,500		6,500
188	432-DIGIT		Library Books	2,000		2,000		2,000
189	432-PETTW		Library Books - Pettway Grant	3,500	(3,500)	0		0
190	435		Office Supplies	1,000		1,000		1,000
191	437		Periodicals	150		150	(35)	115
192	499		Other Supplies & Materials	1,000		1,000		1,000
193	524		In-Service/Staff Development	750		750		750
194	599		Other Charges			0		0
195	711		Furniture and Fixtures	500		500		500
196	711 PETTW		Furniture and Fixtures		3,000	3,000		3,000
197	719		Office Equipment			0		0
198	Total Libraries			21,200	(500)	20,700	0	20,700
199								
200	Total Expenditures			21,200	(500)	20,700	0	20,700
201								
202	Est Beginning Fund Balance July 1, 2025- Includes Cash on Hand			43,005		43,005		43,005
203			Less PY Encumbrance					
204			Less Cash on Hand	(50)				
205			Total Revenue	17,700	(500)	17,200	0	17,200
206			Total Expenditures	21,200	(500)	20,700	0	20,700
207			Effect on Fund Balance	(3,500)	0	(3,500)	0	(3,500)
208								
209	ESTIMATED ENDING FUND BALANCE SUBFUND LOU			39,455	0	39,455	0	39,455

Budget Committee September 15, 2025
County Commission October 6, 2025

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/11/25 9:32 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
456								
457								
458			TOTAL REVENUE & TRANSFERS IN	402,532	(500)	402,032	0	402,032
459								
460			TOTAL EXPENDITURES	460,394	7,877	468,271	585	468,856
461								
462			EFFECT ON FUND BALANCE	(57,862)				
463								
464			EST BEGINNING FUND BALANCE 7/1/25 Unaudited	369,960				
465								
466			Less PY POs					
467			Less Cash on Hand	(250)				
468								
469			Available Fund Balance 7/1/2025	369,710				
470								
471			ESTIMATED ENDING FUND BALANCE	311,848	(8,377)	303,471	(585)	302,886
472								
473								
474								
475								
476								
477								
478								
479								
480								
481								
482								
483			Total Beginning FB by adding SF	369,710				
484								
485			Total Ending FB by adding SF					
486				311,848				

RESOLUTION # _____

**A RESOLUTION AMENDING THE SOLID WASTE/SANITATION (RECYCLING CENTERS) FUND 116
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Solid Waste/Sanitation (Recycling Centers) Fund 116 on June 30, 2025; 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 could be Local Revenue or Grants; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2025 – 2026 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 2025 - 2026 Solid Waste/Sanitation (Recycling Centers) Fund 116 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
UNAudited June 30, 2025 FB	1,230,736			
Less TIR Subfund	59,011			
Less UnAudited Enc FY 2025	0			
Available EST Fund Balance July 1, 2025	1,171,725			
Total Revenue	999,635	0	0	999,635
Total Available Funds	2,171,360	0	0	2,171,360
Total Expenditures	1,474,622	15,439	0	1,490,061
Effect on Fund Balance	(474,987)	(15,439)	0	(490,426)
Ending Fund Balance	696,738	(15,439)	0	681,299

[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 6th day of October 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2026

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				09/11/25	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
64			336	Maintenance Repair Equipment	17,500		17,500		17,500
65			338	Maintenance Repair Vechiles	6,000		6,000		6,000
66			347	Pest Control	2,000		2,000		2,000
67			348	Postal Charges	100		100		100
68			349	Printing, Stationery & Forms	1,200		1,200	(170)	1,030
69			351	Rentals	500		500		500
70			355	Travel	1,000		1,000		1,000
71			359	Disposal Fees	190,000		190,000		190,000
72			399	Other Contacted Services	80,000		80,000		80,000
73			410	Custodial Supplies	3,800		3,800	(300)	3,500
74			412	Diesel Fuel	2,000		2,000		2,000
75			425	Gasoline	8,200		8,200		8,200
76			435	Office Supplies	500		500		500
77			442	Propane	7,500		7,500		7,500
78			450	Tires and Tubes	2,500		2,500		2,500
79			451	Uniforms	7,200		7,200		7,200
80			452	Utilities	15,000		15,000		15,000
81			499	Other Supplies and Materials	5,000		5,000		5,000
82			510	Trustee's Commission	13,000		13,000		13,000
83			513	Workers Comp Insurance	5,532		5,532		5,532
84			524	In Service/Staff Development	500		500		500
85			707	Building Improvements	10,000		10,000		10,000
86			719	Office Equipment	500		500	470	970
87			733	Solid Waste Equipment	67,000		67,000		67,000
88			790	Other Equipment	3,000		3,000		3,000
89									
90									
91				TOTAL CONVENIENCE CENTER	1,375,422	15,439	1,390,861	0	1,390,861

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2026

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				09/11/25	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
134									
135		99100	Transfers						
136			590	Operating Transfers	0		0		0
137				Total Transfers	0	0	0	0	0
138									
139				TOTAL EXPS AND TRANSFERS	1,474,622	15,439	1,490,061	0	1,490,061
140									
141				TOTAL REV and TRFS IN	999,635	0	999,635	0	999,635
142				TOTAL EXPS AND TRFS OUT	1,474,622	15,439	1,490,061	0	1,490,061
143				EFFECT ON FUND BALANCE	(474,987)	(15,439)	(490,426)	0	(490,426)
144									
145									
146				TOTAL UNAUDITED EST. FB JUNE 30, 2025	1,230,736				
147				SUBFUND TIR FB	59,011				
148				June 30 2025 UNAUDITED ENC					
149				EST AVAILABLE FOR OPERATIONS FB JUL 1, 2025	1,171,725				1,171,725
150									
151									
152				EST END OF YEAR BALANCE	696,738				681,299

RESOLUTION # _____

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Highway Department Fund 131 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 Est FB	1,348,699			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2025	1,348,699			
Total Revenue & Transfers In	5,208,793	0	0	5,208,793
Total Available Funds	6,557,492	0	0	6,557,492
Total Expenditures & Transfers Out	5,564,168	36,628	0	5,600,796
Effect on Fund Balance	(355,375)	(36,628)	0	(392,003)
Ending Fund Balance	993,324	(36,628)	0	956,696

[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

October 6, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/11/2025 9:15	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
133								
134								
135								
136								
137	62000		Highway and Bridge Maintenance					
138	351		Rentals	2,500		2,500		2,500
139	399		Other Contracted Services	50,000		50,000		50,000
140	402		Asphalt	700,000		700,000		700,000
141	403		Asphalt - Cold Mix	10,000		10,000		10,000
142	404		Asphalt - Hot Mix	100,000		100,000	(10,000)	90,000
143	408		Concrete	1,000		1,000		1,000
144	409		Crushed Stone	85,000		85,000	(20,000)	65,000
145	436		Other Road Materials	6,000		6,000		6,000
146	438		Pipe	25,000		25,000	55,000	80,000
147	443		Road Signs	15,000		15,000		15,000
148	444		Salt	25,000		25,000		25,000
149	445		Sand	1,000		1,000		1,000
150	468		Chemicals	1,500		1,500		1,500
151	499		Other Supplies & Materials	10,000		10,000		10,000
152								
153			Total Highway & Bridge Maintenance	1,032,000	0	1,032,000	25,000	1,057,000
154								
155								
156								
157								
158								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/11/2025 9:15	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
159	63100		Operation & Maintenance of Equipment					
160	336		Maintenance & Repair - Equipment	25,000		25,000		25,000
161	338		Maintenance & Repair Vehicles	5,000		5,000		5,000
162	353		Towing Services	1,000		1,000		1,000
163	359		Disposal Fees	2,000		2,000		2,000
164	412		Diesel Fuel	75,000		75,000	(25,000)	50,000
165	416		Equipment Parts - Heavy	30,000		30,000		30,000
166	417		Equipment Parts - Light	100,000		100,000		100,000
167	425		Gasoline	35,000		35,000		35,000
168	433		Lubricants	2,500		2,500		2,500
169	450		Tires and Tubes	45,000		45,000		45,000
170	499		Other Supplies & Materials	7,500		7,500		7,500
171	599		Other Charges	2,500		2,500		2,500
172								
173			Total Operation & Maint of Equip	330,500	0	330,500	(25,000)	305,500
174								
175								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account	9/11/2025 9:15		2025-2026	2025-2026	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
261	Estimated Total FB June 30, 2025			1,348,699				
262	Less Encumbrances			0				
263								
264								
265								
266	Estimated Restricted Fund Balance July 1, 2025			1,348,699		1,348,699		1,348,699
267								
268								
269								
270								
271	Total Revenue			5,208,793	0	5,208,793	0	5,208,793
272								
273								
274	Total Available Funds			6,557,492	0	6,557,492	0	6,557,492
275								
276	Expenditure Budget			5,564,168	36,628	5,600,796	0	5,600,796
277								
278	Total Expenditures and Transfer Out			5,564,168	36,628	5,600,796	0	5,600,796
279								
280	Estimated Ending Fund Balance			993,324	(36,628)	956,696	0	956,696
281								
282								
283			County Commission meeting date:					
284			October 6, 2025					
285								
286								

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, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the General Purpose School Fund 141 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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 <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Unaudited June 30, 2025 FB	18,472,737			
Less Restricted, Committed & Assigned				
Available Fund Balance July 1, 2025	18,472,737			
Total Revenue & Transfers In	56,273,456	147,885	1,139,171	57,560,512
Total Expenditures & Transfers Out	61,308,168	220,185	1,266,889	62,795,242
Effect on Fund Balance	(5,034,712)	(72,300)	(127,718)	(5,234,730)
Ending Fund Balance	13,438,025			13,238,007

[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 6th day of October 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Fund 141
Ending June 30, 2026

Total Other Local Revenues		139,400	0	139,400	0	139,400
46000	State of Tennessee					
46500	State Education Funds					
46510	TN Investment in Student Achievement (TISA)	35,400,000	0	35,400,000	0	35,400,000
46515	Early Childhood Education	765,303	0	765,303	25,825	791,128
46515	SPED State Special Education Preschool Grant	0	88,200	88,200	0	88,200
46590	Other State Education Funds	58,467	0	58,467	923,324	981,791
46590	LC Learning Camp Transportation	0		0	0	0
46590	SLC Summer Learning Camps	0		0	0	0
46590	ACE Other State Education Funds	0		0	100,000	100,000
46590	LEAP LEAPS Grant	0		0	0	0
46590	SSG Public School Security Grant	0	0	0	99,473	99,473
46596	Paid Parental Leave	0	0	0	0	0
46610	Career Ladder Program	55,000	0	55,000	0	55,000
46790	ISM Other Vocational	761,530	0	761,530	(67,530)	694,000
	Total State Education Funds	37,040,300	88,200	37,128,500	1,081,092	38,209,592
46800	Other State Revenues					
46851	State Revenue Sharing-T.V.A.	1,150,000		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	38,190,300	88,200	38,278,500	1,081,092	39,359,592
46980	TCCY Other State Grants			0	50,079	50,079
46981	Safe Schools			0	0	0
46990	Other State Revenue	0	0	0	0	0
	Total	0	0	0	50,079	50,079

Loudon County Board of Education
Fund 141
Ending June 30, 2026

47000		Federal Government					
47100		Federal Through State					
47143		Special Education - Grants to States	0	0	0	0	0
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	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	0	210,632	0	210,632
47600		Direct Federal Revenue					
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	0	281,632	0	281,632
48600		Citizens Groups					
48130		Contributions			0	5,000	5,000
48610		Donations	0	0	0	0	0
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	0	0	0	0
48610-CL		Donations - CL	0	3,500	3,500	0	3,500
48610-FAM		Donations - FAM	0	0	0	0	0
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	550	550	0	550
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	500	500	0	500
48610-WSF		Donations - WSF	0	3,000	3,000	3,000	6,000
		Total Citizens Groups	0	7,550	7,550	8,000	15,550

LCBOE:
Battelle Grant - North
Middle School.

LCBOE:
FRC Donation.

BOE September 2025
Budget Committee September 15, 2025
County Commission October 06, 2025

Loudon County Board of Education
Fund 141
Ending June 30, 2026

General Purpose School Expenditures							
70000		Education		LCBOE: State of TN Teacher Bonus			
71000		Instruction					
71100		<i>Regular Instruction Program</i>					
	116	Teachers	21,411,399	0	21,411,399	0	21,411,399
	116 SLC	Teachers - Summer Learning Camps	0	0	0	0	0
	117	Career Ladder Program	25,000	0	25,000	0	25,000
	128	Homebound Teachers	7,000	0	7,000	0	7,000
	163	Educational Assistants	2,290,565	0	2,290,565	0	2,290,565
	163 SLC	Educational Assistants - Summer Learning Camps	0	0	0	0	0
	188	Bonus Payments	0	0	0	620,000	620,000
	189	Other Salaries & Wages	37,000	0	37,000	0	37,000
	195	Certified Substitute Teachers	75,000	0	75,000	0	75,000
	198	Non-Certified Substitute Teachers	220,000	0	220,000	0	220,000
	201	Social Security	1,492,090	0	1,492,090	38,440	1,530,530
	201 SLC	Social Security - Summer Learning Camps	0	0	0	0	0
	204	State Retirement	2,086,932	(175,414)	1,911,518	31,000	1,942,518
	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	3,604,055	0	3,604,055	0	3,604,055
	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	348,958	0	348,958	8,990	357,948
	212 SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0

Loudon County Board of Education
Fund 141
Ending June 30, 2026

355	Travel	0	0	0	0	0
399	Other Contracted Services	238,400	0	238,400	0	238,400
429	Instructional Supplies	122,000	0	122,000	0	122,000
429 BC	Instructional Supplies - Bridge Camp	0	LCBOE: North Middle Robotics grant via Battelle.	0	0	0
429 SLC	Instructional Supplies - Summer Learning Camps	0		0	0	0
429 SMC	Instructional Supplies - STREAM Mini Camps	0		0	0	0
429 EES	Instructional Supplies - Eaton Elementary School	41,563		41,563	0	41,563
429 FLM	Instructional Supplies - Fort Loudoun Middle School	24,483	13,375	37,858	0	37,858
429 GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196
429 HPS	Instructional Supplies - Highland Park Elementary	25,832	LCBOE: Moving to HPS Instructional supplies.	25,832	3,500	29,332
429 LES	Instructional Supplies - Loudon Elementary School	41,185		41,185	0	41,185
429 LHS	Instructional Supplies - Loudon High School	52,238		52,238	0	52,238
429 NMS	Instructional Supplies - North Middle School	44,251		44,251	15,000	59,251
429 PES	Instructional Supplies - Philadelphia Elementary School	28,782	0	28,782	0	28,782
429 SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975
449	Textbooks	625,145	0	625,145	0	625,145
471	Software	70,000	LCBOE: Moving to NMS instructional supplies.	70,000	0	70,000
524	In-Service Staff Development	0		0	0	0
599 NMS	Other Charges	0		0	5,000	5,000
599 PES	Other Charges	0		0	0	0
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	15,802	(13,375)	2,427	0	2,427
790 GBS	Other Equipment - Greenback School	16,255	0	16,255	0	16,255
790 HPS	Other Equipment - Highland Park Elementary School	12,582	0	12,582	(2,000)	10,582
790 LES	Other Equipment - Loudon Elementary School	26,491	0	26,491	0	26,491
790 LHS	Other Equipment - Loudon High School	27,160	0	27,160	0	27,160
790 NMS	Other Equipment - North Middle School	39,522	0	39,522	(15,000)	24,522
790 PES	Other Equipment - Philadelphia Elementary School	25,182	0	25,182	0	25,182
790 SES	Other Equipment - Steekee Elementary School	2,809	0	2,809	0	2,809
	Total Regular Instruction Program	33,686,469	(175,414)	33,511,055	704,930	34,215,985

