

# Loudon County Commission Meeting

Loudon, Tennessee

Monday, April 6, 2026

Courthouse Annex

6:00 pm

## AGENDA

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) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 038, PARCEL 017.01, LOCATED HWY 72 NORTH, LOUDON COUNTY, TN, SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT  
Approved – 9 / Disapproved – 0 by Planning Commission
- 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-2, RURAL RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 035, PARCEL 009.00, LOCATED 8002 JACKSON BEND RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) THREE ACRE LOT  
Approved – 9 / Disapproved – 0 by Planning Commission
- 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 A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 039, PARCEL 123.00, LOCATED 9492 PROSPECT CHURCH RD, LOUDON COUNTY, TN, SITUATED IN THE 1<sup>ST</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) TWO ACRE LOT  
Approved – 9 / Disapproved – 0 by Planning Commission

D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 032, PARCEL 044.00, LOCATED 1891 OLD KINGSTON RD, LOUDON COUNTY, TN, SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) TWO ACRE LOT

*Approved - 9 / Disapproved - 0 by Planning Commission*

E) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO CFD COMMUNITY FACILITES DISTRICT, LOUDON COUNTY TAX MAP 031, PARCEL 047.00, & TAX MAP 039, PARCELS 026.00 & 029.00, LOCATED 21884 HWY 72 N, LOUDON COUNTY, TN SITUATED IN THE 1ST LEGISLATIVE DISTRICT

*Approved - 9 / Disapproved - 0 by Planning Commission*

F) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT & A-1, AGRICULTURE FORESTRY DISTRICT TO A-3 DEVELOPING AGRICULTURE DISTRICT LOUDON COUNTY TAX MAP 036, PARCEL 076.00, LOCATED ANTIOCH CHURCH RD EAST, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) 2.75 ACRE LOT & (1) ONE ACRE LOT

*Approved - 9 / Disapproved - 0 by Planning Commission*

G) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT & A-1, AGRICULTURE FORESTRY DISTRICT TO A-3 DEVELOPING AGRICULTURE DISTRICT LOUDON COUNTY TAX MAP 052, PARCELS 079.00, 080.00 & 080.01, LOCATED KIMBRELL RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) THREE ACRE LOT & (2) ONE ACRE LOTS

*Approved - 9 / Disapproved - 0 by Planning Commission*

H) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 079, PARCEL 106.00 LOCATED 881 COPE RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) THREE ACRE LOT  
*Approved - 9 / Disapproved - 0 by Planning Commission*

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 010, PARCEL 179.00, LOCATED 3531 HWY 70 EAST, LOUDON COUNTY, TN, SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) ONE ACRE LOT  
*Approved - 9 / Disapproved - 0 by Planning Commission*

- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commission Joe Morrison
- 2) Roll Call
- 3) Adoption of April 6, 2026 County Commission Agenda
- 4) Reading and Acceptance of March 2, 2026 Loudon County Commission Meeting 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) HWY 72 NORTH
- B) 8002 JACKSON BEND RD
- C) 9492 PROSPECT CHURCH RD
- D) 1891 OLD KINGSTON RD
- E) 21884 HWY 72 N
- F) ANTIOCH CHURCH RD EAST
- G) KIMBRELL RD
- H) 881 COPE RD
- I) 3531 HWY 70 EAST

- 7) Commissioner - Van Shaver

Update on Lenoir City Annexation outside the UGB

8) Director of Accounts and Budgets – Erin Rice

A) Mark Clinton, TASS Superintendent:

1. Consideration of a Resolution to issue Water and Sewer Revenue Bonds not to exceed \$20,500,000

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

1. Sr. Center – FY 2027 ETHRA/Office on Aging Grant in the amount of \$76,232 (matching funds met with operating budget expenses)
2. Sheriff's Office – FY 2027 Tennessee Highway Safety Office up to \$38,000 – no matching funds
3. Libraries – FY 2027 Pettway Grant (typical amount between \$2,000-\$4,000/library) – no matching funds

C) Consideration of recommendation to add \$10,000 to General Sessions clerical wage line to allow for overlapping wages during training prior to retirement of a long serving employee

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

1. County General Fund 101

Summary of Amendments:

- Insurance budgets adj in every department as needed. Overall savings = \$238,705
- Workman's Comp insurance adj. Overall increase = \$25,531
- Liability Insurance adj. Overall increase = \$36,994
- Grant reduction (\$7,600) to GHSOG Grant per notification from State
- \$10,000 increase to General Sessions clerical line w/fixed charges. Overall increase = \$10,879

Overall amendments will increase the fund balance by \$165,301

2. Public Libraries Fund 115

Summary of Amendments:

- Insurance budgets adj. Overall increase = \$2,444
- Workman's Comp insurance adj. Overall decrease = \$1,334
- Lenoir City library amendment to increase office supplies \$500

Overall amendments will decrease the fund balance by \$500

3. Recycling Centers Fund 116

Summary of Amendments:

- Insurance budgets adj. Overall savings = \$50,248
- Workman's Comp insurance adj. Overall increase = \$2,328

Overall amendments will increase the fund balance by \$47,920

4. Highway Fund 131

Summary of Amendments:

- Insurance budgets adj. Overall increase = \$12,840
- Workman's Comp insurance adj. Overall increase = \$12,422
- Liability Insurance adj. Overall increase = \$11,531

Overall amendments will decrease the fund balance by \$36,793

5. General Purpose School Fund 141

Amendments are to recognize adjustments to revenues/expenses as approved by BOE.

Overall amendments will decrease the fund balance by \$250,000

E) Distribution of the following reports:

1. Approved Budget Committee minutes - February 17, 2026
2. Summary Financial Reports for March 2026

9) Commissioner - Adam Waller

A) Bonds and Notaries

Sara Barrett, Brenda Tarwater Blair, Jennifer Bowman, Maria G Cortes, Jennifer Endsley, David A Farmer, Sophia L Gardner, Christine Gerlach, Shelbilyn H Giltnane, Andi M Ayers, Jason Michael Hash, Charles Jenkins, Briana Lara-Cuevas, Linda Lefler, Holly Mandel, Heather M Martin, Monica L Moore, Jay Phillip Morgan, Tara M Resnick, Emily A Seiter, Victoria Taylor, Tonita Ann Walters, John Wheeler Jr., Lesa F Williams, Neca Nicole Young



# Minutes for Approval

March 2, 2026

**LOUDON COUNTY COMMISSION**  
**LOUDON COUNTY, TENNESSEE**  
**Monday, March 2, 2026**  
**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 March 2026.  
  
Commission Chairman Henry Cullen called the meeting to order at 6:01 pm.
- (2) Public Hearing Loudon County Codes Enforcement Director – Jim Jenkins held the Public Hearing for the four zoning issues for:  
  
2350 Robinson Rd, 4341 Steekee Creek Rd, 8301 Jackson Bend Rd, 19666 Hwy 11, 3420 Parris Dr
- (3) Opening of Meeting Commission Chairman Cullen opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America and then gave the invocation.
- (4) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, William Jenkins, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (10)  
  
Also present, were Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.  
  
Mayor Bradshaw was absent.
- (5) Agenda Adoption Commission Chairman Henry Cullen requested that the March 2, 2026 agenda be adopted.  
  
Commissioner Shaver made a motion to approve the agenda.  
  
Commissioner Quillen seconded the motion.
- (6) Minutes Approved Commission Chairman Henry Cullen requested that the February 2, 2026 Loudon County Commission Meeting Minutes be accepted.  
  
Commissioner Shaver made the motion to accept the minutes as presented.  
  
Commissioner Whitfield seconded the motion.  
  
Upon Voice Vote, the motion PASSED.  
  
Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. Those that spoke were: Blake Moore, Brian Viars, Chris Kirby, Pat Hunter
- (7) Public Comments Loudon County Codes Enforcement Director – Jim Jenkins presented to commission the following zoning items:  
  
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 039, PARCEL 151.00, LOCATED 2350 ROBINSON RD, LOUDON COUNTY, TN, SITUATED IN THE 1<sup>ST</sup> LEGISLATIVE DISTRICT APPROXIMATELY (3) ONE ACRE LOTS
- (8) Zoning – 2350 Robinson Rd  
  
Approved – 7 Disapproved –0 / Planning Commission  
  
Commissioner Geams made a motion to approve the zoning request.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030226-A

(9) Zoning  
- 4341  
Steekee  
Creek Rd

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO RE ZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 057, PARCELS 212.00 & 213.00, LOCATED 4341 STEEKEE CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) TWO ACRE LOT

Approved - 7 Disapproved - 0 / Planning Commission

Commissioner Whitfield made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030226-B

(10) Zoning  
- 8301  
Jackson  
Bend Rd

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 C-2, GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 027, PARCEL 137.00, LOCATED 8301 JACKSON BEND RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT

Approved - 7 Disapproved - 0 / Planning Commission

Commissioner Satterfield made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030226-C

(11) Zoning  
- 19666  
Hwy 11

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO AMEND STORAGE UNIT STIPULATION TO ALLOW OFFICE/RETAIL ON A PORTION OF PROPERTY, ALL OTHER STIPULATIONS TO REMAIN IN PLACE, C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY, TAX MAP 007, PARCEL 062.00 LOCATED AT 19666 HWY 11, LOUDON COUNTY, TN, SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT

Approved - 7 Disapproved - 0 / Planning Commission

Commissioner Shaver made a motion to approve the zoning request.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030226-D

(12) 3420  
Parris Dr

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 R-1, SUBURBAN RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 028, PARCEL 003.01, LOCATED 3420 PARRIS DR, LOUDON COUNTY, TN, SITUATED IN THE 6<sup>TH</sup> LEGISLATIVE DISTRICT

Approved - 7 Disapproved - 0 / Planning Commission

Commissioner Waller made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030226-D

Mayor Bradshaw presented to commission a resolution to send to Nashville that allows retired officers to serve as SRO's in schools

(13) Retired Officers as SRO's in schools

Commissioner Shaver made a motion to approve this recommendation.

Commissioner Quillen seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030226-E

Mayor Bradshaw presented to commission the following Boards & Committee:

(14) Boards & Committees - 911 Board / Solid Waste

- 911 Board  
Renew Jimmy Davis, Van Shaver and Sam Harrison (February 2026 renew to February 2030 / 4 year term)

Commissioner Whitfield made a motion to approve this recommendation for the Boards and Committees candidates for renewal.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED.

- Solid Waste  
Renew Adam Waller and Dr. Steven Bartel (March 2026 renew to March 2032 / 6 year term)

Commissioner Shaver made a motion to approve this recommendation for the Boards and Committees candidates for renewal.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED.

(15) Update on LC Annexation outside UGB Buttermilk Road West

Commissioner Shaver shared a follow up pertaining to Lenoir City Annexation outside the UGB on Buttermilk Road West.

(16) Jackson Law Preservation

Commissioner Waller presented to commissioner the request for the Jackson Law Preservation for consideration of Mayor Bradshaw to draft a letter to support as this is also the Planning Committees recommendation as well.

Commissioner Waller made a motion to approve this recommendation.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED.

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

(17) Budget Amendments - Wage Amendment Codes Department

- Consideration of recommendation to amend wages lines and give wage increase in Codes Department

Commissioner Shaver made a motion to approve recommendation.

Commissioner Satterfield seconded the motion.

(18) Vehicle Purchase for Codes Dept

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.

-Consideration of recommendation to purchase a vehicle from Storm Water Reserve in Codes Department

Commissioner Satterfield made a motion to approve the recommendation.

Commissioner Shaver seconded the motion.

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.

(19) Pre-Pay Series 2022 / \$ 2.6 M Capital Outlay Note

- Consideration of recommendation to pre-pay Series 2022 - \$2.6M Capital Outlay Note

Commissioner Satterfield made a motion to approve the recommendation.

Commissioner Geames seconded the motion.

Upon Roll Call Vote, the following commissioners voted AYE: Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames (9)

The following commissioner voted NAY: Jenkins (1)

Upon Roll Call Vote, the motion PASSED.

(20) Budget Amendments / Lind Adjustments - Funds 101, 112, 128, 131, 141, 142

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

1. County General Fund 101 RESOLUTION 030226-F
2. Courthouse/Jail Maintenance Fund 112 RESOLUTION 030226-G
3. Special Revenue (Federal Drug) Fund 128 RESOLUTION 030226-H
4. Highway Fund 131 RESOLUTION 030226-I
5. General Purpose School Fund 141 RESOLUTION 030226-J
6. School Federal Projects Fund 142 RESOLUTION 030226-K

Commissioner Shaver made a motion to approve items 1-6.

Commissioner Satterfield seconded the motion.

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

Upon Roll Call Vote, the motion PASSED.

-Distribution of the following reports:

(21) Monthly Reports

- 1) Approved Budget Committee Minutes - January 20, 2026 EXHIBIT 030226-R
- 2) Summary Financial Reports for February 2026 EXHIBIT 030226-R

(22) Bonds & Notaries

Commissioner Waller made a motion to approve the following Bonds & Notaries.

Adam Bitner, Michelle Lynn Coggins, Natachia Luv Crowley, Jon Eric Doliana, Deborah K Farmer, Matt Frere, Kelly G Frere, Erica Brooklyn Giles, Jaida Grady, Valerie Griffin, Lynn Harper, William Ernest Irvin, Thomas Johnston, David Lamont, Jeff Lawhorn, Tamara Lee, April Ayers Lowery, Stephanie L McCall, Kenda McHale, Bryan Penaloza, Melissa Pruitt, Jacob E Ratledge, Jennifer Renee Russell, Sabrina L Stamper, David J Topor, Jane Whitaker

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 030226-S

(23) Adjournment

There being no further business, a motion being duly made by Commissioner Shaver and seconded by Commissioner Satterfield the March 3, 2026 County Commission Meeting was adjourned at 6:45 pm.

\_\_\_\_\_  
Loudon County Commission Chairman

ATTEST:

\_\_\_\_\_  
Loudon County Clerk

\_\_\_\_\_  
Loudon County Mayor



## RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, ARGICULTURE FORESTRY DISTRICT TO CFD COMMUNITY FACILITES DISTRICT, LOUDON COUNTY TAX MAP 031, PARCEL 047.00, & TAX MAP 039, PARCELS 026.00 & 029.00, LOCATED 21884 HWY 72 N, LOUDON COUNTY, TN SITUATED IN THE 1ST LEGISLATIVE DISTRICT,**

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

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

**WHEREAS**, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on March 13, 2026 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:

The property located at 21884 Hwy 72 N, situated in the 1<sup>st</sup> Legislative District, referenced by Tax Map 031, Parcel 047.00 & Tax Map 039, Parcels 026.00 & 029.00 (the "Subject Property"), is hereby rezoned from A-1 (Agriculture Forestry District) to CFD (Community Facility District) subject to the following conditions of approval, including both pre-commencement conditions and ongoing use restrictions, all of which shall be completed prior to and continue after the commencement of any borrow pit operations or any other land-disturbing activity on the Subject Property, and which must be fully satisfied and verified by Loudon County Planning and Codes Enforcement staff prior to such commencement:

1. A four hundred foot (400') buffer compliant with section 4.190 of the zoning resolution, along Hwy 72;
2. A two hundred foot (200') buffer compliant with section 4.190 of the zoning resolution, along the side & rear lot lines;
3. Two thousand feet (2,000') of additional pavement shall be added from the current paved road surface;
4. Relocate scale house and wheel wash a minimum of one thousand eight hundred feet (1,800') beyond the current paved road surface;
5. Permitted Use Limitations:
  - a. The sole and exclusive permitted use of the Subject Property, now or at any time in the future, shall be as a borrow pit serving the existing landfill facility only.
  - b. No other use is permitted on the Subject Property, now or at any time in the future, whether principal, accessory, temporary, or incidental.

- c. No landfilling activity of any kind shall be allowed on the Subject Property, now or at any time in the future, including, but not limited to, the construction, expansion, operation, or establishment of a landfill, transfer station, disposal facility, or any similar waste-handling or waste-management use;
- 6. Hwy 72 shall not be used to transport soils or other materials to or from the Subject Property
- 7. There shall be no vehicular or equipment access to the Subject Property from Matlock Bend Road, whether temporary or permanent;
- 8. The existing vegetation on the strip of land located on the Subject Property, running from Matlock Bend Road to the top of the hill, shall remain undisturbed and shall not be removed, cleared, thinned, or altered in any way.

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

\_\_\_\_\_  
**ATTEST**

\_\_\_\_\_  
**LOUDON COUNTY CHAIRMAN**

**DATE:** \_\_\_\_\_

\_\_\_\_\_  
**APPROVED: LOUDON COUNTY MAYOR**

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

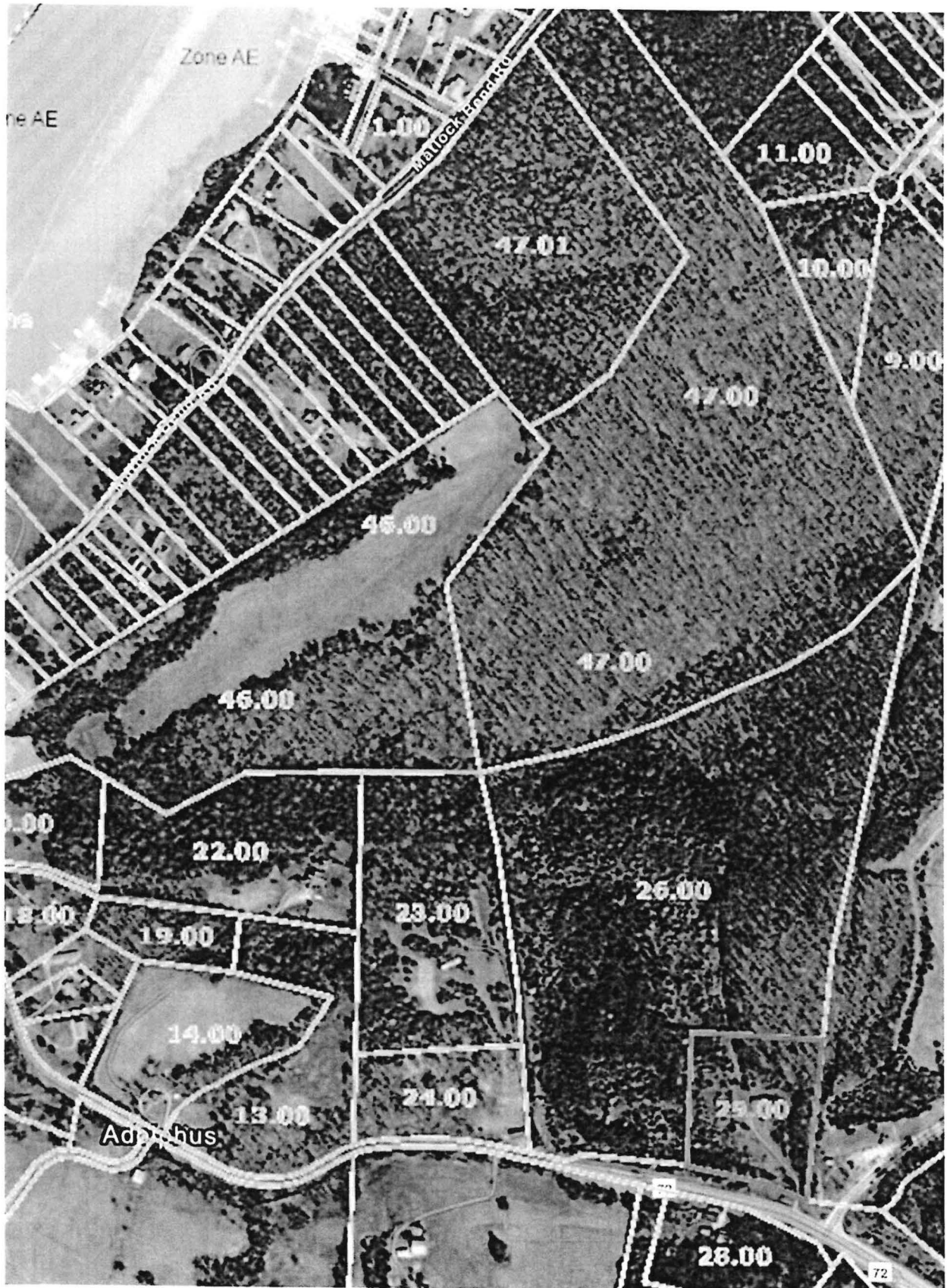
*Patricia L. McNew*  
 \_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION**

Dated: 3-16-28

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO CFD (COMMUNITY FACILITY DISTRICT)  
REFERENCED BY LOUDON COUNTY TAX MAP 031, PARCEL 047.00, &  
TAX MAP 039, PARCELS 026.00 & 029.00,  
LOCATED AT 21884 HWY 72 N, LOUDON COUNTY, TN,  
SITUATED IN THE 1<sup>ST</sup> LEGISLATIVE DISTRICT





RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,  
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,  
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO  
A-2, RURAL RESIDENTIAL DISTRICT.  
LOUDON COUNTY TAX MAP 035, PARCEL 009.00,  
LOCATED 8002 JACKSON BEND RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) THREE ACRE LOT**

**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 March 13, 2026 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 8002 Jackson Bend Rd, situated in the 3<sup>rd</sup> Legislative District, referenced by Tax Map 035, Parcel 009.00 to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District). Approximately (1) three acre lot.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

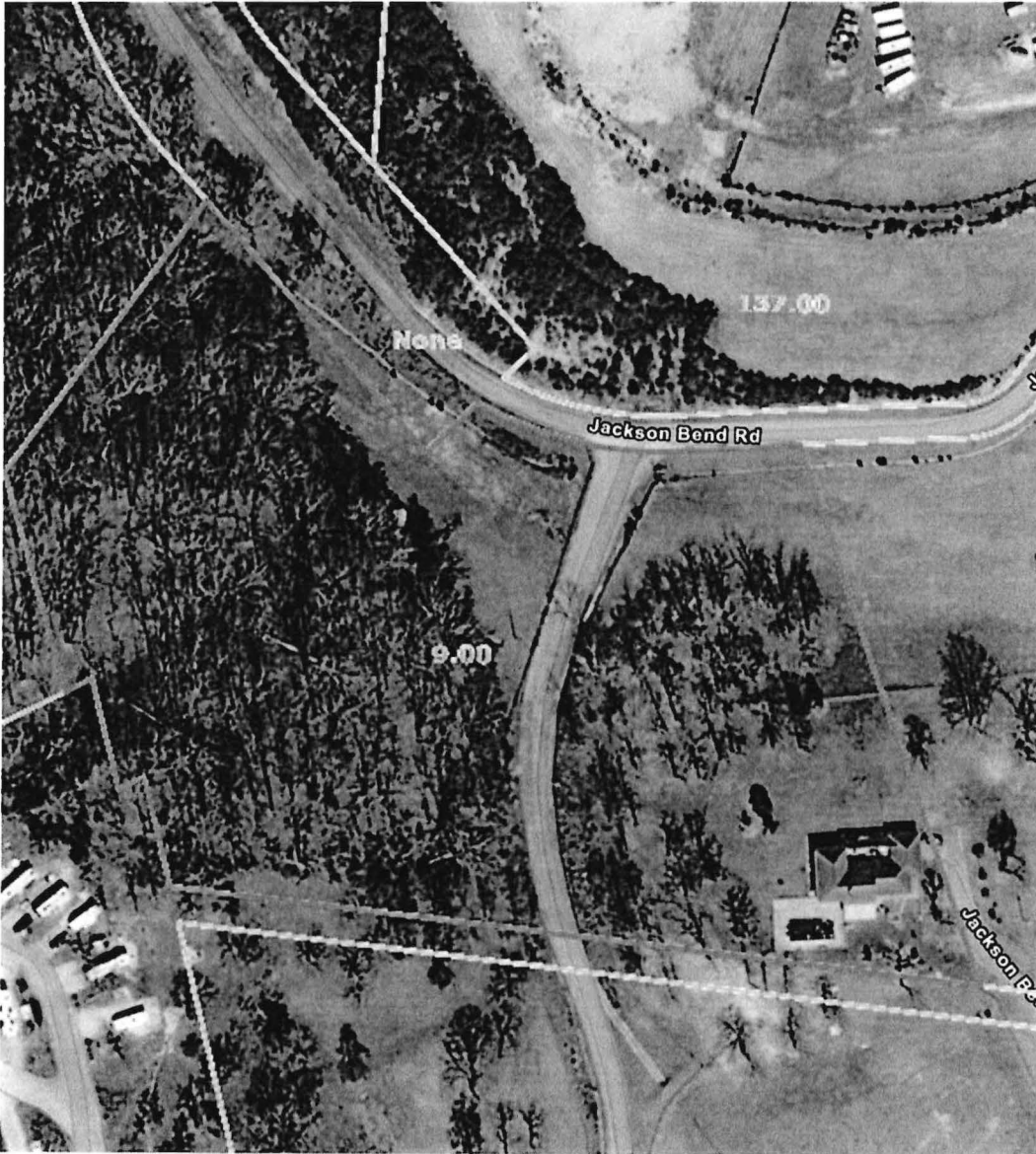
*Patricia M. McNew*  
ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-2 (RURAL RESIDENTIAL DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 039, PARCEL 118.00  
LOCATED AT 8002 JACKSON BEND RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) THREE ACRE LOT





RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,  
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,  
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO  
A-3, DEVELOPING AGRICULTURE DISTRICT.  
LOUDON COUNTY TAX MAP 039, PARCEL 123.00,  
LOCATED 9492 PROSPECT CHURCH RD, LOUDON COUNTY, TN,  
SITUATED IN THE 1<sup>ST</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) TWO ACRE LOT**

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 March 13, 2026, 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 9492 Prospect Church Rd, situated in the 1<sup>st</sup> Legislative District, referenced by Tax Map 039, Parcel 123.00, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately (1) two acre lot.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

Pamela Y McNew  
ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 039, PARCEL 123.00,  
LOCATED AT 9492 PROSPECT CHURCH RD, LOUDON COUNTY, TN,  
SITUATED IN THE 1<sup>ST</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) TWO ACRE LOT





RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 032, PARCEL 044.00, LOCATED 1891 OLD KINGSTON RD, LOUDON COUNTY, TN, SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) TWO ACRE LOT**

**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 March 13, 2026, 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 1891 Old Kingston Rd, situated in the 5<sup>th</sup> Legislative District, referenced by Tax Map 032, Parcel 044.00, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately (1) two acre lot.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
**APPROVED: LOUDON COUNTY MAYOR**

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

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

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 032, PARCEL 044.00,  
LOCATED AT 1891 OLD KINGSTON RD, LOUDON COUNTY, TN,  
SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) TWO ACRE LOT





RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,  
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,  
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO  
A-2, RURAL RESIDENTIAL DISTRICT.  
LOUDON COUNTY TAX MAP 038, PARCEL 017.01,  
LOCATED HWY 72 NORTH, LOUDON COUNTY, TN,  
SITUATED IN THE 4<sup>TH</sup> 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 March 13, 2026 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 Hwy 72 North, situated in the 4<sup>th</sup> Legislative District, referenced by Tax Map 038, Parcel 017.01, to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District).