Loudon County Board of Education
Fund 141
Ending June 30, 2026

71200		<u>Special Education Program</u>		LCBOE:			
				State of TN Teacher			
				Bonus			
116		Teachers	2,237,083		2,237,083	0	2,237,083
116 VR		Teachers	93,942		93,942	0	93,942
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	0	23,000	0	23,000
163		Educational Assistants	697,051	0	697,051	0	697,051
163 SPED		Educational Assistants	0	81,932	81,932	0	81,932
163 VR		Educational Assistants	57,029	0	57,029	0	57,029
171		Speech Pathologist	403,868	0	403,868	0	403,868
188		Bonus Payments	0	0	0	80,000	80,000
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
195		Certified Substitute Teachers	10,000	0	10,000	0	10,000
198		Non-Certified Substitute Teachers	45,000	0	45,000	0	45,000
201		Social Security	215,520	0	215,520	4,960	220,480
201 SPED		Social Security	0	5,080	5,080	0	5,080
201 VR		Social Security	9,360	0	9,360	0	9,360
204		State Retirement	287,000	0	287,000	4,000	291,000
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	8,738	0	8,738	0	8,738
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	481,660	0	481,660	0	481,660
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	16,628	0	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	50,179	0	50,179	1,160	51,339
212 SPED		Employer Medicare	0	1,188	1,188	0	1,188
212 VR		Employer Medicare	2,199	0	2,199	0	2,199
429		Instructional Supplies	43,752	0	43,752	0	43,752
499		Other Supplies & Materials	40,000	0	40,000	0	40,000
725		Special Education Equipment	102,500	0	102,500	0	102,500
725 SPED		Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	4,927,032	88,200	5,015,232	90,120	5,105,352

Loudon County Board of Education
Fund 141
Ending June 30, 2026

71300		<u>Vocational Education Program</u>					
	116	Teachers	1,433,693	LCBOE:	1,433,693	0	1,433,693
	116 ISM	Teachers - ISM Grant	224,718	ISM budget:	224,718	(109,618)	115,100
	117	Career Ladder Program	3,000		3,000	0	3,000
	163	Educational Assistants	31,660		31,660	0	31,660
	188	Bonus Payments	0	LCBOE:	0	42,000	42,000
	189 ISM	Other Salaries & Wages - ISM Grant	5,000	State of TN Teacher	5,000	0	5,000
	195	Certified Substitute Teachers	7,500	Bonus	7,500	0	7,500
	198	Non-Certified Substitute Teachers	15,000		15,000	0	15,000
	201	Social Security	92,433		92,433	2,604	95,037
	201 ISM	Social Security - ISM Grant	14,415		14,415	(6,801)	7,614
	204	State Retirement	131,426		131,426	2,100	133,526
	204 ISM	State Retirement - ISM Grant	16,994		16,994	(8,608)	8,386
	205-RET VIS	Employee and Dependent Insurance	173		173	0	173
	206	Life Insurance	3,105		3,105	0	3,105
	206 ISM	Life Insurance	566		566	(278)	288
	206-RET LIF	Life Insurance	400		400	0	400
	207	Medical Insurance	204,699		204,699	0	204,699
	207 ISM	Medical Insurance - ISM Grant	40,233		40,233	(22,863)	17,370
	208	Dental Insurance	7,717		7,717	0	7,717
	208 ISM	Dental Insurance	1,185		1,185	(718)	467
	208-RET DEN	Dental Insurance	810		810	0	810
	212	Employer Medicare	21,618		21,618	608	22,226
	212 ISM	Employer Medicare - ISM Grant	3,747		3,747	(1,998)	1,749
	336	Maintenance and Repair Services-Equipment	1,300		1,300	0	1,300
	355	Travel	8,000		8,000	0	8,000
	399 ISM	Other Contracted Services - ISM Grant	0		0	28,000	28,000
	425	Gasoline	1,000		1,000	0	1,000
	429	Instructional Supplies	93,130		93,130	0	93,130
	429 ISM	Instructional Supplies - ISM Grant	45,000		45,000	38,552	83,552
	599 ISM	Other Charges - ISM Grant	100,000		100,000	(88,000)	12,000
	730 ISM	Vocational Education Program - ISM Grant	100,000		100,000	191,984	291,984
	790	Other Equipment	55,200		55,200	0	55,200
	790 SPARC	Other Equipment	0		0	0	0
		Total Vocational Education Program	2,663,722	0	2,663,722	66,964	2,730,686
Total Instruction			41,277,223	-87,214	41,190,009	862,014	42,052,023

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72000		Support Services					
72110		Attendance					
105		Supervisor / Director	76,644	0	76,644	0	76,644
130	SLC	Social Workers	0	0	0	0	0
188		Bonus Payments	0	0	0	0	0
201		Social Security	4,752	0	4,752	0	4,752
201	SLC	Social Security	0	0	0	0	0
204		State Retirement	5,143	0	5,143	0	5,143
204	SLC	State Retirement	0	0	0	0	0
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	1,112	0	1,112	0	1,112
212	SLC	Employer Medicare	0	0	0	0	0
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		Total Attendance	89,861	0	89,861	0	89,861
72120		Health Services					
105	CSH	Supervisor/Director	68,155		68,155	0	68,155
131		Medical Personnel	580,160		580,160	0	580,160
131	SLC	Medical Personnel - Summer Learning Camps	0		0	0	0
188		Bonus Payments	0		0	2,000	2,000
189	CSH	Other Salaries & Wages	68,433	0	68,433	0	68,433
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	35,970	0	35,970	124	36,094
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	CSH	Social Security	8,189	0	8,189	0	8,189
204		State Retirement	52,214	0	52,214	100	52,314
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204	CSH	State Retirement	7,200	0	7,200	0	7,200
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	325	0	325	0	325
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	85,500	0	85,500	0	85,500
207	CSH	Medical Insurance	9,335	0	9,335	0	9,335
208		Dental Insurance	3,066	0	3,066	0	3,066
208	CSH	Dental Insurance	338	0	338	0	338

LCBOE:
State of TN Teacher
Bonus

Loudon County Board of Education
Fund 141
Ending June 30, 2026

208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	8,412	LCBOE:	8,412	29	8,441
212	SLC	Employer Medicare - Summer Learning Camps	0	ACE Grant	0	0	0
212	CSH	Employer Medicare	1,915		1,915	0	1,915
355		Travel	2,400		2,400	0	2,400
355	CSH	Travel	2,500	0	2,500	0	2,500
355	SLC	Travel	0	0	0	0	0
399		Other Contracted Services	7,100	0	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	0	0	10,000	10,000
399	SLC	Other Contracted Services - Summer Learning Camps	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	0	0	80,000	80,000
499	CSH	Other Supplies & Materials	12,670	0	12,670	0	12,670
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	0	0	10,000	10,000
524	CSH	In-Service/Staff Development	2,100	0	2,100	0	2,100
735	CSH	Health Equipment	3,472	0	3,472	0	3,472
		Total Health Services	978,508	0	978,508	102,253	1,080,761

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72130		<i>Other Student Support</i>					
117		Career Ladder Program	1,000	LCBOE: State of TN Teacher Bonus	1,000	0	1,000
123		Guidance Personnel	952,047		952,047	0	952,047
123	SLC	Guidance Personnel - Summer Learning Camps	0		0	0	0
130		Social Workers	302,637		302,637	0	302,637
130	SLC	Social Workers - Summer Learning Camps	0		0	0	0
162		Clerical Personnel	214,697		214,697	0	214,697
188		Bonus Payments	0		0	34,000	34,000
195	TCCY	Certified Substitute Teachers	0	LCBOE: TCCY budget	0	3,847	3,847
198	TCCY	Non-Certified Substitute Teachers	0		0	8,120	8,120
201		Social Security	91,164		91,164	2,108	93,272
201	SLC	Social Security - Summer Learning Camps	0		0	0	0
201	TCCY	Social Security	0		0	759	759
204		State Retirement	127,418		127,418	1,700	129,118
204	SLC	State Retirement - Summer Learning Camps	0		0	0	0
205-RET	VIS	Employee and Dependent Insurance	230		230	0	230
206		Life Insurance	3,386	LCBOE: ISM budget	3,386	0	3,386
206-RET	LIF	Life Insurance	480		480	0	480
207		Medical Insurance	221,000		221,000	0	221,000
207-RET	MED	Medical Insurance	0		0	0	0
208		Dental Insurance	8,025		8,025	0	8,025
208-RET	DEN	Dental Insurance	432		432	0	432
212		Employer Medicare	21,321		21,321	493	21,814
212	SLC	Employer Medicare - Summer Learning Camps	0		0	0	0
212	TCCY	Employer Medicare	0		0	180	180
309	SAFE	Contracts with Government Agencies	5,000		5,000	0	5,000
322		Evaluation and Testing	20,000		20,000	0	20,000
355		Travel	7,500		7,500	0	7,500
399	SAFE	Contracted Services	50,260		50,260	0	50,260
399	TCCY	Contracted Services	0	LCBOE: Public School Security Grant	0	0	0
499	TCCY	Other Supplies & Materials	0		0	16,641	16,641
524		In Service/Staff Development	7,500		7,500	0	7,500
524	ISM	In Service/Staff Development - ISM Grant	0		0	60,490	60,490
524	TCCY	In Service/Staff Development	0		0	20,532	20,532
790	SAFE	Other Equipment	30,000		30,000	0	30,000
790	SSG	Other Equipment	0		0	94,473	94,473
		Total Other Student Support	2,064,097	0	2,064,097	243,343	2,307,440

BOE September 2025
Budget Committee September 15, 2025
County Commission October 06, 2025

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72210		<u>Regular Instruction Program</u>					
105		Supervisor/Director	480,097	LCBOE: State of TN Teacher Bonus	480,097	0	480,097
117		Career Ladder Program	6,000		6,000	0	6,000
129		Librarians	622,400		622,400	0	622,400
161		Secretary (s)	440,983	0	440,983	0	440,983
188		Bonus Payments	0	0	0	38,000	38,000
189		Other Salaries & Wages	252,103	0	252,103	0	252,103
201		Social Security	111,700	0	111,700	2,356	114,056
204		State Retirement	144,072	0	144,072	1,900	145,972
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	0	1,790
207		Medical Insurance	250,000	0	250,000	0	250,000
207-RET	MED	Medical Insurance	5,000	0	5,000	0	5,000
208		Dental Insurance	8,925	0	8,925	0	8,925
208-REF	DEN	Dental Insurance	6,000	LCBOE: Moving to HPS instructional supplies.	6,000	0	6,000
212		Employer Medicare	26,150		26,150	551	26,701
355		Travel	17,000		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	0	0	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	0	3,659	(1,500)	2,159
432	LES	Library Books/Media - Loudon Elementary School	5,606	0	5,606	0	5,606
432	LHS	Library Books/Media - Loudon High School	9,536	0	9,536	0	9,536
432	NMS	Library Books/Media - North Middle School	2,650	0	2,650	0	2,650
432	PES	Library Books/Media - Philadelphia Elementary School	2,137	0	2,137	0	2,137
432	SES	Library Books/Media - Steekee Elementary School	1,804	0	1,804	0	1,804
499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000
524	EES	In-Service/Staff Development - Eaton Elementary School	5,500	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	0	13,300
524	HPS	In-Service/Staff Development - Highland Park Elementary School	4,900	0	4,900	0	4,900
524	LES	In-Service/Staff Development - Loudon Elementary School	5,000	0	5,000	0	5,000
524	LHS	In-Service/Staff Development - Loudon High School	5,255	0	5,255	0	5,255
524	NMS	In-Service/Staff Development - North Middle School	10,796	0	10,796	0	10,796
524	PES	In-Service/Staff Development - Philadelphia Elementary School	6,400	0	6,400	0	6,400
524	SES	In-Service/Staff Development - Steekee Elementary School	2,000	0	2,000	0	2,000
		Total Regular Instruction Program	2,501,032	0	2,501,032	41,307	2,542,339

BOE September 2025
Budget Committee September 15, 2025
County Commission October 06, 2025

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72220		<u>Special Education Program</u>			LCBOE: State of TN Teacher Bonus			
105		Supervisor/Director	33,455			33,455	0	33,455
117		Career Ladder Program	1,000			1,000	0	1,000
124		Psychological Personnel	331,803			331,803	0	331,803
135		Assessment Personnel	81,503	0	81,503	0	81,503	
171		Speech Pathologist	0	0	0	0	0	
188		Bonus Payments	0	0	0	12,000	12,000	
201		Social Security	27,762	0	27,762	744	28,506	
204		State Retirement	38,508	0	38,508	600	39,108	
205-RET	VIS	Employee and Dependent Insurance	280	0	280	0	280	
206		Life Insurance	1,360	0	1,360	0	1,360	
206-RET	LIF	Life Insurance	480	0	480	0	480	
207		Medical Insurance	81,068	0	81,068	0	81,068	
207-RET	MED	Medical Insurance	3,900	0	3,900	0	3,900	
208		Dental Insurance	2,997	0	2,997	0	2,997	
208-REF	DEN	Dental Insurance	863	0	863	0	863	
212		Employer Medicare	6,493	0	6,493	174	6,667	
348		Postal Charges	1,000	0	1,000	0	1,000	
355		Travel	21,650	0	21,650	0	21,650	
399		Other Contracted Services	178,250	0	178,250	0	178,250	
399	SPED	Other Contracted Services	0	0	0	0	0	
524		In-Service/Staff Development	0	0	0	0	0	
		Total Special Education Program	812,372	0	812,372	13,518	825,890	

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72410		<u>Office of the Principal</u>					
104		Principals	1,019,829	LCBOE: State of TN Teacher Bonus	1,019,829	0	1,019,829
117		Career Ladder Program	4,000		4,000	0	4,000
188		Bonus Payments	0		0	18,000	18,000
201		Social Security	63,478	0	63,478	1,116	64,594
204		State Retirement	92,140	0	92,140	900	93,040
205-RET	VIS	Employee and Dependent Insurance	182	0	182	0	182
206		Life Insurance	1,600	0	1,600	0	1,600
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	14,846	0	14,846	261	15,107
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	1,460,005	0	1,460,005	20,277	1,480,282
72510		<u>Fiscal Services</u>					
119		Accountants/Bookkeepers	90,398	0	90,398	0	90,398
188		Bonus Payments	0	0	0	0	0
201		Social Security	5,605	0	5,605	0	5,605
204		State Retirement	6,066	0	6,066	0	6,066
206		Life Insurance	165	0	165	0	165
206-RET	LIF	Life Insurance	86	0	86	0	86
207		Medical Insurance	7,440	0	7,440	0	7,440
208		Dental Insurance	375	0	375	0	375
212		Employer Medicare	1,311	0	1,311	0	1,311
355		Travel	200	0	200	0	200
524		In Service/Staff Development	1,800	0	1,800	0	1,800
		Total Fiscal Services	113,446	0	113,446	0	113,446

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72610		<u>Operation of Plant</u>					
166		Custodial Personnel	241,100	0	241,100	0	241,100
188		Bonus Payments	0	0	0	0	0
201		Social Security	14,950	0	14,950	0	14,950
204		State Retirement	16,180	0	16,180		16,180
205-RET	VIS	Employee and Dependent Insurance	275	0	275	LCBOE: Handicap Accessible Playground LES - \$80,000	275
206		Life Insurance	960	0	960		960
206-RET	LIF	Life Insurance	840	0	840		840
207		Medical Insurance	57,551	0	57,551		57,551
208		Dental Insurance	2,255	0	2,255		2,255
208-RET	DEN	Dental Insurance	2,102	0	2,102		2,102
212		Employer Medicare	3,500	0	3,500		3,500
399		Other Contracted Services	2,310,203	113,395	2,423,598	80,000	2,503,598
399	FLM	Other Contracted Services- Fort Loudoun Middle S	10,000	0	10,000	0	10,000
399	GBS	Other Contracted Services - Greenback School	40,000	0	40,000	0	40,000
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 Elementa	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	573,018	68,451	641,469	0	641,469
599	GBS	Other Charges	0	12,000	12,000	0	12,000
599	NMS	Other Charges	0	10,000	10,000	0	10,000
599	PES	Other Charges	0	8,300	8,300	0	8,300
		Total Operation of Plant	4,876,140	212,146	5,088,286	80,000	5,168,286

Loudon County Board of Education

Fund 141

Ending June 30, 2026

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
790		Other Equipment	0	0	0	5,000	5,000
		Total Maintenance of Plant	277,000	0	277,000	5,000	282,000
72710		<u>Transportation</u>					
105		Supervisor/Director	73,861		73,861	0	73,861
188		Bonus Payments	0		0	0	0
189		Other Salaries & Wages	0		0	0	0
201		Social Security	4,580	0	4,580	0	4,580
204		State Retirement	4,956	0	4,956	0	4,956
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	1,071	0	1,071	0	1,071
313		Contracts with Parents	12,070	0	12,070	0	12,070
315		Contracts with Vehicle Owners	2,464,600	0	2,464,600	0	2,464,600
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	4,240	10,483	0	10,483
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	0	5,000
599		Other Charges	5,985	0	5,985	0	5,985
718		Motor Vehicles	0	42,000	42,000	0	42,000
729 ISM		Transportation Equipment	40,000	0	40,000	(40,000)	0
790		Other Equipment	4,000	0	4,000	0	4,000
		Total Transportation	2,700,951	46,240	2,747,191	(40,000)	2,707,191
72810		<u>Central & Other</u>					
499		Other Supplies & Materials	0	0	0	0	0
790		Other Equipment	0	0	0	0	0
		Total Central & Other	0	0	0	0	0

BOE September 2025

Budget Committee September 15, 2025

County Commission October 06, 2025

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72901		Education COVID-19					
72901		<u>Support Services</u>					
	499	Other Supplies & Materials	25,000	0	25,000	0	25,000
		Total COVID-19	25,000	0	25,000	0	25,000
		Total Support Services	18,719,808	280,754	19,000,562	465,698	19,466,260
Total Education			59,997,031	193,540	60,190,571	1,327,712	61,518,283

Loudon County Board of Education

Fund 141

Ending June 30, 2026

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
188		Bonus Payments	0	0	0	0	0
189	FRC	Other Salaries & Wages - FRC	31,800	0	31,800	0	31,800
189	GYS	Other Salaries & Wages - GYS	0	0	0	0	0
201		Social Security	0	0	0	0	0
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	1,972	0	1,972	0	1,972
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	0	0	0	0
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	2,134	0	2,134	0	2,134
204	GYS	State Retirement - GYS	0	0	0	0	0
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	9,100	0	9,100	0	9,100
207	LEAP	Medical Insurance - LEAPS Grant	0	0	0	0	0
208		Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011
208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0
212		Employer Medicare	0	0	0	0	0
212	CCLC	Employer Medicare - CCLC Grant	0	0	0	0	0
212	CCLC-EES	Employer Medicare - CCLC Grant	0	0	0	0	0
212	FRC	Employer Medicare FRC	462	0	462	0	462
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	0	0

BOE September 2025

Budget Committee September 15, 2025

County Commission October 06, 2025

Loudon County Board of Education
Fund 141
Ending June 30, 2026

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	4,196	4,196	3,000	7,196
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	3,234	3,234	0	3,234
499	CL	Other Supplies & Materials - CL	0	5,768	5,768	0	5,768
499	FAM	Other Supplies & Materials - FAM	0	2,908	2,908	0	2,908
499	GYS	Other Supplies & Materials - GYS	0	7,665	7,665	0	7,665
499	LEAP	Other Supplies & Materials - LEAPS Grant	0	0	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	2,874	2,874	0	2,874
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	60,558	26,645	87,203	3,000	90,203

LCBOE:
FRC Donation.

Loudon County Board of Education
Fund 141
Ending June 30, 2026

73400		<u>Early Childhood Education</u>					
116		Teachers	500,000	0	500,000	2,632	502,632
163		Educational Assistants	228,700	0	228,700	0	228,700
188		Bonus Payments	0	LCBOE: Updated PreK allocation	0	16,000	16,000
195		Certified Substitute Teachers	6,000		6,000	0	6,000
198		Non-Certified Substitute Teachers	15,000		15,000	0	15,000
201		Social Security	46,482		46,482	992	47,474
204		State Retirement	60,400	0	60,400	800	61,200
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	113,427	0	113,427	20,323	133,750
207-RET	MED	Medical Insurance	1,950	LCBOE: State of TN Teacher Bonus	1,950	0	1,950
208		Dental Insurance	4,500		4,500	0	4,500
208-RET	DEN	Dental Insurance	1,640		1,640	0	1,640
212		Employer Medicare	10,877		10,877	232	11,109
311	HHA	Contracts with Other School Systems	85,034	0	85,034	2,870	87,904
429		Instructional Supplies	1,600	0	1,600	0	1,600
499		Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
		Total Early Childhood Education	1,080,907	0	1,080,907	43,849	1,124,756
76000		<u>Capital Outlay</u>					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	0	0	0	0
399	ISM	Other Contracted Services	73,670	0	73,670	(34,670)	39,000
707	ISM	Building Improvements	17,000	0	17,000	(17,000)	0
799	ISM	Other Capital Outlay	79,002	0	79,002	(56,002)	23,000
		Total Regular Capital Outlay	169,672	0	169,672	-107,672	62,000

Loudon County Board of Education
Fund 141
Ending June 30, 2026

80000		Debt Service					
82130		Principal					
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		Education					
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		Transfer out					
590		Transfer to other funds	0	0	0	0	0
		Total Expenditures	61,308,168	220,185	61,528,353	1,266,889	62,795,242
		Total Other Uses	0	0	0	0	0
Total General Purpose School			61,308,168	220,185	61,528,353	1,266,889	62,795,242

Loudon County Board of Education
Fund 141
Ending June 30, 2026

Beginning Fund Balance (Unaudited)			18,472,737	0	18,472,737	0	18,472,737
Total Revenue			56,273,456	147,885	56,421,341	1,139,171	57,560,512
Total Available Funds			74,746,193	147,885	74,894,078	1,139,171	76,033,249
Total Expenditures			61,308,168	220,185	61,528,353	1,266,889	62,795,242
Estimated Ending Fund Balance			13,438,025	-72,300	13,365,725	-127,718	13,238,007
* \$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, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the School Federal Projects Fund 142 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2025 FB	1,000,000			
Total Revenue	2,603,079	50,000	868,560.16	3,521,639
Total Expenditures	2,603,079	50,000	868,560.16	3,521,639
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 6th day of October 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	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	100,000.00	0.00	100,000.00	2,000.00	102,000.00
11	47141		Title I-C Grants to Local Educ Agencies	0.00	0.00	0.00	0.00	0.00
12	47146		English Language Acquisition Grants	724.00	0.00	724.00	0.00	724.00
13	47147		Safe & Drug Free Schools	1,449.00	0.00	1,449.00	0.00	1,449.00
14	47189		Eisenhower Prof Development State Grants	35,000.00	0.00	35,000.00	0.00	35,000.00
15								
16	49000		<u>Other Revenue Sources</u>					
17	49800		Transfers In	0.00	0.00	0.00	0.00	0.00
18								
19			Total Other Revenue	137,173.00	0.00	137,173.00	2,000.00	139,173.00
20								
21	Sub Fund		010 - Consolidated Administration Expenses					
22								
23	72210							
24	105		Supervisory/Director	79,267.00	0.00	79,267.00	(247.00)	79,020.00
25	161		Secretary(s)	28,977.00	0.00	28,977.00	3.00	28,980.00
26	201		Social Security	6,711.00	0.00	6,711.00	(15.00)	6,696.00
27	204		State Retirement	9,406.00	0.00	9,406.00	(21.00)	9,385.00
28	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
29	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
30	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
31	212		Employer Medicare	1,570.00	0.00	1,570.00	(4.00)	1,566.00
32	355		Travel	2,000.00	0.00	2,000.00	1,000.00	3,000.00
33	499		Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
34	524		In Service/Staff Development	8,942.00	0.00	8,942.00	1,284.00	10,226.00
35	599		Other Charges	0.00	0.00	0.00	0.00	0.00
36								
37			Total Expenditures Consolidated Administration	137,173.00	0.00	137,173.00	2,000.00	139,173.00
38								
39			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
40			Revenues	137,173.00	0.00	137,173.00	2,000.00	139,173.00
41			Expenditures	137,173.00	0.00	137,173.00	2,000.00	139,173.00
42			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
43								

LCBOE:
Updated allocation.

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
44	Sub Fund		109 - Title I Revenue					
45								
46	47000		Federal Government					
47								
48	47100		<u>Federal Through State</u>					
49	47141		Title I Grants to Local Educ Agencies	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
50								
51								
52			Total Federal Through State	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
53								
54			Total Federal Government	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
55								
56			Total Revenue	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
57								
58			Total Other Sources	0.00	0.00	0.00	0.00	0.00
59								
60			Total Title I Revenue	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
61								
62								
63	Sub Fund		109 - Title I Expenses					
64								
65	70000		Education					
66								
67	71000		Instruction					
68								
69	71100		<u>Regular Instruction Program</u>					
70	116		Teachers	451,018.00	0.00	451,018.00	20,982.00	472,000.00
71	163		Educational Assistants	68,992.00	0.00	68,992.00	(4,992.00)	64,000.00
72	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
73	195		Certified Substitute Teachers	2,200.00	0.00	2,200.00	7,800.00	10,000.00
74	198		Non-certified Substitute Teachers	6,000.00	0.00	6,000.00	9,000.00	15,000.00
75	201		Social Security	32,751.00	0.00	32,751.00	2,799.00	35,550.00
76	204		State Retirement	41,317.00	0.00	41,317.00	2,683.00	44,000.00
77	206		Life Insurance	1,120.00	0.00	1,120.00	0.00	1,120.00
78	207		Medical Insurance	60,124.00	0.00	60,124.00	9,876.00	70,000.00
79	208		Dental Insurance	1,920.00	0.00	1,920.00	1,080.00	3,000.00
80	212		Employer Medicare	7,660.00	0.00	7,660.00	615.00	8,275.00
81	429		Instructional Supplies	5,000.00	0.00	5,000.00	70,000.00	75,000.00
82	722		Regular Instruction Equipment	5,000.00	0.00	5,000.00	22,715.98	27,715.98
83								
84			Total Regular Instruction Program	683,102.00	0.00	683,102.00	142,558.98	825,660.98
85								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
86	Sub Fund		109 - Title I					
87								
88	70000		Education					
89								
90	72000		Support Services					
91								
92	72130		<i>Other Student Support</i>					
93		189	Other Salaries & Wages	36,867.00	0.00	36,867.00	17,600.00	54,467.00
94		201	Social Security	2,285.00	0.00	2,285.00	1,094.00	3,379.00
95		204	State Retirement	2,486.00	0.00	2,486.00	1,305.00	3,791.00
96		212	Employer Medicare	535.00	0.00	535.00	255.00	790.00
97		355	Travel	400.00	0.00	400.00	2,600.00	3,000.00
98		499	Other Supplies & Materials	500.00	0.00	500.00	500.00	1,000.00
99		599	Other Charges	9,021.54	0.00	9,021.54	553.08	9,574.62
100								
101			Total Support Services	52,094.54	0.00	52,094.54	23,907.08	76,001.62
102								
103	Sub Fund		109 - Title I					
104								
105	70000		Education					
106								
107	72000		Instruction					
108								
109	72210		<i>ESEA Title I</i>					
110		172	Instructional Coaches	76,885.00	0.00	76,885.00	0.00	76,885.00
111		189	Other Salaries and Wages	0.00	0.00	0.00	0.00	0.00
112		201	Social Security	4,767.00	0.00	4,767.00	0.00	4,767.00
113		204	State Retirement	6,681.00	0.00	6,681.00	0.00	6,681.00
114		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
115		207	Medical Insurance	13,082.00	0.00	13,082.00	1,918.00	15,000.00
116		208	Dental Insurance	376.00	0.00	376.00	0.00	376.00
117		212	Employer Medicare	1,115.00	0.00	1,115.00	0.00	1,115.00
118		355	Travel	1,500.00	0.00	1,500.00	2,500.00	4,000.00
119		399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
120		499	Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
121		524	In-Service/Staff Development	12,091.00	0.00	12,091.00	35,909.00	48,000.00
122		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
123								
124			Total ESEA Title I	116,957.00	0.00	116,957.00	40,327.00	157,284.00
125								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
126								
127	99100		<i>Transfers Out & Indirect Cost</i>					
128	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
129	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
130				0.00	0.00	0.00	0.00	0.00
131								
132								
133			Total Expenditures Title I	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
134								
135			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
136								
137			Revenues	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
138								
139			Expenditures	852,153.54	0.00	852,153.54	206,793.06	1,058,946.60
140								
141			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
142								
143								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
144	Sub Fund		139 - Title I-C Revenue					
145								
146	47000		Federal Government					
147								
148	47100		<u>Federal Through State</u>					
149	47141		Title I-C	0.00	0.00	0.00	2,657.22	2,657.22
150								
151								
152			Total Federal Through State	0.00	0.00	0.00	2,657.22	2,657.22
153								
154			Total Federal Government	0.00	0.00	0.00	2,657.22	2,657.22
155								
156			Total Revenue	0.00	0.00	0.00	2,657.22	2,657.22
157								
158			Total Other Sources	0.00		0.00	0.00	0.00
159								
160			Total Title I-C Revenue	0.00		0.00	2,657.22	2,657.22
161								
162								
163	Sub Fund		139 - Title I-C Expenses					
164								
165	70000		Education					
166								
167	71100		<u>Regular Instruction Program</u>					
168	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
169	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
170	201		Social Security	0.00	0.00	0.00	0.00	0.00
171	204		State Retirement	0.00	0.00	0.00	0.00	0.00
172	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
173	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
174								
175			Total	0.00	0.00	0.00	0.00	0.00
176								

LCBOE:
Updated allocation and
carryover.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
177	72130		<i>Other Student Support</i>					
178		189	Other Salaries & Wages	0.00	0.00	0.00	525.00	525.00
179		201	Social Security	0.00	0.00	0.00	32.55	32.55
180		204	State Retirement	0.00	0.00	0.00	55.92	55.92
181		212	Employer Medicare	0.00	0.00	0.00	7.62	7.62
182		499	Other Supplies & Materials	0.00	0.00	0.00	200.00	200.00
183		524	In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00
184		599	Other Charges	0.00	0.00	0.00	1,836.13	1,836.13
185		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
186								
187			Total	0.00	0.00	0.00	2,657.22	2,657.22
188								
189	72710		<i>Transportation</i>					
190		315	Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
191								
192			Total	0.00	0.00	0.00	0.00	0.00
193								
194			Total Expenditures I-C	0.00	0.00	0.00	2,657.22	2,657.22
195								
196			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
197								
198			Revenues	0.00	0.00	0.00	2,657.22	2,657.22
199								
200			Expenditures	0.00	0.00	0.00	2,657.22	2,657.22
201								
202			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
203								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
265	47000		Federal Government					
266								
267	Sub Fund		209 - Title IIA Teacher Quality Revenue					
268								
269	47100		<u>Federal Through State</u>					
270	47189		Eisenhower Prof Development State Grants	164,154.25	0.00	164,154.25	125,146.70	289,300.95
271								
272								
273			Total Federal Through State	164,154.25	0.00	164,154.25	125,146.70	289,300.95
274								
275			Total Federal Government	164,154.25		164,154.25	125,146.70	289,300.95
276								
277			Total Revenue	164,154.25	0.00	164,154.25	125,146.70	289,300.95
278								
279			Total Other Sources	0.00	0.00	0.00	0.00	0.00
280								
281			Total Title IIA - Teacher Quality Revenue	164,154.25	0.00	164,154.25	125,146.70	289,300.95
282								
283								
284	Sub Fund		209 - Title IIA Teacher Quality Expenses					
285								
286	70000		Education					
287								
288	71000		Instruction					
289								
290	71100		<u>Regular Instruction Program</u>					
291	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
292	195		Certified Subs	4,000.00	0.00	4,000.00	4,000.00	8,000.00
293	198		Non-Cert Subs	4,500.00	0.00	4,500.00	5,500.00	10,000.00
294	201		Social Security	527.00	0.00	527.00	589.00	1,116.00
295	204		State Retirement	0.00	0.00	0.00	0.00	0.00
296	212		Employer Medicare	123.25	0.00	123.25	137.75	261.00
297	429		Supplies/Materials	0.00	0.00	0.00	0.00	0.00
298	499		Other Supplies/Materials	0.00	0.00	0.00	0.00	0.00
299								
300			Total Regular Instruction Program	9,150.25	0.00	9,150.25	10,226.75	19,377.00
301								
302								

LCBOE:
Updated allocation and
carryover.