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

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

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-2 (RURAL RESIDENTIAL DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 038, PARCEL 017.01,  
LOCATED AT HWY 72 NORTH, LOUDON COUNTY, TN,  
SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT





RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT & A-1, AGRICULTURE FORESTRY DISTRICT TO A-3 DEVELOPING AGRICULTURE DISTRICT LOUDON COUNTY TAX MAP 036, PARCEL 076.00, LOCATED ANTIOCH CHURCH RD EAST, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) 2.75 ACRE LOT & (1) ONE ACRE LOT**

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 March 13, 2026 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 Antioch Church Rd, situated in the 3<sup>rd</sup> Legislative District, referenced by Tax Map 036, Parcel 076.00, to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District) Approximately (1) 2.75 acre lot, and A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District) Approximately (1) one acre lot.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

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

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-2 (RURAL RESIDENTIAL DISTRICT) APPROXIMATELY (1) 2.75 ACRE LOT &  
REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT) TO  
A-3 (DEVELOPING AGRICULTURE DISTRICT) APPROXIMATELY (1) ONE ACRE LOT  
REFERENCED BY LOUDON COUNTY TAX MAP 036, PARCEL 076.00,  
LOCATED AT ANTIOCH CHURCH RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT





RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,  
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,  
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO  
A-2, RURAL RESIDENTIAL DISTRICT & A-1, AGRICULTURE FORESTRY DISTRICT TO  
A-3 DEVELOPING AGRICULTURE DISTRICT  
LOUDON COUNTY TAX MAP 052, PARCELS 079.00, 080.00 & 080.01,  
LOCATED KIMBRELL RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) THREE ACRE LOT & (2) ONE ACRE LOTS**

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 March 13, 2026 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 Kimbrell Rd, situated in the 3<sup>rd</sup> Legislative District, referenced by Tax Map 052, Parcels 079.00, 080.00 & 080.01, to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District) Approximately (1) three acre lot, and A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District) Approximately (2) one acre lots.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

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

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-2 (RURAL RESIDENTIAL DISTRICT) APPROXIMATELY (1) THREE ACRE LOT &  
REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT) TO  
A-3 (DEVELOPING AGRICULTURE DISTRICT) APPROXIMATELY (2) ONE ACRE LOTS  
REFERENCED BY LOUDON COUNTY TAX MAP 052, PARCELS 079.00, 080.00 & 080.01,  
LOCATED AT KIMBRELL RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT





RESOLUTION \_\_\_\_\_

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,  
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,  
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO  
A-2, RURAL RESIDENTIAL DISTRICT.  
LOUDON COUNTY TAX MAP 079, PARCEL 106.00  
LOCATED 881 COPE RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) THREE ACRE LOT**

**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 March 13, 2026 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 881 Cope Rd, situated in the 3<sup>rd</sup> Legislative District, referenced by Tax Map 079, Parcel 106.00 to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District). Approximately (1) three acre lot.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
**APPROVED: LOUDON COUNTY MAYOR**

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

*Pamela G. McNew*  
ATTEST: SECRETARY LOUDON COUNTY

REGIONAL PLANNING COMMISSION

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-2 (RURAL RESIDENTIAL DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 079, PARCEL 106.00  
LOCATED AT 881 COPE RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) THREE ACRE LOT





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 010, PARCEL 179.00,  
LOCATED 3531 HWY 70 EAST, LOUDON COUNTY, TN,  
SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) ONE ACRE LOT**

**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 March 13, 2026 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 3531 Hwy 70 East, situated in the 5<sup>th</sup> Legislative District, referenced by Tax Map 010, Parcel 179.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately (1) one acre lot.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
**APPROVED: LOUDON COUNTY MAYOR**

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

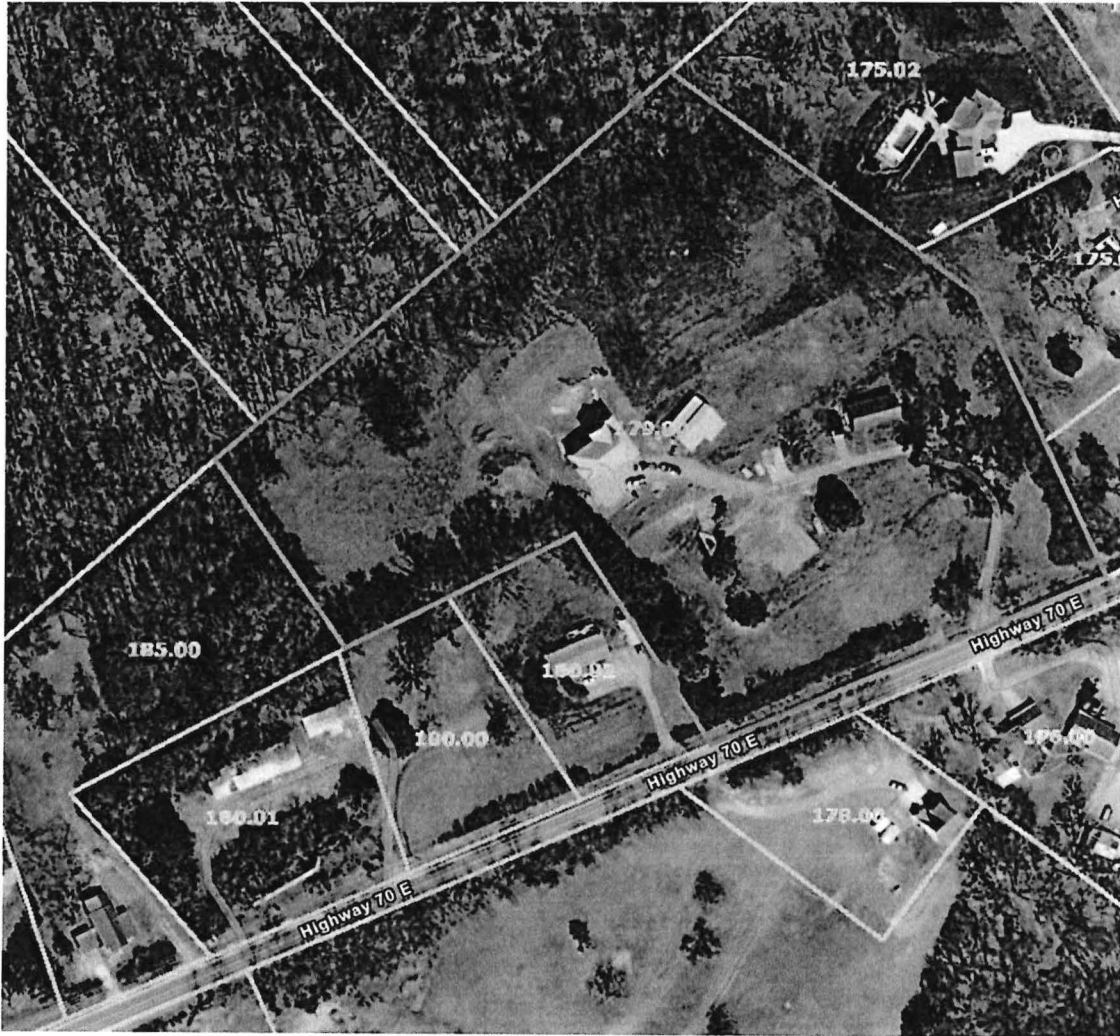
*Pamela Y. McNew*  
ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 010, PARCEL 179.00,  
LOCATED AT 3531 HWY 70 EAST, LOUDON COUNTY, TN,  
SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) ONE ACRE LOT





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 010, PARCEL 179.00,  
LOCATED 3531 HWY 70 EAST, LOUDON COUNTY, TN,  
SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) ONE ACRE LOT**

**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 March 13, 2026 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 3531 Hwy 70 East, situated in the 5<sup>th</sup> Legislative District, referenced by Tax Map 010, Parcel 179.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately (1) one acre lot.

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

\_\_\_\_\_  
ATTEST

\_\_\_\_\_  
LOUDON COUNTY CHAIRMAN

DATE: \_\_\_\_\_

\_\_\_\_\_  
**APPROVED: LOUDON COUNTY MAYOR**

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: \_\_\_\_\_

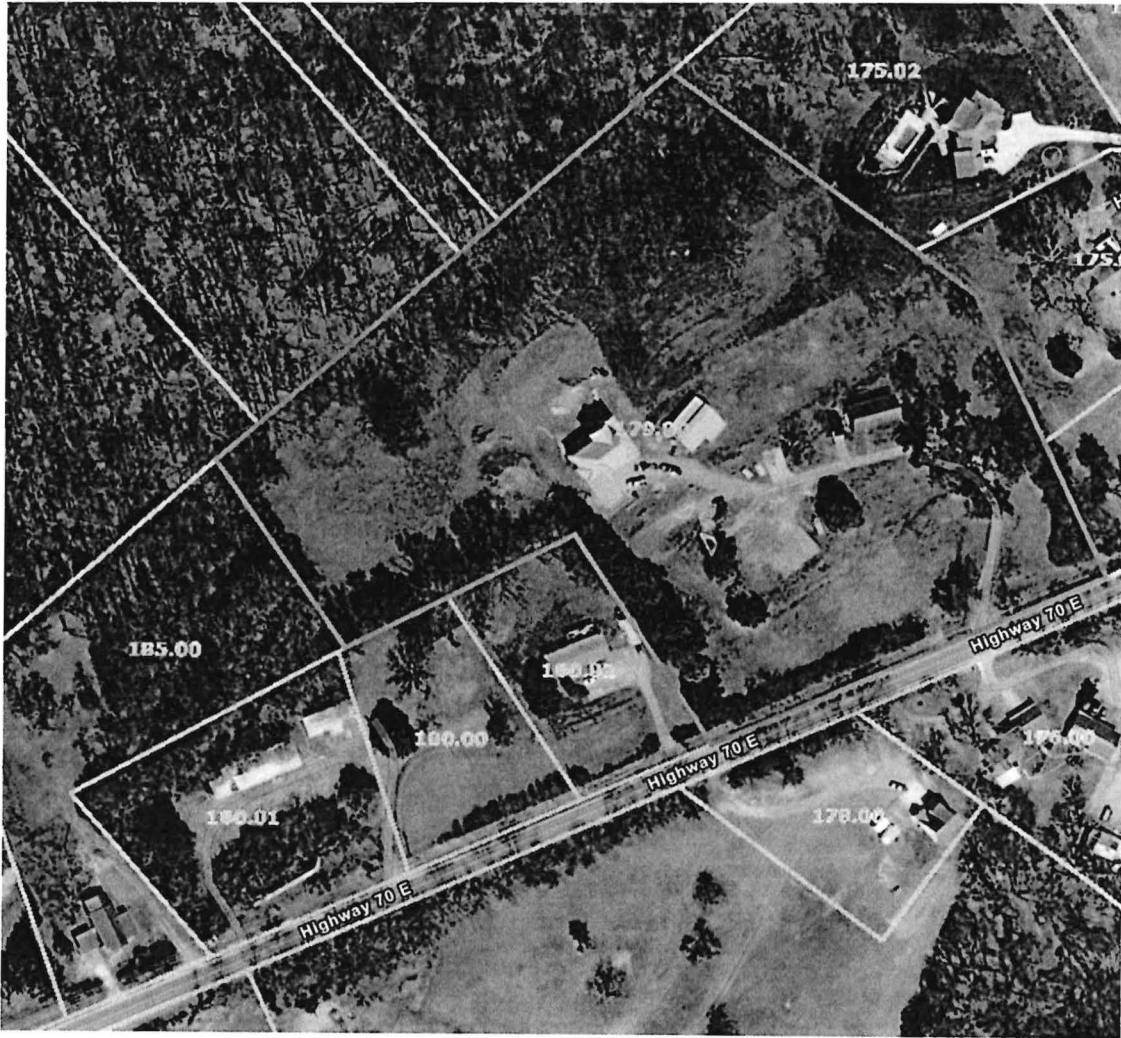
Patricia Y. McNew  
ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION

Dated: 3-16-26

RESOLUTION NO. \_\_\_\_\_

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT),  
REFERENCED BY LOUDON COUNTY TAX MAP 010, PARCEL 179.00,  
LOCATED AT 3531 HWY 70 EAST, LOUDON COUNTY, TN,  
SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) ONE ACRE LOT





A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LOUDON COUNTY AUTHORIZING THE ISSUANCE, SALE AND PAYMENT OF NOT TO EXCEED \$20,500,000 IN AGGREGATE PRINCIPAL AMOUNT OF WATER AND SEWER REVENUE BONDS OF LOUDON AND MONROE COUNTIES, TENNESSEE FOR THE BENEFIT OF THE TELLICO AREA SERVICES SYSTEM JOINTLY OWNED AND OPERATED BY THE COUNTIES.

WHEREAS, the Tellico Area Services System (the "System") is a water and sewer system jointly owned by Loudon County, Tennessee and Monroe County, Tennessee (together, the "Counties") and operated on the Counties' behalf by the Board of the System (the "Board");

WHEREAS, Sections 7-34-101 et seq. authorize the Counties to issue bonds and use the proceeds thereof to finance the construction of improvements and extensions to the System;

WHEREAS, the Board has heretofore adopted a resolution recommending to the Counties the issuance of bonds to fund capital improvements to the System, which such resolution recommends that the bonds be payable solely from and secured solely by a pledge of the revenues of the System, and not by the general obligation taxing power of either of the Counties;

WHEREAS, the Counties have also determined that is advisable to finance the recommended cost of capital improvements to the System;

WHEREAS, the Counties have determined that it is advisable to issue water and sewer revenue bonds in order to accomplish these purposes, as recommended by the Board;

WHEREAS, the Counties wish to issue the bonds as a series of "Parity Bonds" under the Resolution of the Board adopted on January 6, 2020 (the "Master Resolution") on a parity and equality of lien with the Counties' outstanding \$4,120,000 Water and Sewer Revenue Bonds (Tellico Area Services System), Series 2020 (the "Series 2020 Bonds"); and

WHEREAS, it is the intention of the Board of County Commissioners of Loudon County to adopt this resolution for the purpose of authorizing the issuance, sale and payment of up to \$20,500,000 in aggregate principal amount of water and sewer revenue bonds of the System, on a joint basis with Loudon County, for the purposes described above.

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

Section 1. Authority; Findings. The bonds authorized by this Resolution are issued pursuant to Sections 7-34-101 et seq., Tennessee Code Annotated and other applicable provisions of law. The Board of County Commissioners hereby finds and determines that the issuance of the bonds is necessary and advisable for the purpose of obtaining funds to finance the improvements and extensions to the System described herein. An estimate of the debt service and issuance costs associated with the bonds have been made available to the Board of County Commissioners.

Section 2. Definitions. Capitalized terms not defined below shall have the meanings ascribed by the Master Resolution. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

(a) "Bond Purchase Agreement" means the bond purchase agreement authorized herein providing for the purchase and sale of the Series 2026 Bonds, by and among the Underwriter, the Board and the Counties;

(b) "Bonds" means the Series 2026 Bonds, the Series 2020 Bonds, and any Parity Bonds;

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

(d) "Code" means the Internal Revenue Code of 1986, as amended, and any lawful regulations promulgated or proposed thereunder;

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

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

(g) "Project" means extensions and improvements to the System, consisting primarily of the upgrade of water lines and storage capacity, the acquisition of all property real or personal appurtenant thereto, and the payment of legal, fiscal, engineering, architectural and administrative fees in connection therewith;

(h) "Project Fund" means the Series 2026 Project Fund established pursuant to Section 13(d) of this Resolution;

(i) "Registration Agent" means the registration and paying agent for the Bonds designated by the County Mayors and the Chairman of the Board, or any successor designated by each the County Mayors and the Chairman of the Board;

(j) "Series 2026 Bonds" means not to exceed \$20,500,000 in aggregate principal amount of Water and Sewer Revenue Bonds, Series 2026, authorized herein; and

(k) "Underwriter" means Wiley Bros. – Aintree Capital LLC, Nashville, Tennessee, acting as Underwriter for the Series 2026 Bonds.

Section 3. Authorization and Terms of the Series 2026 Bonds. (a) For the purpose of providing funds to finance the costs of the Project and to pay costs incident to the issuance and sale of the Series 2026 Bonds, all as more fully set forth in Section 13 hereof, there are hereby authorized to be issued jointly by the Counties water and sewer revenue bonds in an aggregate principal amount not to exceed \$20,500,000. The Series 2026 Bonds shall be issued in fully registered book-entry form, without coupons, shall be known as "Water and Sewer Revenue Bonds, Series 2026" and shall be dated the date of delivery, or bear such other series designation or dated date designated by the Mayors of the Counties and the Chairman of the Board pursuant to the terms of Section 12 hereof. Subject to adjustments permitted in Section 12 hereof, the Series 2026 Bonds shall bear interest payable semi-annually on January 1 and July 1 of each year the Series 2026 Bonds are outstanding, commencing July 1, 2026, at an aggregate true interest rate not to exceed six percent per annum. The Series 2026 Bonds shall be issued

initially in \$5,000 denominations or any integral multiple thereof as shall be requested by the Underwriter. Subject to adjustments permitted in Section 12 hereof, principal of the Series 2026 Bonds shall be payable annually through serial maturity or mandatory redemption, commencing on July 1, 2026 and continuing on the first day of July of each year thereafter through and including July 1, 2056 in such amounts as may be established by the Mayors of the Counties and the Chairman of the Board pursuant to Section 12 hereof.

(b) Subject to the adjustments permitted in Section 12 hereof, the Series 2026 Bonds maturing on or before July 1, 2036 shall mature without option of prior redemption. The Series 2026 Bonds maturing on or after July 1, 2037 shall be subject to redemption on July 1, 2036, as a whole, or in part, at the option of the Mayors of the Counties, at a redemption price of par plus accrued interest to the date of redemption. If less than all the Series 2026 Bonds shall be called for redemption, the maturities to be redeemed shall be selected by the Governing Bodies in their discretion. If less than all of the Series 2026 Bonds within a single maturity shall be called for redemption, the Series 2026 Bonds within the maturity to be redeemed shall be selected as follows:

(1) if the Series 2026 Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the Series 2026 Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(2) if the Series 2026 Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Series 2026 Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

(c) Pursuant to Section 12 hereof, the Mayors of the Counties and the Chairman of the Board are authorized to sell the Series 2026 Bonds, or any maturities thereof, as term bonds with mandatory redemption requirements corresponding to the maturities set forth herein or as determined by the Mayors Counties and the Board. In the event any or all the Series 2026 Bonds are sold as term bonds, the Counties shall redeem term bonds on redemption dates corresponding to the maturity dates set forth herein, in aggregate principal amounts equal to the maturity amounts set forth herein for each redemption date, as such maturity amounts as shall be set forth in the Bond Purchase Agreement, at a price of par plus accrued interest thereon to the date of redemption. The term bonds to be so redeemed shall be selected in the manner described in subsection (b) above.

At its option, to be exercised on or before the 45<sup>th</sup> day next preceding any such mandatory redemption date, the Counties may (i) deliver to the Registration Agent for cancellation Series 2026 Bonds to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Series 2026 Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and canceled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Series 2026 Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the Counties on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Series 2026 Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The Counties shall on or before the 45<sup>th</sup> day next preceding each payment date furnish the Registration Agent with a certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to

be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.

(d) Notice of call for redemption, whether optional or mandatory, shall be given by the Registration Agent on behalf of the Counties not less than 20 nor more than 60 days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Series 2026 Bonds to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Series 2026 Bond registration records of the Registration Agent as of the date of the notice. Failure to mail such notice or any defect in any such notice so mailed shall not affect the sufficiency of the proceedings for redemption of any of the Series 2026 Bonds for which proper notice was given, and failure of any owner to receive such notice if properly given in the manner described above shall not affect the validity of the proceedings of the redemption of the Series 2026 Bonds held by such owner. The notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). As long as DTC, or a successor Depository, is the registered owner of the Series 2026 Bonds, all redemption notices shall be mailed by the Registration Agent to DTC, or such successor Depository, as the registered owner of the Series 2026 Bonds, as and when above provided, and neither the Counties nor the Registration Agent shall be responsible for mailing notices of redemption to DTC Participants or Beneficial Owners. Failure of DTC, or any successor Depository, to provide notice to any DTC Participant or Beneficial Owner will not affect the validity of such redemption. The Registration Agent shall mail said notices as and when directed by the Counties pursuant to written instructions from an authorized representative of the Counties (other than for a mandatory sinking fund redemption, notices of which shall be given on the dates provided herein and in the Bond Purchase Agreement) given at least 45 days prior to the redemption date (unless a shorter notice period shall be satisfactory to the Registration Agent). From and after the redemption date, all Series 2026 Bonds called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and if notice has been duly provided as set forth herein. In the case of a Conditional Redemption, the failure of the Counties to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the Depository, if applicable, or the affected Bondholders that the redemption did not occur and that the Series 2026 Bonds called for redemption and not so paid remain outstanding.

(e) The County Mayor are hereby authorized to appoint the initial Registration Agent. The Counties hereby authorize and direct the Registration Agent so appointed to maintain Series 2026 Bond registration records with respect to the Series 2026 Bonds, to authenticate and deliver the Series 2026 Bonds as provided herein, either at original issuance or upon transfer, to effect transfers of the Series 2026 Bonds, to give all notices of redemption as required herein, to make all payments of principal and interest with respect to the Series 2026 Bonds as provided herein, to cancel and destroy Series 2026 Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer, to furnish the Counties at least annually a certificate of destruction with respect to Series 2026 Bonds canceled and destroyed, and to furnish the Counties at least annually an audit confirmation of Series 2026 Bonds paid, Series 2026 Bonds outstanding and payments made with respect to interest on the Series 2026 Bonds. The Mayors of the Counties are hereby authorized to execute and the Recorders of the Counties are hereby authorized to attest such written agreement between the Counties and the Registration Agent as they shall deem necessary and proper with respect to the obligations, duties and rights of the Registration Agent. The payment of all reasonable fees and expenses of the Registration Agent for the discharge of its duties and obligations hereunder or under any such agreement is hereby authorized and directed.

(f) The Series 2026 Bonds shall be payable, both principal and interest, in lawful money of the United States of America at the main office of the Registration Agent. The Registration Agent shall

make all interest payments with respect to the Series 2026 Bonds by check or draft on each interest payment date directly to the registered owners as shown on the Series 2026 Bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by depositing said payment in the United States mail, postage prepaid, addressed to such owners at their addresses shown on said Series 2026 Bond registration records, without, except for final payment, the presentation or surrender of such registered Series 2026 Bonds, and all such payments shall discharge the obligations of the Counties in respect of such Series 2026 Bonds to the extent of the payments so made. Payment of principal of and premium, if any, on the Series 2026 Bonds shall be made upon presentation and surrender of such Series 2026 Bonds to the Registration Agent as the same shall become due and payable. All rates of interest specified herein shall be computed on the basis of a 360-day year composed of twelve months of 30 days each. If requested by any registered owner of at least \$1,000,000 in aggregate principal amount of the Series 2026 Bonds, payment of interest on such Series 2026 Bonds shall be paid by wire transfer to a bank within the continental United States or deposited to a designated account if such account is maintained with the Registration Agent and written notice of any such election and designated account is given to the Registration Agent prior to the record date.

(g) Any interest on any Series 2026 Bond that is payable but is not punctually paid or duly provided for on any interest payment date (hereinafter "Defaulted Interest") shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such Defaulted Interest shall be paid by the Counties to the persons in whose names the Series 2026 Bonds are registered at the close of business on a date (the "Special Record Date") for the payment of such Defaulted Interest, which shall be fixed in the following manner: the Counties shall notify the Registration Agent in writing of the amount of Defaulted Interest proposed to be paid on each Series 2026 Bond and the date of the proposed payment, and at the same time the Counties shall deposit with the Registration Agent an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Registration Agent for such deposit prior to the date of the proposed payment, such money when deposited to be held in trust for the benefit of the persons entitled to such Defaulted Interest as in this Section provided. Thereupon, not less than ten days after the receipt by the Registration Agent of the notice of the proposed payment, the Registration Agent shall fix a Special Record Date for the payment of such Defaulted Interest which Date shall be not more than 15 nor less than ten days prior to the date of the proposed payment to the registered owners. The Registration Agent shall promptly notify the Counties of such Special Record Date and, in the name and at the expense of the Counties, not less than ten days prior to such Special Record Date, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, first class postage prepaid, to each registered owner at the address thereof as it appears in the Series 2026 Bond registration records maintained by the Registration Agent as of the date of such notice. Nothing contained in this Section or in the Series 2026 Bonds shall impair any statutory or other rights in law or in equity of any registered owner arising as a result of the failure of the Counties to punctually pay or duly provide for the payment of principal of, premium, if any, and interest on the Series 2026 Bonds when due.

(h) The Series 2026 Bonds are transferable only by presentation to the Registration Agent by the registered owner, or his or her legal representative duly authorized in writing, of the registered Series 2026 Bond(s) to be transferred with the form of assignment on the reverse side thereof completed in full and signed with the name of the registered owner as it appears upon the face of the Series 2026 Bond(s) accompanied by appropriate documentation necessary to prove the legal capacity of any legal representative of the registered owner. Upon receipt of the Series 2026 Bond(s) in such form and with such documentation, if any, the Registration Agent shall issue a new Series 2026 Bond or the Series 2026 Bond to the assignee(s) in \$100,000 denominations, or any integral multiple of \$5,000 in excess thereof, as requested by the registered owner requesting transfer. The Registration Agent shall not be required to transfer or exchange any Series 2026 Bond during the period commencing on a Regular or Special Record

Date and ending on the corresponding interest payment date of such Series 2026 Bond, nor to transfer or exchange any Series 2026 Bond after the publication of notice calling such Series 2026 Bond for redemption has been made, nor to transfer or exchange any Series 2026 Bond during the period following the receipt of instructions from the Counties to call such Series 2026 Bond for redemption; provided, the Registration Agent, at its option, may make transfers after any of said dates. No charge shall be made to any registered owner for the privilege of transferring any Series 2026 Bond, provided that any transfer tax relating to such transaction shall be paid by the registered owner requesting transfer. The person in whose name any Series 2026 Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the Counties nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Series 2026 Bonds shall be overdue. The Series 2026 Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner, be exchanged for an equal aggregate principal amount of the Series 2026 Bonds of the same maturity in any authorized denomination or denominations.

(i) The Series 2026 Bonds shall be executed in such manner as may be prescribed by applicable law, in the name, and on behalf of the Counties, by their Mayors and attested by their County Clerks.

(j) Except as otherwise provided in this Resolution, the Series 2026 Bonds shall be registered in the name of Cede & Co., as nominee of DTC, which will act as securities depository for the Bonds. References in this Section to a Series 2026 Bond or the Series 2026 Bonds shall be construed to mean the Series 2026 Bond or the Series 2026 Bonds that are held under the Book-Entry System. One Series 2026 Bond for each maturity shall be issued to DTC and immobilized in its custody. A Book-Entry System shall be employed, evidencing ownership of the Series 2026 Bonds in authorized denominations, with transfers of beneficial ownership effected on the records of DTC and the DTC Participants pursuant to rules and procedures established by DTC.

Each DTC Participant shall be credited in the records of DTC with the amount of such DTC Participant's interest in the Series 2026 Bonds. Beneficial ownership interests in the Series 2026 Bonds may be purchased by or through DTC Participants. The holders of these beneficial ownership interests are hereinafter referred to as the "Beneficial Owners." The Beneficial Owners shall not receive the Series 2026 Bonds representing their beneficial ownership interests. The ownership interests of each Beneficial Owner shall be recorded through the records of the DTC Participant from which such Beneficial Owner purchased its Series 2026 Bonds. Transfers of ownership interests in the Series 2026 Bonds shall be accomplished by book entries made by DTC and, in turn, by DTC Participants acting on behalf of Beneficial Owners. SO LONG AS CEDE & CO., AS NOMINEE FOR DTC, IS THE REGISTERED OWNER OF THE SERIES 2026 BONDS, THE REGISTRATION AGENT SHALL TREAT CEDE & CO., AS THE ONLY HOLDER OF THE BONDS FOR ALL PURPOSES UNDER THIS RESOLUTION, INCLUDING RECEIPT OF ALL PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE SERIES 2026 BONDS, RECEIPT OF NOTICES, VOTING AND REQUESTING OR DIRECTING THE REGISTRATION AGENT TO TAKE OR NOT TO TAKE, OR CONSENTING TO, CERTAIN ACTIONS UNDER THIS RESOLUTION.

Payments of principal, interest, and redemption premium, if any, with respect to the Series 2026 Bonds, so long as DTC is the only owner of the Series 2026 Bonds, shall be paid by the Registration Agent directly to DTC or its nominee, Cede & Co. as provided in the Letter of Representation relating to the Counties (the "Letter of Representation"). DTC shall remit such payments to DTC Participants, and such payments thereafter shall be paid by DTC Participants to the Beneficial Owners. The Counties and the Registration Agent shall not be responsible or liable for payment by DTC or DTC Participants, for sending transaction statements or for maintaining, supervising or reviewing records maintained by DTC or DTC Participants.

In the event that (1) DTC determines not to continue to act as securities depository for the Series 2026 Bonds or (2) the Counties determine that the continuation of the Book-Entry System of evidence and transfer of ownership of the Series 2026 Bonds would adversely affect its interests or the interests of the Beneficial Owners of the Series 2026 Bonds, the Counties shall discontinue the Book-Entry System with DTC. If the Counties fail to identify another qualified securities depository to replace DTC, the Counties shall cause the Registration Agent to authenticate and deliver replacement Series 2026 Bonds in the form of fully registered Series 2026 Bonds to each Beneficial Owner.

THE COUNTIES AND THE REGISTRATION AGENT SHALL NOT HAVE ANY RESPONSIBILITY OR OBLIGATIONS TO ANY DTC PARTICIPANT OR ANY BENEFICIAL OWNER WITH RESPECT TO (i) THE SERIES 2026 BONDS; (ii) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DTC PARTICIPANT; (iii) THE PAYMENT BY DTC OR ANY DTC PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL OF AND INTEREST ON THE SERIES 2026 BONDS; (iv) THE DELIVERY OR TIMELINESS OF DELIVERY BY DTC OR ANY DTC PARTICIPANT OF ANY NOTICE DUE TO ANY BENEFICIAL OWNER THAT IS REQUIRED OR PERMITTED UNDER THE TERMS OF THIS RESOLUTION TO BE GIVEN TO BENEFICIAL OWNERS, (v) THE SELECTION OF BENEFICIAL OWNERS TO RECEIVE PAYMENTS IN THE EVENT OF ANY PARTIAL REDEMPTION OF THE SERIES 2026 BONDS; OR (vi) ANY CONSENT GIVEN OR OTHER ACTION TAKEN BY DTC, OR ITS NOMINEE, CEDE & CO., AS OWNER.