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
303	Sub Fund		209 - Title IIA Teacher Quality					
304								
305	70000		Education					
306								
307	72000		Support Services					
308								
309	72130		ESEA Title II A					
310		322	Evaluation and Testing	0.00	0.00	0.00	0.00	0.00
311				0.00	0.00	0.00	0.00	0.00
312								
313	72210		ESEA Title II A					
314		172	Instructional Coaches	93,884.00	0.00	93,884.00	57,000.00	150,884.00
315		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
316		201	Social Security	6,006.00	0.00	6,006.00	3,494.00	9,500.00
317		204	State Retirement	7,750.00	0.00	7,750.00	4,481.00	12,231.00
318		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
319		207	Medical Insurance	10,812.00	0.00	10,812.00	0.00	10,812.00
320		208	Dental Insurance	380.00	0.00	380.00	0.00	380.00
321		212	Employer Medicare	1,405.00	0.00	1,405.00	812.00	2,217.00
322		355	Travel	5,732.00	0.00	5,732.00	507.95	6,239.95
323		399	Contracted Services	0.00	0.00	0.00	0.00	0.00
324		499	Other Supplies and Materials	2,000.00	0.00	2,000.00	2,000.00	4,000.00
325		524	In-Service/Staff Development	26,875.00	0.00	26,875.00	46,625.00	73,500.00
326		599	Other Charges	0.00	0.00	0.00	0.00	0.00
327				155,004.00	0.00	155,004.00	114,919.95	269,923.95
328								
329	99100		Transfers Out & Indirect Cost					
330		504	Indirect Cost	0.00	0.00	0.00	0.00	0.00
331		590	Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
332				0.00	0.00	0.00	0.00	0.00
333								
334			Total Expenditures II	164,154.25	0.00	164,154.25	125,146.70	289,300.95
335								
336			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
337								
338			Revenues	164,154.25	0.00	164,154.25	125,146.70	289,300.95
339								
340			Expenditures	164,154.25	0.00	164,154.25	125,146.70	289,300.95
341								
342			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
343								
344	Sub Fund	309 - Title III Revenue	LCBOE: Updated allocation and carryover.					
345								
346	47000	Federal Government						
347								
348	47100	<i>Federal Through State</i>						
349	47146	Title II English Language Acquisition Grants		35,500.69	0.00	35,500.69	30,910.03	66,410.72
350								
351								
352		Total Federal Through State		35,500.69	0.00	35,500.69	30,910.03	66,410.72
353								
354		Total Federal Government		35,500.69	0.00	35,500.69	30,910.03	66,410.72
355								
356		Total Revenue		35,500.69	0.00	35,500.69	30,910.03	66,410.72
357								
358		Total Other Sources		0.00	0.00	0.00	0.00	0.00
359								
360		Total Title III Revenue		35,500.69	0.00	35,500.69	30,910.03	66,410.72
361								
362								
363	Sub Fund	309 - Title III Expenses						
364								
365	70000	Education						
366								
367	71000	Instruction						
368								
369	71100	<i>Regular Instruction Program</i>						
370	189	Other Salaries & Wages		0.00	0.00	0.00	0.00	0.00
371	195	Certified Subs		240.00	0.00	240.00	260.00	500.00
372	198	Non-Cert Subs		800.00	0.00	800.00	400.00	1,200.00
373	201	Social Security		64.48	0.00	64.48	40.92	105.40
374	204	State Retirement		0.00	0.00	0.00	0.00	0.00
375	206	Life Insurance		0.00	0.00	0.00	0.00	0.00
376	207	Medical Insurance		0.00	0.00	0.00	0.00	0.00
377	208	Dental Insurance		0.00	0.00	0.00	0.00	0.00
378	212	Employer Medicare		15.08	0.00	15.08	9.57	24.65
379	399	Other Contracted Services		0.00	0.00	0.00	0.00	0.00
380	429	Instructional Supplies		10,537.72	0.00	10,537.72	7,142.31	17,680.03
381	471	Software		7,000.00	0.00	7,000.00	3,000.00	10,000.00
382	722	Regular Instruction Equipment		0.00	0.00	0.00	0.00	0.00
383								
384		Total Regular Instruction Program		18,657.28	0.00	18,657.28	10,852.80	29,510.08
385								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
386	Sub Fund		309 Title III					
387								
388	70000		Education					
389								
390	72000		Support Services					
391								
392	72130		<i>Other Student Support</i>					
393	790		Other Equipment	0.00	0.00	0.00	4,240.00	4,240.00
394								
395			Total Student Support	0.00	0.00	0.00	4,240.00	4,240.00
396								
397								
398								
399								
400								
401	72210							
402	189		Other Salaries & Wages	10,331.52	0.00	10,331.52	2,686.98	13,018.50
403	201		Social Security	640.56	0.00	640.56	166.59	807.15
404	204		State Retirement	1,021.52	0.00	1,021.52	324.69	1,346.21
405	212		Employer Medicare	149.81	0.00	149.81	38.97	188.78
406	499		Other Supplies & Materials	200.00	0.00	200.00	300.00	500.00
407	524		In-Service/Staff Development	4,500.00	0.00	4,500.00	12,300.00	16,800.00
408	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
409				16,843.41	0.00	16,843.41	15,817.23	32,660.64
410								
411								
412								
413	99100		<i>Transfers Out & Indirect Cost</i>					
414	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
415	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
416				0.00	0.00	0.00	0.00	0.00
417								
418			Total Expenditures Title III	35,500.69	0.00	35,500.69	30,910.03	66,410.72
419								
420			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
421								
422			Revenues	35,500.69	0.00	35,500.69	30,910.03	66,410.72
423								
424			Expenditures	35,500.69	0.00	35,500.69	30,910.03	66,410.72
425								
426			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
427								
428	Sub Fund	409 Title IV - Revenue	LCBOE: Updated allocation and carryover.					
429								
430	47000	Federal Government						
431								
432	47100	<u>Federal Through State</u>						
433	47590	Other Federal Through State		71,022.35	0.00	71,022.35	11,272.88	82,295.23
434								
435								
436		Total Federal Through State		71,022.35	0.00	71,022.35	11,272.88	82,295.23
437								
438		Total Federal Government		71,022.35	0.00	71,022.35	11,272.88	82,295.23
439								
440		Total Revenue		71,022.35	0.00	71,022.35	11,272.88	82,295.23
441								
442		Total Other Sources		0.00	0.00	0.00	0.00	0.00
443								
444		Total Title IV - Technology Revenue		71,022.35	0.00	71,022.35	11,272.88	82,295.23
445								
446								
447	Sub Fund	409 Title IV - Expenditures						
448								
449	70000	Education						
450								
451	71000	Instruction						
452								
453	71100	<u>Regular Instruction Program</u>						
454	116	Teachers		25,000.00	0.00	25,000.00	15,000.00	40,000.00
455	163	Educational Assistants		0.00	0.00	0.00	0.00	0.00
456	195	Certified Substitute		990.00	0.00	990.00	(990.00)	0.00
457	198	Non-Certified Substitute		2,300.00	0.00	2,300.00	(1,100.00)	1,200.00
458	201	Social Security		1,742.00	0.00	1,742.00	814.00	2,556.00
459	204	State Retirement		2,173.00	0.00	2,173.00	1,427.00	3,600.00
460	212	Employer Medicare		408.00	0.00	408.00	190.00	598.00
461	429	Instructional Supplies & Materials		6,129.35	0.00	6,129.35	(129.35)	6,000.00
462	722	Instructional Equipment		10,000.00	0.00	10,000.00	(4,238.77)	5,761.23
463				48,742.35	0.00	48,742.35	10,972.88	59,715.23
464	72120	<u>Health Services</u>						
465	189	Other Salaries & Wages		14,236.00	0.00	14,236.00	0.00	14,236.00
466	201	Social Security		883.00	0.00	883.00	0.00	883.00
467	204	State Retirement		955.00	0.00	955.00	0.00	955.00
468	212	Employer Medicare		206.00	0.00	206.00	0.00	206.00
469				16,280.00	0.00	16,280.00	0.00	16,280.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
470	72130		<u>Other Student Support</u>					
471	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
472				0.00	0.00	0.00	0.00	0.00
473								
474	72210		<u>Support Services/Regular Instruction Program</u>					
475	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
476	201		Social Security	0.00	0.00	0.00	0.00	0.00
477	204		State Retirement	0.00	0.00	0.00	0.00	0.00
478	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
479	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
480	355		Travel	0.00	0.00	0.00	0.00	0.00
481	524		In-Service/Staff Development	6,000.00	0.00	6,000.00	300.00	6,300.00
482	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
483								
484			Total Title IV	6,000.00	0.00	6,000.00	300.00	6,300.00
485								
486			Total Expenditures Title IV	71,022.35	0.00	71,022.35	11,272.88	82,295.23
487								
488			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
489								
490			Revenues	71,022.35	0.00	71,022.35	11,272.88	82,295.23
491								
492			Expenditures	71,022.35	0.00	71,022.35	11,272.88	82,295.23
493								
494			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
495								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
496								
497	Sub Fund		439 21st CCLC Grant - Revenue					
498								
499	47000		Federal Government					
500								
501	47100		<i>Federal Through State</i>					
502	47150		21st CCLC Revenue	0.00	0.00	0.00	293,750.00	293,750.00
503								
504			Total Federal Through State	0.00	0.00	0.00	293,750.00	293,750.00
505								
506			Total Federal Government	0.00	0.00	0.00	293,750.00	293,750.00
507								
508			Total Revenue	0.00	0.00	0.00	293,750.00	293,750.00
509								
510			Total Other Sources	0.00	0.00	0.00	0.00	0.00
511								
512			Total Title IV - Technology Revenue	0.00	0.00	0.00	293,750.00	293,750.00
513								
514								
515	Sub Fund		439 21st CCLC Grant - Expenditures					
516								
517	73300		<i>Community Services</i>					
518	105		Supervisor/Director	0.00	0.00	0.00	10,000.00	10,000.00
519	116		Teachers	0.00	0.00	0.00	221,400.00	221,400.00
520	163		Educational Assistants	0.00	0.00	0.00	3,600.00	3,600.00
521	201		Social Security	0.00	0.00	0.00	14,570.00	14,570.00
522	204		State Retirement	0.00	0.00	0.00	18,000.00	18,000.00
523	212		Employer Medicare	0.00	0.00	0.00	3,408.00	3,408.00
524	355		Travel	0.00	0.00	0.00	0.00	0.00
525	422		Food Supplies	0.00	0.00	0.00	5,000.00	5,000.00
526	429		Instructional Supplies	0.00	0.00	0.00	17,772.00	17,772.00
527	524		Professional Development	0.00	0.00	0.00	0.00	0.00
528				0.00	0.00	0.00	293,750.00	293,750.00
529								
530			Total Title IV	0.00	0.00	0.00	293,750.00	293,750.00
531								
532			Total Expenditures Title IV	0.00	0.00	0.00	293,750.00	293,750.00
533								
534			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
535								
536			Revenues	0.00	0.00	0.00	293,750.00	293,750.00
537								
538			Expenditures	0.00	0.00	0.00	293,750.00	293,750.00
539								
540			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
569								
570	Sub Fund		809 - Carl Perkins Revenue					
571								
572	47100		<i>Federal Through State</i>					
573		47131	Vocational Educ - Basic Grants to States	91,052.00	0.00	91,052.00	(195.84)	90,856.16
574								
575		47131-RES	Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
576								
577			Total Revenue	91,052.00	0.00	91,052.00	(195.84)	90,856.16
578								
579								
580	Sub Fund		809 - Carl Perkins Expenditures					
581								
582								
583	71300		<i>Vocational Education Program</i>					
584		162	Clerical Personnel	0.00	0.00	0.00	0.00	0.00
585		201	Social Security	0.00	0.00	0.00	0.00	0.00
586		204	State Retirement	0.00	0.00	0.00	0.00	0.00
587		212	Employer Medicare	0.00	0.00	0.00	0.00	0.00
588		355	Travel	0.00	0.00	0.00	0.00	0.00
589		499	Other Supplies and Materials	10,000.00	0.00	10,000.00	0.00	10,000.00
590		730	Vocational Instruction Equipment	38,103.50	0.00	38,103.50	(195.84)	37,907.66
591		730-RES	Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
592				48,103.50	0.00	48,103.50	(195.84)	47,907.66
593								
594	72130		<i>Other Student Support</i>					
595		189	Other Salaries & Wages	7,000.00	0.00	7,000.00	0.00	7,000.00
596		201	Social Security	434.00	0.00	434.00	0.00	434.00
597		204	State Retirement	490.00	0.00	490.00	0.00	490.00
598		212	Employer Medicare	101.50	0.00	101.50	0.00	101.50
599		355	Travel	0.00	0.00	0.00	0.00	0.00
600		399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
601		524	In-Service/Staff Development	12,500.00	0.00	12,500.00	0.00	12,500.00
602		599	Other Charges	14,123.00	0.00	14,123.00	0.00	14,123.00
603				34,648.50	0.00	34,648.50	0.00	34,648.50
604								
605								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
606	72230		<u>Vocational Education Program</u>					
607	355		Travel	800.00	0.00	800.00	0.00	800.00
608	524		In-Service/Staff Development	3,000.00	0.00	3,000.00	0.00	3,000.00
609				3,800.00	0.00	3,800.00	0.00	3,800.00
610								
611	72710		<u>Transportation</u>					
612	312		Contracts with Pirvate Agencies	0.00	0.00	0.00	0.00	0.00
613	315		Contracts with Vehicle Owners	4,500.00	0.00	4,500.00	0.00	4,500.00
614				4,500.00	0.00	4,500.00	0.00	4,500.00
615								
616	99000		<u>Other Uses</u>					
617	99100		Transfer Out	0.00	0.00	0.00	0.00	0.00
618				0.00	0.00	0.00	0.00	0.00
619								
620			Total Expenditures Carl Perkins	91,052.00	0.00	91,052.00	(195.84)	90,856.16
621								
622								
623			Revenues	91,052.00	0.00	91,052.00	(195.84)	90,856.16
624								
625			Expenditures	91,052.00	0.00	91,052.00	(195.84)	90,856.16
626								
627			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
668								
669	Sub Fund		897 - IDEA Partnership for Systemic Change - Revenue	LCBOE: IDEA Partnership K-12 grant.				
670								
671	47000		Federal Government					
672								
673	47100		<u>Federal Through State</u>					
674		47143	Special Education Grants to States	0.00	0.00	0.00	70,000.00	70,000.00
675								
676								
677			Total Federal Through State	0.00	0.00	0.00	70,000.00	70,000.00
678								
679			Total Federal Government	0.00	0.00	0.00	70,000.00	70,000.00
680								
681			Total Revenue	0.00	0.00	0.00	70,000.00	70,000.00
682								
683			Total Other Sources	0.00	0.00	0.00	0.00	0.00
684								
685			Total IDEA B Revenue	0.00	0.00	0.00	70,000.00	70,000.00
686								
687								
688	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
689								
690	70000		Education					
691								
692	71000		Instruction					
693								
694	71200		<u>Special Education Program</u>					
695		116	Teachers	0.00	0.00	0.00	0.00	0.00
696		189	Other Salaries & Wages	0.00	0.00	0.00	4,000.00	4,000.00
697		201	Social Security	0.00	0.00	0.00	250.00	250.00
698		204	State Retirement	0.00	0.00	0.00	375.00	375.00
699		206	Life Insurance	0.00	0.00	0.00	0.00	0.00
700		207	Medical Insurance	0.00	0.00	0.00	0.00	0.00
701		208	Dental Insurance	0.00	0.00	0.00	0.00	0.00
702		212	Employer Medicare	0.00	0.00	0.00	60.00	60.00
703		499	Other Supplies & Materials	0.00	0.00	0.00	3,000.00	3,000.00
704		725	Special Education Equipment	0.00	0.00	0.00	24,815.00	24,815.00
705								
706			Total Regular Instruction Program	0.00	0.00	0.00	32,500.00	32,500.00
707								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
708	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
709								
710	70000		Education					
711								
712	72000		Support Services					
713								
714	72220		<u>Special Education Program</u>					
715	312		Contracts with Private Agencies	0.00	0.00	0.00	31,500.00	31,500.00
716	524		In-Service/Staff Development	0.00	0.00	0.00	4,000.00	4,000.00
717								
718			Total Special Education Program	0.00	0.00	0.00	35,500.00	35,500.00
719								
720	72710		<u>Transportation</u>					
721	315		Contracts with Vehicle Owners	0.00	0.00	0.00	2,000.00	2,000.00
722	338		Maintenance & Repair Services - Vehicles	0.00	0.00	0.00	0.00	0.00
723	425		Gasoline	0.00	0.00	0.00	0.00	0.00
724	729		Transportation Equipment	0.00	0.00	0.00	0.00	0.00
725								
726			Total Special Education Program	0.00	0.00	0.00	2,000.00	2,000.00
727								
728								
729			Total Expenditures 897	0.00	0.00	0.00	70,000.00	70,000.00
730								
731			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
732								
733			Revenues	0.00	0.00	0.00	70,000.00	70,000.00
734								
735			Expenditures	0.00	0.00	0.00	70,000.00	70,000.00
736								
737			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
738								
739	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Revenue					
740								
741	47000		Federal Government	LCBOE: IDEA Partnership Preschool grant.				
742								
743	47100		<i>Federal Through State</i>					
744		47143	Special Education Grants to States	0.00	0.00	0.00	80,000.00	80,000.00
745								
746								
747			Total Federal Through State	0.00	0.00	0.00	80,000.00	80,000.00
748								
749			Total Federal Government	0.00	0.00	0.00	80,000.00	80,000.00
750								
751			Total Revenue	0.00	0.00	0.00	80,000.00	80,000.00
752								
753			Total Other Sources	0.00	0.00	0.00	0.00	0.00
754								
755			Total IDEA B Revenue	0.00	0.00	0.00	80,000.00	80,000.00
756								
757								
758	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
759								
760	70000		Education					
761								
762	71000		Instruction					
763								
764	71200		<i>Special Education Program -</i>					
765		163	Educational Assistants	0.00	0.00	0.00	26,000.00	26,000.00
766		198	Non-Certified Substitute Teachers	0.00	0.00	0.00	0.00	0.00
767		201	Social Security	0.00	0.00	0.00	1,600.00	1,600.00
768		204	State Retirement	0.00	0.00	0.00	1,700.00	1,700.00
769		206	Life Insurance	0.00	0.00	0.00	160.00	160.00
770		207	Medical Insurance	0.00	0.00	0.00	9,000.00	9,000.00
771		208	Dental Insurance	0.00	0.00	0.00	375.00	375.00
772		212	Employer Medicare	0.00	0.00	0.00	375.00	375.00
773		725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00
774								
775			Total Regular Instruction Program	0.00	0.00	0.00	39,210.00	39,210.00
776								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
777	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
778								
779	70000		Education					
780								
781	72000		Support Services					
782								
783	72220		<u>Special Education Program</u>					
784	312		Contracts with Private Agencies	0.00	0.00	0.00	40,790.00	40,790.00
785	524		In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00
786								
787			Total Special Education Program	0.00	0.00	0.00	40,790.00	40,790.00
788								
789								
790								
791			Total Expenditures 898	0.00	0.00	0.00	80,000.00	80,000.00
792								
793			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
794								
795			Revenues	0.00	0.00	0.00	80,000.00	80,000.00
796								
797			Expenditures	0.00	0.00	0.00	80,000.00	80,000.00
798								
799			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
800								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
801								
802	Sub Fund	909 - IDEA B Revenue	LCBOE: Updated allocation and carryover.					
803								
804	47000	Federal Government						
805								
806	47100	<u>Federal Through State</u>						
807	47143	Special Education Grants to States		1,224,723.00	0.00	1,224,723.00	45,718.41	1,270,441.41
808								
809								
810								
811		Total IDEA B Revenue		1,224,723.00	0.00	1,224,723.00	45,718.41	1,270,441.41
812								
813								
814	Sub Fund	909 - IDEA B Expenses						
815								
816	70000	Education						
817								
818	71000	Instruction						
819								
820	71200	<u>Special Education Program</u>						
821	116	Teachers		53,884.00	0.00	53,884.00	0.00	53,884.00
822	163	Educational Assistants		618,267.20	0.00	618,267.20	732.80	619,000.00
823	171	Speech Pathologist		0.00	0.00	0.00	0.00	0.00
824	201	Social Security		39,100.00	0.00	39,100.00	2,700.00	41,800.00
825	204	State Retirement		47,000.00	0.00	47,000.00	(12,000.00)	35,000.00
826	206	Life Insurance		2,300.00	0.00	2,300.00	300.00	2,600.00
827	207	Medical Insurance		140,000.00	0.00	140,000.00	27,000.00	167,000.00
828	208	Dental Insurance		4,500.00	0.00	4,500.00	1,000.00	5,500.00
829	212	Employer Medicare		9,900.00	0.00	9,900.00	0.00	9,900.00
830	429	Instructional Supplies		0.00	0.00	0.00	0.00	0.00
831	499	Other Supplies & Materials		0.00	0.00	0.00	0.00	0.00
832								
833		Total Regular Instruction Program		914,951.20	0.00	914,951.20	19,732.80	934,684.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
834								
835	Sub Fund		909 - IDEA B					
836								
837	70000		Education					
838								
839	72000		Support Services					
840								
841	72220		<i>Special Education Program</i>					
842		105	Supervisor/Director	79,210.00	0.00	79,210.00	(3,210.00)	76,000.00
843		161	Secretary	106,500.00	0.00	106,500.00	6,000.00	112,500.00
844		189	Other Salaries & Wages	24,151.80	0.00	24,151.80	(2,151.80)	22,000.00
845		201	Social Security	13,000.00	0.00	13,000.00	200.00	13,200.00
846		204	State Retirement	15,500.00	0.00	15,500.00	100.00	15,600.00
847		206	Life Insurance	350.00	0.00	350.00	0.00	350.00
848		207	Medical Insurance	22,100.00	0.00	22,100.00	3,900.00	26,000.00
849		208	Dental Insurance	910.00	0.00	910.00	0.00	910.00
850		212	Employer Medicare	3,050.00	0.00	3,050.00	50.00	3,100.00
851		312	Contracts with Private Agencies	30,000.00	0.00	30,000.00	14,097.41	44,097.41
852		355	Travel	0.00	0.00	0.00	0.00	0.00
853		524	In-Service/Staff Development	15,000.00	0.00	15,000.00	7,000.00	22,000.00
854				309,771.80	0.00	309,771.80	25,985.61	335,757.41
855								
856	72710		<i>Transportation</i>					
857		313	Contracts with Parents	0.00	0.00	0.00	0.00	0.00
858		315	Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
859				0.00	0.00	0.00	0.00	0.00
860								
861								
862			Total Expenditures 909	1,224,723.00	0.00	1,224,723.00	45,718.41	1,270,441.41
863								
864			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
865								
866			Revenues	1,224,723.00	0.00	1,224,723.00	45,718.41	1,270,441.41
867								
868			Expenditures	1,224,723.00	0.00	1,224,723.00	45,718.41	1,270,441.41
869								
870			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
871								
872								
873	Sub Fund		919 - Preschool Revenue					
874								
875	47000		Federal Government					
876								
877	47100		<u>Federal Through State</u>					
878		47145	Special Education Preschool Grants	27,300.00	0.00	27,300.00	507.70	27,807.70
879								
880								
881			Total Federal Through State	27,300.00	0.00	27,300.00	507.70	27,807.70
882								
883			Total Federal Government	27,300.00	0.00	27,300.00	507.70	27,807.70
884								
885			Total Revenue	27,300.00	0.00	27,300.00	507.70	27,807.70
886								
887			Total Other Sources	0.00	0.00	0.00	0.00	0.00
888								
889			Total Preschool Revenue	27,300.00	0.00	27,300.00	507.70	27,807.70
890								
891								
892	Sub Fund		919 - Preschool Expenses					
893								
894	70000		Education					
895								
896	71000		Instruction					
897								
898	71200		<u>Special Education Program</u>					
899		399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
900		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
901		725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00
902				0.00	0.00	0.00	0.00	0.00
903	72220		<u>Special Education Program</u>					
904		312	Contracts with Private Agencies	27,300.00	0.00	27,300.00	507.70	27,807.70
905								
906			Total Expenditures Preschool	27,300.00	0.00	27,300.00	507.70	27,807.70
907								
908			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
909								
910			Revenues	27,300.00	0.00	27,300.00	507.70	27,807.70
911								
912			Expenditures	27,300.00	0.00	27,300.00	507.70	27,807.70
913								
914			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
915								

BOE September 2025
Budget Comm Sept 15, 2025
Co Comm Oct 06, 2025

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/15/2025 9:24	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1048								
1049								
1050			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1051								
1052			Fund 142 Total Expenditures	2,603,078.83	50,000.00	2,653,078.83	868,560.16	3,521,638.99
1053								
1054			Fund 142 Total Revenues	2,603,078.83	50,000.00	2,653,078.83	868,560.16	3,521,638.99
1055								
1056			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1057								
1058			* \$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 GENERAL CAPITAL PROJECTS FUND 171
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the General Capital Projects Fund 171 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 FB	3,864,768			
Less Unaudited Enc	(810,945)			
Available Fund Balance July 1, 2025	3,053,823			
Total Revenue & Transfers In	0	35,855,505	410,525	36,266,030
Total Available Funds	3,053,823	35,855,505	410,525	39,319,853
Total Expenditures & Transfers Out	250,000	37,779,788	100,000	38,129,788
Effect on Fund Balance	(250,000)	(1,924,283)	310,525	(1,863,758)
Ending Fund Balance	2,803,823	(1,924,283)	310,525	1,190,065

[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

October 6, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					09/30/25						
3					9/30/25 8:59 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
276											
277					SUBFUND C75 - PROCEEDS FROM SALE OF PROPERTY IN CENTRE 75						
278					REVENUE						
279		49800			Transfers in from Centre 75 Fund 119 - Sale of Lot 7 & 8			0	0		0
280		49800			Transfers in from Centre 75 Fund 119 - Lot #12				0		0
281											
282					Total Other Non-Revenue Sources		0	0	0	0	0
283											
284					TOTAL SUBFUND C75 REVENUE		0	0	0	0	0
285											
286					EXPENDITURES						
287		91190			Other General Government Projects						
288			309		Contracts with Government Agencies				0		0
289											
290					TOTAL SUBFUND C75 EXPENSES		0	0	0	0	0
291											
292											
293											
294					SUBFUND C75 SUMMARY:						
295					Beginning Balance July 1, 2025		402,009				
296											
297					Plus FY 25-26 Revenue		0	0	0	0	0
298											
299					Less FY 25-26 Expenditures		0	0	0	0	0
300											
301					Revenue/Expense Effect		0	0	0	0	0
302											
303											
304					Cash transfer to 026 - LC Convenience Cntr expansion		(100,000)		(100,000)		(100,000)
305					Cash transfer to 026 - LC Convenience Cntr expansion				0	(100,000)	(100,000)
306									0		0
307									0		0
308									0		0
309											
310					Estimated June 30 2026 Subfund C75 Balance		302,009	0	302,009	(100,000)	202,009

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					09/30/25						
3					9/30/25 8:59 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
311	SUBFUND HFG - Health Department Facilities Improvement Grant										
312	REVENUE										
313		46000	State of Tennessee								
314			46390	Other Health and Welfare Grants			0		0	410,525	410,525
315											
316				Total State of Tennessee			0	0	0	410,525	410,525
317											
318				TOTAL SUBFUND HFG REVENUE			0	0	0	410,525	410,525
319											
320	EXPENDITURES										
321											
322		91140	Public Health and Welfare Projects								
323			399	Other Contracted Services			0		0		0
324											
325				Total Public Health and Welfare Projects			0	0	0	0	0
326											
327											
328				TOTAL SUBFUND HFG EXPENDITURES			0	0	0	0	0
329											
330											
331	SUBFUND HFG SUMMARY:										
332				Beginning Balance July 1, 2025			(382,204)				
333											
334				Plus FY 25-26 Revenue			0	0	0	410,525	410,525
335											
336				Less FY 25-26 Expenditures			0	0	0	0	0
337											
338				Revenue/Expense Effect			0	0	0	410,525	410,525
339											
340											
341				Less PY Encumbrances			(28,321)		(28,321)		(28,321)
342							0				
343				Estimated June 30 2025 Subfund HFG Balance			(410,525)	0	(410,525)	410,525	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					09/30/25						
3					9/30/25 8:59 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
489											
490					<u>SUBFUND 026 - FY 2025-2026 Requested Projects</u>						
491					REVENUE						
492											
493		47000	Federal Government								
494			47590	Other Federal through State					0		0
495											
496				Total Federal Government			0	0	0	0	0
497											
498		49000	Other Sources - Non-Revenue								
499			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
500											
501				Total Other Non-Revenue Sources			0	0	0	0	0
502											
503				TOTAL SUBFUND 026 REVENUE			0	0	0	0	0
504											
505				EXPENDITURES							
506		91110	General Administration Projects								
507			399	Other Contracted Services			250,000	(42,670)	207,330	(35,496)	171,834
508			399 ANNEX	Other Contrd Svc					0		0
509			709 IT	Data Processing Equipment (Battery Backup)					0	8,641	8,641
510			709 ANNEX	Data Processing Equipment (Camera's)					0	26,855	26,855
511			732 COCRK	Building Purchase - Co. Clerk Lenoir City Office					0		0
512											
513				Total Expenses			250,000	(42,670)	207,330	0	207,330
514											
515		91120	Administration of Justice								
516			399 SHRF	Other Contd Svc - Sheriff's dept. walkway cover					0		0
517			790 SESSN	Other Equip - Vault for wills					0		0
518			790 EMA	Other Equip - Air Lights					0		0
519			790 SESSN	Other Equip-Door Entry Key Cards					0		0
520											
521				Total Expenses			0	0	0	0	0
522											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					09/30/25						
3					9/30/25 8:59 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
523		91140	Public Health and Welfare Projects								
524			399	RECYL	Other Cont'd Svc - LC Convenience Cntr expansion		0	100,000	100,000	100,000	200,000
525							0		-0		0
526											
527					Total Expenses		0	100,000	100,000	100,000	200,000
528											
529		91150	Social, Cultural, and Recreation Projects								
530			335	SRCTR	Bldg repairs @ Sr. Center		0		0		0
531			709	SRCTR	Data Processing Equip.		0		0		0
532											
533					Total Expenses		0	0	0	0	0
534											
535		91160	Agricultural and Natural Resources Projects								
536			399	AG	Other Contracted Services - Painting of conference room		0		0		0
537							0		0		0
538											
539					Total Expenses		0	0	0	0	0
540											
541		91190	Other General Government Projects								
542			708	VA	Communication Equip - Camera system		0		0		0
543			709	VA	Data Processing Equipment		0		0		0
544											
545					Total Expenses		0	0	0	0	0
546											
547		91200	Highway and Street Capital Projects								
548			718		Vehicles - Dump Truck-Highway		0	42,670	42,670		42,670
549							0		0		0
550											
551					Total Expenses		0	42,670	42,670	0	42,670
552											
553											
554		99100	Transfers Out								
555			590		Transfer to Fund 131 - Trade-in Explorer to COB		0		0		0
556											
557					Total Expenses		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					09/30/25						
3					9/30/25 8:59 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
558											
559											
560					SUBFUND 026 SUMMARY:						
561					Beginning Balance July 1, 2025		0				
562											
563					Plus FY 25-26 Revenue		0	0	0	0	0
564											
565					Less FY 25-26 Expenditures		250,000	100,000	350,000	100,000	450,000
566											
567					Revenue/Expense Effect		(250,000)	(100,000)	(350,000)	(100,000)	(450,000)
568											
569					Cash Transfer in from SUBFUND BAL		250,000				
570					Cash Transfer in from SUBFUND C75 (Conv. Cntr expansion)			100,000			
571					Cash Transfer in from SUBFUND C75 (Conv. Cntr expansion)				100,000		
572											
573											
574					Estimated June 30 2026 Subfund 026 Balance		0	0	0	0	0
575											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					09/30/25						
3					9/30/25 8:59 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
613											
614											
615											
616					TOTAL REVENUE/Transfers In		0	35,855,505	35,855,505	410,525	36,266,030
617											
618											
619					TOTAL EXPENDITURE/TRFS		250,000	37,779,788	38,029,788	100,000	38,129,788
620					TOTAL TRANSFERS OUT		0		0		0
621											
622					Effect on Fund Balance		(250,000)	(1,924,283)		310,525	
623											
624											
625											
626					ESTIMATED BEGINNING FUND BALANCE		3,864,768				
627					Less PY Encumbrances		(810,945)				
628					Est Available Beg Fund Balance July 1, 2025		3,053,823				
629											
630											
631					ENDING FUND BALANCE		2,803,823		879,540		1,190,065
632											
633											
634											
635											
636					<u>County Commission Meeting Date:</u>						
637					October 6, 2025						
638											
639											
640											
641											

**Loudon County Budget Committee
Meeting Minutes
August 18, 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

Budget Committee members present: Commissioner Cullen, Commissioner Satterfield, Commissioner Shaver, Commissioner Whitfield, and Budget Director Erin Rice. Mayor Bradshaw was absent.