(k) The Registration Agent is hereby authorized to take such action as may be necessary from time to time to qualify and maintain the Series 2026 Bonds for deposit with DTC, including but not limited to, wire transfers of interest and principal payments with respect to the Series 2026 Bonds, utilization of electronic book entry data received from DTC in place of actual delivery of Series 2026 Bonds and provision of notices with respect to Series 2026 Bonds registered by DTC (or any of its designees identified to the Registration Agent) by overnight delivery, courier service, telegram, telecopy or other similar means of communication. No such arrangements with DTC may adversely affect the interest of any of the owners of the Series 2026 Bonds, provided, however, that the Registration Agent shall not be liable with respect to any such arrangements it may make pursuant to this section.

(l) The Registration Agent is hereby authorized to authenticate and deliver the Series 2026 Bonds to the Underwriter, upon receipt by the Counties of the proceeds of the sale thereof and to authenticate and deliver Series 2026 Bonds in exchange for Series 2026 Bonds of the same principal amount delivered for transfer upon receipt of the Series 2026 Bond(s) to be transferred in proper form with proper documentation as hereinabove described. The Series 2026 Bonds shall not be valid for any purpose unless authenticated by the Registration Agent by the manual signature of an officer thereof on the certificate set forth herein on the Series 2026 Bond form.

(m) In case any Series 2026 Bond shall become mutilated, or be lost, stolen, or destroyed, the Counties, in its discretion, shall issue, and the Registration Agent, upon written direction from the Counties, shall authenticate and deliver, a new Series 2026 Bond of like tenor, amount, maturity and date, in exchange and substitution for, and upon the cancellation of, the mutilated Series 2026 Bond, or in lieu of and in substitution for such lost, stolen or destroyed Series 2026 Bond, or if any such Series 2026 Bond shall have matured or shall be about to mature, instead of issuing a substituted Series 2026 Bond the Counties may pay or authorize payment of such Series 2026 Bond without surrender thereof. In every case the applicant shall furnish evidence satisfactory to the Counties and the Registration Agent of the destruction, theft or loss of such Series 2026 Bond, and indemnity satisfactory to the Counties and the Registration Agent; and the Counties may charge the applicant for the issue of such new Series 2026 Bond an amount sufficient to reimburse the Counties for the expense incurred by it in the issue thereof.

Section 4. Source of Payment. The Series 2026 Bonds shall be joint and several obligations of the Counties, payable solely from and secured solely by a pledge of the Net Revenues, on parity with the lien on the Net Revenues in favor of the Series 2020 Bonds and any Parity Bonds hereafter issued. The punctual payment of principal of and premium, if any, and interest on the Series 2026 Bonds and any Parity Bonds shall be secured equally and ratably by the Net Revenues without priority by reason of series, number or time of sale or delivery. The Series 2026 Bonds do not constitute a debt of the State of Tennessee, or any political subdivision thereof, or municipal corporation therein, other than the Counties, and no holder of the Series 2026 Bonds shall have recourse to the taxing power of any such entities. The owners of the Series 2026 Bonds shall have no recourse to the power of taxation of the Counties or any other funds or monies thereof, other than Net Revenues of the System.

Section 5. Form of Series 2026 Bonds. The Series 2026 Bonds shall be in substantially the following form, the omissions to be appropriately completed when the Series 2026 Bonds are prepared and delivered:

(Form of Series 2026 Bond)

REGISTERED  
Number \_\_\_\_\_

REGISTERED  
\$ \_\_\_\_\_

UNITED STATES OF AMERICA

STATE OF TENNESSEE

LOUDON COUNTY, TENNESSEE  
MONROE COUNTY, TENNESSEE

WATER AND SEWER REVENUE BOND, SERIES 2026

Interest Rate: _____ %	Maturity Date: _____, _____	Date of Bond: _____, _____	CUSIP No: _____
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Registered Owner: \_\_\_\_\_

Principal Amount: \_\_\_\_\_ DOLLARS

KNOW ALL MEN BY THESE PRESENTS: That the Counties of Loudon, Tennessee and Monroe, Tennessee (the "Counties"), for value received hereby promise to pay to the registered owner hereof, hereinabove named, or registered assigns, in the manner hereinafter provided, the principal amount hereinabove set forth on the maturity date hereinabove set forth, and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on said principal amount at the annual rate of interest hereinabove set forth from the date hereof until said maturity date, said interest being payable on July 1, 2026, and semi-annually thereafter on the first day of January and July in each year until this Bond matures or is redeemed. Both principal hereof and interest hereon are payable in lawful money of the United States of America at the principal corporate trust office of \_\_\_\_\_, as registration agent and paying agent (the "Registration Agent"). The Registration Agent shall make all interest payments with respect to this Bond on each interest payment date to the registered owner hereof shown on the bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by check or draft mailed to such owner at such owner's address shown on said bond registration records, without, except for final payment, the presentation or surrender of this Bond, and all such payments shall

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

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

This Bond is one of a total authorized issue aggregating \$\_\_\_\_\_ and issued by the Counties for the purpose of providing funds to pay the costs of the construction of extensions and improvements (the "Project") to the water and sewer system (the "System") jointly owned by the Counties and operated on the Counties' behalf by the Board of Directors of the Tellico Area Services System and pay the costs of issuance of the Bonds, under and in full compliance with Tennessee Code Annotated Section 7-34-101 *et seq.*, and pursuant to resolutions duly adopted by the Boards of County Commissioners of the Counties at meetings held on \_\_\_\_\_, 2026 and \_\_\_\_\_, 2026 (the "Resolutions").

This Bond is a joint and several obligation of the Counties, payable solely from and secured by a pledge of revenues to be derived from the operation of the System, subject to the payment of the reasonable and necessary costs of operating, maintaining, repairing and insuring the System, on parity with the pledge in favor of the Counties' outstanding Water and Sewer Revenue Bonds (Tellico Area Services System), Series 2020 (the "Series 2020 Bonds"). As provided in the Resolution, the punctual payment of principal of and interest on the series of the Bonds of which this Bond is one, the Series 2020 Bonds and any other bonds hereafter issued on a parity therewith, shall be secured equally and ratably by said revenues without priority by reason of series, number or time of sale or delivery. Said revenues are required by law and by the proceedings pursuant to which this Bond is issued to be fully sufficient to pay the cost of operating, maintaining, repairing and insuring the System, including reserves therefor, and to pay principal of and interest on this Bond and the issue of which it is a part promptly as each becomes due and payable. The Counties have covenanted and do hereby covenant that it will fix and impose such rates and charges for the services rendered by the System and will collect and account for sufficient revenues to pay promptly the principal of and interest on this Bond and the issue of which it is a part as each becomes due. This Bond and the interest hereon are payable solely from the revenues so pledged to the payment hereof, and this Bond does not constitute a debt of the Counties within the meaning of any statutory limitation. For a more complete statement of the revenues from which and conditions under which this Bond is payable, a statement of the conditions on which obligations may hereafter be issued on a parity with this Bond, the general covenants and provisions pursuant to which this Bond is issued and the terms upon which the Resolution may be modified, reference is hereby made to the Resolution.

The Bonds of the issue of which this Bond is one shall be subject to redemption prior to maturity at the option of the Counties on or after July 1, 2036, as a whole or in part at any time at the redemption price of par plus interest accrued to the redemption date. If less than all the Bonds shall be called for redemption, the maturities to be redeemed shall be designated by the Boards of County Commissioners of the Counties, in their discretion. If less than all the principal amount of the Bonds of a maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

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

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

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

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

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such redemption date, the Counties may (i) deliver to the Registration Agent for cancellation Bonds to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and canceled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the Counties on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced.]

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

If this Bond is no longer registered in the name of Cede & Co. as nominee for DTC, this Bond is transferable by the registered owner hereof in person or by such owner's attorney duly authorized in writing at the principal corporate trust office of the Registration Agent set forth on the front side hereof, but only in the manner, subject to limitations and upon payment of the charges provided in the Resolution, as hereafter defined, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and interest rate for the same

aggregate principal amount will be issued to the transferee in exchange therefor. The person in whose name this Bond is registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the Counties nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bond shall be overdue. Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in authorized denomination or denominations, upon the terms set forth in the Resolution. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing on a Regular Record Date or Special Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after the notice calling such Bond for redemption has been made, nor during a period following the receipt of instructions from the Counties to call such Bond for redemption.

This Bond is transferable by the registered owner hereof in person or by such owner's attorney duly authorized in writing at the principal corporate trust office of the Registration Agent set forth on the front side hereof, but only in the manner, subject to limitations and upon payment of the charges provided in the Resolution, as hereafter defined, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and interest rate for the same aggregate principal amount will be issued to the transferee in exchange therefor. The person in whose name this Bond is registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the Counties nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bond shall be overdue. Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in authorized denomination or denominations, upon the terms set forth in the Resolution. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing on a Regular Record Date or Special Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after the notice calling such Bond for redemption has been made, nor during a period following the receipt of instructions from the Counties to call such Bond for redemption.

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

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

IN WITNESS WHEREOF, the Counties have caused this Bond to be signed by their County Mayors and attested by their County Clerks, all as of the date hereinabove set forth.

LOUDON COUNTY, TENNESSEE

By: DO NOT SIGN – FORM OF BOND  
County Mayor

(SEAL)

ATTESTED:

DO NOT SIGN – FORM OF BOND  
County Clerk

MONROE COUNTY, TENNESSEE

By: DO NOT SIGN – FORM OF BOND  
County Mayor

(SEAL)

ATTESTED:

DO NOT SIGN – FORM OF BOND  
County Clerk

Transferable and Payable at: \_\_\_\_\_  
\_\_\_\_\_

Date of Registration: \_\_\_\_\_

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

\_\_\_\_\_  
Registration Agent

By: DO NOT SIGN – FORM OF BOND  
Authorized Officer

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns, and transfers unto \_\_\_\_\_, whose address is \_\_\_\_\_ (Please insert Federal Identification of Social Security Number of Assignee \_\_\_\_\_), the within Bond of Loudon and Monroe Counties, Tennessee, and does hereby irrevocably constitute and appoint

\_\_\_\_\_, attorney, to transfer the said bond on the records kept for registration thereof with full power of substitution in the premises.

Dated: \_\_\_\_\_

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

Signature guaranteed:

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

*[End of Bond Form]*

Section 6. Equality of Lien; Pledge of Net Revenues. The punctual payment of principal of, premium, if any, and interest on the Series 2026 Bonds, the Series 2020 Bonds and any Parity Bonds shall be secured equally and ratably by the Net Revenues, without priority by reason of number or time of sale or execution or delivery. The Net Revenues are hereby irrevocably pledged to the punctual payment of such principal, premium, if any, and interest as the same become due.

Section 7. Applicability of the Master Resolution. This resolution is supplementary to and amends the Master Resolution to provide for the issuance of the Bonds on a parity with the Series 2020 Bonds. The provisions of Section 2 (Definitions), Section 7 (Funds; Accounts and Subaccounts; Application of Revenues), Section 8 (Charges for Services Supplied by the System), Section 9 (Covenants Regarding the Operation of the System), Section 10 (Remedies of Bond Owners), Section 11 (Prohibition of Prior Lien; Parity Bonds; Subordinate Lien Bonds), Section 14 (Discharge of Satisfaction of Bonds), Section 15 (Modification of Resolution), and Section 19 (Resolution a Contract) of the Master Resolution are hereby ratified and confirmed and incorporated herein by reference and, for so long as any of the Series 2026 Bonds shall be outstanding and unpaid either as to principal or as to interest, or until the discharge and satisfaction of the Series 2026 Bonds as provided in Section 14 of the Master Resolution, the provisions shall be applicable to the Series 2026 Bonds and shall inure to the benefit of owners of the Series 2026 Bonds as if set out in full herein.

Section 8. Sale of the Series 2026 Bonds.

(a) The Series 2026 Bonds shall be sold to the Underwriter at the price of not less than 98% of par and shall be dated the date of delivery of the Series 2026 Bonds.

(b) The County Mayors are authorized to change the dated date of the Series 2026 Bonds to a date other than the date of delivery, to change the first interest payment date on the Series 2026 Bonds to a date other than July 1, 2026, to establish the principal and interest payment dates and to designate maturity amounts of the Series 2026 Bonds, provided the total principal amount does not exceed the total amount authorized herein and the final maturity date of the Series 2026 Bonds does not exceed 30 years from the dated date of the Series 2026 Bonds, to provide for optional redemption premium so long as the

premium, if any, shall not exceed two percent (2%) of the par amount of the Series 2026 Bonds called for redemption, to sell the Series 2026 Bonds as a single term bond with mandatory redemption requirements corresponding to the combined mandatory redemption amounts set forth in the Bond Purchase Agreement, as they shall deem most advantageous to the Counties, and to cause all or a portion of the Series 2026 Bonds to be insured by a bond insurance policy issued by a nationally recognized bond insurance company to achieve the purposes set forth herein and to serve the best interests of the Counties, as they, in consultation with the Underwriter of the Series 2026 Bonds, shall determine to be most advantageous to the Counties in the issuance and sale of the Series 2026 Bonds. The form of the Series 2026 Bond set forth in Section 5 hereof shall be conformed to reflect any changes made pursuant to this Section 8.

(c) The County Mayors are hereby authorized to execute a Bond Purchase Agreement with the Underwriter of the Series 2026 Bonds, providing for the purchase and sale of the Series 2026 Bonds. The form of Bond Purchase Agreement shall be in substantially the form attached hereto as Exhibit A.

(d) The County Mayors and the County Clerks, or any of them, are authorized to cause the Series 2026 Bonds to be authenticated by the Registration Agent and delivered to the Underwriter, and to execute, publish, and deliver all certificates and documents as they shall deem necessary in connection with the sale and delivery of the Series 2026 Bonds, including certificates and agreements setting forth covenants of the Counties as required by the issuer of any bond insurance policy.

(e) The County Mayors are authorized to enter into an engagement letter with Bass, Berry & Sims PLC to serve as bond counsel with respect to the Series 2026 Bonds.

Section 9. Disposition of Bond Proceeds. The proceeds of the sale of the Series 2026 Bonds (net of any underwriter's discount and/or bond insurance premiums withheld from such proceeds) shall be deposited in a special fund of the Board known as the "Series 2026 Project Fund" to be kept separate and apart from all other funds of the Counties. Moneys in the Project Fund shall be disbursed solely to pay the costs of the Project, pay capitalized interest during construction of the Project and for six months thereafter at the option of the Counties, reimburse the Counties for amounts previously spent to pay said costs, and pay costs of issuance of the Series 2026 Bonds, including necessary legal, accounting and fiscal expenses, printing, engraving, advertising and similar expenses, administrative and clerical costs, Registration Agent fees, bond insurance policy premiums, and other necessary miscellaneous expenses incurred in connection with the issuance and sale of the Series 2026 Bonds and construction of the Project. Money in the Project Fund shall be secured in the manner prescribed by applicable statutes relative to the securing of public or trust funds, if any, or, in the absence of such a statute, by a pledge of readily marketable securities having at all times a market value of not less than the amount in the Project Fund. Money in the Project Fund shall be expended only for the purposes authorized by this resolution. Any funds remaining in the Project Fund after completion of the Project and payment of authorized expenses shall be deposited to the Bond Fund. Moneys in the Project Fund shall be invested as directed by an authorized representative of the Board in such investments as shall be permitted by the Act.

Section 10. Official Statement. The County Mayors of the Counties, or either of them, working with the Board and the Underwriter, are hereby authorized and directed to provide for the preparation and distribution of Preliminary Official Statements describing the Series 2026 Bonds, the Counties and the Board. The County Mayors of the Counties, or either of them, shall make such completions, omissions, insertions and changes in the Preliminary Official Statement not inconsistent with this resolution as are necessary or desirable to complete it as a final Official Statement for purposes of Rule 15c2-12(e)(3) of the Securities and Exchange Commission. The County Mayors of the Counties, or either of them, shall arrange for the delivery to the purchaser of a reasonable number of copies of the

Official Statement within seven business days after the Series 2026 Bonds have been sold for delivery by the Underwriter to each potential investor requesting a copy of the Official Statement.

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

Section 11. Federal Tax Covenants.

(a) The Counties recognizes that the purchasers and holders of the Series 2026 Bonds will have accepted them on, and paid therefor a price that reflects, the understanding that interest thereon is excluded from gross income for purposes of federal income taxation under laws in force on the date of delivery of the Series 2026 Bonds. Accordingly, the Counties agree that they shall take no action that may render the interest on any of said Series 2026 Bonds subject to federal income taxation. It is the reasonable expectation of the Governing Bodies that the proceeds of the Series 2026 Bonds will not be used in a manner which will cause the Series 2026 Bonds to be "arbitrage bonds" within the meaning of Section 148(a) of the Internal Revenue Code of 1986, as amended (the "Code"), including any lawful regulations promulgated or proposed thereunder, and to this end the said proceeds of the Series 2026 Bonds and other related funds established for the purposes herein set out, shall be used and spent expeditiously for the purposes described herein. The Governing Bodies further covenant and represent that in the event it shall be required by Section 148(f) of the Code to pay any investment proceeds of the Series 2026 Bonds to the United States government, it will make such payments as and when required by said Section and will take such other actions as shall be necessary or permitted to prevent the interest on the Series 2026 Bonds from becoming subject to inclusion in the gross income for purposes of federal income taxation. The Mayors are authorized and directed to make such certifications in this regard in connection with the sale of the Series 2026 Bonds as any or all shall deem appropriate, and such certifications shall constitute a representation and certification of the Counties.

(b) The County Mayor is hereby granted the authority to designate the Series 2026 Bonds as "qualified tax-exempt obligations," as defined in Section 265 of the Code, to the extent the Series 2026 Bonds are not deemed designated as such and may be designated as such.

(c) It is reasonably expected that the Counties will reimburse themselves for certain expenditures made by it in connection with the Project by issuing the Series 2026 Bonds. This resolution shall be placed in the minutes of the Governing Body and shall be made available for inspection by the general public at the office of the Governing Body. This resolution constitutes a declaration of official intent under Treas. Reg. §1.150-2.

Section 12. Continuing Disclosure. The Mayors are hereby authorized, if requested by the Underwriter of the Series 2026 Bonds, to enter into an agreement to provide annual financial information and notice of the occurrence or nonoccurrence of specified events to the holder of the Series 2026 Bonds. Failure of the Counties to comply with the undertaking herein described and to be detailed in said closing agreement, shall not be a default hereunder, but any such failure shall entitle the owner or owners of any of the Series 2026 Bonds to take such actions and to initiate such proceedings as shall be necessary and appropriate to cause the Counties to comply with its undertaking as set forth herein and in said agreement, including the remedies of mandamus and specified performance.

Section 13. Repeal of Conflicting Resolutions and Effective Date. All other resolutions and orders, or parts thereof, in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed and this Resolution shall be in immediate effect from and after its adoption.

Section 14. Separability. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

Section 15. Duties May be Charged to the Board. The Counties may satisfy their obligations hereunder regarding the operation of the System by causing the Board to undertake and comply with such obligations.

*(signature page follows)*

Adopted and approved on \_\_\_\_\_, 2026.

\_\_\_\_\_  
County Mayor

ATTEST:

\_\_\_\_\_  
County Clerk

EXHIBIT A

Form of Bond Purchase Agreement

(attached)

LOUDON COUNTY, TENNESSEE  
MONROE COUNTY, TENNESSEE

§ \_\_\_\_\_  
WATER AND SEWER REVENUE BONDS (TELLICO AREA SERVICES SYSTEM),  
SERIES 2026  
BOND PURCHASE AGREEMENT

\_\_\_\_\_, 2026

Board of County Commissioners  
Loudon County, Tennessee

Board of County Commissioners  
Monroe County, Tennessee

Wiley Bros. – Aintree Capital, LLC (the “Underwriter”), hereby offers to enter into the following agreement with Loudon County, Tennessee and Monroe County, Tennessee (together, the “Issuers”) which, upon the acceptance of this offer, will be binding upon the Issuers and upon the Underwriter. This offer is made subject to the Issuers’ acceptance and execution of this Bond Purchase Agreement and its delivery to the Underwriter by 5:00 p.m., eastern time, on the date hereof, and, if not so accepted, will be subject to withdrawal by the Underwriter upon written notice at any time prior to acceptance hereof by the Issuers.

Capitalized terms used herein and not defined herein shall have the meanings given them in the Resolution (as hereinafter defined).

1. Purchase and Sale of the Bonds. (a) Upon the terms and conditions and upon the basis of the representations, warranties and covenants, herein set forth, the Underwriter, agrees to purchase from the Issuers for offering to the public, and the Issuers hereby agrees to sell to the Underwriter for such purpose, all, but not less than all, of the Issuers’ \$\_\_\_\_\_ Water and Sewer Revenue Bonds (Tellico Area Services System), Series 2026, dated the date of their delivery (the “Bonds”). The aggregate purchase price shall be equal to \$\_\_\_\_\_, the par amount of the Bonds, plus net original issue premium of \$\_\_\_\_\_, less Underwriter’s discount of \$\_\_\_\_\_.

(b) The Bonds shall be issued and secured under the provisions of a Bond Resolution adopted by the Board of County Commissioners of Loudon County on \_\_\_\_\_, 2026 and the Board of County Commissioners of Monroe County on \_\_\_\_\_, 2026 (together, the “Resolution”). The Bonds shall also be issued pursuant to the Constitution and laws of the State of Tennessee, including particularly Sections 7-34-101 et seq., Tennessee Code Annotated (the “Act”).

The Bonds are payable solely from and secured solely by a pledge of the Net Revenues (as defined in the Resolution) derived from the operation of the water and sewer system of the Issuers (the “System”) operated by Board of Directors of the Tellico Area Services System (the “TASS Board”), on a parity and equality of lien with respect to such Net Revenues with the Issuers’ outstanding Water and Sewer Revenue Bonds (Tellico Area Services System, Series 2020 (the “Series 2020 Bonds”). The proceeds of the Bonds, net of amounts applied to the payment of costs of issuance, will be deposited to a project fund established by the Resolution and used to pay costs of the Projects, as defined in the Resolution.

The Resolution and the Bonds will be in the forms previously supplied by the Issuers, with only such subsequent amendments as shall be approved by the Issuers and the Underwriter.

(c) The Bonds shall bear interest, shall mature and shall otherwise be as described in Exhibit A attached hereto and incorporated herein by reference. The Bonds maturing on or before July 1, 2029 shall mature without option of prior redemption. Bonds maturing on July 1, 2030 and thereafter shall be subject to redemption prior to maturity at the option of the Issuers on or after July 1, 2029, as a whole or in part at any time at the redemption price of par, plus interest accrued to the redemption date.

(d)

(i) The Issuers will treat the first price at which 10% of each maturity of the Bonds (the “10% test”) is sold to the public as the issue price of that maturity (if different interest rates apply within a maturity, each separate CUSIP number within that maturity will be subject to the 10% test). The underwriter confirms that it has sold at least 10% of each maturity of the Bonds to the public at a price of no higher than the initial price to the public reflected on Exhibit A.

(ii) The Underwriter acknowledges that sales of any Bonds to any person that is a related party to a regulatory underwriter shall not constitute sales to the public for purposes of this section. Further, for purposes of this section:

(1) “public” means any person other than a regulatory underwriter or a related party,

(2) “regulatory underwriter” means (A) any person that agrees pursuant to a written contract with the Issuers (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),

(3) a purchaser of any of the Bonds is a “related party” to a regulatory underwriter if the regulatory underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both

entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profit interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

(4) “sale date” means the date of execution of this Purchase Agreement by all parties.

(iii) At the Closing, as a condition to the Issuers’ obligation to deliver the Bonds, the Underwriter shall deliver to the Issuer an issue price certificate in substantially the form set forth in Exhibit D in order to enable Bond Counsel to render its opinion as to the exclusion from gross income tax purposes of interest on the Bonds under the Internal Revenue Code of 1986, as amended (the “Code”).

(e) As of its date, the Preliminary Official Statement has been “deemed final” (except for permitted omissions) by the Issuers for purposes of Rule 15c2-12(b)(1) of the Securities and Exchange Commission. The Issuers will deliver, or cause to be delivered, to the Underwriter, promptly after the acceptance hereof, but in any event within seven (7) days of the date hereof, copies of the Official Statement, sufficient to enable the Underwriter to comply with the requirements of Rule 15c2-12 of the Securities Exchange Commission (and the related rules of the Municipal Securities Rulemaking Board).

(f) In the event of the Issuers’ failure to tender the Bonds at the Closing, or if the Issuers shall be unable to satisfy the conditions of the obligation of the Underwriter to purchase and accept delivery of the Bonds as set forth in this Bond Purchase Agreement, or if the obligation of the Underwriter with respect to the Bonds shall be terminated for any reason permitted by this Bond Purchase Agreement, this Bond Purchase Agreement shall terminate and neither the Underwriter nor the Issuers shall be under further obligation hereunder, except that the payment of expenses as provided in Section 4 and indemnification, if any, as provided in Section 2 hereof, shall continue in full force and effect. In the event that the Underwriter fails (other than for a reason permitted under this Bond Purchase Agreement) to accept and pay for the Bonds at the Closing, the Underwriter’s liability therefor shall be limited to the underwriter’s compensation hereunder as and for full liquidated damages for such failure and for any and all defaults hereunder on the part of the Underwriter, and thereupon all claims and rights of the Issuers hereunder against the Underwriter shall be fully released and discharged. The Underwriter understands that in such event the Issuers’ actual damages may be greater or may be less than such sum. Accordingly, the Underwriter hereby waives any right to claim that the Issuers’ actual damages are less than such sum, and acceptance of this offer shall constitute a waiver of any right the Issuers may have to additional damages from the Underwriter and no party shall have further rights against any other party hereunder.

(g) The Issuers have authorized the Preliminary Official Statement, the Official Statement, the Resolution and the information contained therein to be used in connection with the public offering and sale of the Bonds and agrees not to supplement or amend or cause to be

supplemented or amended the Resolution or the Official Statement, at any time prior to the Closing without the Underwriter's prior written consent. The Issuers hereby consent to and ratify the Underwriter's use prior to the date hereof of the Preliminary Official Statement in connection with the public offering of the Bonds. The Issuers agree to furnish such information, execute such instruments and take such other action as the Underwriter may reasonably require in order to qualify the Bonds for offering and sale under the blue sky or other securities laws and regulations of such states and other jurisdictions of the United States as the Underwriter may designate except where such action would require the Issuers to undertake actions reasonably determined by the Issuers to be unduly burdensome; and except that in no event shall the Issuers be required to file a general consent to service of process in any such jurisdiction.

(h) If, at any time prior to the Closing, any event known to the Issuers relating to or affecting the Issuers or the Resolution shall occur which might affect the correctness or completeness of any statement of a material fact contained in the Official Statement, the Issuers will promptly notify the Underwriter, in writing, of the circumstances and details of such event. If, as a result of such event or any other event, it is necessary, in the opinion of the Underwriter, to amend or supplement the Official Statement in order to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading and the Underwriter shall have so advised the Issuers, the Issuers will forthwith prepare and furnish to the Underwriter a reasonable number of copies of an amendment of or a supplement to such Official Statement which will so amend or supplement such Official Statement so that, as amended or supplemented, it will not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

2. Representations, Warranties and Covenants of the Issuers. The Issuers represents, warrants and covenants to the Underwriter that:

(a) The Issuers are authorized under the laws of the State of Tennessee and resolutions of their Boards of County Commissioners to issue the Bonds and to pledge the Net Revenues of the Issuers for payment of principal, premium, if any, and interest on the Bonds.

(b) The Issuers have the full legal right, power and authority (i) to execute and deliver this Bond Purchase Agreement, (ii) to issue, sell (or cause to be sold) and deliver (or cause to be delivered) the Bonds to the Underwriter as provided in this Bond Purchase Agreement; and (iii) to carry out and consummate all other transactions contemplated by this Bond Purchase Agreement, the Resolution and the Official Statement.

(c) The Issuers have duly authorized (i) the execution, delivery and performance of this Bond Purchase Agreement, the Bonds and the Resolution; (ii) the distribution of the Preliminary Official Statement and the execution, delivery and distribution of the Official Statement; and (iii) the taking of any and all such action as may be required on the Issuers' part to carry out, give effect to and consummate the transactions contemplated by this Bond Purchase Agreement, the Resolution and the Official Statement.

(d) The Issuers have duly adopted the Resolution and it is in full force and effect, and the Bond Purchase Agreement, when executed and delivered by the parties hereto and thereto,

will constitute a legal, valid and binding obligation of the Issuers (subject, as to the enforcement of remedies, to any applicable bankruptcy, insolvency, moratorium, reorganization or other similar laws affecting the rights of creditors generally and the exercise of judicial discretion in accordance with general principles of equity).

(e) The Issuers have complied, and will at the Closing be in compliance, in all respects, with the Resolution and the Act and all other agreements relating to projects undertaken by the Issuers or with respect to which the Issuers have assumed responsibility.

(f) When delivered to and paid for by the Issuers at the Closing, in accordance with the provisions of this Bond Purchase Agreement, the Bonds will be duly authorized, executed, authenticated and delivered and will constitute legal, valid and binding obligations of the Issuers, enforceable in accordance with their terms (subject, as to the enforcement of remedies, to any applicable bankruptcy, insolvency, moratorium, reorganization or other similar laws affecting the rights of creditors generally and the exercise of judicial discretion in accordance with general principles of equity) and will be entitled to the benefits of, and secured by, the Resolution.

(g) At the Closing, all approvals, consents, authorizations and orders of any government or regulatory authorities or agencies having jurisdiction in the matter, which would constitute a condition precedent to the performance by the Issuers of the Issuers' obligations under this Bond Purchase Agreement, the Bonds and the Resolution will have been obtained and any approvals, consents, authorizations and orders so received will be in full force and effect.

(h) The adoption of the Resolution, the execution and delivery of this Bond Purchase Agreement, the Preliminary Official Statement, the Official Statement and the Bonds, and the compliance with the provisions thereof and hereof, do not and will not conflict with or constitute on the Issuers' part a violation of, breach of or default under any material statute, any existing law, administrative regulation, filing, decree or order, state or federal, or any provision by the Constitution or laws of the State of Tennessee, or any rule or regulation of the Issuers, indenture, mortgage, lease, deed of trust, note, resolution, or other agreement or instrument to which the Issuers, its properties, members or employees in their respective capacities as such are subject or by which the Issuers, its properties, members or employees are or may be bound or, to the knowledge of the Issuers, any order, rule or regulation of any regulatory body or court having jurisdiction over the Issuers or any of their activities or properties.

(i) The Official Statement, is and will be, at the date of Closing, true and correct in all material respects and does not and will not, at the date of Closing, contain any untrue statement of a material fact or omit to state any material fact required to be stated therein which is necessary to make the Official Statement, or the statements and information contained therein, in light of the circumstances under which they were made, not misleading;

(j) Between the time of the Issuers' acceptance hereof and the Closing, the Issuers will not execute or issue any bond or notes or incur any other obligations for borrowed money related to the System other than those referred to in the Official Statement and other than those obligations incurred in the normal course of doing business, and there will not be any adverse change of a material nature in the financial position or method of operation of the Issuers relating to the System.

(k) The Issuers has not incurred any material liabilities, direct or contingent, nor has there been any material adverse change in the financial position, results of operations or condition, financial or otherwise, of the Issuers and related to the System since June 30, 2019, which is not described in the Official Statement, whether or not arising from transactions in the ordinary course of business.

(l) The Issuers will cooperate with the Underwriter in the qualification of the Bonds for offering and sale and the determination of their eligibility for investment under the laws of such jurisdictions as the Underwriter shall designate, provided that the Issuers shall not be required to consent to service of process in any jurisdiction.

(m) Except as disclosed in the Official Statement, there is, to the Issuers' knowledge, no action, suit, hearing, proceeding, inquiry or investigation, at law or in equity, or before or by any court or governmental or public board, agency or body, pending (if service of process shall have been made against the Issuers, the Issuers shall be deemed to have knowledge thereof) or threatened against the Issuers (nor to the Issuers' best knowledge is there any basis therefor) wherein an unfavorable decision, ruling or finding would, in any way, adversely affect: (i) the validity or enforceability of the Bonds, the Resolution, this Bond Purchase Agreement or any other material agreement or instrument to which the Issuers is a party, used or contemplated for use in the consummation of the transactions contemplated by this Bond Purchase Agreement or by the Official Statement; or (ii) the Net Revenues or the funds and accounts held under the Resolution and pledged to the payment of the Bonds.

(n) Any certificate signed by an official of the Issuers and delivered in connection with the issuance of the Bonds to the Underwriter shall be deemed to be a representation, warranty and covenant by the Issuers, to the Underwriter as to the statements made therein.

(o) The Issuers are not and have never been in default in the payment of principal of, premium, if any, or interest on, or otherwise been in material default with respect to any bonds, notes or other obligations which the Issuers has issued, assumed or guaranteed as to payment of principal, premium, if any, or interest, and, other than as set forth in the Resolution and/or as disclosed in the Preliminary Official Statement and Official Statement, the Issuers has not entered into any contract or arrangement of any kind which might give rise to any lien or encumbrance on the Issuers' revenue or other assets, properties, funds or interest pledged pursuant to the Resolution.

(p) If, during the period during which the Underwriter is required to deliver copies of the Official Statement to potential customers under Rule 15c2-12 of the regulations promulgated by the Securities and Exchange Commission (the "Rule"), any event or condition occurs which might or could cause the Official Statement, as then supplemented or amended, with respect to the information and descriptions contained or to be contained therein, to contain any untrue statement of a material fact or to omit to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the Issuers shall notify the Underwriter thereof and if, in the opinion of the Underwriter, such event or condition requires the preparation and publication of an amendment or supplement to the Official Statement, the Issuers will cooperate in the preparation of either amendments to the Official Statement or supplemental information so that the statements in the

Official Statement as so amended or supplemented will not contain any untrue statement of material fact or omit to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which they were made, not misleading. Any such amendment or supplement must be with the approval of Bond Counsel and the Underwriter.

(q) For purposes of compliance with the Rule, the Issuers will undertake to provide notices of the occurrence of certain events and provide certain annual financial information as provided in the Resolution and Preliminary Official Statement, and will evidence its undertaking by executing a Continuing Disclosure Certificate at closing. A description of these undertakings is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement.

(r) To the extent permitted by law, the Issuers agree to indemnify and hold harmless the Underwriter and each person, if any, who controls (as such term is defined in Section 15 of the Securities Act of 1933, as amended) the Underwriter and the officers, agents and employees of the Underwriter against any and all losses, claims, damages, liabilities and expenses

(i) arising out of any statement or information in the Official Statement, relating to the Issuers that is or is alleged to be untrue or incorrect in any material respect or the omission or alleged omission therefrom of any statement or information that should be stated therein or that is necessary to make the statements therein relating to the Issuers not misleading in any material respect, and

(ii) to the extent of the aggregate amount paid in settlement of any litigation commenced or threatened arising from a claim based upon any such untrue statement or omission if such settlement is effected with the written consent of the Issuers;

provided, however, that the indemnity agreement contained in this subsection shall not inure to the benefit of the Underwriter (or to the benefit of any person controlling the Underwriter), if the Underwriter failed to send or give a copy of the Official Statement to such person claiming such loss, damage, liability or expense at or prior to the written confirmation of the sale of Bonds to such person and the Underwriter was required by law to send or give such Official Statement.

In case any claim shall be made or action brought against the Underwriter or any controlling person based upon the Official Statement for which indemnity may be sought against the Issuers, as provided above, the Underwriter shall promptly notify the Issuers in writing setting forth the particulars of such claim or action and the Issuers shall assume the defense thereof, including the retaining of counsel acceptable to the Underwriter and the payment of all expenses. The Underwriter or any such controlling person shall have the right to retain separate counsel in any such action but shall bear the fees and expenses of such counsel unless (i) the Issuers shall have specifically authorized the retaining of such counsel or (ii) the parties to such suit include such Underwriter or controlling person or persons, and the Issuers and such Underwriter or controlling person or persons have been advised by such counsel that one or more legal defenses may be available to it or them which may not be available to the Issuers, in which case the Issuers shall not be entitled to assume the defense of such suit notwithstanding its obligation to bear the fees and expenses of such counsel.

(s) Except as specified in the Official Statement, the Issuers are not in default and have not been in default within the past five years with respect to any continuing disclosure obligation incurred pursuant to the Rule.

(t) All the certifications required to be made by the Issuers pursuant to Section 3 hereof are true and correct as of the date hereof.

3. Conditions of Closing. The obligations of the Underwriter hereunder as to the Bonds are subject to the performance by the Issuers of their obligations to be performed hereunder at or prior to the Closing, to the accuracy of and compliance with, in all material respects, the representations, warranties and covenants contained herein as of the date hereof and the date of the Closing and are also subject, in the Underwriter's discretion, to the following additional conditions:

(a) (i) The Resolution shall be in full force and effect and shall not have been amended, modified or supplemented since the date hereof except as may have been agreed to in writing by the Underwriter; (i) the Issuers shall perform or shall have performed all of its obligations required under or specified in this Bond Purchase Agreement with regard to the Bonds or the Resolution to be performed at, simultaneously with or prior to the Closing; and (ii) the Issuers shall have adopted and there shall be in full force and effect such additional agreements and resolutions, and there shall have been taken in connection therewith and in connection with the issuance of the Bonds all such action, as shall, in the opinion of Bass, Berry & Sims, PLC ("Bond Counsel"), be necessary in connection with the transaction contemplated hereby;

(b) The Bonds shall have been duly authorized, executed, authenticated, and delivered in accordance with the provisions of the Resolution;

(c) If any event shall occur between the date hereof and the date of Closing, which might cause or would cause the Official Statement, as then supplemented or amended, to contain any untrue statement of a material fact or to omit to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the Issuers shall notify the Underwriter thereof and if, in the opinion of the Issuers and in the opinion of the Underwriter such event requires a supplement or amendment to the Official Statement, the Issuers will supplement or amend the Official Statement in a form and in a manner approved by the Underwriter. If the Official Statement is amended or supplemented subsequent to the date hereof, the Underwriter may terminate this Bond Purchase Agreement with respect to the Bonds by notification to the Issuers at any time prior to the Closing if in the judgment of the Underwriter such amendment or supplement has or will have a material adverse effect on the market price of the Bonds, or for any reason otherwise permitted under this Bond Purchase Agreement;

(d) No litigation shall be pending to restrain or enjoin the issuance or delivery of the Bonds or the collection of any material amount of revenues pledged or to be pledged to pay the principal of or interest on the Bonds, or in any way contesting or affecting the validity of the Bonds, the Bond Purchase Agreement or the Resolution;

(e) At or prior to the Closing, the Underwriter shall receive the following documents with respect to the issuance of the Bonds:

(i) the unqualified approving opinion of Bond Counsel dated the date of Closing and addressed to the Issuers and to the Underwriter, in substantially the form included in Appendix E to the Official Statement;

(ii) an opinion of Counsel to the Issuers dated the date of Closing and addressed to the Underwriter in a form acceptable to Bond Counsel and the Underwriter;

(iii) a certificate of the Issuers dated the date of Closing, and executed on behalf of the Issuers by the County Mayors of the Issuers, to the effect that (a) the representations and warranties of the Issuers contained herein are true and correct in all material respects as of the date of the Closing; (b) the Issuers have performed all of their obligations under this Bond Purchase Agreement to be performed at or prior to the Closing and are in full compliance with its agreements set forth in this Bond Purchase Agreement; (c) no material adverse change has occurred in the business, properties, other assets or financial position of the System since June 30, 2019 and (d) the Issuers have not incurred any material liabilities related to the System other than as set forth in or contemplated by the Official Statement, and the latest available audited financial statements as of June 30, 2019 present fairly the business, properties, other assets and financial position of the System as of the date thereof for the period therein described;

(iv) the Official Statement, dated \_\_\_\_\_, 2026, executed on behalf of the Issuers by their County Mayors relating to the Bonds as supplemented and amended from time to time with as many copies as the Underwriter shall reasonably request as necessary to comply with the Rule and with Rule G-32 and all other applicable rules of the Municipal Securities Rulemaking Board which the Issuers agree to deliver such Official Statement within seven (7) business days after the execution hereof;

(v) the Resolution, duly certified on behalf of the Issuers;

(vi) A certificate, dated the Closing Date, signed by the County Mayors of the Issuers, in which such officer, to the best of their knowledge, information and belief, shall state that:

(A) There is no litigation or other legal or governmental action, proceeding, inquiry or investigation of any nature pending on the Closing Date, or to their knowledge threatened, seeking to restrain or enjoin the issuance, sale, execution or delivery of the Bonds, application of the proceeds thereof, or the payment, collection or application of income or revenues of the Issuers or the pledge thereof to the payment of the Bonds pursuant to the Resolution; seeking to restrain or enjoin the execution, delivery or performance of the Bond Purchase Agreement; in any manner questioning the proceedings or authority pursuant to which the Bonds are authorized or issued; in any manner questioning or relating to the validity of the Bonds, the Resolution or the Bond Purchase Agreement; contesting in any way the completeness or accuracy of the Official Statement; in

any way contesting the corporate existence or boundaries of the Issuers or the title of their present officers to their respective offices; or contesting the powers of the Issuers or its authority with respect to the Bonds, the Resolution, the Bond Purchase Agreement or the Official Statement, or any act to be done or documents or certificates to be executed or delivered in connection with any of them;

(B) The Resolution is as of the Closing Date in full force and effect and has not been amended, modified or supplemented, except as provided herein;

(C) The execution and delivery of the Bond Purchase Agreement and the Bonds, the adoption of the Resolution, and the compliance by the Issuers with the terms and provisions thereof, will not conflict with, or result in any violation of any provision of the incorporating or governing documents of the Issuers or of any amendments to any of the foregoing or any indenture, mortgage, deed of trust or other agreement or instrument to which either Issuer is a party or by which it or its properties are bound and will not violate any decree, order, injunction, judgment, determination or award to which the Issuers or their properties are subject;

(D) The Issuers have complied with all the requirements and satisfied all the conditions on its part to be performed or satisfied at or prior to the delivery of the Bonds;

(E) The descriptions and statements contained in the Official Statement were at the time of its publication and distribution, and are on the Closing Date, true and correct in all material respects, and the Official Statement did not at the time of its publication and distribution, and does not on the Closing Date, contain an untrue statement of a material fact or omit to state a material fact required to be stated where necessary to make the statements made, in light of the circumstances under which they are made, not misleading; and

(F) Except for the Bonds and the Series 2020 Bonds, the Issuers do not have outstanding any obligations payable from or secured by or entitled to a lien on the Net Revenues of the System and have not pledged said Net Revenues to secure any such obligations.

(vii) evidence that S&P Global Ratings (“S&P”) has issued a rating of at least \_\_\_ for the Bonds;

(viii) A certificate of the TASS Board in form and substance satisfactory to the Underwriter and Bond Counsel; and

(ix) such other certificates and documents as shall be listed on a Closing Memorandum to be approved by the Counsel to the Issuers and Bond Counsel, including any certificates or representations of the Issuers required in order for Bond Counsel to deliver the opinions referred to in this Bond Purchase Agreement; and such additional legal opinions, certificates, proceedings, instruments and other documents as Bond

Counsel may reasonably request to evidence compliance by the Issuers with legal requirements, the truth and accuracy, as of the time of Closing, of the representations and warranties of the Issuers contained herein and the due performance or satisfaction by the Issuers at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the Issuers.

4. Expense. If the Bonds are sold to the Underwriter by the Issuers or as contemplated in Section 1(f) hereof, the Issuers shall pay, out of the proceeds of the Bonds or from other legally available funds, any expenses incident to the performance of its obligations hereunder including but not limited to: (i) the cost of the preparation and printing of the Bonds; (ii) fees and expenses of Bond Counsel; (iii) the cost of the preparation, printing and delivery of the Preliminary Official Statement and the Official Statement (including any and all supplements or amendments thereto required under Paragraph 1(h) of this Bond Purchase Agreement), together with the number of copies which the Underwriter deems reasonable; (iv) the fees and disbursements of the Issuers, including, without limitation, the charges of S&P; (v) fees and expenses of the Counsel to the Issuers, accountants, any firm performing mathematical verification, financial advisor and consultants; (vi) fees of the registration agent; (vii) all advertising expenses in connection with the public offering of the Bonds; (viii) the cost of preparing and printing the blue sky and legal investment memoranda; (ix) fees and expenses of the Underwriter; and (x) any other costs associated with the issuing of the Bonds.

5. Termination. The Underwriter may terminate this Bond Purchase Agreement without liability by notification to the Issuers, if, at any time subsequent to the date hereof and at or prior to the Closing:

(a) legislation shall be enacted by the Congress of the United States or a bill introduced (by amendment or otherwise) or favorably reported by a committee of the House of Representatives or the Senate of the Congress of the United States, or a decision by a court of the United States or the Tax Court of the United States shall be rendered, or a ruling, regulation or fiscal action shall be issued or proposed by or on behalf of the Treasury Department of the United States, the Internal Revenue Service or other governmental agency with respect to or having the purpose or effect of including within gross income for federal income tax purposes interest received on bonds of the general character of the Bonds, which, in the reasonable opinion of the Underwriter, materially adversely affects the market for the Bonds or the sale, at the contemplated offering prices, by the Underwriter of the Bonds to be purchased by it; or

(b) any legislation, rule or regulation shall be introduced in, or be enacted by the General Assembly or any department or agency in the State of Tennessee, or a decision by any court of competent jurisdiction within the State of Tennessee shall be rendered which, in the reasonable opinion of the Underwriter, materially adversely affects the market for the Bonds or the sale, at the contemplated offering prices, by the Underwriter of the Bonds to be purchased by it; or

(c) any amendment to the Official Statement is proposed by the Issuers or deemed necessary by Bond Counsel which, in the reasonable opinion of the Underwriter, materially adversely affects the market for the Bonds or the sale, at the contemplated offering prices, by the Underwriter of the Bonds to be purchased by it; or

(d) any fact shall exist or any event shall have occurred which, in the reasonable opinion of the Underwriter, makes the Official Statement, in the form as originally approved by the Issuers, contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made therein, in light of the circumstances under which they were made, not misleading; or

(e) there shall have occurred any outbreak or escalation of hostilities or any national or international calamity or crisis, financial or otherwise, including a general suspension of trading on any national securities exchange, which, in the reasonable opinion of the Underwriter, materially adversely affects the market for the Bonds or the sale, at the contemplated offering prices, by the Underwriter of the Bonds to be purchased by it; or

(f) legislation shall be enacted or any action shall be taken by, or on behalf of, the Securities and Exchange Commission which, in the reasonable opinion of Counsel to the Underwriter, has the effect of requiring the contemplated distribution of the Bonds to be registered under the Securities Act of 1933, as amended, or the Resolution to be qualified under the Trust Indenture Act of 1939, as amended, or any laws analogous thereto relating to governmental bodies, and compliance therewith cannot be accomplished prior to the Closing; or

(g) a general banking moratorium shall have been declared by United States, New York or Tennessee authorities, which, in the reasonable opinion of the Underwriter, materially adversely affects the market for the Bonds or the sale, at the contemplated offering prices, by the Underwriter of the Bonds to be purchased by it; or

(h) any national securities exchange, or any governmental authority, shall impose, as to the Bonds or obligations of the general character of the Bonds, any material restrictions not now in force, or increase materially those now in force, with respect to the extension of credit by, or the charge to the net capital requirements of, the Underwriter.

6. Closing. At 10:00 a.m., eastern time, on \_\_\_\_\_, 2026, or at such other time or date as shall have been mutually agreed upon by the Issuers and the Underwriter, the Issuers will deliver, or cause to be delivered, to the Underwriter, through The Depository Trust Company, or such agent as it shall designate, the Bonds, in book-entry form, duly executed on the Issuers' behalf, together with the other documents hereinafter mentioned, and the Underwriter will accept, or cause to be accepted, such delivery and pay to the Issuers the purchase price of the Bonds in the amount set forth in Section 1 hereof by wire transfer payable in immediately available funds or such other medium of payment as shall be acceptable to the Issuers. Payment for the Bonds as aforesaid shall be made at a financial institution designated by the Issuers. Such payment and delivery is herein called the "Closing" and the date of the Closing is herein called the "Closing Date." The Bonds shall be delivered as fully registered bonds, in denominations of \$5,000 each or any integral multiple thereof as the Underwriter shall request, shall bear CUSIP numbers, shall be registered in name of CEDE & CO. as nominee for The Depository Trust Company, New York, New York and denominations and form eligible for processing by DTC. The registration and paying agent for the Bonds shall be Regions Bank. The Bonds shall be duly authenticated by the Registration Agent. The Underwriter hereby instructs that the Bonds be delivered by the Registration Agent to The Depository Trust Company, New York, New York, as its agent for accepting delivery of the Bonds, by FAST delivery.

7. No Fiduciary Duty. The Issuers acknowledge and agree that (i) the purchase and sale of the Bonds pursuant to this Purchase Agreement is an arm's-length commercial transaction between the Issuers and the Underwriter; (ii) in connection with such transaction, including the process leading thereto, the Underwriter is acting solely as a principal and not as a municipal advisor (including, without limitation, a Municipal Advisor (as such term is defined in Section 975(e) of the Dodd-Frank Wall Street Reform and Consumer Protection Act)), an agent or a fiduciary of the Issuers; (iii) the Underwriter has neither assumed an advisory or fiduciary responsibility in favor of the Issuers with respect to the offering of the Bonds or the process leading thereto (whether or not the Underwriter, or any affiliate of the Underwriter, has advised or is currently advising the Issuers on other matters) nor has it assumed any other obligation to the Issuers except the obligations expressly set forth in this Purchase Agreement, (iv) the Underwriter has financial and other interests that differ from those of the Issuers; and (v) the Issuers has consulted with its own legal and financial advisors to the extent it deemed appropriate in connection with the offering of the Bonds.

8. Miscellaneous. (a) Any notice or other communication to be given to the Issuers under this Bond Purchase Agreement may be given by delivering the same in writing at the addresses as set forth above, and any notice or other communication to be given to the Underwriter under this Bond Purchase Agreement may be given by delivering the same in writing to: Wiley Bros.-Aintree Capital, LLC; Attention: Keener Billups; 40 Burton Hills Boulevard, Suite 350; Nashville, Tennessee 37215.

(b) This Bond Purchase Agreement is made solely for the benefit of the Issuers and the Underwriter (including the successors or assigns of any of the Underwriter) and no other person shall acquire or have any right under or by virtue hereof.

(c) All representations, warranties and covenants of the Issuers (other than the Issuers' agreement to issue and tender the Bonds) in this Bond Purchase Agreement shall remain operative and in full force and effect, regardless of (a) any investigation made by or on behalf of the Underwriter, and (b) delivery of any payment for the Bonds hereunder. Liability of the Issuers hereunder for payment of expenses shall survive any termination of this Bond Purchase Agreement.

(d) No member of the governing body of the Issuers, nor any employee or official shall be individually liable for the breach of any representation, warranty or covenant contained in this Bond Purchase Agreement.

(e) This Bond Purchase Agreement shall not be assigned by the Issuers.

(f) If any provision of this Bond Purchase Agreement shall be held or deemed to be or shall, in fact, be inoperative, invalid or unenforceable as applied in any particular case in any jurisdiction or jurisdictions because it conflicts with any provisions of any Constitution, statute, rule or public policy, or any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable in any other case or circumstance, or of rendering any other provision or provisions of this Bond Purchase Agreement invalid, inoperative or unenforceable to any extent whatever.

(g) This Bond Purchase Agreement shall be governed by and construed in accordance with the laws of the State of Tennessee, without giving effect to conflicts of law principles.

(h) This Bond Purchase Agreement may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute one and the same document.

Very truly yours,

WILEY BROS.—AINTREE CAPITAL  
&PARTNERS, LLC

By: \_\_\_\_\_

Accepted and agreed to as of the  
date first above written:

LOUDON COUNTY, TENNESSEE

By: \_\_\_\_\_  
Title: County Mayor

MONROE COUNTY, TENNESSEE

By: \_\_\_\_\_  
Title: County Mayor

EXHIBIT A

BOND MATURITIES, RATES, PRICES AND YIELDS

<u>Maturity (April 1)</u>	<u>Principal</u>	<u>Coupon</u>	<u>Price</u>	<u>Yield</u>
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*[remainder of page intentionally left blank]*

The Issuers shall redeem Bonds maturing on \_\_\_\_\_ on the redemption dates set forth below opposite the maturity date, in aggregate principal amounts equal to the respective dollar amounts set forth below opposite the respective redemption dates at a price of par plus accrued interest thereon to the date of redemption. The Bonds to be so redeemed shall be selected by lot or in such other random manner as the Registration Agent in its discretion may designate. The dates of redemption and principal amount of Bonds to be redeemed on said dates are as follows:

<u>Maturity</u>	<u>Redemption Date</u>	<u>Principal Amount to be Redeemed</u>
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EXHIBIT B

LOUDON COUNTY, TENNESSEE  
MONROE COUNTY, TENNESSEE

\$ \_\_\_\_\_  
WATER AND SEWER REVENUE BONDS (TELLICO AREA SERVICES SYSTEM),  
SERIES 2026

ISSUE PRICE CERTIFICATE

The undersigned (the “Underwriter”), hereby certifies as set forth below with respect to the sale and issuance of the above-captioned bonds (the “Bonds”).

1. ***Determination of Issue Price.*** For each Maturity of the Bonds, the first price at which at least 10% of such Maturity was sold to the Public on the Sale Date is the respective price listed in Schedule A.

2. ***Defined Terms.***

(a) *Issuers* means Loudon County, Tennessee and Monroe County, Tennessee.

(b) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(c) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than a Regulatory Underwriter or a related party to a Regulatory Underwriter. A purchaser of any of the Bonds is a “related party” to a Regulatory Underwriter if the Regulatory Underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profit interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other).

(d) *Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is \_\_\_\_\_, 2026.

(e) *Regulatory Underwriter* means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) to participate in

the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Underwriter's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The undersigned understands that the foregoing information will be relied upon by the Issuers with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting the Bonds, and by Bass Berry & Sims PLC, Bond Counsel to the Issuers, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the Issuer from time to time relating to the Bonds.

Dated: \_\_\_\_\_, 2026

WILEY BROS.—AINTREE CAPITAL, LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

**Schedule A**

BOND MATURITIES, RATES, PRICES AND YIELDS

<u>Maturity (April 1)</u>	<u>Principal</u>	<u>Coupon</u>	<u>Price</u>	<u>Yield</u>
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49453498.1

STATE OF TENNESSEE     )  
  )  
COUNTY OF LOUDON     )

I, hereby certify that I am the duly qualified and acting County Clerk of Loudon County, Tennessee, and as such official I further certify that attached hereto is a copy of excerpts from the minutes of a meeting of the Board of County Commissioners of said County held on \_\_\_\_\_, 2026; that these minutes were promptly and fully recorded and are open to public inspection; that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete transcript from said original minute record insofar as said original record relates to not to exceed \$20,500,000 in aggregate principal amount of Water and Sewer Revenue Bonds, Series 2026 of said County and Loudon County, Tennessee.