The following items were considered:

Consideration of approval of minutes of July 21, 2025 meeting:

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

Glendale building/polling place insurance discussion – Commissioner Satterfield:

Commissioner Satterfield raised questions regarding who carries the insurance policy for the Glendale Community Building. The Committee discussed the building/contents coverage policy carried by the County. The discussion also included coverage for events on the property.

NO ACTION REQUIRED.

Discuss liability/workers compensation insurance split between County and Highway – Billy Pickel, Highway Superintendent (moved forward from previous meeting):

Ms. Rice explained that Mr. Kleinschmidt reached out to the insurance company and they indicated that the 7% figure presented at the last meeting only includes equipment and property and does not consider the liability of the equipment covered by the insurance company. The insurance company also indicated that the 7% also does not take into consideration the liability of the workers at the Highway Department. The 7% also did not consider the numbers or cost of claims, which would need to be considered. The insurance company said it would take multiple months to get this type of breakdown. Ms. Rice indicated that based on this information, Superintendent Pickel requested for this item to be removed from the agenda and if he can get additional information, he will bring this back to the committee.

NO ACTION REQUIRED.

Consideration of request to approve/accept the following grants:

A. Sheriff's Office – FY 2026 TCI Grant (\$15,000) – no matching funds

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

Consideration of request to pay 3rd and final ARPA payment to Lenoir City for the Public Safety Building (remaining amount = \$355,681.50)

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

Consideration of approval for line adjustments and/or amendments in multiple funds:

A. County General Fund 101

Amendments include the following:

- >Adjustments were made to grant budgets based on current year approvals from the granting agencies (for the ones that we have received notification).
- >Page 9 – Adjustment to the regular Sr. Center Grant for operational expenses
- >Page 10 – This is for a stipend due to Mike getting a TMA (Tenn. Master Assessor) certification. We receive this money from the State and are required to give it to the official. This is the first year we have received this stipend and it will continue as long as the Property Assessor maintains this certification. The total for a full year is \$1,000; however, Mike received a pro-rated amount based on his time of certification.
- >Page 11 – Grant revenue adjustments.
- >Page 13 – This revenue is recognition of the repayment of cash flow to the Courthouse (\$1,803,784), reimbursement from the insurance for some of the expense related to document restoration at the Courthouse (\$20,499), and repayment of cash flow from the School Bond for the school projects (\$600,000). Overall, these funds will increase the fund balance by a little over \$2.4 million.
- >Page 24 – Maintenance – line adjustments
- >Page 28 – Expense side of the stipend to the Property Assessor
- >Page 38 & 40 – Expense side of the GHSOG grant
- >Page 45 - Expense side of the DOE grant
- >Page 50 - Expense side of the Sr. Center Grant (which includes match = \$3,735 from Fund Balance)

Overall these amendments/line adjustments will increase the fund balance by \$2,436,141

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

B. Public Libraries Fund 115

Amendments include the following:

- >Adjustments to grant budgets

Overall these amendments will increase the fund balance by \$200

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

C. General Purpose School Fund 141

Amendments are to recognize additional revenues/expenses or to move the budget to the lines needed for current year as approved by BOE.

Overall these amendments will decrease the fund balance by \$72,300.

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

D. School Federal Projects Fund 142

Amendments are to recognize additional revenues/expenses or to move the budget to the lines needed for current year as approved by BOE.

Overall these amendments will have no bearing on the fund balance.

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

E. General Capital Projects Fund 171

Amendments include the following:

- >Page 5 – This is a recognition of the amount received from the insurance company for the Courthouse Project that will be returned to County General Fund 101.
- >Page 6 - This is a recognition of the amount received from the insurance company for the Courthouse Project for document restoration that will be returned to County General Fund 101.
- >Page 13 - This is a recognition of the amount received from the recent bond issuance. This amendment also reflects the return of \$600,000 to County General that were contributed to the project for cash flow.

Overall these amendments will reduce the fund balance by \$1,824,283.

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

F. Education Capital Projects Fund 177

Amendments include the following:

- >Recognition of the contracts signed for the recently approved bond resolution for school projects and the recently issued bond proceeds being contributed from the County (we are required to make this entry because the schools are not allowed to issue their own debt; therefore, the County is required to issue the debt and then contribute the money to the schools.)

Overall these amendments will increase the fund balance by \$92,559,875.

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

Recommendations from Capital Projects and/or Purchasing Committee:

There were no recommendations presented.

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



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 1 of 23

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	15,151,480.00	28,621.94	-0.19%	1,262,623.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(50,228.98)	38.64%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	0.00	0.00%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(11,413.11)	15.22%	6,250.00	(1,552.04)	24.83%
40140	Interest And Penalty	25,000.00	(3,665.01)	14.66%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	502,165.00	0.00	0.00%	41,847.08	0.00	0.00%
40210	Local Option Sales Tax	1,200,000.00	(377,165.49)	31.43%	100,000.00	(189,636.38)	189.64%
40220	Hotel/Motel Tax	510,000.00	(157,190.34)	30.82%	42,500.00	(78,822.93)	185.47%
40250	Litigation Tax - General	100,000.00	(26,354.14)	26.35%	8,333.33	(12,144.61)	145.74%
40260	Litigation Tax - Special Purpose	290,000.00	(65,236.25)	22.50%	24,166.67	(30,297.06)	125.37%
40270	Business Tax	600,000.00	(23,623.72)	3.94%	50,000.00	(8,012.45)	16.02%
40275	Mixed Drink Tax	29,000.00	(9,224.46)	31.81%	2,416.67	(4,797.00)	198.50%
40320	Bank Excise Tax	73,844.00	0.00	0.00%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	(29,493.35)	24.58%	10,000.00	(13,342.41)	133.42%
41120	Animal Registration	63,500.00	(9,910.00)	15.61%	5,291.67	(2,721.00)	51.42%
41140	Cable TV Franchise	332,000.00	(67,345.06)	20.28%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	0.00	0.00%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(157,430.00)	26.24%	50,000.00	(42,513.00)	85.03%
41590	Other Permits	30,000.00	(6,783.75)	22.61%	2,500.00	(4,110.00)	164.40%
42180	DUI Treatment Fines	1,900.00	(95.00)	5.00%	158.33	0.00	0.00%
42190	Data Entry Fee - Circuit Court	930.00	(140.00)	15.05%	77.50	(52.00)	67.10%
42191	Courtroom Security Fee	5,300.00	(1,166.42)	22.01%	441.67	(477.71)	108.16%
42210	Fines	10,000.00	(1,747.05)	17.47%	833.33	(1,103.90)	132.47%
42220	Officers Costs	13,600.00	(2,224.34)	16.36%	1,133.33	(917.60)	80.96%
42240	Drug Control Fines	2,200.00	(622.73)	28.31%	183.33	(575.70)	314.02%
42250	Jail Fees	1,560.00	(128.00)	8.21%	130.00	(67.87)	52.21%
42290	Data Entry Fee - Criminal Court	1,000.00	(466.00)	46.60%	83.33	(226.00)	271.20%
42292	Victims Assistance Assessments	5,450.00	(506.00)	9.28%	454.17	(440.00)	96.88%
42310	Fines	45,000.00	(4,919.57)	10.93%	3,750.00	(2,006.40)	53.50%
42320	Officers Costs	113,000.00	(12,262.46)	10.85%	9,416.67	(7,236.23)	76.84%
42330	Games And Fish Fines	500.00	(42.75)	8.55%	41.67	(4.50)	10.80%
42340	Drug Control Fines	7,500.00	(1,113.40)	14.85%	625.00	(421.80)	67.49%
42350	Jail Fees	5,200.00	(899.65)	17.30%	433.33	(438.90)	101.28%
42380	DUI Treatment Fines	15,000.00	(2,346.49)	15.64%	1,250.00	(1,204.12)	96.33%
42390	Data Entry Fee - General Sessions	18,000.00	(4,736.16)	26.31%	1,500.00	(2,148.69)	143.25%
42391	Courtroom Security Fee	100,000.00	(24,461.43)	24.46%	8,333.33	(11,293.57)	135.52%
42392	Victims Assistance Assessments	24,550.00	(2,979.00)	12.13%	2,045.83	(1,297.00)	63.40%
42490	Data Entry Fee - Juvenile Court	510.00	(124.00)	24.31%	42.50	(76.00)	178.82%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 2 of 23