WITNESS my official signature and seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
County Clerk

(SEAL)

49401523.2



Fund 101

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County General

**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
Audited June 30, 2025 FB	16,063,967			
Less Restricted, Committed & Assigned	2,006,068			
Audited Fund Balance July 1, 2025	14,057,899			
Total Revenue & Transfers In	25,506,812	2,788,221	(7,600)	28,287,433
Total Available Funds	39,564,711	2,788,221	(7,600)	42,345,332
Total Expenditures & Transfers Out	30,820,482	1,078,679	(172,901)	31,726,260
Effect on Fund Balance	(5,313,670)	1,709,542	165,301	(3,438,827)
Ending Fund Balance	8,744,229	1,709,542	165,301	10,619,072

[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

April 6, 2026

\_\_\_\_\_  
*Loudon County Commission Chair*

ATTEST:

\_\_\_\_\_  
*Loudon County Clerk*

\_\_\_\_\_  
*Loudon County Mayor*



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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
<i>Total General Expenditures</i>								
Account Number								
50000	General Government							
51000	General Administration							
51100	County Commission							
101	County Officials			112,246		112,246		112,246
140	Salary Supplements			10,019		10,019		10,019
201	Social Security			7,580		7,580		7,580
204	State Retirement			8,204		8,204		8,204
206	Life Insurance			1,572		1,572	(3)	1,569
206-RET-LIF	Life Insurance - Retirees			68		68		68
207	Medical Insurance			38,660		38,660	12,746	51,406
207-SRHTH	Medical Insurance - Sr Health			12,461		12,461	(319)	12,142
208	Dental Insurance			3,687		3,687	535	4,222
208-RET-DEN	Dental - Retirees			950		950	238	1,188
212	Employer Medicare			1,773		1,773		1,773
308	Consultants			14,500		14,500		14,500
320	Dues & Memberships			13,500		13,500		13,500
349	Printing, Stationery & Forms			750		750		750
355	Travel			7,000		7,000		7,000
399	Other Contracted Services			2,375		2,375		2,375
435	Office Supplies			100		100		100
499	Other Supplies and Materials			2,000		2,000		2,000
513	Workers' Comp Insurance			6,511		6,511	1,349	7,860
524	In Service/Staff Development			1,000		1,000		1,000
	<b>Total County Commission</b>			<b>244,956</b>	<b>0</b>	<b>244,956</b>	<b>14,546</b>	<b>259,502</b>

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

		General Fund 101				
Account Number		3/31/2026 9:28				
		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	15	359
206-RET-LIF	Life Insurance	260		260	(4)	256
207	Medical Insurance	13,213		13,213	462	13,675
208	Dental Insurance	850		850	(34)	816
208-RET-DEN	Dental Insurance - Retirees	353		353	137	490
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		500	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	(500)	2,500		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	539	3,144
524	Staff Development	400		400		400
711	Furniture & Fixture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	<b>Total County Mayor</b>	<b>252,198</b>	<b>1,716</b>	<b>253,914</b>	<b>1,115</b>	<b>255,029</b>

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

General Fund 101							
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51310	Personnel Office						
105	Supervisor		50,253	1,500	51,753		51,753
161	Secretary		39,520	1,500	41,020		41,020
201	Social Security		5,566	186	5,752		5,752
204	State Retirement		6,024	201	6,225		6,225
206	Life Insurance		359		359		359
206 RET	Life Insurance - Retiree		192		192	(16)	176
207	Medical Insurance		32,050		32,050	1,120	33,170
208	Dental Insurance		1,699		1,699	(67)	1,632
208 RET	Dental Insurance - Retiree		353		353	137	490
212	Employer Medicare		1,302	43	1,345		1,345
307	Communication		480		480		480
320	Dues & Memberships		200		200		200
330	Operating Lease Payments		1,500		1,500		1,500
340	Medical Services (Drug Screens/Health Check)		5,600		5,600		5,600
348	Postal Charges		300		300		300
349	Printing, Stationery, & Forms		500		500		500
355	Travel		1,000		1,000		1,000
399	Other Contracted Services - 5 Points ACA Compliance		6,000		6,000		6,000
414	Duplicating Supplies		150		150		150
435	Office Supplies		500		500		500
499	Other Supplies & Materials		800		800		800
513	Workers' Comp Insurance				0		0
524	In Services/Staff Development		600		600		600
719	Office Equipment		600		600		600
	<b>Total Personnel Office</b>		<b>155,548</b>	<b>3,430</b>	<b>158,978</b>	<b>1,174</b>	<b>160,152</b>

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

		General Fund 101				
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
					Amded Budget	Amded Budget
51500	Election Commission					
101	County Official/Administrative Officer (Election Official)		99,322		99,322	99,322
161	Administrative Assistant		59,467	1,500	60,967	60,967
168	Temporary Personnel		17,500		17,500	17,500
187	Overtime Pay		4,000		4,000	4,000
192	Election Commission (Payroll; but no TCRS)		13,500		13,500	13,500
193	Election Workers (Some payroll; SS & Med; NO TCRS)		85,000		85,000	85,000
201	Social Security		17,285	93	17,378	17,378
204	Statc Retirement		18,707		18,707	18,707
206	Life Insurance		359		359	359
206-RET-LIF	Life Insurance		240		240	240
207	Medical Insurance		6,610		6,610	232
207-RET-MED	Medical Insurance		8,061		8,061	(8,061)
207-SRHTH	Medical Insurance		2,492		2,492	2,365
208	Dental Insurance		850		850	(34)
208-RET-DEN	Dental Insurance - Retirees		353		353	137
212	Employer Medicare		4,043	21	4,064	4,064
302	Advertising		600		600	600
307	Communication		2,750		2,750	2,750
307-WIRE	Communication		750		750	750
320	Dues and Memberships		500		500	500
330	Operating Lease Payments		3,500		3,500	3,500
332	Legal Notices, Recording and Court Cos		4,000		4,000	4,000
333	License (Hardware)		15,000	5,700	20,700	20,700
336	Maintenance and Repair Services - Office Equipment		19,500	(5,700)	13,800	13,800
348	Postal Charges		7,500		7,500	7,500
349	Printing, Stationery, and Forms		7,000		7,000	7,000
351	Rental		2,000		2,000	2,000
355	Travel		12,000		12,000	12,000
399	Other Contracted Services		23,000		23,000	23,000
414	Duplicating Supplies		8,000		8,000	8,000
422	Food Supplies		2,000		2,000	2,000
435	Office Supplies		8,000		8,000	8,000
451	Uniforms		500		500	500
513	Workers' Comp Insurance		1,302		1,302	270
524	In-Service/Staff Development		500		500	500
711	Furniture and Fixtures		1,000		1,000	1,000
719	Office Equipment		2,500		2,500	2,500
	<b>Total Election Commission</b>		<b>459,691</b>	<b>1,614</b>	<b>461,305</b>	<b>(5,091)</b>
						<b>456,214</b>

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

General Fund 101						
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
51600	Register of Deeds					
101	County Official/Administrative Officer		110,358		110,358	110,358
162	Clerical Personnel		185,308	6,000	191,308	191,308
201	Social Security		18,331	372	18,703	18,703
204	State Retirement		19,839	403	20,242	20,242
206	Life Insurance		811		811	(51) 760
206-RET-LIF	Life Insurance		245		245	(5) 240
207	Medical Insurance		58,483		58,483	(5,129) 53,354
207-RET-MED	Medical Insurance - Retirees		8,061		8,061	282 8,343
207-SRHTH	Medical Insurance - Sr. Health		12,461		12,461	(319) 12,142
208	Dental Insurance		3,687		3,687	(1,091) 2,596
208-RET-DEN	Dental Insurance - Retirees		1,388		1,388	538 1,926
212	Employer Medicare		4,287	87	4,374	4,374
307	Communication		2,000		2,000	2,000
320	Dues and Memberships		1,500		1,500	1,500
330	Operating Lease Payments (Copier )		5,200		5,200	5,200
348	Postal Charges		2,000		2,000	2,000
349	Printing, Stationery & Forms		800		800	800
355	Travel/Training		2,500		2,500	2,500
399-REGIS	Other Contracted Services - Official's Reserve		24,000	7,000	31,000	31,000
414	Duplicating Supplies		400		400	400
435	Office Supplies		3,000		3,000	3,000
508	Premiums on Corporate Surety Bonds		500		500	500
513	Workers' Comp Insurance		3,255		3,255	(111) 3,144
711	Office Furniture		1,500		1,500	1,500
719	Office Equipment		1,500		1,500	1,500
						0
	<b>Total Register of Deeds</b>		<b>471,414</b>	<b>13,862</b>	<b>485,276</b>	<b>(5,886) 479,390</b>

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

		General Fund 101				
Account Number		3/31/2026 9:28				
		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	(11,427)	30,173		30,173
201	Social Security	6,007	(615)	5,392		5,392
204	State Retirement	6,501	(666)	5,835		5,835
206	Life Insurance	337		337	(6)	331
206-RET-LIF	Life Insurance-Retirees	301		301	7	308
207	Medical Insurance	36,737		36,737	628	37,365
207 SRHTH	Medical Insurance	4,984		4,984	2,301	7,285
207-RET-MED	Medical Insurance	8,061		8,061	(8,061)	0
208	Dental Insurance	1,699		1,699	(135)	1,564
208-RET-DEN	Dental Insurance - Retirees	706		706	273	979
212	Employer Medicare	1,405	(144)	1,261		1,261
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	(500)	1,500		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	1,000		1,000
513	Workman's Comp Insurance	1,302		1,302	(516)	786
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
	<b>Total Planning</b>	<b>213,727</b>	<b>(11,352)</b>	<b>202,375</b>	<b>(5,509)</b>	<b>196,866</b>

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

General Fund 101							
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51750	Codes Compliance						
103	Assistant(s)		163,600	24,510	188,110		188,110
105	Supervisor/Director		74,201	1,500	75,701		75,701
161	Secretary(ies)		40,727	2,417	43,144		43,144
201	Social Security		17,269	1,266	18,535		18,535
204	State Retirement		18,689	1,370	20,059		20,059
206	Life Insurance		835		835	(23)	812
206-RET	Life Insurance-Retirees		218		218	(83)	135
207	Medical Insurance		57,498		57,498	2,008	59,506
207-SRHTH	Medical Insurance - Sr. Health		4,984		4,984	(127)	4,857
208	Dental Insurance		2,838		2,838	(112)	2,726
208-RET	Dental Insurance-Retirees		1,036		1,036	400	1,436
212	Employer Medicare		4,039	296	4,335		4,335
307	Communication		2,500		2,500		2,500
307-WIRE	Communication		1,500		1,500		1,500
320	Dues and Memberships		850		850		850
330	Operating Lease Payments		3,100		3,100		3,100
338	Maintenance and Repair Services-Vehicl		2,500		2,500		2,500
348	Postal Charges		1,200		1,200		1,200
349	Printing, Stationery and Forms		2,500		2,500		2,500
355	Travel		2,000		2,000		2,000
399	Other Contracted Services - Dirty Lot Cleanup		15,000	(8,000)	7,000		7,000
414	Duplicating Supplies		200		200		200
425	Gasoline		8,500		8,500		8,500
435	Office Supplies		1,500		1,500		1,500
450	Tires and Tubes		2,000		2,000		2,000
451	Uniforms		800		800		800
471	Software		1,200		1,200		1,200
513	Workman's Compensation Insurance		3,255		3,255	1,100	4,355
524	In-Service/Staff Development		3,200		3,200		3,200
711	Furniture and Fixtures		1,000		1,000		1,000
718-STORM	Vehicle (from STORM WATER RESERVE)		0	39,000	39,000		39,000
719	Office Equipment		1,500		1,500		1,500
	<b>Total Codes Compliance</b>		<b>440,239</b>	<b>62,359</b>	<b>502,598</b>	<b>3,163</b>	<b>505,761</b>

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

		<b>General Fund 101</b>						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51760	Geographical Information Systems							
105	Supervisor/Director			56,222	1,500	57,722		57,722
185	Educational Incentive			250		250		250
201	Social Security			3,501	93	3,594		3,594
204	State Retirement			3,789	101	3,890		3,890
206	Life Insurance			158		158		158
206-RET-LIF	Life Insurance-Retirees			116		116	(36)	80
207	Medical Insurance			6,610		6,610	7,065	13,675
207 SRHTH	Medical Insurance - Sr. Health			4,984		4,984	(127)	4,857
208	Dental Insurance			290		290	527	817
208-RET-DEN	Dental Insurance - Retirees			1,036		1,036	401	1,437
212	Employer Medicare			819	22	841		841
320	Dues and Memberships			100		100		100
355	Travel			500		500		500
399	Other Contracted Services			3,333	177	3,510		3,510
414	Duplicating Supplies			750		750		750
435	Office Supplies			2,500		2,500		2,500
524	In Service/Staff Development			250		250		250
719	Office Equipment			2,500		2,500		2,500
						0		0
	<b>Total Geographical Information Systems</b>			<b>87,708</b>	<b>1,893</b>	<b>89,601</b>	<b>7,830</b>	<b>97,431</b>

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

General Fund 101						
Account Number	3/31/2026 9:28	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	37	1,731
206-RET-LIF	Life Insurance-Retirees	1,032		1,032	(81)	951
207	Medical Insurance	128,662		128,662	1,386	130,048
207-RET-MED	Medical Insurance - Retirees	24,174		24,174	845	25,019
207-SRHTH	Medical Insurance - Sr. Health	22,429		22,429	1,229	23,658
208	Dental Insurance	6,020		6,020	345	6,365
208-RET-DEN	Retiree Dental Insurance	1,741		1,741	675	2,416
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	(954)	7,046
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	1,814	3,314		3,314
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	1,349	7,860
524	In Service/Staff Development	1,500	(1,000)	500		500
599	Other Charges	200		200		200

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

		<b>General Fund 101</b>				
Account Number		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
		3/31/2026 9:28				
711	Furniture & Fixtures	250	(250)	0		0
717	Maintenance Equipment	0	991	991		991
718	Vehicles		60,500	60,500		60,500
719	Office Equipment	1,000	(564)	436	954	1,390
790	Other Equipment			0		0
				0		0
	<b>Total Plant Maintenance &amp; Operations</b>	<b>1,704,670</b>	<b>77,655</b>	<b>1,782,325</b>	<b>5,785</b>	<b>1,788,110</b>

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

		<b>General Fund 101</b>				
Account Number	3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51810	Other Facilities					
399	Other Contracted Services			0		0
452	Utilities (ETHRA vacant space)			0		0
	<b>Total Other Facilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51900	Other General Administration					
332	Legal Notices	10,000		10,000		10,000
359	Disposal Fees	12,000		12,000		12,000
502	Building and Contents Insurance	433,599		433,599	36,994	470,593
	<b>Total Other General Administration</b>	<b>455,599</b>	<b>0</b>	<b>455,599</b>	<b>36,994</b>	<b>492,593</b>
51910	Preservation of Records					
332	Legal Notices	85		85		85
333	Licenses (Yearly renewal of wix.com for Co. Historian)	407		407		407
719	Office Equipment	508		508		508
790	Other Equipment			0		0
	<b>Total Preservation of Records</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
	<b>Total General Administration</b>	<b>4,992,690</b>	<b>151,177</b>	<b>5,143,867</b>	<b>54,121</b>	<b>5,197,988</b>

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

General Fund 101							
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52000	Finance						
52100	Accounting						
103	Assistant		66,201	1,500	67,701		67,701
105	Supervisor/Director		102,201	1,500	103,701		103,701
119	Accountants/Bookkeepers		335,180	9,000	344,180		344,180
169	Part-time Personnel		22,100		22,100		22,100
187	Overtime Pay		5,000		5,000		5,000
201	Social Security		32,903	744	33,647		33,647
204	State Retirement		34,126	805	34,931		34,931
206	Life Insurance		1,482		1,482	12	1,494
206-RET-LIF	Life Insurance		504		504	(4)	500
207	Medical Insurance		101,879		101,879	(2,825)	99,054
207-RET-MED	Medical Insurance - Retirees		8,062		8,062	(6,671)	1,391
207-SRHTH	Medical Insurance - Sr. Health		20,737		20,737	3,547	24,284
208	Dental Insurance		6,077		6,077	139	6,216
208-RET-DEN	Dental Insurance-Retirees		2,094		2,094	811	2,905
210	Unemployment				0	1,418	1,418
212	Employer Medicare		7,695	174	7,869		7,869
305	Audit Services		24,480		24,480		24,480
307	Communication		2,600		2,600		2,600
320	Dues and Memberships		620		620		620
330	Operating Lease Payment (Copier)		1,500		1,500		1,500
332	Legal Notices		1,260		1,260		1,260
348	Postal Charges		6,000		6,000		6,000
349	Printing, Stationery and Forms		4,500		4,500		4,500
355	Travel		3,000		3,000		3,000
399	Other Contracted Services		31,768		31,768		31,768
414	Duplicating Supplies		2,000		2,000		2,000
435	Office Supplies		7,000		7,000		7,000
471	Software		4,120		4,120		4,120
499	Other Supplies & Materials		300		300		300
508	Premiums on Corporate Bonds		400		400		400
513	Workers' Comp Insurance		5,860		5,860	428	6,288
524	In Service/Staff Development		2,500		2,500		2,500
599	Other Charges		500		500		500
719	Office Equipment		6,000		6,000		6,000
					0		0
	<b>Total Accounting/Budgeting/Payroll</b>		<b>850,649</b>	<b>13,723</b>	<b>864,372</b>	<b>(3,145)</b>	<b>861,227</b>

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

General Fund 101						
Account Number	3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52200	Purchasing					
105	Supervisor/Director	65,201	1,500	66,701		66,701
122	Purchasing Personnel	136,659	4,500	141,159		141,159
169	Part-time Personnel	16,924		16,924		16,924
201	Social Security	13,565	372	13,937		13,937
204	State Retirement	14,648	403	15,051		15,051
206	Life Insurance	673		673		673
206-RET-LIF	Life Insurance	423		423	(58)	365
207	Medical Insurance	50,894		50,894	1,778	52,672
207-SRHHTH	Medical Insurance	7,476		7,476	(191)	7,285
208	Dental Insurance	2,278		2,278	(90)	2,188
208-RET-DEN	Dental Insurance	1,058		1,058	410	1,468
212	Employer Medicare	3,173	86	3,259		3,259
307	Communication	2,300		2,300		2,300
307-WIRE	Communication	1,500		1,500		1,500
320	Dues and Memberships	2,500		2,500		2,500
330	Operating Lease Payments (Copier)	2,000		2,000		2,000
338	Maintenance and Repair Services-Vehicle	800		800	(263)	537
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	200		200		200
355	Travel	4,000		4,000	(986)	3,014
399	Other Contracted Services	3,400		3,400		3,400
399 GOVDL	Other Contracted Services-GovDeals	400		400		400
399 SPLUS	Other Contracted Services - Surplus	500		500		500
414	Duplicating Supplies	500		500		500
425	Gasoline	300		300		300
435	Office Supplies	3,000		3,000		3,000
437	Periodicals	600		600		600
450	Tires & Tubes			0	263	263
499	Other Supplies and Materials	200		200	986	1,186
508	Premiums on Corp Surety Bonds	350		350		350
513	Workers' Comp Insurance	2,605		2,605	539	3,144
524	In Service/Staff Development	3,500		3,500		3,500
711	Furniture & Fixtures	500		500		500
719	Office Equipment	3,000		3,000		3,000
	<b>Total Purchasing</b>	<b>345,327</b>	<b>6,861</b>	<b>352,188</b>	<b>2,388</b>	<b>354,576</b>

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52300	Property Assessor's Office							
101	County Official/Administrative Officer			110,358		110,358		110,358
161	Staff Wages			315,224	200	315,424		315,424
184	Educational Incentive ( <i>Official</i> )			0	214	214		214
185	Educational Incentive ( <i>Staff</i> )			500		500		500
201	Social Security			26,418	558	26,976		26,976
204	State Retirement			28,590	604	29,194		29,194
206	Life Insurance			1,212		1,212	(50)	1,162
206-RET-LIF	Life Insurance - Retirees			384		384		384
207	Medical Insurance			95,826		95,826	(42,133)	53,693
207-SRHTH	Medical Insurance - Sr Health			7,476		7,476	3,314	10,790
208	Dental Insurance			4,820		4,820	(1,278)	3,542
208-RET-DEN	Dental Insurance - Retiree			1,036		1,036	182	1,218
212	Employer Medicare			6,178	131	6,309		6,309
307	Communication			3,000		3,000		3,000
307-WIRE	Communication			500		500		500
317	Data Processing Services			10,000		10,000		10,000
320	Dues and Memberships			4,400		4,400		4,400
330	Operating Lease Payments (Copier & postage machine)			2,500	800	3,300		3,300
331	Legal Services			7,500		7,500		7,500
332	Legal Notices, Recording and Court Cos			300		300		300
334	Maintenance Agreements			13,500		13,500		13,500
338	Maint & Repair of Vehicles			2,400		2,400		2,400
348	Postage			24,000		24,000		24,000
349	Printing, Stationery & Forms			1,000		1,000		1,000
355	Travel			6,000	(222)	5,778		5,778
399	Other Contracted Services			47,500	8,800	56,300		56,300

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

General Fund 101						
Account Number	3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
399	Other Contracted Services (Eagleview)	70,398		70,398		70,398
414	Duplicating Supplies	800		800		800
425	Gasoline	3,000		3,000		3,000
435	Office Supplies	3,000		3,000		3,000
451	Uniforms	1,000		1,000		1,000
499	Other Supplies and Materials	200		200		200
508	Premium on Corporate Surety Bonds	300		300		300
513	Workers' Comp Insurance	5,860		5,860	1,214	7,074
524	In Service/Staff Development	2,000	222	2,222		2,222
711	Furniture and Fixtures	2,000	(1,071)	929		929
719	Office Equipment	3,000	1,071	4,071		4,071
	<b>Total Property Assessor's Office</b>	<b>812,180</b>	<b>11,307</b>	<b>823,487</b>	<b>(38,751)</b>	<b>784,736</b>

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52400	Trustee's Department							
101	County Official/Administrative Office			110,358		110,358		110,358
162	Clerical Personnel			178,027	6,000	184,027		184,027
201	Social Security			17,880	372	18,252		18,252
204	State Retirement			19,351	403	19,754		19,754
206	Life Insurance			957		957	(104)	853
206-RET-LIF	Life Insurance			278		278	(35)	243
207	Medical Insurance			54,071		54,071	(20,901)	33,170
207-SRHTH	Medical Insurance			2,492		2,492	(63)	2,429
208	Dental Insurance			3,114		3,114	(2,020)	1,094
208-RET-DEN	Dental Insurance			353		353	137	490
212	Employer Medicare			4,182	87	4,269		4,269
307	Communication			3,799		3,799		3,799
320	Dues and Memberships			1,200		1,200		1,200
330	Operating Lease Payments (Copier)			1,699		1,699		1,699
332	Legal Notices			500		500		500
332-AFT	Legal Notices			2,399		2,399		2,399
334	Maintenance Agreements			7,300		7,300		7,300
348	Postal Charges			26,000		26,000		26,000
349	Printing, Stationery, and Forms			9,500		9,500		9,500
355	Travel			2,499		2,499		2,499
399	Other Contracted Services			28,000		28,000		28,000
414	Duplicating Supplies			750		750		750
435	Office Supplies			6,999		6,999		6,999
508	Premiums on Corporate Surety Bonds			9,500		9,500		9,500
513	Workers' Comp Insurance			3,255		3,255	675	3,930
524	Staff Development			449		449		449
711	Furniture			649		649		649
719	Office Equipment			2,499		2,499		2,499
						0		0
	<b>Total Trustee's Department</b>			<b>498,060</b>	<b>6,862</b>	<b>504,922</b>	<b>(22,311)</b>	<b>482,611</b>

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52500	County Court Clerk							
101	County Official/Administrative Officer			110,358		110,358		110,358
162	Clerical Personnel			534,976	19,500	554,476		554,476
169	Part-time Personnel			23,115		23,115		23,115
201	Social Security			41,444	1,209	42,653		42,653
204	State Retirement			43,302	1,308	44,610		44,610
206	Life Insurance			2,462		2,462	(308)	2,154
206-RET-LIF	Life Insurance-Retirees			566		566	(14)	552
207	Medical Insurance			190,931		190,931	(54,966)	135,965
207 - SRHTH	Medical Insurance - Sr. Health			7,476		7,476	2,453	9,929
208	Dental Insurance			9,735		9,735	(2,577)	7,158
208-RET-DEN	Dental Insurance-Retirees			1,388		1,388	509	1,897
212	Employer Medicare			9,693	283	9,976		9,976
307	Communication			7,000		7,000		7,000
307-WIRE	Communication					0		0
320	Dues and Memberships			1,300		1,300		1,300
330	Operating Lease Payments (Copier)			14,300		14,300		14,300
348	Postal Charges			37,000		37,000		37,000
349	Printing, Stationery & Forms			4,500		4,500		4,500
355	Travel			3,800		3,800		3,800
399	Other Contracted Services			33,600		33,600		33,600
414	Duplicating Supplies			4,000		4,000		4,000
435	Office Supplies			8,500		8,500		8,500
508	Premiums on Corporate Surety Bonds			550		550		550
513	Workers' Comp Insurance			9,766		9,766	451	10,217
524	In Service/Staff Development			1,800		1,800		1,800
711	Furniture & Fixtures			2,000		2,000		2,000
719	Office Equipment			5,000		5,000		5,000
	<b>Total County Court Clerk</b>			<b>1,108,562</b>	<b>22,300</b>	<b>1,130,862</b>	<b>(54,452)</b>	<b>1,076,410</b>



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

General Fund 101							
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53000	Administration of Justice						
53100	Circuit Court Clerk						
101	County Official/Administrative Officer		110,358		110,358		110,358
162	Clerical Personnel		243,028	7,500	250,528		250,528
169	Part-time Personnel		20,084		20,084		20,084
187	Overtime Pay		10,000		10,000		10,000
201	Social Security		23,775	465	24,240		24,240
204	State Retirement		24,383	503	24,886		24,886
206	Life Insurance		1,076		1,076		1,076
206-RET-LIF	Life Insurance-Retirees		192		192		192
207	Medical Insurance		59,461		59,461	2,079	61,540
207-RET-MED	Medical Insurance-Retirees		8,061		8,061	(8,061)	0
207-SRHTH	Medical Insurance-Sr. Health				0	2,429	2,429
208	Dental Insurance		3,687		3,687	(145)	3,542
208-RET-DEN	Dental Insurance-Retirees		353		353	137	490
212	Employer Medicare		5,560	109	5,669		5,669
307	Communication		7,100		7,100		7,100
320	Dues and Memberships		1,300		1,300		1,300
330	Operating Lease Payments (Copier)		8,000		8,000		8,000
348	Postal Charges		6,000		6,000		6,000
349	Printing, Stationery, and Forms		6,500		6,500		6,500
355	Travel		2,500		2,500		2,500
399	Other Contracted Services		35,500		35,500		35,500
414	Duplicating Supplies		2,000		2,000		2,000
435	Office Supplies		7,000		7,000		7,000
508	Premiums on Corporate Surety Bonds		500		500		500
513	Workers' Comp Insurance		3,906		3,906	810	4,716
524	In Service/Staff Development		1,200		1,200		1,200
709	Data Processing Equipment		5,000		5,000		5,000
711	Furniture and Fixtures		500		500		500
719	Office Equipment		1,000		1,000		1,000
					0		0
	<b>Total Circuit Court Clerk</b>		<b>598,024</b>	<b>8,577</b>	<b>606,601</b>	<b>(2,751)</b>	<b>603,850</b>

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53300	General Sessions Court							
						0		0
162	Clerical Personnel			556,775	18,000	574,775	10,000	584,775
169	Part-time Personnel			20,894		20,894		20,894
187	Overtime Pay			10,000		10,000		10,000
201	Social Security			36,435	1,116	37,551	62	37,613
204	State Retirement			38,031	1,208	39,239	671	39,910
206	Life Insurance			2,040		2,040	134	2,174
206-RET-LIF	Life Insurance - Retirees			375		375	192	567
207	Medical Insurance			103,098		103,098	10,292	113,390
207 - RET-MED	Medical Insurance - Retirees					0	9,117	9,117
207 - SRHTH	Medical Insurance - Sr. Health			2,492		2,492	367	2,859
208	Dental Insurance			6,531		6,531	31	6,562
208-RET-DEN	Dental Insurance-Retirees			1,741		1,741	929	2,670
212	Employer Medicare			8,521	259	8,780	145	8,925
307	Communication			9,000		9,000		9,000
307-WIRE	Communication			500		500		500
320	Dues and Memberships			500		500		500
330	Operating Lease Payments (Copier)			8,500		8,500		8,500
334	Maintenance Agreements			4,000		4,000		4,000
348	Postal Charges			14,000		14,000		14,000
349	Printing, Stationery, and Forms			10,000		10,000		10,000
351	Rentals			10,000	(400)	9,600		9,600
355	Travel			3,000		3,000		3,000
399	Other Contracted Services (LGDP)			33,500	400	33,900		33,900
414	Duplicating Supplies			2,500		2,500		2,500
435	Office Supplies			18,500		18,500		18,500
513	Workers' Comp Insurance			9,115		9,115	1,102	10,217
524	In Service/Staff Development			1,500		1,500		1,500
709	Data Processing Equipment			5,000		5,000		5,000
711	Furniture and Fixtures			4,000		4,000		4,000
719	Office Equipment					0		0
						0		0
	<b>Total General Sessions Court</b>			<b>920,548</b>	<b>20,583</b>	<b>941,131</b>	<b>33,042</b>	<b>974,173</b>

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

General Fund 101							
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53310	General Sessions Judge						
101	County Official/Administrative Officer (Judge)		414,998		414,998		414,998
162	Clerical Personnel (Judicial Comm./Asst.)		65,458	1,500	66,958		66,958
168	Temp Personnel (Substitute Judges)		10,000		10,000		10,000
201	Social Security		30,408	93	30,501		30,501
204	State Retirement		32,910	101	33,011		33,011
206	Life Insurance		538		538		538
207	Medical Insurance		32,050		32,050	1,120	33,170
208	Dental Insurance		1,699		1,699	(67)	1,632
212	Employer Medicare		7,112	22	7,134		7,134
307	Communication		816		816		816
307-WIRE	Communication		1,600		1,600		1,600
320	Dues and Memberships		3,000		3,000		3,000
322	Evaluation and Testing		4,500		4,500		4,500
334	Maintenance Agreements		600		600		600
349	Printing, Stationery, and Forms		500		500		500
355	Travel		3,000		3,000		3,000
435	Office Supplies		3,000		3,000		3,000
451	Uniforms		800		800		800
513	Workers' Comp Insurance		1,953		1,953	405	2,358
524	Inservice/Staff Development		750		750		750
711	Furniture & Fixtures		500		500		500
719	Office Equipment		500		500		500
					0		0
	<b>Total General Sessions Judge</b>		<b>616,692</b>	<b>1,716</b>	<b>618,408</b>	<b>1,458</b>	<b>619,866</b>

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

General Fund 101							
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53400	Chancery Court						
101	County Official/Administrative Officer		110,358		110,358		110,358
162	Clerical Personnel		178,048	6,000	184,048		184,048
201	Social Security		17,882	372	18,254		18,254
204	State Retirement		19,352	403	19,755		19,755
206	Life Insurance		920		920	(67)	853
206-RET-LIF	Life Insurance		327		327	(144)	183
207	Medical Insurance		73,994		73,994	(21,330)	52,664
207-SRHTH	Medical Insurance		9,969		9,969	(2,038)	7,931
208	Dental Insurance		3,398		3,398	(950)	2,448
208-RET-DEN	Dental Insurance-Retirees		1,389		1,389	123	1,512
208-COBRA-DEN	Dental Insurance-COBRA		353		353	278	631
212	Employer Medicare		4,182	87	4,269		4,269
307	Communication		3,600		3,600		3,600
320	Dues and Memberships		1,400		1,400		1,400
330	Operating Lease Payments (Copier)		5,948		5,948		5,948
337	Maintenance & Repair - Office Equipment		1,500	(1,389)			111
348	Postal Charges		9,000		9,000		9,000
349	Printing, Stationery, and Forms		1,100	934	2,034		2,034
355	Travel		3,700		3,700		3,700
399	Other Contracted Services		29,761		29,761		29,761
399-DQTAX	Delinquent Tax Sale pmt to Clerk & Master		3,000		3,000		3,000
414	Duplicating Supplies		0	455	455		455
435	Office Supplies		3,200	400	3,600		3,600
435-EVENT	Office Supplies (supplies for events @ Chancery)		0	600	600		600
508	Premium on Corporate Surety Bonds		500		500		500
513	Workers' Comp Insurance		3,255		3,255	675	3,930
524	In Service/Staff Development		2,200		2,200		2,200
719	Office Equipment		7,596	(1,000)	6,596		6,596
					0		0
	<b>Total Chancery Court</b>		<b>495,932</b>	<b>6,862</b>	<b>502,794</b>	<b>(23,453)</b>	<b>479,341</b>

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

		General Fund 101				
Account Number		3/31/2026 9:28				
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53500	Juvenile Court					
105	Supervisor/Director	82,236	(7,236)	75,000		75,000
111	Probation Officer(s)	134,285	2,685	136,970		136,970
161	Secretary(ies)	49,047	1,500	50,547		50,547
169	Part-time Personnel	24,681	4,635	29,316		29,316
187	Overtime Wages	15,000		15,000		15,000
201	Social Security	18,925	372	19,297		19,297
204	State Retirement	18,826	403	19,229		19,229
206	Life Insurance	655		655	(90)	565
206-RET-LIF	Life Insurance	68		68	(39)	29
207	Medical Insurance	33,043		33,043	(2,772)	30,271
208	Dental Insurance	1,718		1,718	(476)	1,242
212	Employer Medicare	4,426	87	4,513		4,513
307	Communication	9,000		9,000		9,000
307-WIRE	Communication	4,000		4,000		4,000
309	Contracts with Gov't Agencies	5,000	6,480	11,480		11,480
320	Dues and Memberships	100		100		100
330	Operating Lease Payments (Copier)	1,500		1,500		1,500
338	Vehicle Maintenance	3,000		3,000		3,000
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	200		200		200
355	Travel	3,000	(720)	2,280		2,280
399	Other Contracted Services	5,000		5,000		5,000
414	Duplicating Supplies	250		250		250
425	Gasoline	1,500		1,500		1,500
435	Office Supplies	4,000		4,000		4,000
450	Tires	700		700		700
451	Uniforms	1,000		1,000		1,000
499	Other Supplies and Materials	3,500		3,500		3,500
513	Workers' Comp Insurance	2,605		2,605	539	3,144
524	In Service/Staff Development	3,000		3,000		3,000
708	Communication Equipment	2,500		2,500		2,500
711	Furniture and Fixtures	2,000		2,000		2,000
719	Office Equipment	3,000		3,000		3,000
				0		0
	<b>Total Juvenile Court</b>	<b>437,965</b>	<b>8,206</b>	<b>446,171</b>	<b>(2,838)</b>	<b>443,333</b>

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

		General Fund 101					
Account Number		3/31/2026 9:28			Approved	Proposed	Proposed
		2025-2026	2025-2026	Amds	Amded Bgt	Amds	Amded Budget
		Org Bgt					
54000	Public Safety						
54110	Sheriff's Department						
101	County Official/Administrative Officer (Sheriff)	121,394			121,394		121,394
103	Assistants (Chief Deputies)	243,500			243,500		243,500
105	Director of Property & Forensic Evidence	0	59,000		59,000		59,000
106	Deputies (+\$38,000 for 43 hrs)	2,118,000			2,118,000		2,118,000
108	Investigator(s)	381,000			381,000		381,000
110	Lieutenant(s)	205,500			205,500		205,500
115	Sergeant(s)	248,000			248,000		248,000
120	Computer Programmer (\$3,400 for 43 hrs)	57,500			57,500		57,500
140	Salary Supplement (Inservice reimb by State)	88,000	(33,600)		54,400		54,400
161	Secretary(ies)	58,500			58,500		58,500
162	Clerical Personnel	141,500	(50,500)		91,000		91,000
169	Part-time Personnel (Deputies)	48,600			48,600		48,600
170	School Resource Officer (+ \$15,500 for 43 hrs)	707,500			707,500		707,500
187	Overtime Pay	400,000	(8,500)		391,500		391,500
187-GHSOG	Overtime Pay (GHSO Grant)		19,000		19,000	(7,600)	11,400
201	Social Security	298,778			298,778		298,778
201-GHSOG	Social Security (GHSO Grant)				0		0
204	State Retirement	487,057			487,057		487,057
204-GHSOG	State Retirement (GHSO Grant)				0		0
206	Life Insurance	11,269			11,269	(105)	11,164
206-RET-LIF	Life Insurance-Retirees	2,077			2,077	103	2,180
207	Medical Insurance	888,592			888,592	(448)	888,144
207-RET	Medical Insurance - Retirees	24,886			24,886	8,005	32,891
207-SRHTH	Medical Insurance - Sr. Health	12,461			12,461	(319)	12,142
208	Dental Insurance	41,222			41,222	(2,506)	38,716
208-RET-DEN	Dental Insurance-Retirees	5,020			5,020	1,851	6,871
212	Employer Medicare	69,875			69,875		69,875
212-GHSOG	Employer Medicare (GHSO Grant)				0		0

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

General Fund 101							
Account Number		3/31/2026 9:28					
				2025-2026	2025-2026	Approved	Proposed
				Org Bgt	Amds	Amded Bgt	Amds
307	Communication		30,000			30,000	30,000
307-WIRE	Communication		30,000			30,000	30,000
320	Dues and Memberships		4,000			4,000	4,000
330	Operating Lease Payments		3,000			3,000	3,000
330-SHERF	Operating Lease Payments (From Restricted Funds)		3,000			3,000	3,000
333	Licenses		10,000			10,000	10,000
334	Maintenance Agreements		15,000			15,000	15,000
334-RADIO	Maintenance Agreements - Radios		15,000			15,000	15,000
336	Equipment Maint & Repair		5,000			5,000	5,000
338	Maintenance and Repair Services - Vehicles		250,000			250,000	250,000
340	Medical and Dental Services		10,000			10,000	10,000
348	Postal Charges		7,500			7,500	7,500
349	Printing, Stationery, and Forms		7,500			7,500	7,500
349-LFSVR	Printing, Stationery, and Forms		3,000			3,000	3,000
353	Tow-in Services		12,000			12,000	12,000
355	Travel		25,000			25,000	25,000
355-LFSVR	Travel		1,000			1,000	1,000
399	Other Contracted Services		60,000	7,000		67,000	67,000
399-AWARE	Other Contracted Services		9,500			9,500	9,500
399-CITZN	Other Contracted Services		1,500			1,500	1,500
412	Diesel Fuel		1,000			1,000	1,000
414	Duplicating Supplies		3,000			3,000	3,000
422	Food Supplies		2,000			2,000	2,000
425	Gasoline		300,000			300,000	300,000
431	Law Enf Supplies		200			200	200
435	Office Supplies		12,000			12,000	12,000
446	Small Tools		2,000			2,000	2,000
450	Tires		30,000			30,000	30,000
451	Uniforms		80,000	(2,500)		77,500	77,500
499	Other Supplies and Materials		15,000	4,948		19,948	19,948
499-CITZN	Other Supplies & Materials (From Committed Funds)		2,000			2,000	2,000
499-LFSVR	Other Supplies & Materials (From Committed Funds)		3,000			3,000	3,000

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				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	8,010	54,231
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	(2,500)	52,500		52,500
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	(6,948)	1,052		1,052
	<b>Total Sheriff's Department</b>			<b>8,308,652</b>	<b>4,400</b>	<b>8,313,052</b>	<b>6,991</b>	<b>8,320,043</b>
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)				53,660	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
	<b>Total Special Patrols</b>			<b>13,000</b>	<b>53,660</b>	<b>66,660</b>	<b>0</b>	<b>66,660</b>
54130	Traffic Control					0		0
399	Other Contracted Services			12,000		12,000		12,000
452	Utilities (Traffic)			3,100		3,100		3,100
	<b>Total Traffic Control</b>			<b>15,100</b>	<b>0</b>	<b>15,100</b>	<b>0</b>	<b>15,100</b>
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
	<b>Total Adm of Sexual Offender Registry</b>			<b>12,250</b>	<b>0</b>	<b>12,250</b>	<b>0</b>	<b>12,250</b>

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

		General Fund 101					
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54210	Jail Department						
103	Corrections Deputy Chief		78,500		78,500		78,500
110	Corrections Compliance Lieutenant		59,500		59,500		59,500
115	Corrections Sergeants		172,500		172,500		172,500
160	Guards (\$29,000 for 43 hrs)		2,615,700		2,615,700		2,615,700
160-CRSEC	Guards- CRSEC (3) (\$4,200 for 43 hrs)		157,500		157,500		157,500
169	Part-time Personnel		2,700		2,700		2,700
187	Overtime Wages		300,000		300,000		300,000
187-CRSEC	Overtime Wages		4,000		4,000		4,000
201	Social Security		200,192		200,192		200,192
201-CRSEC	Social Security		10,013		10,013		10,013
204	State Retirement		216,659		216,659		216,659
204-CRSEC	State Retirement		10,837		10,837		10,837
206	Life Insurance		8,175		8,175	(295)	7,880
206-CRSEC	Life Insurance		473		473	(20)	453
206-RET-LIF	Life Insurance-Retirees		399		399	34	433
207	Medical Insurance		454,144		454,144	51,909	506,053
207-CRSEC	Medical Insurance		19,831		19,831	(162)	19,669
207-RET-MED	Medical Insurance - Retirees		24,174		24,174	(10,191)	13,983
207-SRHTH	Medical Insurance - Sr. Health		2,284		2,284	3,408	5,692
208	Dental Insurance		22,691		22,691	607	23,298
208-CRSEC	Dental Insurance		869		869	(69)	800
208-RET	Dental Insurance - Retirees		705		705	274	979
212	Employer Medicare		46,819		46,819		46,819
212-CRSEC	Employer Medicare		2,342		2,342		2,342
307	Communication		5,000		5,000		5,000
331	Legal Services		5,000		5,000		5,000
334	Maintenance Agreements		10,000		10,000		10,000
336	Maintenance and Repair Services- Equipm		5,000		5,000		5,000
340	Medical and Dental Services		420,000	168,000	588,000		588,000
348	Postal Charges		200		200		200
349	Printing, Stationery & Forms		1,000		1,000		1,000
355	Travel		10,000		10,000		10,000

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

		General Fund 101				
Account Number		3/31/2026 9:28				
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
355-EXTRA	Travel - Extradition	3,000		3,000		3,000
399	Other Contracted Services	13,000	7,000	20,000		20,000
410	Custodial Supplies	35,000		35,000		35,000
412	Diesel	4,000		4,000		4,000
413	Drugs and Medical Supplies (Inmates)		70,000	70,000		70,000
414	Duplicating Supplies	1,000		1,000		1,000
421	Food Preparation Supplies	3,000		3,000		3,000
422	Food Supplies (Inmates)	300,000		300,000		300,000
431	Law Enforcement Supplies	2,000		2,000		2,000
435	Office Supplies	6,000		6,000		6,000
451	Uniforms	45,000		45,000		45,000
499	Other Supplies & Materials	50,000	(7,000)	43,000		43,000
513	Workers' Comp Insurance	37,111		37,111	6,117	43,228
524	In-Service/Staff Development	15,000		15,000		15,000
708	Communication Equipment	6,000		6,000		6,000
710	Food Service Equipment	3,000		3,000		3,000
711	Furniture and Fixtures	3,000		3,000		3,000
716	Law Enf Equip	40,000		40,000		40,000
716-BDCAM	Law Enf Equip - Body Cameras (5 yr contr't-last pymt 7/2029)	16,912		16,912		16,912
716-TCI	Law Enforcement Equipment - Training Grant		14,992	14,992		14,992
719	Office Equipment	10,000		10,000		10,000
				0		0
	<b>Total Jail Department</b>	<b>5,460,230</b>	<b>252,992</b>	<b>5,713,222</b>	<b>51,612</b>	<b>5,764,834</b>

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

		General Fund 101				
Account Number		3/31/2026 9:28			Approved	Proposed
		2025-2026	2025-2026	Amds	Amded Bgt	Amds
		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	(52)	180
206-RET-LIF	Life Insurance - Retiree	192		192	(57)	135
207	Medical Insurance	17,617		17,617	(3,942)	13,675
208	Dental Insurance	1,133		1,133	(317)	816
208-RET-DEN	Dental Insurance - Retiree	353		353	137	490
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 FIRE	Other Contracted Services (FIRE Safety Commitment)	0	4,100	4,100		4,100
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				
		3/31/2026 9:28				
Account Number		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	1,234	3,234		3,234
499-DIVE	Other Supplies & Materials	2,000		2,000		2,000
513	Workers' Comp Insurance	1,302		1,302	(516)	786
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	(1,234)	2,266		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
	<b>Total Emergency Management</b>	<b>228,906</b>	<b>5,815</b>	<b>234,721</b>	<b>(4,747)</b>	<b>229,974</b>

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55120	Animal Control							
105	Supervisor/Director			60,849	1,500	62,349		62,349
169	Part-time Personnel			36,966		36,966		36,966
187	Overtime Pay			10,000		10,000		10,000
189	Staff Wages			210,959	4,500	215,459		215,459
201	Social Security			19,764	372	20,136		20,136
204	State Retirement			18,909	403	19,312		19,312
206	Life Insurance			875		875	(154)	721
207	Medical Insurance			45,278		45,278	(11,985)	33,293
208	Dental Insurance			2,007		2,007	(646)	1,361
212	Employer Medicare			4,622	87	4,709		4,709
307	Communication			2,100		2,100		2,100
307-WIRE	Communication			2,600		2,600		2,600
320	Dues and Memberships			50		50		50
330	Operating Lease Payments			200		200		200
333	Licenses			220		220		220
338	Maintenance and Repair - Vehicles			7,174		7,174		7,174
340	Medical & Dental Services (Vaccinations for employees)			1,300		1,300		1,300
348	Postal Charges			200		200		200
349	Printing, Stationery & Forms			1,327		1,327		1,327
349 PETS	Printing, Stationery & Forms			500		500		500
355	Travel			1,000		1,000		1,000
355-PETS	Travel - PetsMart			1,000		1,000		1,000
357	Veterinary Services			29,754		29,754		29,754
357-ASHLTR	Veterinary Services			500		500		500
359	Disposal Fees			310		310		310
399	Other Contracted Services			1,000	1,000	2,000		2,000
401	Animal Food & Supplies			31,700		31,700		31,700
401 ASHLTR	Animal Food & Supplies			9,897	(1,500)	8,397		8,397
401 BQUST	Animal Food & Supplies			22,000		22,000		22,000
401-LADDS	Animal Food & Supplies			3,500		3,500		3,500
401-PETS	Animal Food & Supplies			5,000		5,000		5,000

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
401-TEST	Animal Food & Supplies			6,500		6,500		6,500
410	Custodial Supplies			5,000		5,000		5,000
414	Duplicating Supplies			269		269		269
412	Diesel			0	1,500	1,500		1,500
425	Gasoline			11,300	(1,500)	9,800		9,800
435	Office Supplies			500		500		500
435-ASHLTR	Office Supplies				1,000	1,000		1,000
450	Tires			2,000		2,000		2,000
451	Uniforms			1,500		1,500		1,500
452	Utilities			10,200		10,200		10,200
499	Other Supplies & Materials			1,500		1,500		1,500
509	Refunds			80		80		80
513	Workers' Comp Insurance			3,906		3,906	24	3,930
524	In Service/Staff Development			1,000		1,000		1,000
719	Office Equipment			554		554		554
719-ASHLT	Office Equipment			3,300	(500)	2,800		2,800
790-BQUST	Other Equipment			708		708		708
790 ANIMA	Other Equipment			500		500		500
	<b>Total Animal Control</b>			<b>580,378</b>	<b>6,862</b>	<b>587,240</b>	<b>(12,761)</b>	<b>574,479</b>
55190	Other Local Health Services (DGA Grant)							
188	Bonuses (Performance)				5,865	5,865		5,865
189	Wages/Salaries			381,500	51,435	432,935		432,935
201	Social Security			28,050	3,500	31,550		31,550
204	Retirement			32,474	3,800	36,274		36,274
206	Life Insurance			2,600		2,600		2,600
207	Medical Insurance			142,538	27,100	169,638		169,638
207- SRHTR	Medical Insurance			9,731		9,731		9,731
208	Dental Insurance			12,375		12,375		12,375
212	Medicare			12,197	1,000	13,197		13,197
355	Travel			12,600	6,000	18,600		18,600
399	Other Cont'd Svc - Interpreter Svc			4,000		4,000		4,000
513	Workman's Comp Insurance			7,435		7,435		7,435
	<b>Total Other Local Health Services</b>			<b>645,500</b>	<b>98,700</b>	<b>744,200</b>	<b>0</b>	<b>744,200</b>
	<b>Total Public Health and Welfare</b>			<b>1,272,029</b>	<b>105,562</b>	<b>1,377,591</b>	<b>(12,761)</b>	<b>1,364,830</b>

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

General Fund 101								
Account Number		3/31/2026 9:28		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	(130)	744
207	Medical Insurance			26,425		26,425	924	27,349
207-SRHTH	Medical Insurance - Sr. Health			17,445		17,445	(446)	16,999
208	Dental Insurance			2,549		2,549	(101)	2,448
208-RET-DEN	Dental Insurance-Retirees			1,741		1,741	675	2,416
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	(900)	1,100		1,100
338	Vehicle Maintenance			4,100	(500)	3,600		3,600
348	Postal Charges			200	(200)	0		0
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 Gra			0	1,842	1,842		1,842
410	Custodial Supplies			1,000		1,000		1,000
414	Duplicating Supplies			700		700		700

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

		General Fund 101				
Account Number		3/31/2026 9:28				
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
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	76	1,076		1,076
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	7,000		7,000		7,000
499-DDA25	Other Supplies and Materials (Minivan Grant-2025 TN Senior Cntr Grant)		367	367		367
513	Workers' Comp Insurance	2,605		2,605	539	3,144
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,100		2,100		2,100
599-SRCTZ	Other Charges - SRCTZ	0	7,009	7,009		7,009
711-DDA25	Furniture/fixtures (Minivan Grant-2025 TN Senior Cntr Grant)		7,000	7,000		7,000
716-DDA25	Vehicles (Minivan Grant-2025 TN Senior Cntr Grant)	0	40,791	40,791		40,791
719	Office Equipment	250		250		250
735	Health Equipment		1,524	1,524		1,524
735 - SCEQU	Health Equipment - Sr. Center Grant	0	35,481	35,481		35,481
	<b>Total Senior Citizens Assistance</b>	<b>350,463</b>	<b>99,352</b>	<b>449,815</b>	<b>1,461</b>	<b>451,276</b>
	<b>Total Social, Cultural, and Recreational Services</b>	<b>350,463</b>	<b>99,352</b>	<b>449,815</b>	<b>1,461</b>	<b>451,276</b>

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

		General Fund 101				
Account Number		3/31/2026 9:28				
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58300	Veterans Services					
169	Part-time Personnel	24,019		24,019		24,019
189	Other Salaries & Wages	79,269	3,000	82,269		82,269
201	Social Security	6,404	186	6,590		6,590
204	Retirement	5,319	201	5,520		5,520
206	Life Insurance	149		149	108	257
207	Medical Insurance	15,698		15,698	3,797	19,495
208	Dental Insurance	708		708	109	817
212	Employer Medicare	1,498	44	1,542		1,542
307	Communications	1,300		1,300		1,300
307 WIRE	Communications	900		900		900
320	Dues and Memberships	200		200		200
330	Operating Lease Payments	250		250		250
334	Maintenance Agreement - TDVA Claims Mgmt Program	1,100		1,100		1,100
348	Postal Charges	150		150		150
349	Printing, Stationery, and Forms	600		600		600
355	Travel	4,500		4,500		4,500
414	Duplicating Supplies	162		162		162
435	Office Supplies	1,000		1,000		1,000
451	Uniforms	200		200		200
471	Software	300		300		300
499	Other Supplies & Materials	500		500		500
513	Workman's Comp	1,302		1,302	270	1,572
711	Furniture & Fixtures	650		650		650
719	Office Equipment	1,000		1,000		1,000
	<b>Total Veterans Services</b>	<b>147,178</b>	<b>3,431</b>	<b>150,609</b>	<b>4,284</b>	<b>154,893</b>

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

General Fund 101						
Account Number		3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
58500	Contributions to Other Agencies					
316	Contributions					
316 CACJD	Child Advocacy Center		45,000		45,000	45,000
316 OURPL	Our Place Adult Day Center		10,000		10,000	10,000
316 GSCLC	Good Samaritan Center of Loudon County		13,000		13,000	13,000
316 B4ASH	Beauty For Ashes		8,000		8,000	8,000
					0	0
	<b>Total Non Profit Organizations</b>		<b>76,000</b>	<b>0</b>	<b>76,000</b>	<b>0</b>
58600	Employee Benefits					
205	Employee and Dependent Insurance		10,300		10,300	10,300
205	Employee and Dependent Insurance (Est. increase for insurance)		264,000		264,000	(164,000)
205	Employee and Dependent Insurance- EAP Program				0	0
530	Fines, Assessments, & Penalties		0		0	0
	<b>Total Employee Benefits</b>		<b>274,300</b>	<b>0</b>	<b>274,300</b>	<b>(164,000)</b>
58803	COVID-19 Grant #3					
709	Data Processing Equipment		0		0	0
					0	0
	<b>Total General Welfare Assistance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
58900	Miscellaneous / Building & Contents Insurance					
309	Contracts with Government Agencies		0		0	0
510	Trustee's Commission		367,700		367,700	367,700
540	Tax Relief Program		205,000		205,000	205,000
599	Other Charges				0	0
	<b>Total Misc./Building &amp; Contents Insurance</b>		<b>572,700</b>	<b>0</b>	<b>572,700</b>	<b>0</b>
	<b>Total Other General Government</b>		<b>1,380,034</b>	<b>21,864</b>	<b>1,401,898</b>	<b>(159,716)</b>

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

		General Fund 101						
Account Number		3/31/2026 9:28		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
95000	Capital Projects - Donated							
95100	Capital Projects Donated to School Department							
316	Contributions					0		0
	<b>Total Capital Projects Donated</b>			0	0	0	0	0
	<b>Total Capital Projects Donated</b>			0	0	0	0	0
<b>Total Expenditures</b>				30,733,482	1,078,679	31,812,161	(172,901)	31,639,260
99000	Other Uses							
99100	Transfers Out							
590	Transfers to Other Funds					0		0
590-CRT	Trans. to Other Funds - Courthouse cash flow to be reimbursed					0		0
590-CCH	Trans. to Other Funds - Courthouse cash flow-not reimbursed					0		0
590	Transfers to Other Funds - To Hwy 131 Sports Gaming			87,000		87,000		87,000
	<b>Total Transfers Out</b>			87,000	0	87,000	0	87,000
<b>Total Expenditures and Transfers Out</b>				30,820,482	1,078,679	31,899,161	(172,901)	31,726,260

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

		General Fund 101				
Account Number	3/31/2026 9:28	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
<b>Year-End June 30, 2025 FB - Audited</b>		16,063,967				
<b>Less Restricted, Committed &amp; Assigned Items</b>		1,882,348				
<b>Less PY Encumbrances</b>		123,720				
<b>Available Fund Balance July 1, 2025</b>		14,057,899		14,057,899		14,057,899
<b>Total Revenue</b>		25,496,812	363,938	25,860,750	(7,600)	25,853,150
<b>Transfers In</b>		10,000	2,424,283	2,434,283	0	2,434,283
<b>Total Revenue and Transfers In</b>		25,506,812	2,788,221	28,295,033	(7,600)	28,287,433
<b>Total Available Funds</b>		39,564,711	2,788,221	42,352,932	(7,600)	42,345,332
<b>Expenditure Budget</b>		30,733,482	1,078,679	31,812,161	(172,901)	31,639,260
<b>Transfers Out</b>		87,000	0	87,000	0	87,000
<b>Total Expenditures and Transfer Out</b>		30,820,482	1,078,679	31,899,161	(172,901)	31,726,260
<b>Ending Fund Balance</b>		8,744,229	1,709,542	10,453,771	165,301	10,619,072



Fund 115

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Public Libraries

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>
Audited June 30, 2025 FB	369,962			
Less PY POs	0			
Total Revenue	402,532	500	0	403,032
Expenditure Budget	460,394	13,093	500	473,987
Less Cash on Hand	(250)			
Effect on Fund Balance	(57,862)	(12,593)	(500)	(70,955)
Ending Fund Balance	311,850	(12,593)	(500)	298,757

[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 6<sup>th</sup> day of April 2026.

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
45	EXPENDITURES		-Subfund COU - County Contribution					
46								
47	56000		Social, Cultural, and Recreational Services					
48	56500		<u>Libraries</u>					
49								
50	162		Clerical Personnel-Wages	182,125	7,500	189,625		189,625
51	168		Temporary Personnel	20,849		20,849		20,849
52	169		Part-time Personnel	43,737		43,737		43,737
53	187		Overtime Pay			0		0
54	189-IXPMT		Other Salaries and Wages - 1 X Payment			0		0
55	201		Social Security	15,296	465	15,761		15,761
56	204		State Retirement	12,221	503	12,724		12,724
57	206		Life Insurance	812		812	(296)	516
58	206 RET LIF		Life Insurance Retirees	384		384	308	692
59	207		Medical Insurance	71,738		71,738	(12,796)	58,942
60	207 COBRA		Medical Insurance COBRA			0	6,257	6,257
61	207 RET MED		Medical Insurance Retirees	7,538		7,538	805	8,343
62	207 SRHTH		Medical Insurance - Sr Health	11,245		11,245	7,261	18,506
63	208		Dental Insurance	3,686		3,686	(1,243)	2,443
64	208 COBRA		Dental Insurance - COBRA			0	255	255
65	208 RET DEN		Dental Insurance - Retirees	1,411		1,411	1,983	3,394
66	212		Employee Medicare	3,577	109	3,686		3,686
67	316		Contributions			0		0
68	330		Book Lease	10,000		10,000		10,000
69	355		Travel	3,100		3,100		3,100
70	499		Other Supplies			0		0
71	510		Trustees Commission	8,500		8,500		8,500
72	513		Workman's Comp Insurance	5,600		5,600	(1,334)	4,266
73	524		Staff Development	1,200		1,200	(1,200)	0
74	599		Other Charges			0		0
75								
76			<b>Total Libraries</b>	<b>403,019</b>	<b>8,577</b>	<b>411,596</b>	<b>0</b>	<b>411,596</b>

*Budget Committee March 16, 2026  
County Commission April 6, 2026*

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

	A	B	C	D	E	F	G	H
77								
78								
79								
80	<b>Total Expenditures</b>			<b>403,019</b>	<b>8,577</b>	<b>411,596</b>	<b>0</b>	<b>411,596</b>
81								
82		<b>Total Revenue</b>		<b>350,882</b>	<b>0</b>	<b>350,882</b>	<b>0</b>	<b>350,882</b>
83		<b>Total Expenditures</b>		<b>403,019</b>	<b>8,577</b>	<b>411,596</b>	<b>0</b>	<b>411,596</b>
84								
85		<b>Effect on Fund Balance</b>		<b>(52,137)</b>	<b>(8,577)</b>	<b>(60,714)</b>	<b>0</b>	<b>(60,714)</b>
86								
87		<b>Audited Beginning Fund Balance</b>		<b>174,151</b>		<b>174,151</b>		<b>174,151</b>
88								
89	<b>Audited ENDING FUND BALANCE SUBFUND COU</b>			<b>122,014</b>		<b>113,437</b>		<b>113,437</b>

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

	A	B	C	D	E	F	G	H
90	<b>Subfund LEN - Lenoir City Library</b>							
91	<b>REVENUES</b>							
92	<b>43000</b>		<b>Charges for Current Services</b>					
93	43350		Copy Fees	1,500		1,500		1,500
94	43360		Library Fees	200		200		200
95	44570		Contributions & Gifts			0		0
96						0		0
97	<b>Total Charges for Current Services</b>			<b>1,700</b>	<b>0</b>	<b>1,700</b>	<b>0</b>	<b>1,700</b>
98								
99	<b>47100</b>		<b>Federal through State</b>					
100	47301-ARPA		COVID-19 Grant #1	0		0		0
101								
102	<b>Total Federal through State</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
103								
104								
105	<b>48000</b>		<b>Other Governments and Citizens Groups</b>					
106	48130		Contr from Govt's	11,000		11,000		11,000
107	48130-FY24		Contr from Govt's			0		0
108	48610		Donations from Citizens Groups	4,000		4,000		4,000
109	48610-PETTW		Donations from Citizens Groups			0		0
110	<b>Total Other Governments and Citizens Groups</b>			<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>
111								
112	<b>Total Revenues</b>			<b>16,700</b>	<b>0</b>	<b>16,700</b>	<b>0</b>	<b>16,700</b>
113								

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

	A	B	C	D	E	F	G	H
114		<b>EXPENDITURES</b>						
115	56000		<b>Social, Cultural, and Recreational Services</b>					
116	56500		<u>Libraries</u>					
117	307		Communications	300		300		300
118	330		Operating Lease Payments	5,000		5,000		5,000
119	333		License - Book System	1,250		1,250		1,250
120	349		Printing - Library Cards & Applications			0		0
121	399		Other Contracted Services	100		100		100
122	399-FY22		Other Contracted Services			0		0
123	414		Duplicating Supplies	250		250		250
124	422		Story Time (Food Supplies)	200		200		200
125	432		Library Books	3,650		3,650		3,650
126	432-ARPA		Library Books - ARPA Grant			0		0
127	432-PETTW		Library Books/Media - Pettway Grant	4,000		4,000		4,000
128	435		Office Supplies	750	585	1,335	500	1,835
129	437		Periodicals	200		200		200
130	499		Other Supplies & Materials			0		0
131	709		Data Processing Equipment			0		0
132	711		Furniture			0		0
133	711-PETTW		Furniture - Pettway Grant			0		0
134	719		Office Equipment	500		500		500
135	790		Other Equipment	500		500		500
136		<b>Total Libraries</b>		<b>16,700</b>	<b>585</b>	<b>17,285</b>	<b>500</b>	<b>17,785</b>
137								
138			<b>Total Expenditures</b>	<b>16,700</b>	<b>585</b>	<b>17,285</b>	<b>500</b>	<b>17,785</b>
139								

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

	A	B	C	D	E	F	G	H
140			Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand	45,511		45,511		45,511
141			Less Cash on Hand	(50)		(50)		(50)
142			Less PY Encumbrance					
143			Total Revenue	16,700	0	16,700	0	16,700
144			Total Expenditures	16,700	585	17,285	500	17,785
145								
146			Effect on Fund Balance	0	(585)	(585)	(500)	(1,085)
147								
148			ESTIMATED ENDING FUND BALANCE SUBFUND LEN	45,461	(585)	44,876	(500)	44,376

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

	A	B	C	D	E	F	G	H
457								
458								
459			TOTAL REVENUE & TRANSFERS IN	402,532	.500	403,032	0	403,032
460								
461			TOTAL EXPENDITURES	460,394	13,093	473,487	500	473,987
462								
463			EFFECT ON FUND BALANCE	(57,862)				
464								
465			BEGINNING FUND BALANCE 7/1/25 Audited	369,962				
466								
467			Less PY POs					
468			Less Cash on Hand	(250)				
469								
470			Available Fund Balance 7/1/2025	369,712				
471								
472			ESTIMATED ENDING FUND BALANCE	311,850	(12,593)	299,257	(500)	298,757
473								
474								
475								
476								
477								





Fund 116

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Recycling  
(Convenience)  
Centers

**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:

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2025 FB	1,354,080			
Less TIR Subfund	59,011			
Less Audited Enc FY 2025	1,062			
Available Fund Balance July 1, 2025	1,294,007			
Total Revenue	999,635	0	0	999,635
Total Available Funds	2,293,642	0	0	2,293,642
Total Expenditures	1,474,622	15,439	(47,920)	1,442,141
Effect on Fund Balance	(474,987)	(15,439)	47,920	(442,506)
Ending Fund Balance	819,020	(15,439)	47,920	851,501

[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 6<sup>th</sup> day of April 2026.