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	(1,206.50)	48.26%	208.33	(379.05)	181.94%
42530	Data Entry Fee - Chancery Court	2,500.00	(456.00)	18.24%	208.33	(120.00)	57.60%
42591	Courtroom Security Fee	2,580.00	(547.50)	21.22%	215.00	(255.50)	118.84%
42610	Fines	5,000.00	(2,550.00)	51.00%	416.67	(1,075.00)	258.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43366	Greenbelt Late Application Fee	50.00	0.00	0.00%	4.17	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	(8,421.00)	16.84%	4,166.67	(4,047.00)	97.13%
43392	Data Processing Fee - Register	30,000.00	(4,464.00)	14.88%	2,500.00	(2,294.00)	91.76%
43394	Data Processing Fee - Sheriff	6,000.00	(614.64)	10.24%	500.00	(333.45)	66.69%
43395	Sex Offender Registration Fee	3,000.00	(500.00)	16.67%	250.00	(100.00)	40.00%
43396	Data Processing Fee - County Clerk	1,000.00	(225.00)	22.50%	83.33	(111.00)	133.20%
43399	Vehicle Insurance Coverage and	2,000.00	(1,420.00)	71.00%	166.67	(715.00)	429.00%
44110	Investment Income	320,000.00	(104,633.29)	32.70%	26,666.67	(138,304.36)	518.64%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	0.00	0.00%	2,416.67	0.00	0.00%
44160	Retirees' Insurance Payments	63,258.00	(25,202.67)	39.84%	5,271.50	(6,340.99)	120.29%
44161	Cobra Insurance Payments	2,873.00	(884.92)	30.80%	239.42	(228.29)	95.35%
44165	Rebates	3,686.00	0.00	0.00%	307.17	0.00	0.00%
44530	Sale Of Equipment	500.00	0.00	0.00%	41.67	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(23.50)	0.00%	0.00	(8.00)	0.00%
44570	Contributions & Gifts	39,100.00	(5,722.00)	14.63%	3,258.33	(1,905.00)	58.47%
45510	County Clerk	520,000.00	(117,889.70)	22.67%	43,333.33	(54,187.65)	125.05%
45520	Circuit Court Clerk	120,000.00	48,712.55	-40.59%	10,000.00	(9,728.31)	97.28%
45540	General Sessions Court Clerk	340,000.00	(93,051.31)	27.37%	28,333.33	(41,735.39)	147.30%
45550	Clerk And Master	85,000.00	(27,046.17)	31.82%	7,083.33	(10,229.76)	144.42%
45580	Register	500,000.00	(88,145.09)	17.63%	41,666.67	(44,998.62)	108.00%
45590	Sheriff	18,000.00	(4,865.40)	27.03%	1,500.00	(2,234.40)	148.96%
45610	Trustee	880,000.00	(64,124.35)	7.29%	73,333.33	0.00	0.00%
46110	Juvenile Services Program	9,000.00	0.00	0.00%	750.00	0.00	0.00%
46140	Aging Programs	14,232.00	(289.50)	2.03%	1,186.00	(289.50)	24.41%
46190	Other General Government Grants	38,209.00	0.00	0.00%	3,184.08	0.00	0.00%
46210	Law Enforcement Training Programs	86,400.00	0.00	0.00%	7,200.00	0.00	0.00%
46290	Other Public Safety Grants	675,000.00	0.00	0.00%	56,250.00	0.00	0.00%
46310	Health Department Programs	645,500.00	0.00	0.00%	53,791.67	0.00	0.00%
46830	Beer Tax	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	9,000.00	(1,699.85)	18.89%	750.00	(856.75)	114.23%
46840	Alcoholic Beverage Tax	96,000.00	(27,472.19)	28.62%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(9,385.88)	15.64%	5,000.00	(5,077.37)	101.55%
46855	State Shared Sports Gaming Privilege	87,000.00	(18,591.53)	21.37%	7,250.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 3 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46915	Contracted Prisoner Board	275,000.00	(27,552.00)	10.02%	22,916.67	(27,552.00)	120.23%
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(2,514.98)	41.92%	500.00	(1,257.49)	251.50%
46990	Other State Revenues	214.00	(8,670.98)	4,051.86%	17.83	(7,793.12)	43,699.74%
47220	Civil Defense Reimbursement	58,759.00	(37,759.25)	64.26%	4,896.58	0.00	0.00%
47235	Homeland Security Grants	21,600.00	0.00	0.00%	1,800.00	0.00	0.00%
47590	Other Federal Through State	132,214.00	(508.49)	0.38%	11,017.83	(508.49)	4.62%
47990	Other Direct Federal Revenue	0.00	(22,522.42)	0.00%	0.00	(1,237.41)	0.00%
48130	Contributions	11,282.00	0.00	0.00%	940.17	0.00	0.00%
48140	Contracted Services	60,819.00	0.00	0.00%	5,068.25	0.00	0.00%
48610	Donations	12,000.00	(2,911.03)	24.26%	1,000.00	(455.00)	45.50%
49700	Insurance Recovery	10,000.00	(22,703.41)	227.03%	833.33	(675.25)	81.03%
49800	Transfers In	2,424,283.00	(2,424,283.00)	100.00%	202,023.58	(2,424,283.00)	1,200.00%
Total Revenues		28,037,648.00	(4,137,567.17)	14.76%	2,336,470.67	(3,207,253.02)	137.27%
Expenditures							
51100	County Commission	(244,956.00)	61,628.42	25.16%	(20,413.00)	17,377.26	85.13%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51240	Other Boards And Committees	(9,500.00)	0.00	0.00%	(791.67)	0.00	0.00%
51300	County Mayor/Executive	(253,914.00)	66,844.83	26.33%	(21,159.50)	19,053.93	90.05%
51310	Personnel Office	(158,978.00)	44,046.83	27.71%	(13,248.17)	11,179.87	84.39%
51400	County Attorney	(490,000.00)	120,456.99	24.58%	(40,833.33)	71,904.39	176.09%
51500	Election Commission	(461,305.00)	102,627.58	22.25%	(38,442.08)	17,794.59	46.29%
51600	Register Of Deeds	(478,276.00)	141,130.18	29.51%	(39,856.33)	41,163.32	103.28%
51720	Planning	(217,157.00)	43,597.60	20.08%	(18,096.42)	13,986.48	77.29%
51750	Codes Compliance	(448,816.00)	102,708.98	22.88%	(37,401.33)	31,395.29	83.94%
51760	Geographical Information Systems	(89,424.00)	24,735.38	27.66%	(7,452.00)	6,808.42	91.36%
51800	County Buildings	(1,721,825.00)	613,187.07	35.61%	(143,485.42)	51,597.58	35.96%
51810	Other Facilities	0.00	9,050.03	0.00%	0.00	9,444.11	0.00%
51900	Other General Administration	(455,599.00)	482,947.51	106.00%	(37,966.58)	870.00	2.29%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(864,372.00)	227,610.75	26.33%	(72,031.00)	54,296.65	75.38%
52200	Purchasing	(352,188.00)	80,056.03	22.73%	(29,349.00)	25,742.99	87.71%
52300	Property Assessor's Office	(822,687.00)	204,408.19	24.85%	(68,557.25)	42,328.15	61.74%
52400	County Trustee's Office	(504,922.00)	154,672.61	30.63%	(42,076.83)	30,154.36	71.66%
52500	County Clerk's Office	(1,130,862.00)	236,825.02	20.94%	(94,238.50)	72,148.38	76.56%
52600	Data Processing	(244,808.00)	74,664.40	30.50%	(20,400.67)	17,382.73	85.21%
53100	Circuit Court	(606,601.00)	171,338.86	28.25%	(50,550.08)	40,119.49	79.37%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 4 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53300	General Sessions Court	(941,131.00)	287,219.40	30.52%	(78,427.58)	89,883.50	114.61%
53310	General Sessions Judge	(618,408.00)	148,103.86	23.95%	(51,534.00)	51,409.17	99.76%
53400	Chancery Court	(502,794.00)	139,954.33	27.84%	(41,899.50)	33,327.99	79.54%
53500	Juvenile Court	(444,827.00)	85,385.46	19.20%	(37,068.92)	19,187.70	51.76%
53700	Judicial Commissioners	(93,844.00)	19,230.06	20.49%	(7,820.33)	6,345.63	81.14%
53900	Other Administration Of Justice	(19,300.00)	7,343.57	38.05%	(1,608.33)	128.77	8.01%
53920	Courtroom Security	(1,500.00)	1,250.00	83.33%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	3,485.00	11.62%	(2,500.00)	1,737.00	69.48%
54110	Sheriff's Department	(8,346,652.00)	2,457,178.71	29.44%	(695,554.33)	556,686.84	80.03%
54120	Special Patrols	(13,000.00)	0.00	0.00%	(1,083.33)	0.00	0.00%
54130	Traffic Control	(15,100.00)	567.56	3.76%	(1,258.33)	261.37	20.77%
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00%	(1,020.83)	0.00	0.00%
54210	Jail	(5,628,230.00)	1,917,400.80	34.07%	(469,019.17)	335,660.22	71.57%
54320	Rural Fire Protection	(651,500.00)	651,500.00	100.00%	(54,291.67)	0.00	0.00%
54410	Civil Defense	(230,621.00)	52,543.43	22.78%	(19,218.42)	12,059.60	62.75%
54490	Other Emergency Management	(42,600.00)	0.00	0.00%	(3,550.00)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	11,375.00	9.10%	(10,416.67)	4,900.00	47.04%
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)	7,513.97	16.28%	(3,845.92)	1,410.19	36.67%
55120	Rabies And Animal Control	(587,240.00)	158,918.39	27.06%	(48,936.67)	28,503.00	58.24%
55190	Other Local Health Services	(645,500.00)	119,887.60	18.57%	(53,791.67)	41,985.51	78.05%
56300	Senior Citizens Assistance	(392,806.00)	126,342.52	32.16%	(32,733.83)	63,346.43	193.52%
57100	Agricultural Extension Service	(222,512.00)	1,610.76	0.72%	(18,542.67)	1,062.80	5.73%
57500	Soil Conservation	(56,555.00)	9,230.66	16.32%	(4,712.92)	1,589.39	33.72%
57700	Flood Control	(4,000.00)	4,000.00	100.00%	(333.33)	0.00	0.00%
57800	Storm Water Management	(4,000.00)	0.00	0.00%	(333.33)	0.00	0.00%
58110	Tourism	(120,000.00)	120,000.00	100.00%	(10,000.00)	0.00	0.00%
58120	Industrial Development	(183,106.00)	183,105.04	100.00%	(15,258.83)	0.00	0.00%
58130	Housing And Urban Development	(6,750.00)	3,000.00	44.44%	(562.50)	0.00	0.00%
58190	Other Economic And Community	0.00	14,651.60	0.00%	0.00	1,510.89	0.00%
58300	Veteran's Services	(150,609.00)	34,913.80	23.18%	(12,550.75)	11,319.40	90.19%
58500	Contributions To Other Agencies	(76,000.00)	76,000.00	100.00%	(6,333.33)	0.00	0.00%
58600	Employee Benefits	(274,300.00)	203,399.45	74.15%	(22,858.33)	870.15	3.81%
58900	Miscellaneous	(572,700.00)	14,590.01	2.55%	(47,725.00)	0.00	0.00%
99100	Transfers Out	(87,000.00)	0.00	0.00%	(7,250.00)	0.00	0.00%
	Total Expenditures	(31,254,616.00)	10,367,238.24	33.17%	(2,604,551.33)	1,837,933.54	70.57%
Total	101 General	(3,216,968.00)	6,229,671.07	193.65%	(268,080.67)	(1,369,319.48)	-510.79%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 5 of 23

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	(26,086.76)	26.09%	8,333.33	(11,997.33)	143.97%
	Total Revenues	100,000.00	(26,086.76)	26.09%	8,333.33	(11,997.33)	143.97%
Expenditures							
58900	Miscellaneous	0.00	251.14	0.00%	0.00	0.00	0.00%
99100	Transfers Out	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
	Total Expenditures	(100,000.00)	251.14	0.25%	(8,333.33)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	0.00	(25,835.62)	100.00%	0.00	(11,997.33)	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 6 of 23

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	(1,043.45)	24.27%	358.33	(485.82)	135.58%
	Total Revenues	4,300.00	(1,043.45)	24.27%	358.33	(485.82)	135.58%
Expenditures							
56500	Libraries	(3,600.00)	300.00	8.33%	(300.00)	100.00	33.33%
58900	Miscellaneous	(150.00)	9.93	6.62%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	309.93	8.26%	(312.50)	100.00	32.00%
Total	114 Law Library	550.00	(733.52)	133.37%	45.83	(385.82)	841.79%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 7 of 23

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	324,279.00	611.80	-0.19%	27,023.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(1,076.41)	30.75%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	0.00	0.00%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(334.49)	16.72%	166.67	(45.49)	27.29%
40140	Interest And Penalty	900.00	(78.32)	8.70%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	0.00	0.00%	858.33	0.00	0.00%
40320	Bank Excise Tax	2,400.00	0.00	0.00%	200.00	0.00	0.00%
43350	Copy Fees	4,900.00	(1,122.55)	22.91%	408.33	(340.35)	83.35%
43360	Library Fees	3,400.00	(248.49)	7.31%	283.33	(157.49)	55.58%
44130	Sale Of Materials And Supplies	75.00	(133.70)	178.27%	6.25	(19.00)	304.00%
44160	Retirees' Insurance Payments	7,303.00	(2,527.32)	34.61%	608.58	(383.84)	63.07%
44161	Cobra Insurance Payments	0.00	(2,541.07)	0.00%	0.00	(2,541.07)	0.00%
44170	Miscellaneous Refunds	0.00	(628.73)	0.00%	0.00	(628.73)	0.00%
44570	Contributions & Gifts	500.00	(877.80)	175.56%	41.67	(528.80)	1,269.12%
48130	Contributions	23,375.00	(2,000.00)	8.56%	1,947.92	0.00	0.00%
48610	Donations	18,900.00	(18,700.00)	98.94%	1,575.00	0.00	0.00%
	Total Revenues	402,032.00	(29,657.08)	7.38%	33,502.67	(4,644.77)	13.86%
Expenditures							
56500	Libraries	(468,271.00)	134,894.77	28.81%	(39,022.58)	36,167.69	92.68%
	Total Expenditures	(468,271.00)	134,894.77	28.81%	(39,022.58)	36,167.69	92.68%
Total	115 Public Library	(66,239.00)	105,237.69	158.88%	(5,519.92)	31,522.92	571.08%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 8 of 23

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	800,000.00	(251,443.66)	31.43%	66,666.67	(126,424.25)	189.64%
44145	Sale Of Recycled Materials	100,000.00	(36,293.86)	36.29%	8,333.33	(25,182.92)	302.20%
44160	Retirees' Insurance Payments	435.00	(449.28)	103.28%	36.25	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(74,033.55)	0.00%	0.00	0.00	0.00%
46170	Solid Waste Grants	0.00	0.00	0.00%	0.00	0.00	0.00%
46430	Litter Program	49,200.00	(26,088.73)	53.03%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	(13,560.18)	27.12%	4,166.67	0.00	0.00%
	Total Revenues	999,635.00	(401,869.26)	40.20%	83,302.92	(151,607.17)	182.00%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	14,376.95	29.22%	(4,100.00)	0.00	0.00%
55732	Convenience Centers	(1,390,861.00)	503,614.73	36.21%	(115,905.08)	67,732.82	58.44%
55739	Other Waste Collection	(50,000.00)	4,072.00	8.14%	(4,166.67)	0.00	0.00%
	Total Expenditures	(1,490,061.00)	522,063.68	35.04%	(124,171.75)	67,732.82	54.55%
Total	116 Solid Waste/Sanitation	(490,426.00)	120,194.42	24.51%	(40,868.83)	(83,874.35)	-205.23%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User:
Date/Time:

Erin Rice
9/30/2025 9:21 AM
Page 9 of 23

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	(1,766.64)	33.33%	441.67	(441.66)	100.00%
	Total Revenues	5,300.00	(1,766.64)	33.33%	441.67	(441.66)	100.00%
Expenditures							
58120	Industrial Development	(5,300.00)	13.26	0.25%	(441.67)	0.00	0.00%
	Total Expenditures	(5,300.00)	13.26	0.25%	(441.67)	0.00	0.00%
Total	119 Industrial/Economic Development	0.00	(1,753.38)	100.00%	0.00	(441.66)	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 10 of 23

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	8,700.00	(2,899.82)	33.33%	725.00	0.00	0.00%
48991	Opioid Settlement Funds - Past	0.00	(78,406.95)	0.00%	0.00	0.00	0.00%
Total Revenues		8,700.00	(81,306.77)	934.56%	725.00	0.00	0.00%
Total	121 Special Purpose - Opioid	8,700.00	(81,306.77)	934.56%	725.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 11 of 23

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	(2,275.72)	22.76%	833.33	(2,019.70)	242.36%
42320	Officers Costs	0.00	(4.44)	0.00%	0.00	(4.44)	0.00%
42340	Drug Control Fines	7,000.00	(1,113.40)	15.91%	583.33	(421.80)	72.31%
42910	Proceeds From Confiscated Property	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
43370	Telephone Commissions	100,000.00	(15,836.34)	15.84%	8,333.33	(7,467.86)	89.61%
44530	Sale Of Equipment	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(4,440.00)	44.40%	833.33	(1,740.00)	208.80%
	Total Revenues	172,000.00	(23,669.90)	13.76%	14,333.33	(11,653.80)	81.31%
Expenditures							
54150	Drug Enforcement	(152,200.00)	67,822.45	44.56%	(12,683.33)	9,419.99	74.27%
	Total Expenditures	(152,200.00)	67,822.45	44.56%	(12,683.33)	9,419.99	74.27%
Total	122 Drug Control	19,800.00	44,152.55	-222.99%	1,650.00	(2,233.81)	135.38%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 12 of 23

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	10,000.00	(6,763.86)	67.64%	833.33	0.00	0.00%
47401	American Rescue Plan Act Grant #1	0.00	(176,173.07)	0.00%	0.00	0.00	0.00%
	Total Revenues	10,000.00	(182,936.93)	1,829.37%	833.33	0.00	0.00%
Expenditures							
91140	Public Health And Welfare Projects	0.00	176,173.07	0.00%	0.00	176,173.07	0.00%
91403	American Rescue Plan Act Grant #3	0.00	1,966.83	0.00%	0.00	1,966.83	0.00%
	Total Expenditures	0.00	178,139.90	100.00%	0.00	178,139.90	0.00%
Total	127 Other General Government Special	10,000.00	(4,797.03)	47.97%	833.33	178,139.90	-

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 13 of 23

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

Template Name: LGC Defined
Created by: LGC

Loudoun County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 14 of 23

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	643,285.00	1,213.62	-0.19%	53,607.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(2,132.58)	23.70%	750.00	0.00	0.00%
40125	Bankruptcy	50.00	0.00	0.00%	4.17	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(594.45)	14.86%	333.33	(80.84)	24.25%
40140	Interest And Penalty	2,000.00	(155.42)	7.77%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	0.00	0.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	0.00	0.00%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	0.00	0.00%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	5,000.00	0.00	0.00%	416.67	0.00	0.00%
44145	Sale Of Recycled Materials	250.00	(446.40)	178.56%	20.83	(210.96)	1,012.61%
44160	Retirees' Insurance Payments	26,700.00	(2,618.52)	9.81%	2,225.00	(263.16)	11.83%
44170	Miscellaneous Refunds	2,000.00	0.00	0.00%	166.67	0.00	0.00%
46410	Bridge Program	850,933.00	0.00	0.00%	70,911.08	0.00	0.00%
46420	State Aid Program	956,978.00	0.00	0.00%	79,748.17	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,400,000.00	(417,582.42)	17.40%	200,000.00	(214,966.62)	107.48%
46925	Hybrid/Electric Vehicle Registration	9,800.00	(6,051.69)	61.75%	816.67	(3,159.29)	386.85%
46930	Petroleum Special Tax	32,600.00	(6,061.11)	18.59%	2,716.67	(3,030.57)	111.55%
49600	Proceeds From Sale Of Capital Assets	67,000.00	0.00	0.00%	5,583.33	0.00	0.00%
49800	Transfers In	87,000.00	0.00	0.00%	7,250.00	0.00	0.00%
Total Revenues		5,208,793.00	(434,428.97)	8.34%	434,066.08	(221,711.44)	51.08%
Expenditures							
61000	Administration	(1,337,705.00)	300,659.95	22.48%	(111,475.42)	96,964.76	86.98%
62000	Highway And Bridge Maintenance	(1,032,000.00)	274,718.79	26.62%	(86,000.00)	50,253.79	58.43%
63100	Operation And Maintenance Of	(330,500.00)	222,027.87	67.18%	(27,541.67)	(24,264.61)	-88.10%
65000	Other Charges	(234,000.00)	198,724.98	84.93%	(19,500.00)	1,054.41	5.41%
66000	Employee Benefits	(622,148.00)	196,687.41	31.61%	(51,845.67)	43,480.81	83.87%
68000	Capital Outlay	(2,044,443.00)	109,695.98	5.37%	(170,370.25)	0.00	0.00%
Total Expenditures		(5,600,796.00)	1,302,514.98	23.26%	(466,733.00)	167,489.16	35.89%
Total	131 Highway/Public Works	(392,003.00)	868,086.01	221.45%	(32,666.92)	(54,222.28)	-165.99%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 15 of 23