**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
43			<b>EXPENDITURES</b>						
44		55732	Convenience Center						
45			105 Supervisor/Director		74,201	1,500	75,701		75,701
46			141 Foremen/Teamleaders		131,935	4,500	136,435		136,435
47			164 Attendants		195,583	30,450	226,033		226,033
48			169 Part-time Personnel		325,500	(46,737)	278,763		278,763
49			187 Overtime Pay		8,000		8,000		8,000
50			201 Social Security		45,584	2,260	47,844		47,844
51			204 State Retirement		27,492	2,446	29,938		29,938
52			206 Life Insurance		1,704	180	1,884	(626)	1,258
53			206-RET-LIF Life Insurance - Retirees		144		144	51	195
54			207 Medical Insurance		75,535	19,495	95,030	(42,000)	53,030
55			207-SRHTH Medical Insurance - Sr. Health		9,969		9,969	(4,035)	5,934
56			208 Dental Insurance		6,129	816	6,945	(3,775)	3,170
57			208-RET-DEN Dental Insurance-Retirees		353		353	137	490
58			212 Employer Medicare		10,661	529	11,190		11,190
59			307 Communication		5,500		5,500		5,500
60			307-WIRE Communication		900		900		900
61			320 Dues and Membership		500		500		500
62			330 Operating Lease Payments		6,000		6,000		6,000
63			332 Legal Notices, Recording, and Court		200		200		200

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

	A	B	C	E	F	G	H	I	J
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	(170)	1,030		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	(300)	3,500		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	2,328	7,860
84			524	In Service/Staff Development	500		500		500
85			707	Building Improvements	10,000		10,000		10,000
86			719	Office Equipment	500	470	970		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				<b>TOTAL CONVENIENCE CENTER</b>	<b>1,375,422</b>	<b>15,439</b>	<b>1,390,861</b>	<b>(47,920)</b>	<b>1,342,941</b>

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

	A	B	C	E	F	G	H	I	J
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	(47,920)	1,442,141
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	(47,920)	1,442,141
143			EFFECT ON FUND BALANCE		(474,987)	(15,439)	(490,426)	47,920	(442,506)
144									
145									
146			TOTAL AUDITED FB JUNE 30, 2025		1,354,080				
147			SUBFUND TIR FB		59,011				
148			June 30 2025 AUDITED ENC		1,062				
149			EST AVAILABLE FOR OPERATIONS FB JUL 1, 2025		1,294,007				1,294,007
150									
151									
152			EST END OF YEAR BALANCE		819,020				851,501



Fund 131

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Highway Operations

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>
Audited June 30, 2025 FB	1,926,836			
Less Restricted, Committed & Assigned	222,265			
Audited Fund Balance July 1, 2025	1,704,571			
Total Revenue & Transfers In	5,208,793	359,735	0	5,568,528
Total Available Funds	6,913,364	359,735	0	7,273,099
Total Expenditures & Transfers Out	5,564,168	397,363	36,793	5,998,324
Effect on Fund Balance	(355,375)	(37,628)	(36,793)	(429,796)
Ending Fund Balance	1,349,196	(37,628)	(36,793)	1,274,775

[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

April 6, 2026

\_\_\_\_\_  
*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
173								
174								
175	<b>65000</b>		<b>Other Charges</b>					
176	307		Communication	10,000		10,000		10,000
177	347		Pest Control	1,000		1,000		1,000
178	399		Other Contracted Services	2,000	(2,000)	0		0
179	410		Custodial Supplies	1,000	222	1,222		1,222
180	413		Drugs and Medical Supplies	1,000		1,000		1,000
181	415		Electricity	12,000		12,000		12,000
182	424		Garage Supplies	2,000	2,000	4,000		4,000
183	427		Ice	1,000	600	1,600		1,600
184	451		Uniforms	20,000	(2,300)	17,700		17,700
185	506		Liability Insurance	145,000		145,000	11,531	156,531
186	508		Premiums on Bonds	500		500		500
187	510		Trustee's Commission	38,000		38,000		38,000
188	599		Other Charges	500	1,700	2,200		2,200
189								
190			<b>Total Other Charges</b>	<b>234,000</b>	<b>222</b>	<b>234,222</b>	<b>11,531</b>	<b>245,753</b>

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

	A	B	C	D	E	F	G	H
191								
192	<b>66000</b>		<b>Employee Benefits</b>					
193	201		Social Security	79,670	2,214	81,884		81,884
194	204		State Retirement- Pensions	86,224	2,396	88,620		88,620
195	205		Employee & Dependent Insurance	2,000		2,000		2,000
196	206		Life Insurance	3,618		3,618	60	3,678
197	206-RET-LIF		Life Insurance - Retirees	1,344		1,344		1,344
198	207		Medical Insurance	310,050		310,050	17,198	327,248
199	207-RET-MED		Medical Insurance - Retirees	8,062		8,062	(8,062)	0
200	207-SRHHTH		Medical Insurance - Sr Health	29,305		29,305	2,419	31,724
201	208		Dental Insurance	15,921		15,921	(399)	15,522
202	208-RET-DEN		Dental Insurance - Retirees	4,848		4,848	1,624	6,472
203	209		Disability Insurance			0		0
204	210		Unemployment Compensation	5,000		5,000		5,000
205	212		Employer Medicare	18,633	518	19,151		19,151
206	513		Workman's Compensation Insurance	52,345		52,345	12,422	64,767
207								
208			<b>Total Employee Benefits</b>	<b>617,020</b>	<b>5,128</b>	<b>622,148</b>	<b>25,262</b>	<b>647,410</b>
209								
210								
211								
212								
213								

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

	A	B	C	D	E	F	G	H
259								
260	<b>Audited Total FB June 30, 2025</b>			<b>1,926,836</b>				
261	<b>Less Encumbrances</b>			<b>222,265</b>				
262								
263								
264								
265	<b>Audited Restricted Fund Balance July 1, 2025</b>			<b>1,704,571</b>		<b>1,704,571</b>		<b>1,704,571</b>
266								
267								
268								
269								
270	<b>Total Revenue</b>			<b>5,208,793</b>	<b>359,735</b>	<b>5,568,528</b>	<b>0</b>	<b>5,568,528</b>
271								
272								
273	<b>Total Available Funds</b>			<b>6,913,364</b>	<b>359,735</b>	<b>7,273,099</b>	<b>0</b>	<b>7,273,099</b>
274								
275	<b>Expenditure Budget</b>			<b>5,564,168</b>	<b>397,363</b>	<b>5,961,531</b>	<b>36,793</b>	<b>5,998,324</b>
276								
277	<b>Total Expenditures and Transfer Out</b>			<b>5,564,168</b>	<b>397,363</b>	<b>5,961,531</b>	<b>36,793</b>	<b>5,998,324</b>
278								
279	<b>Estimated Ending Fund Balance</b>			<b>1,349,196</b>	<b>(37,628)</b>	<b>1,311,568</b>	<b>(36,793)</b>	<b>1,274,775</b>
280								
281								
282			<b>County Commission meeting date:</b>					
283			<b>April 6, 2026</b>					
284								
285								



Fund 141

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General Purpose  
School

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 Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
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	1,890,220	0	58,163,676
Total Expenditures & Transfers Out	61,308,168	2,080,580	250,000	63,638,748
Effect on Fund Balance	(5,034,712)	(190,360)	(250,000)	(5,475,072)
Ending Fund Balance	13,438,025	(190,360)	(250,000)	12,997,665

[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 6<sup>th</sup> day of April 2026.

ATTEST:

\_\_\_\_\_  
*Loudon County Commission Chair*

\_\_\_\_\_  
*Loudon County Clerk*

\_\_\_\_\_  
*Loudon County Mayor*

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

73400		<u>Early Childhood Education</u>					
	116	Teachers	500,000	2,632	502,632	0	502,632
	163	Educational Assistants	228,700	0	228,700	0	228,700
	188	Bonus Payments	0	16,000	16,000	0	16,000
	195	Certified Substitute Teachers	6,000	0	6,000	0	6,000
	198	Non-Certified Substitute Teachers	15,000	0	15,000	0	15,000
	201	Social Security	46,482	992	47,474	0	47,474
	204	State Retirement	60,400	800	61,200	0	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	20,323	133,750	0	133,750
	207-RET MED	Medical Insurance	1,950	0	1,950	0	1,950
	208	Dental Insurance	4,500	0	4,500	0	4,500
	208-RET DEN	Dental Insurance	1,640	0	1,640	0	1,640
	212	Employer Medicare	10,877	232	11,109	0	11,109
	311 HHA	Contracts with Other School Systems	85,034	2,870	87,904	0	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
		<b>Total Early Childhood Education</b>	<b>1,080,907</b>	<b>43,849</b>	<b>1,124,756</b>	<b>0</b>	<b>1,124,756</b>
76000		<b>Capital Outlay</b>					
76100		<u>Regular Capital Outlay</u>					
	304	Architects	0	0	0	0	0
	399 ISM	Other Contracted Services	73,670	(29,670)	44,000	0	44,000
	707 ISM	Building Improvements	17,000	(17,000)	0	0	0
	715	Land	0	0	0	250,000	250,000
	799 ISM	Other Capital Outlay	79,002	(56,002)	23,000	0	23,000
		<b>Total Regular Capital Outlay</b>	<b>169,672</b>	<b>-102,672</b>	<b>67,000</b>	<b>250,000</b>	<b>317,000</b>

LCBOE:  
Property Purchase  
(Ctrl Map: 015, Parcel: 151.01)

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

<b>80000</b>		<b>Debt Service</b>						
<b>82130</b>		<i>Principal</i>						
	601	Principal On Bonds	0	0	0	0	0	0
	602	Principal on Notes	0	0	0	0	0	0
			0	0	0	0	0	0
<b>82300</b>		<b>Other Debt Service</b>						
<b>82330</b>		<i>Education</i>						
	699	Other Debt Service	0	0	0	0	0	0
		<b>Total Education Debt Service</b>	0	0	0	0	0	0
<b>80000</b>		<b>Total Education Debt Service</b>	0	0	0	0	0	0
<b>90000</b>		<b>Capital Projects</b>						
<b>99000</b>		<b>Other Uses</b>						
	<i>99100</i>	<i>Transfer out</i>						
	590	Transfer to other funds	0	56,741	56,741	0	56,741	
		<b>Total Expenditures</b>	<b>61,308,168</b>	<b>2,080,580</b>	<b>63,388,748</b>	<b>250,000</b>	<b>63,638,748</b>	
		<b>Total Other Uses</b>	0	0	0	0	0	0
<b>Total General Purpose School</b>			<b>61,308,168</b>	<b>2,080,580</b>	<b>63,388,748</b>	<b>250,000</b>	<b>63,638,748</b>	

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

<b>Beginning Fund Balance (Unaudited)</b>	<b>18,472,737</b>	<b>0</b>	<b>18,472,737</b>	<b>0</b>	<b>18,472,737</b>	
<b>Total Revenue</b>	<b>56,273,456</b>	<b>1,890,220</b>	<b>58,163,676</b>	<b>0</b>	<b>58,163,676</b>	
<b>Total Available Funds</b>	<b>74,746,193</b>	<b>1,890,220</b>	<b>76,636,413</b>	<b>0</b>	<b>76,636,413</b>	
<b>Total Expenditures</b>	<b>61,308,168</b>	<b>2,080,580</b>	<b>63,388,748</b>	<b>250,000</b>	<b>63,638,748</b>	
<b>Estimated Ending Fund Balance</b>	<b>13,438,025</b>	<b>-190,360</b>	<b>13,247,665</b>	<b>-250,000</b>	<b>12,997,665</b>	
	* \$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.					



**Loudon County Budget Committee**  
**Meeting Minutes**  
**February 17, 2026**

**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

All Budget Committee members were present.

The following items were considered:

***Consideration of approval of minutes of January 20, 2026 meeting:***

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

***Consideration of request to appropriate OPIOID Funds (forwarded from previous meeting):***

- A. River Valley Health – Suzanne Bailey, Chief Operational Officer

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

***Consideration of request to amend wage lines and give wage increase in Codes Department:***

Director Jenkins explained that this amendment would cover an additional Codes Inspector through June 30<sup>th</sup> and give a position increase to the office administrator to become the office manager. The amendment will move the left-over funds from the open clerical position in Planning (which will not be filled this fiscal year) to cover the aforementioned costs.

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

***Consideration of request to purchase a vehicle from Storm Water Reserve:***

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

***Consideration of request from FIRE Safety reserve to update 911 console system:***

Don Lee presented the information to explain the need for this updated system. The request was for \$502,500 [\$200,000 from Fire reserve and additional \$302,500]. The Budget Committee discussed this request extensively and the need for these costs to be shared with the cities and the possibility of this item to be brought during the budget cycle for FY 2027.

***NO ACTION TAKEN ON THIS ITEM.***

***Distribution of Sheriff/Jail overtime report:***

***NO ACTION REQUIRED.***

***Consideration of pre-paying \$2.6M Capital Outlay Note Series 2022:***

Ms. Rice explained that the fund balance is sufficient to cover this pre-payment and it would save approximately \$300,000 in interest.

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

***Discussion of FY 2027 Budget Prep meeting dates:***

Ms. Rice asked the committee if they would be in agreement with setting a similar schedule as in previous years. This schedule would include meetings on Monday, Wednesday, and Friday beginning at 10:00am. This schedule would begin on March 30<sup>th</sup>. The Committee was in agreement with this same schedule.

***NO ACTION REQUIRED.***

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

***A. County General Fund 101***

Amendments include:

- >Pg. 8-Sr. Center revenue contributions; expensed at 56300 (pg. 53)
- >Pg. 9-Sr. Center revenue adj for DDA25 grant; expensed at 56300 (pg. 53)
- >Pg. 22-Codes – amendment from Storm Water Reserve to purchase vehicle
- >Pg. 24-25-Maintenance – line adj
- >Pg. 35-General Sessions – line adj
- >Pg. 37-Chancery Court – line adj
- >pg. 38-Juvenile – line adj to cover last billing for juvenile housed in Blount County facility
- >Pg. 50-51-Animal Shelter – line adj
- >pg. 52-53-Sr. Center – line adj; contributions expense; adj for DDA25 grant
- >pg.55-Flood Control – amend from Storm Water Reserve

Overall, these amendments/line adjustments will reduce the fund balance by \$42,850

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

**B. Courthouse/Jail Maintenance Fund 112**

Amendments include:

>Pg. 1 – amend to add Trustee’s Commission

Overall, these amendments/line adjustments will reduce the fund balance by \$2,000

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

**C. Special Revenue (Federal Drug) Fund 128**

Amendments include:

>Pg. 2 – amend to remove supplies budget and add equipment budget

Overall, these amendments/line adjustments will reduce the fund balance by \$3,693

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

**D. Highway Fund 131**

Amendments include:

>Pg. 4 – Adj revenue to recognize some insurance recovery

>Pg. 5 – amend to reduce office supplies (\$1,000) & office equipment (\$1,000)

>Pg. 6 – amend: reduce rentals (\$222); increase other cont’d svc (\$11,022); reduce asphalt cold mix (\$3,000); reduce pipe (\$3,800)

>Pg. 7 – amend: increase light equip parts (\$7,800); increase lubricants (\$1,100); reduce tires (\$100)

>Pg. 8 – amend: reduce other cont’d svc (\$2,000); increase custodial supplies (\$222); increase garage supplies (\$2,000); reduce uniforms (\$1,700); increase other chgs (\$1,700)

Overall, these amendments/line adjustments will have no bearing on the fund balance

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

**E. 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 have no bearing on the fund balance.

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

**F. Federal School 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/line adjustments will have no bearing on the fund balance

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

**Recommendations from Capital Projects and/or Purchasing Committee:**  
*No recommendations were presented from the Capital Projects Committee.*

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



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Mayor Rollen "Buddy" Bradshaw  
Budget Committee Chair



Loudon County Finance  
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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	15,151,480.00	(9,435,118.43)	62.27%	1,262,623.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(172,291.71)	132.53%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	(160.71)	5.36%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(42,184.17)	56.25%	6,250.00	(1,285.36)	20.57%
40140	Interest And Penalty	25,000.00	(19,787.64)	79.15%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	502,165.00	(524,331.55)	104.41%	41,847.08	(481,106.17)	1,149.68%
40210	Local Option Sales Tax	1,200,000.00	(1,507,865.06)	125.66%	100,000.00	(162,725.37)	162.73%
40220	Hotel/Motel Tax	510,000.00	(548,210.62)	107.49%	42,500.00	(57,987.87)	136.44%
40250	Litigation Tax - General	100,000.00	(83,838.44)	83.84%	8,333.33	(8,705.71)	104.47%
40260	Litigation Tax - Special Purpose	290,000.00	(207,207.39)	71.45%	24,166.67	(21,372.47)	88.44%
40270	Business Tax	600,000.00	(265,795.42)	44.30%	50,000.00	(19,323.16)	38.65%
40275	Mixed Drink Tax	29,000.00	(34,544.66)	119.12%	2,416.67	(2,470.50)	102.23%
40320	Bank Excise Tax	73,844.00	(69,310.15)	93.86%	6,153.67	(69,310.15)	1,126.32%
40330	Wholesale Beer Tax	120,000.00	(94,932.19)	79.11%	10,000.00	(7,714.77)	77.15%
41110	Marriage Licenses	0.00	0.00	0.00%	0.00	0.00	0.00%
41120	Animal Registration	63,500.00	(27,228.00)	42.88%	5,291.67	(3,552.00)	67.12%
41140	Cable TV Franchise	332,000.00	(207,754.15)	62.58%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	(2,090.00)	72.07%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(441,115.00)	73.52%	50,000.00	(56,462.00)	112.92%
41590	Other Permits	30,000.00	(16,193.60)	53.98%	2,500.00	(1,405.00)	56.20%
42180	DUI Treatment Fines	1,900.00	(950.00)	50.00%	158.33	(190.00)	120.00%
42190	Data Entry Fee - Circuit Court	930.00	(561.00)	60.32%	77.50	(68.00)	87.74%
42191	Courtroom Security Fee	5,300.00	(4,395.52)	82.93%	441.67	(468.02)	105.97%
42210	Fines	10,000.00	(7,628.97)	76.29%	833.33	(2,162.20)	259.46%
42220	Officers Costs	13,600.00	(8,873.38)	65.25%	1,133.33	(1,451.14)	128.04%
42240	Drug Control Fines	2,200.00	(2,374.60)	107.94%	183.33	(617.02)	336.56%
42250	Jail Fees	1,560.00	(784.04)	50.26%	130.00	(167.15)	128.58%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,079.40)	107.94%	83.33	(102.00)	122.40%
42292	Victims Assistance Assessments	5,450.00	(2,810.97)	51.58%	454.17	(485.00)	106.79%
42310	Fines	45,000.00	(20,127.86)	44.73%	3,750.00	(2,296.80)	61.25%
42320	Officers Costs	113,000.00	(40,294.88)	35.66%	9,416.67	(5,333.93)	56.64%
42330	Games And Fish Fines	500.00	(117.45)	23.49%	41.67	(5.40)	12.96%
42340	Drug Control Fines	7,500.00	(3,675.53)	49.01%	625.00	(329.65)	52.74%
42350	Jail Fees	5,200.00	(3,143.46)	60.45%	433.33	(376.53)	86.89%
42380	DUI Treatment Fines	15,000.00	(8,904.32)	59.36%	1,250.00	(1,359.16)	108.73%
42390	Data Entry Fee - General Sessions	18,000.00	(16,454.02)	91.41%	1,500.00	(2,386.70)	159.11%
42391	Courtroom Security Fee	100,000.00	(77,847.72)	77.85%	8,333.33	(7,970.60)	95.65%
42392	Victims Assistance Assessments	24,550.00	(10,835.50)	44.14%	2,045.83	(1,190.70)	58.20%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42490	Data Entry Fee - Juvenile Court	510.00	(390.00)	76.47%	42.50	(81.00)	190.59%
42520	Officers Costs	2,500.00	(3,426.64)	137.07%	208.33	(23.75)	11.40%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,538.00)	61.52%	208.33	(137.00)	65.76%
42591	Courtroom Security Fee	2,580.00	(1,551.25)	60.13%	215.00	(182.50)	84.88%
42610	Fines	5,000.00	(7,050.00)	141.00%	416.67	(475.00)	114.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43194	Service Charges	0.00	(384.50)	0.00%	0.00	(37.50)	0.00%
43366	Greenbelt Late Applicaion Fee	50.00	(50.00)	100.00%	4.17	(50.00)	1,200.00%
43383	Additional Fees - Titling and	50,000.00	(30,951.00)	61.90%	4,166.67	(3,330.00)	79.92%
43392	Data Processing Fee -Register	30,000.00	(15,948.00)	53.16%	2,500.00	(1,860.00)	74.40%
43394	Data Processing Fee - Sheriff	6,000.00	(2,320.93)	38.68%	500.00	(318.36)	63.67%
43395	Sex Offender Registraion Fee	3,000.00	(1,500.00)	50.00%	250.00	(100.00)	40.00%
43396	Data Processing Fee - County Clerk	1,000.00	(974.99)	97.50%	83.33	(117.00)	140.40%
43399	Vehicle Insurance Coverage and	2,000.00	(4,725.00)	236.25%	166.67	(325.00)	195.00%
44110	Investment Income	320,000.00	(369,054.70)	115.33%	26,666.67	(111,650.91)	418.69%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	(31,278.12)	107.86%	2,416.67	(3,781.36)	156.47%
44160	Retirees' Insurance Payments	63,258.00	(58,010.70)	91.70%	5,271.50	(4,825.78)	91.54%
44161	Cobra Insurance Payments	2,873.00	(2,254.66)	78.48%	239.42	(228.29)	95.35%
44165	Rebates	3,686.00	0.00	0.00%	307.17	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(5,076.51)	0.00%	0.00	(74.50)	0.00%
44530	Sale Of Equipment	500.00	(1,485.00)	297.00%	41.67	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(23.50)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	46,109.00	(53,265.27)	115.52%	3,842.42	(2,380.00)	61.94%
45510	County Clerk	520,000.00	(441,819.36)	84.97%	43,333.33	(57,557.51)	132.83%
45520	Circuit Court Clerk	120,000.00	(25,804.72)	21.50%	10,000.00	(10,580.73)	105.81%
45540	General Sessions Court Clerk	340,000.00	(307,971.86)	90.58%	28,333.33	(34,308.81)	121.09%
45550	Clerk And Master	85,000.00	(90,185.24)	106.10%	7,083.33	(10,977.80)	154.98%
45580	Register	500,000.00	(316,022.96)	63.20%	41,666.67	(35,188.78)	84.45%
45590	Sheriff	18,000.00	(19,562.10)	108.68%	1,500.00	(2,007.40)	133.83%
45610	Trustee	880,000.00	(804,071.99)	91.37%	73,333.33	0.00	0.00%
46110	Juvenile Services Program	9,000.00	(4,500.00)	50.00%	750.00	0.00	0.00%
46140	Aging Programs	64,232.00	(10,866.00)	16.92%	5,352.67	0.00	0.00%
46190	Other General Government Grants	53,660.00	(53,630.00)	99.94%	4,471.67	0.00	0.00%
46210	Law Enforcement Training Programs	69,400.00	(69,400.00)	100.00%	5,783.33	(45,600.00)	788.47%
46290	Other Public Safety Grants	689,992.00	(689,627.85)	99.95%	57,499.33	(14,627.85)	25.44%
46310	Health Department Programs	744,200.00	(213,537.07)	28.69%	62,016.67	0.00	0.00%
46830	Beer Tax	20,000.00	(9,212.27)	46.06%	1,666.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	9,000.00	(6,531.30)	72.57%	750.00	(756.65)	100.89%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46840	Alcoholic Beverage Tax	96,000.00	(82,954.02)	86.41%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(36,126.70)	60.21%	5,000.00	(4,283.39)	85.67%
46855	State Shared Sports Gaming Privilege	87,000.00	(64,209.33)	73.80%	7,250.00	0.00	0.00%
46915	Contracted Prisoner Board	275,000.00	(241,326.00)	87.75%	22,916.67	0.00	0.00%
46960	Registrar's Salary Supplement	15,000.00	(3,791.00)	25.27%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(10,059.92)	167.67%	500.00	(1,257.49)	251.50%
46990	Other State Revenues	214.00	(43,851.92)	20,491.55%	17.83	(6,227.50)	34,920.56%
47220	Civil Defense Reimbursement	58,759.00	(58,759.25)	100.00%	4,896.58	0.00	0.00%
47235	Homeland Security Grants	40,600.00	(18,297.00)	45.07%	3,383.33	0.00	0.00%
47590	Other Federal Through State	201,447.00	(129,044.81)	64.06%	16,787.25	(7,176.48)	42.75%
47990	Other Direct Federal Revenue	0.00	(2,245.67)	0.00%	0.00	0.00	0.00%
48130	Contributions	11,282.00	(6,282.00)	55.68%	940.17	(3,000.00)	319.09%
48140	Contracted Services	60,819.00	(7,140.32)	11.74%	5,068.25	0.00	0.00%
48610	Donations	12,000.00	(12,452.80)	103.77%	1,000.00	(1,943.00)	194.30%
49700	Insurance Recovery	10,000.00	(57,366.73)	573.67%	833.33	(6,822.09)	818.65%
49800	Transfers In	2,424,283.00	(2,424,283.00)	100.00%	202,023.58	0.00	0.00%
<b>Total Revenues</b>		<b>28,295,033.00</b>	<b>(20,763,009.47)</b>	<b>73.38%</b>	<b>2,357,919.42</b>	<b>(1,292,673.96)</b>	<b>54.82%</b>
<b>Expenditures</b>							
51100	County Commission	(244,956.00)	166,692.73	68.05%	(20,413.00)	17,431.20	85.39%
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)	3,975.00	41.84%	(791.67)	0.00	0.00%
51300	County Mayor/Executive	(253,914.00)	185,208.68	72.94%	(21,159.50)	19,865.95	93.89%
51310	Personnel Office	(158,978.00)	115,186.92	72.45%	(13,248.17)	11,206.86	84.59%
51400	County Attorney	(490,000.00)	310,680.49	63.40%	(40,833.33)	24,558.50	60.14%
51500	Election Commission	(461,305.00)	231,259.63	50.13%	(38,442.08)	24,375.15	63.41%
51600	Register Of Deeds	(485,276.00)	337,648.16	69.58%	(40,439.67)	30,513.03	75.45%
51720	Planning	(202,375.00)	115,545.43	57.09%	(16,864.58)	7,555.06	44.80%
51750	Codes Compliance	(502,598.00)	352,225.18	70.08%	(41,883.17)	78,466.40	187.35%
51760	Geographical Information Systems	(89,601.00)	68,575.53	76.53%	(7,466.75)	6,820.43	91.34%
51800	County Buildings	(1,782,325.00)	1,403,447.61	78.74%	(148,527.08)	129,997.16	87.52%
51810	Other Facilities	0.00	7,144.46	0.00%	0.00	1,298.24	0.00%
51900	Other General Administration	(455,599.00)	484,710.58	106.39%	(37,966.58)	392.46	1.03%
51910	Preservation Of Records	(1,000.00)	410.57	41.06%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(864,372.00)	588,514.22	68.09%	(72,031.00)	54,644.82	75.86%
52200	Purchasing	(352,188.00)	247,938.25	70.40%	(29,349.00)	26,661.59	90.84%
52300	Property Assessor's Office	(823,487.00)	575,520.66	69.89%	(68,623.92)	74,755.11	108.93%
52400	County Trustee's Office	(504,922.00)	351,883.80	69.69%	(42,076.83)	31,902.52	75.82%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52500	County Clerk's Office	(1,130,862.00)	725,316.74	64.14%	(94,238.50)	69,827.39	74.10%
52600	Data Processing	(244,808.00)	170,062.80	69.47%	(20,400.67)	17,521.53	85.89%
53100	Circuit Court	(606,601.00)	435,199.51	71.74%	(50,550.08)	41,178.97	81.46%
53300	General Sessions Court	(941,131.00)	699,103.84	74.28%	(78,427.58)	63,373.04	80.80%
53310	General Sessions Judge	(618,408.00)	443,079.39	71.65%	(51,534.00)	48,790.62	94.68%
53400	Chancery Court	(502,794.00)	351,553.80	69.92%	(41,899.50)	32,915.19	78.56%
53500	Juvenile Court	(446,171.00)	238,431.67	53.44%	(37,180.92)	26,005.67	69.94%
53700	Judicial Commissioners	(93,844.00)	63,923.61	68.12%	(7,820.33)	6,304.01	80.61%
53900	Other Administration Of Justice	(19,300.00)	14,034.45	72.72%	(1,608.33)	1,232.00	76.60%
53920	Courtroom Security	(1,500.00)	1,301.10	86.74%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	13,646.47	45.49%	(2,500.00)	1,675.70	67.03%
54110	Sheriff's Department	(8,313,052.00)	6,093,458.56	73.30%	(692,754.33)	550,159.72	79.42%
54120	Special Patrols	(66,660.00)	53,659.60	80.50%	(5,555.00)	0.00	0.00%
54130	Traffic Control	(15,100.00)	4,609.18	30.52%	(1,258.33)	285.88	22.72%
54160	Administration Of The Sexual Offender	(12,250.00)	1,078.00	8.80%	(1,020.83)	(1,028.00)	-100.70%
54210	Jail	(5,713,222.00)	4,239,948.32	74.21%	(476,101.83)	327,088.52	68.70%
54320	Rural Fire Protection	(881,080.00)	881,080.00	100.00%	(73,423.33)	0.00	0.00%
54410	Civil Defense	(234,721.00)	125,522.49	53.48%	(19,560.08)	13,402.30	68.52%
54490	Other Emergency Management	(61,600.00)	39,297.00	63.79%	(5,133.33)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	69,800.47	55.84%	(10,416.67)	11,800.00	113.28%
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)	23,157.83	50.18%	(3,845.92)	958.71	24.93%
55120	Rabies And Animal Control	(587,240.00)	358,129.86	60.99%	(48,936.67)	23,462.38	47.94%
55190	Other Local Health Services	(744,200.00)	406,717.05	54.65%	(62,016.67)	40,557.12	65.40%
56300	Senior Citizens Assistance	(449,815.00)	332,915.25	74.01%	(37,484.58)	26,420.13	70.48%
57100	Agricultural Extension Service	(222,512.00)	211,452.58	95.03%	(18,542.67)	534.72	2.88%
57500	Soil Conservation	(56,555.00)	19,152.30	33.86%	(4,712.92)	2,296.18	48.72%
57700	Flood Control	(4,000.00)	4,000.00	100.00%	(333.33)	0.00	0.00%
57800	Storm Water Management	(7,850.00)	7,849.09	99.99%	(654.17)	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)	3,500.00	51.85%	(562.50)	0.00	0.00%
58190	Other Economic And Community	(18,433.00)	18,367.07	99.64%	(1,536.08)	1,693.00	110.22%
58300	Veteran's Services	(150,609.00)	101,559.07	67.43%	(12,550.75)	11,021.33	87.81%
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)	216,983.42	79.10%	(22,858.33)	10,075.37	44.08%
58900	Miscellaneous	(572,700.00)	241,971.12	42.25%	(47,725.00)	0.00	0.00%
99100	Transfers Out	(87,000.00)	87,000.00	100.00%	(7,250.00)	87,000.00	1,200.00%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	<b>Total Expenditures</b>	<b>(31,899,161.00)</b>	<b>23,167,534.58</b>	<b>72.63%</b>	<b>(2,658,263.42)</b>	<b>1,954,995.96</b>	<b>73.54%</b>
<b>Total</b>	<b>101 General</b>	<b>(3,604,128.00)</b>	<b>2,404,525.11</b>	<b>66.72%</b>	<b>(300,344.00)</b>	<b>662,322.00</b>	<b>220.52%</b>