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	12,125,729.00	35,482.04	-0.29%	1,010,477.42	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(40,376.17)	40.38%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(10,357.49)	5.92%	14,583.33	(1,408.48)	9.66%
40140	Interest And Penalty	35,000.00	(2,944.01)	8.41%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	0.00	0.00%	27,053.75	0.00	0.00%
40210	Local Option Sales Tax	4,800,000.00	(1,333,424.95)	27.78%	400,000.00	(668,200.49)	167.05%
40275	Mixed Drink Tax	35,000.00	(15,024.48)	42.93%	2,916.67	(4,797.00)	164.47%
40320	Bank Excise Tax	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(232.75)	19.40%	100.00	(104.50)	104.50%
43570	Receipts From Individual Schools	15,000.00	(290.00)	1.93%	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	(100,215.41)	133.62%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(34,626.93)	55.49%	5,200.00	(6,621.91)	127.34%
44161	Cobra Insurance Payments	0.00	(520.70)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	2,000.00	(25,063.00)	1,253.15%	166.67	(27.00)	16.20%
46510	Tennessee Investment in Student	35,400,000.00	(6,990,933.30)	19.75%	2,950,000.00	(3,495,466.65)	118.49%
46515	Early Childhood Education	853,503.00	(100,074.49)	11.73%	71,125.25	(100,074.49)	140.70%
46590	Other State Education Funds	58,467.00	(935,017.78)	1,599.22%	4,872.25	(5,847.09)	120.01%
46610	Career Ladder Program	55,000.00	0.00	0.00%	4,583.33	0.00	0.00%
46790	Other Vocational	761,530.00	(25,317.29)	3.32%	63,460.83	(25,317.29)	39.89%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(1,654.89)	0.14%	95,833.33	0.00	0.00%
47590	Other Federal Through State	210,632.00	0.00	0.00%	17,552.67	0.00	0.00%
47640	Rotc Reimbursement	71,000.00	0.00	0.00%	5,916.67	0.00	0.00%
48130	Contributions	0.00	(5,000.00)	0.00%	0.00	(5,000.00)	0.00%
48610	Donations	7,550.00	(16,950.00)	224.50%	629.17	(6,350.00)	1,009.27%
49700	Insurance Recovery	52,135.00	(52,136.78)	100.00%	4,344.58	0.00	0.00%
Total Revenues		56,421,341.00	(9,654,678.38)	17.11%	4,701,778.42	(4,319,214.90)	91.86%
Expenditures							
71100	Regular Instruction Program	(33,511,055.00)	6,570,053.88	19.61%	(2,792,587.92)	2,836,807.23	101.58%
71200	Special Education Program	(5,015,232.00)	908,012.63	18.11%	(417,936.00)	400,039.35	95.72%
71300	Vocational Education Program	(2,663,722.00)	680,527.52	25.55%	(221,976.83)	321,296.02	144.74%
72110	Attendance	(89,861.00)	22,969.73	25.56%	(7,488.42)	7,426.77	99.18%
72120	Health Services	(978,508.00)	224,023.96	22.89%	(81,542.33)	115,507.46	141.65%
72130	Other Student Support	(2,064,097.00)	451,607.06	21.88%	(172,008.08)	177,835.42	103.39%
72210	Regular Instruction Program	(2,501,032.00)	497,976.31	19.91%	(208,419.33)	189,930.06	91.13%
72220	Special Education Program	(812,372.00)	244,616.59	30.11%	(67,697.67)	51,978.41	76.78%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 16 of 23

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72230	Vocational Education Program	(193,778.00)	46,260.57	23.87%	(16,148.17)	15,746.94	97.52%
72250	Technology	(1,301,079.00)	646,976.43	49.73%	(108,423.25)	123,000.72	113.44%
72310	Board Of Education	(899,815.00)	348,824.62	38.77%	(74,984.58)	19,098.25	25.47%
72320	Office Of The Superintendent	(449,092.00)	176,076.87	39.21%	(37,424.33)	29,718.90	79.41%
72410	Office Of The Principal	(1,460,005.00)	441,725.19	30.26%	(121,667.08)	104,993.88	86.30%
72510	Fiscal Services	(113,446.00)	27,767.16	24.48%	(9,453.83)	9,253.72	97.88%
72610	Operation Of Plant	(5,088,286.00)	3,119,182.71	61.30%	(424,023.83)	383,709.73	90.49%
72620	Maintenance Of Plant	(277,000.00)	206,927.45	74.70%	(23,083.33)	37,040.42	160.46%
72710	Transportation	(2,747,191.00)	613,545.01	22.33%	(228,932.58)	250,154.53	109.27%
72901	COVID-19 Expenditures	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
73300	Community Services	(87,203.00)	25,635.25	29.40%	(7,266.92)	7,259.77	99.90%
73400	Early Childhood Education	(1,080,907.00)	268,635.40	24.85%	(90,075.58)	83,618.51	92.83%
76100	Regular Capital Outlay	(169,672.00)	0.00	0.00%	(14,139.33)	0.00	0.00%
	Total Expenditures	(61,528,353.00)	15,521,344.34	25.23%	(5,127,362.75)	5,164,416.09	100.72%
Total	141 General Purpose School	(5,107,012.00)	5,866,665.96	114.87%	(425,584.33)	845,201.19	198.60%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 17 of 23

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	141,052.00	(22,714.04)	16.10%	11,754.33	(22,714.04)	193.24%
47141	Title 1 Grants To Local Educ Agencies	952,153.54	(142,555.44)	14.97%	79,346.13	(67,083.44)	84.55%
47143	Special Education - Grants To States	1,224,723.00	(201,218.82)	16.43%	102,060.25	(81,845.59)	80.19%
47145	Special Education Preschool Grants	27,300.00	0.00	0.00%	2,275.00	0.00	0.00%
47146	English Language Acquisition Grants	36,224.69	(108.15)	0.30%	3,018.72	(54.14)	1.79%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	(216.41)	14.94%	120.75	(108.34)	89.72%
47189	Eisenhower Prof Development State	199,154.25	(35,960.68)	18.06%	16,596.19	(17,551.60)	105.76%
47590	Other Federal Through State	71,022.35	0.00	0.00%	5,918.53	0.00	0.00%
Total Revenues		2,653,078.83	(402,773.54)	15.18%	221,089.90	(189,357.15)	85.65%
Expenditures							
71100	Regular Instruction Program	(759,651.88)	166,358.37	21.90%	(63,304.32)	107,263.25	169.44%
71200	Special Education Program	(914,951.20)	169,808.08	18.56%	(76,245.93)	90,779.35	119.06%
71300	Vocational Education Program	(98,103.50)	64,838.65	66.09%	(8,175.29)	34,242.55	418.85%
72120	Health Services	(16,280.00)	0.00	0.00%	(1,356.67)	0.00	0.00%
72130	Other Student Support	(86,743.04)	13,742.29	15.84%	(7,228.59)	2,495.01	34.52%
72210	Regular Instruction Program	(431,977.41)	170,594.56	39.49%	(35,998.12)	107,858.82	299.62%
72220	Special Education Program	(337,071.80)	198,645.65	58.93%	(28,089.32)	155,089.07	552.13%
72230	Vocational Education Program	(3,800.00)	1,170.26	30.80%	(316.67)	405.26	127.98%
72710	Transportation	(4,500.00)	500.00	11.11%	(375.00)	500.00	133.33%
73300	Community Services	0.00	22,270.60	0.00%	0.00	13,803.21	0.00%
Total Expenditures		(2,653,078.83)	807,928.46	30.45%	(221,089.90)	512,436.52	231.78%
Total	142 School Federal Projects	0.00	405,154.92	100.00%	0.00	323,079.37	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 18 of 23

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	(48,441.42)	8.65%	46,666.67	(46,216.18)	99.03%
43522	Lunch Payments - Adults	41,854.00	(1,117.47)	2.67%	3,487.83	(1,117.47)	32.04%
43523	Income From Breakfast	0.00	(506.65)	0.00%	0.00	(506.65)	0.00%
43525	A La Carte Sales	5,000.00	(1,940.88)	38.82%	416.67	(1,940.88)	465.81%
43570	Receipts From Individual Schools	100.00	(1.75)	1.75%	8.33	(1.75)	21.00%
44110	Investment Income	5,000.00	(7,842.68)	156.85%	416.67	(21.68)	5.20%
44165	Rebates	0.00	(1,788.70)	0.00%	0.00	0.00	0.00%
46520	School Food Service	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
47111	USDA School Lunch Program	1,711,189.00	0.00	0.00%	142,599.08	0.00	0.00%
47113	Breakfast	542,222.00	0.00	0.00%	45,185.17	0.00	0.00%
47114	USDA - Other	135,183.00	0.00	0.00%	11,265.25	0.00	0.00%
47990	Other Direct Federal Revenue	263,000.00	(77,630.00)	29.52%	21,916.67	0.00	0.00%
Total Revenues		3,293,548.00	(139,269.55)	4.23%	274,462.33	(49,804.61)	18.15%
Expenditures							
73100	Food Service	(3,293,548.00)	1,776,293.02	53.93%	(274,462.33)	115,884.34	42.22%
Total Expenditures		(3,293,548.00)	1,776,293.02	53.93%	(274,462.33)	115,884.34	42.22%
Total	143 Central Cafeteria	0.00	1,637,023.47	100.00%	0.00	66,079.73	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 19 of 23

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	1,012,384.00	1,910.26	-0.19%	84,365.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(3,365.99)	33.66%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(1,791.17)	17.91%	833.33	(243.58)	29.23%
40140	Interest And Penalty	6,000.00	(244.62)	4.08%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	0.00	0.00%	3,142.17	0.00	0.00%
40320	Bank Excise Tax	1,000.00	0.00	0.00%	83.33	0.00	0.00%
44110	Investment Income	40,000.00	(10,951.94)	27.38%	3,333.33	0.00	0.00%
48140	Contracted Services	203,472.00	(50,868.00)	25.00%	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	1,421,562.00	(65,311.46)	4.59%	118,463.50	(51,111.58)	43.15%
Expenditures							
82110	General Government	(920,000.00)	0.00	0.00%	(76,666.67)	0.00	0.00%
82210	General Government	(403,728.00)	0.00	0.00%	(33,644.00)	0.00	0.00%
82310	General Government	(240,972.00)	51,545.52	21.39%	(20,081.00)	17,456.00	86.93%
	Total Expenditures	(1,564,700.00)	51,545.52	3.29%	(130,391.67)	17,456.00	13.39%
Total	151 General Debt Service	(143,138.00)	(13,765.94)	-9.62%	(11,928.17)	(33,655.58)	-282.15%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 20 of 23

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	8,608,292.00	15,640.29	-0.18%	717,357.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	40,000.00	(24,165.81)	60.41%	3,333.33	0.00	0.00%
40125	Bankruptcy	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(4,205.13)	9.14%	3,833.33	(571.85)	14.92%
40140	Interest And Penalty	10,000.00	(1,787.32)	17.87%	833.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	0.00	0.00%	13,505.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	1,200,000.00	(97,183.81)	8.10%	100,000.00	0.00	0.00%
44110	Investment Income	200,000.00	(56,356.89)	28.18%	16,666.67	0.00	0.00%
	Total Revenues	10,267,352.00	(168,058.67)	1.64%	855,612.67	(571.85)	0.07%
Expenditures							
82130	Education	(3,503,000.00)	0.00	0.00%	(291,916.67)	0.00	0.00%
82230	Education	(827,058.00)	0.00	0.00%	(68,921.50)	0.00	0.00%
82330	Education	(200,000.00)	519.44	0.26%	(16,666.67)	0.00	0.00%
	Total Expenditures	(4,530,058.00)	519.44	0.01%	(377,504.83)	0.00	0.00%
Total	156 Education Debt Service	5,737,294.00	(167,539.23)	2.92%	478,107.83	(571.85)	0.12%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 21 of 23

171 General 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	0.00	(0.65)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(177.78)	0.00%	0.00	(24.18)	0.00%
44110	Investment Income	0.00	(2,348.13)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(474.00)	0.00%	0.00	0.00	0.00%
49100	Bonds Issued	35,000,000.00	(35,000,000.00)	100.00%	2,916,666.67	0.00	0.00%
49410	Premiums On Debt Issued	855,505.00	(855,505.00)	100.00%	71,292.08	0.00	0.00%
	Total Revenues	35,855,505.00	(35,858,505.56)	100.01%	2,987,958.75	(24.18)	0.00%
Expenditures							
82330	Education	(439,281.00)	439,281.26	100.00%	(36,606.75)	0.00	0.00%
91110	General Administration Projects	(207,330.00)	0.01	0.00%	(17,277.50)	0.00	0.00%
91120	Administration Of Justice Projects	0.00	21,038.19	0.00%	0.00	0.00	0.00%
91140	Public Health And Welfare Projects	(100,000.00)	72,693.90	72.69%	(8,333.33)	59,693.90	716.33%
91200	Highway & Street Capital Projects	(42,670.00)	91,190.84	213.71%	(3,555.83)	0.00	0.00%
91300	Education Capital Projects	0.00	34,816,223.74	0.00%	0.00	0.00	0.00%
95100	Capital Projects Donated To School	(34,816,224.00)	600,000.00	1.72%	(2,901,352.00)	600,000.00	20.68%
99100	Transfers Out	(2,424,283.00)	1,824,283.00	75.25%	(202,023.58)	1,824,283.00	903.00%
	Total Expenditures	(38,029,788.00)	37,864,710.94	99.57%	(3,169,149.00)	2,483,976.90	78.38%
Total	171 General Capital Projects	(2,174,283.00)	2,006,205.38	92.27%	(181,190.25)	2,483,952.72	1,370.

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 22 of 23

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	137,094.00	258.49	-0.19%	11,424.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,800.00	(461.92)	25.66%	150.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	0.00	0.00%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500.00	(305.84)	20.39%	125.00	(41.59)	33.27%
40140	Interest And Penalty	1,000.00	(33.12)	3.31%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	0.00	0.00%	783.33	0.00	0.00%
40320	Bank Excise Tax	500.00	0.00	0.00%	41.67	0.00	0.00%
Total Revenues		151,594.00	(542.39)	0.36%	12,632.83	(41.59)	0.33%
Expenditures							
91200	Highway & Street Capital Projects	(238,611.00)	185,638.61	77.80%	(19,884.25)	25,000.00	125.73%
Total Expenditures		(238,611.00)	185,638.61	77.80%	(19,884.25)	25,000.00	125.73%
Total	176 Highway Capital Projects	(87,017.00)	185,096.22	212.71%	(7,251.42)	24,958.41	344.19%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2025

User: Erin Rice
Date/Time: 9/30/2025 9:21 AM
Page 23 of 23

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	527,284.00	995.70	-0.19%	43,940.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(1,727.78)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(127.42)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(208,740.70)	104.37%	16,666.67	0.00	0.00%
44110	Investment Income	0.00	(19,507.72)	0.00%	0.00	0.00	0.00%
48130	Contributions	92,559,875.00	(34,816,223.74)	37.61%	7,713,322.92	0.00	0.00%
	Total Revenues	93,287,159.00	(35,045,331.66)	37.57%	7,773,929.92	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(1,027,284.00)	419,518.29	40.84%	(85,607.00)	9,693.25	11.32%
	Total Expenditures	(1,027,284.00)	419,518.29	40.84%	(85,607.00)	9,693.25	11.32%
Total 177	Education Capital Projects	92,259,875.00	(34,625,813.37)	37.53%	7,688,322.92	9,693.25	-0.13%

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

Notaries to be elected October 06,2025

HEATHER D BRANDON
MATTHEW LEE BRIGHT
DIANNE BROWN
SHELBY BRYANT
ANGELA CHOEIJAM
JESSICA GREEN
JENNIFER GRIFFIS

DONNA M LEYDORF
DEBORAH MCCALL
PATRICIA D MCNABB
KIM NIX
TATYANA PODGAYETS
HEATHER ANN WILLSON