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(83,195.55)	83.20%	8,333.33	(8,550.79)	102.61%
	<b>Total Revenues</b>	<b>100,000.00</b>	<b>(83,195.55)</b>	<b>83.20%</b>	<b>8,333.33</b>	<b>(8,550.79)</b>	<b>102.61%</b>
<b>Expenditures</b>							
58900	Miscellaneous	(2,000.00)	774.07	38.70%	(166.67)	0.00	0.00%
99100	Transfers Out	(100,000.00)	100,000.00	100.00%	(8,333.33)	100,000.00	1,200.00%
	<b>Total Expenditures</b>	<b>(102,000.00)</b>	<b>100,774.07</b>	<b>98.80%</b>	<b>(8,500.00)</b>	<b>100,000.00</b>	<b>1,176.</b>
<b>Total</b>	<b>112 Courthouse &amp; Jail Maintenance</b>	<b>(2,000.00)</b>	<b>17,578.52</b>	<b>878.93%</b>	<b>(166.67)</b>	<b>91,449.21</b>	<b>54,869.</b>

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40260	Litigation Tax - Special Purpose	4,300.00	(3,374.68)	78.48%	358.33	(348.75)	97.33%
	<b>Total Revenues</b>	<b>4,300.00</b>	<b>(3,374.68)</b>	<b>78.48%</b>	<b>358.33</b>	<b>(348.75)</b>	<b>97.33%</b>
<b>Expenditures</b>							
56500	Libraries	(3,600.00)	2,439.03	67.75%	(300.00)	100.00	33.33%
58900	Miscellaneous	(150.00)	31.29	20.86%	(12.50)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(3,750.00)</b>	<b>2,470.32</b>	<b>65.88%</b>	<b>(312.50)</b>	<b>100.00</b>	<b>32.00%</b>
<b>Total</b>	<b>114 Law Library</b>	<b>550.00</b>	<b>(904.36)</b>	<b>164.43%</b>	<b>45.83</b>	<b>(248.75)</b>	<b>542.73%</b>

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	324,279.00	(201,724.71)	62.21%	27,023.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(3,694.70)	105.56%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	(3.44)	1.72%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,236.31)	61.82%	166.67	(37.67)	22.60%
40140	Interest And Penalty	900.00	(423.50)	47.06%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24%	858.33	(10,324.81)	1,202.89%
40320	Bank Excise Tax	2,400.00	(1,481.86)	61.74%	200.00	(1,481.86)	740.93%
43350	Copy Fees	4,900.00	(3,613.30)	73.74%	408.33	(396.10)	97.00%
43360	Library Fees	3,400.00	(879.63)	25.87%	283.33	(65.99)	23.29%
44130	Sale Of Materials And Supplies	75.00	(385.05)	513.40%	6.25	(67.90)	1,086.40%
44160	Retirees' Insurance Payments	7,303.00	(5,356.68)	73.35%	608.58	(471.56)	77.48%
44161	Cobra Insurance Payments	0.00	(5,875.06)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(628.73)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	1,500.00	(2,058.11)	137.21%	125.00	(88.41)	70.73%
48130	Contributions	23,375.00	(14,375.00)	61.50%	1,947.92	(1,875.00)	96.26%
48610	Donations	18,900.00	(18,700.00)	98.94%	1,575.00	0.00	0.00%
	<b>Total Revenues</b>	<b>403,032.00</b>	<b>(270,760.89)</b>	<b>67.18%</b>	<b>33,586.00</b>	<b>(14,809.30)</b>	<b>44.09%</b>
<b>Expenditures</b>							
56500	Libraries	(473,487.00)	351,773.00	74.29%	(39,457.25)	34,446.85	87.30%
	<b>Total Expenditures</b>	<b>(473,487.00)</b>	<b>351,773.00</b>	<b>74.29%</b>	<b>(39,457.25)</b>	<b>34,446.85</b>	<b>87.30%</b>
<b>Total</b>	<b>115 Public Library</b>	<b>(70,455.00)</b>	<b>81,012.11</b>	<b>114.98%</b>	<b>(5,871.25)</b>	<b>19,637.55</b>	<b>334.47%</b>

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40210	Local Option Sales Tax	800,000.00	(1,005,243.39)	125.66%	66,666.67	(108,483.58)	162.73%
44145	Sale Of Recycled Materials	100,000.00	(100,481.38)	100.48%	8,333.33	(7,332.16)	87.99%
44160	Retirees' Insurance Payments	435.00	(436.08)	100.25%	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	(32,985.65)	67.04%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	(26,020.03)	52.04%	4,166.67	0.00	0.00%
	<b>Total Revenues</b>	<b>999,635.00</b>	<b>(1,239,200.08)</b>	<b>123.97%</b>	<b>83,302.92</b>	<b>(115,815.74)</b>	<b>139.03%</b>
<b>Expenditures</b>							
55720	Sanitation Education/Information	(49,200.00)	26,176.82	53.20%	(4,100.00)	1,407.40	34.33%
55732	Convenience Centers	(1,390,861.00)	922,039.55	66.29%	(115,905.08)	84,020.51	72.49%
55739	Other Waste Collection	(50,000.00)	10,477.60	20.96%	(4,166.67)	41.60	1.00%
	<b>Total Expenditures</b>	<b>(1,490,061.00)</b>	<b>958,693.97</b>	<b>64.34%</b>	<b>(124,171.75)</b>	<b>85,469.51</b>	<b>68.83%</b>
<b>Total</b>	<b>116 Solid Waste/Sanitation</b>	<b>(490,426.00)</b>	<b>(280,506.11)</b>	<b>-57.20%</b>	<b>(40,868.83)</b>	<b>(30,346.23)</b>	<b>-74.25%</b>

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
44120	Lease/Rentals/PPP	5,300.00	(4,416.60)	83.33%	441.67	(441.66)	100.00%
	<b>Total Revenues</b>	<b>5,300.00</b>	<b>(4,416.60)</b>	<b>83.33%</b>	<b>441.67</b>	<b>(441.66)</b>	<b>100.00%</b>
<b>Expenditures</b>							
58120	Industrial Development	(5,300.00)	30.94	0.58%	(441.67)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(5,300.00)</b>	<b>30.94</b>	<b>0.58%</b>	<b>(441.67)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>119 Industrial/Economic Development</b>	<b>0.00</b>	<b>(4,385.66)</b>	<b>100.00%</b>	<b>0.00</b>	<b>(441.66)</b>	<b>0.00%</b>

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121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
44110	Investment Income	8,700.00	(7,352.12)	84.51%	725.00	0.00	0.00%
48991	Opioid Settlement Funds - Past	0.00	(78,406.95)	0.00%	0.00	0.00	0.00%
	<b>Total Revenues</b>	<b>8,700.00</b>	<b>(85,759.07)</b>	<b>985.74%</b>	<b>725.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>							
54210	Jail	(141,869.00)	4,080.00	2.88%	(11,822.42)	0.00	0.00%
58500	Contributions To Other Agencies	(175,000.00)	175,000.00	100.00%	(14,583.33)	175,000.00	1,200.00%
	<b>Total Expenditures</b>	<b>(316,869.00)</b>	<b>179,080.00</b>	<b>56.52%</b>	<b>(26,405.75)</b>	<b>175,000.00</b>	<b>662.73%</b>
<b>Total</b>	<b>121 Special Purpose - Opioid</b>	<b>(308,169.00)</b>	<b>93,320.93</b>	<b>30.28%</b>	<b>(25,680.75)</b>	<b>175,000.00</b>	<b>681.44%</b>

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
42240	Drug Control Fines	10,000.00	(8,183.85)	81.84%	833.33	(2,773.53)	332.82%
42320	Officers Costs	0.00	(37.99)	0.00%	0.00	(5.75)	0.00%
42340	Drug Control Fines	7,000.00	(3,675.56)	52.51%	583.33	(329.65)	56.51%
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	(59,067.76)	59.07%	8,333.33	(15,700.06)	188.40%
44150	Sale Of Animals/Livestock	0.00	(12,500.00)	0.00%	0.00	0.00	0.00%
44530	Sale Of Equipment	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(9,625.00)	96.25%	833.33	(1,044.00)	125.28%
	<b>Total Revenues</b>	<b>172,000.00</b>	<b>(93,090.16)</b>	<b>54.12%</b>	<b>14,333.33</b>	<b>(19,852.99)</b>	<b>138.51%</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(152,200.00)	95,109.37	62.49%	(12,683.33)	1,536.32	12.11%
	<b>Total Expenditures</b>	<b>(152,200.00)</b>	<b>95,109.37</b>	<b>62.49%</b>	<b>(12,683.33)</b>	<b>1,536.32</b>	<b>12.11%</b>
<b>Total</b>	<b>122 Drug Control</b>	<b>19,800.00</b>	<b>2,019.21</b>	<b>-10.20%</b>	<b>1,650.00</b>	<b>(18,316.67)</b>	<b>1,110.</b>

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
44110	Investment Income	10,000.00	(11,318.73)	113.19%	833.33	0.00	0.00%
47401	American Rescue Plan Act Grant #1	0.00	(1,010,035.33)	0.00%	0.00	0.00	0.00%
	<b>Total Revenues</b>	<b>10,000.00</b>	<b>(1,021,354.06)</b>	<b>10,213.54%</b>	<b>833.33</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>							
91140	Public Health And Welfare Projects	0.00	4,191,214.25	0.00%	0.00	0.00	0.00%
91403	American Rescue Plan Act Grant #3	0.00	1,966.83	0.00%	0.00	0.00	0.00%
	<b>Total Expenditures</b>	<b>0.00</b>	<b>4,193,181.08</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>127 Other General Government Special</b>	<b>10,000.00</b>	<b>3,171,827.02</b>	<b>-</b>	<b>833.33</b>	<b>0.00</b>	<b>0.00%</b>

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
47700	Asset Forfeiture Funds	1,000.00	0.00	0.00%	83.33	0.00	0.00%
	<b>Total Revenues</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>83.33</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(4,693.00)	4,692.40	99.99%	(391.08)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(4,693.00)</b>	<b>4,692.40</b>	<b>99.99%</b>	<b>(391.08)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>128 Other Special Revenue Fund</b>	<b>(3,693.00)</b>	<b>4,692.40</b>	<b>127.06%</b>	<b>(307.75)</b>	<b>0.00</b>	<b>0.00%</b>

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	643,285.00	(400,167.47)	62.21%	53,607.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(7,347.90)	81.64%	750.00	0.00	0.00%
40125	Bankruptcy	50.00	(6.82)	13.64%	4.17	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(2,197.14)	54.93%	333.33	(66.95)	20.09%
40140	Interest And Penalty	2,000.00	(841.03)	42.05%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	(18,196.77)	1,199.98%
40280	Mineral Severance Tax	90,000.00	(50,943.00)	56.60%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	(2,939.63)	73.49%	333.33	(2,939.63)	881.89%
44130	Sale Of Materials And Supplies	5,000.00	(2,490.00)	49.80%	416.67	0.00	0.00%
44145	Sale Of Recycled Materials	250.00	(674.64)	269.86%	20.83	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(4,346.40)	16.28%	2,225.00	0.00	0.00%
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	1,229,978.00	0.00	0.00%	102,498.17	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,400,000.00	(1,625,460.41)	67.73%	200,000.00	(177,536.69)	88.77%
46925	Hybrid/Electric Vehicle Registration	9,800.00	(24,490.34)	249.90%	816.67	(3,296.17)	403.61%
46930	Petroleum Special Tax	32,600.00	(24,244.35)	74.37%	2,716.67	(3,030.54)	111.55%
49600	Proceeds From Sale Of Capital Assets	67,000.00	(8,133.09)	12.14%	5,583.33	0.00	0.00%
49700	Insurance Recovery	86,735.00	(133,368.33)	153.77%	7,227.92	0.00	0.00%
49800	Transfers In	87,000.00	(87,000.00)	100.00%	7,250.00	(87,000.00)	1,200.00%
	<b>Total Revenues</b>	<b>5,568,528.00</b>	<b>(2,392,847.32)</b>	<b>42.97%</b>	<b>464,044.00</b>	<b>(292,066.75)</b>	<b>62.94%</b>
<b>Expenditures</b>							
61000	Administration	(1,335,705.00)	966,044.03	72.32%	(111,308.75)	100,694.66	90.46%
62000	Highway And Bridge Maintenance	(1,137,713.00)	1,026,148.76	90.19%	(94,809.42)	1,362.68	1.44%
63100	Operation And Maintenance Of	(314,300.00)	294,860.83	93.82%	(26,191.67)	15,074.59	57.55%
65000	Other Charges	(234,222.00)	220,053.89	93.95%	(19,518.50)	(476.31)	-2.44%
66000	Employee Benefits	(622,148.00)	488,282.09	78.48%	(51,845.67)	50,761.98	97.91%
68000	Capital Outlay	(2,317,443.00)	1,426,424.03	61.55%	(193,120.25)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(5,961,531.00)</b>	<b>4,421,813.63</b>	<b>74.17%</b>	<b>(496,794.25)</b>	<b>167,417.60</b>	<b>33.70%</b>
<b>Total</b>	<b>131 Highway/Public Works</b>	<b>(393,003.00)</b>	<b>2,028,966.31</b>	<b>516.27%</b>	<b>(32,750.25)</b>	<b>(124,649.15)</b>	<b>-380.61%</b>

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	12,125,729.00	(7,530,809.21)	62.11%	1,010,477.42	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(138,619.93)	138.62%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	(128.49)	0.86%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(38,282.50)	21.88%	14,583.33	(1,166.47)	8.00%
40140	Interest And Penalty	35,000.00	(15,905.25)	45.44%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23%	27,053.75	(325,396.79)	1,202.78%
40210	Local Option Sales Tax	4,800,000.00	(5,337,876.06)	111.21%	400,000.00	(598,238.53)	149.56%
40275	Mixed Drink Tax	35,000.00	(57,722.26)	164.92%	2,916.67	(7,626.99)	261.50%
40320	Bank Excise Tax	30,000.00	(55,416.40)	184.72%	2,500.00	(55,416.40)	2,216.66%
41110	Marriage Licenses	1,200.00	(1,197.00)	99.75%	100.00	(109.25)	109.25%
43570	Receipts From Individual Schools	15,000.00	(3,907.50)	26.05%	1,250.00	(497.50)	39.80%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(245,723.60)	327.63%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(59,063.41)	94.65%	5,200.00	(1,280.59)	24.63%
44161	Cobra Insurance Payments	0.00	(520.70)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	8,030.00	(33,905.12)	422.23%	669.17	(2,347.82)	350.86%
44530	Sale Of Equipment	0.00	(12,440.00)	0.00%	0.00	0.00	0.00%
46510	Tennessee Investment in Student	35,822,086.00	(28,406,539.71)	79.30%	2,985,173.83	(3,495,466.65)	117.09%
46515	Early Childhood Education	879,328.00	(547,837.20)	62.30%	73,277.33	0.00	0.00%
46590	Other State Education Funds	1,207,264.00	(1,017,295.82)	84.26%	100,605.33	(18,874.01)	18.76%
46596	Paid Parental Leave	0.00	(70,882.40)	0.00%	0.00	(70,882.40)	0.00%
46610	Career Ladder Program	55,000.00	(15,580.94)	28.33%	4,583.33	0.00	0.00%
46790	Other Vocational	694,000.00	(352,961.93)	50.86%	57,833.33	(18,814.52)	32.53%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(714,187.27)	62.10%	95,833.33	0.00	0.00%
46980	Other State Grants	50,079.00	(38,472.23)	76.82%	4,173.25	0.00	0.00%
47143	Special Education - Grants To States	35,099.00	0.00	0.00%	2,924.92	0.00	0.00%
47590	Other Federal Through State	256,191.00	(122,254.39)	47.72%	21,349.25	(20,341.60)	95.28%
47640	Rotc Reimbursement	71,000.00	(63,855.03)	89.94%	5,916.67	0.00	0.00%
48130	Contributions	5,000.00	(5,000.00)	100.00%	416.67	0.00	0.00%
48610	Donations	49,515.00	(62,461.66)	126.15%	4,126.25	(6,875.00)	166.62%
48990	Other	8,000.00	(8,000.00)	100.00%	666.67	0.00	0.00%
49700	Insurance Recovery	73,560.00	(73,561.94)	100.00%	6,130.00	0.00	0.00%
	<b>Total Revenues</b>	<b>58,163,676.00</b>	<b>(45,355,804.74)</b>	<b>77.98%</b>	<b>4,846,973.00</b>	<b>(4,623,334.52)</b>	<b>95.39%</b>
<b>Expenditures</b>							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
71100	Regular Instruction Program	(34,331,485.00)	22,355,775.37	65.12%	(2,860,957.08)	2,664,397.03	93.13%
71200	Special Education Program	(5,105,911.00)	3,179,635.69	62.27%	(425,492.58)	381,607.63	89.69%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71300	Vocational Education Program	(2,737,916.00)	1,791,604.77	65.44%	(228,159.67)	177,393.11	77.75%
72110	Attendance	(89,861.00)	67,530.40	75.15%	(7,488.42)	7,426.78	99.18%
72120	Health Services	(1,093,791.00)	738,168.83	67.49%	(91,149.25)	86,841.34	95.27%
72130	Other Student Support	(2,295,010.00)	1,514,447.94	65.99%	(191,250.83)	180,395.70	94.32%
72210	Regular Instruction Program	(2,542,339.00)	1,668,805.89	65.64%	(211,861.58)	201,468.33	95.09%
72220	Special Education Program	(893,965.00)	584,800.49	65.42%	(74,497.08)	34,554.89	46.38%
72230	Vocational Education Program	(193,978.00)	142,332.04	73.38%	(16,164.83)	18,100.67	111.98%
72250	Technology	(1,302,959.00)	1,122,726.90	86.17%	(108,579.92)	132,659.25	122.18%
72310	Board Of Education	(814,815.00)	631,497.27	77.50%	(67,901.25)	9,722.09	14.32%
72320	Office Of The Superintendent	(484,779.00)	369,492.23	76.22%	(40,398.25)	17,664.46	43.73%
72410	Office Of The Principal	(1,480,282.00)	1,027,121.21	69.39%	(123,356.83)	47,883.12	38.82%
72510	Fiscal Services	(113,446.00)	84,398.09	74.39%	(9,453.83)	9,283.12	98.19%
72610	Operation Of Plant	(5,441,286.00)	4,435,634.27	81.52%	(453,440.50)	281,670.79	62.12%
72620	Maintenance Of Plant	(343,425.00)	329,096.94	95.83%	(28,618.75)	13,982.00	48.86%
72710	Transportation	(2,722,715.00)	2,115,177.28	77.69%	(226,892.92)	259,826.65	114.52%
72901	COVID-19 Expenditures	(25,000.00)	6,841.76	27.37%	(2,083.33)	0.00	0.00%
73300	Community Services	(127,288.00)	62,422.15	49.04%	(10,607.33)	6,245.27	58.88%
73400	Early Childhood Education	(1,124,756.00)	751,082.17	66.78%	(93,729.67)	80,406.68	85.79%
76100	Regular Capital Outlay	(67,000.00)	21,380.23	31.91%	(5,583.33)	5,000.00	89.55%
99100	Transfers Out	(56,741.00)	0.00	0.00%	(4,728.42)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(63,388,748.00)</b>	<b>42,999,971.92</b>	<b>67.84%</b>	<b>(5,282,395.67)</b>	<b>4,616,528.91</b>	<b>87.39%</b>
<b>Total</b>	<b>141</b> General Purpose School	<b>(5,225,072.00)</b>	<b>(2,355,832.82)</b>	<b>-45.09%</b>	<b>(435,422.67)</b>	<b>(6,805.61)</b>	<b>-1.56%</b>

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
47131	Vocational Educ - Basic Grants To	140,856.16	(88,665.45)	62.95%	11,738.01	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,164,194.52	(603,882.45)	51.87%	97,016.21	(7,516.89)	7.75%
47143	Special Education - Grants To States	1,420,441.41	(855,793.79)	60.25%	118,370.12	(8,761.13)	7.40%
47145	Special Education Preschool Grants	27,807.70	(27,300.00)	98.17%	2,317.31	0.00	0.00%
47146	English Language Acquisition Grants	67,742.52	(38,249.45)	56.46%	5,645.21	(53.37)	0.95%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	(923.41)	63.73%	120.75	(106.80)	88.45%
47150	21st Century Community Learning	293,750.00	(186,907.30)	63.63%	24,479.17	(28,998.32)	118.46%
47189	Eisenhower Prof Development State	324,340.92	(129,619.39)	39.96%	27,028.41	(2,579.36)	9.54%
47309	COVID-19 Grant D	74,300.00	(36,400.00)	48.99%	6,191.67	0.00	0.00%
47590	Other Federal Through State	82,295.23	(39,772.00)	48.33%	6,857.94	0.00	0.00%
<b>Total Revenues</b>		<b>3,597,177.46</b>	<b>(2,007,513.24)</b>	<b>55.81%</b>	<b>299,764.79</b>	<b>(48,015.87)</b>	<b>16.02%</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(941,052.83)	591,227.44	62.83%	(78,421.07)	65,862.19	83.99%
71200	Special Education Program	(1,006,394.00)	674,921.43	67.06%	(83,866.17)	88,338.87	105.33%
71300	Vocational Education Program	(97,651.19)	97,651.19	100.00%	(8,137.60)	23,662.54	290.78%
72120	Health Services	(16,280.00)	0.00	0.00%	(1,356.67)	0.00	0.00%
72130	Other Student Support	(112,479.71)	58,922.51	52.39%	(9,373.31)	8,381.01	89.41%
72210	Regular Instruction Program	(679,414.62)	479,950.85	70.64%	(56,617.89)	110,273.49	194.77%
72220	Special Education Program	(439,855.11)	355,844.26	80.90%	(36,654.59)	16,902.46	46.11%
72230	Vocational Education Program	(3,800.00)	3,534.55	93.01%	(316.67)	337.85	106.69%
72710	Transportation	(6,500.00)	9,575.00	147.31%	(541.67)	4,625.00	853.85%
73300	Community Services	(293,750.00)	215,443.24	73.34%	(24,479.17)	28,535.94	116.57%
73400	Early Childhood Education	0.00	3,000.00	0.00%	0.00	0.00	0.00%
<b>Total Expenditures</b>		<b>(3,597,177.46)</b>	<b>2,490,070.47</b>	<b>69.22%</b>	<b>(299,764.79)</b>	<b>346,919.35</b>	<b>115.73%</b>
<b>Total</b>	<b>142</b> School Federal Projects	<b>0.00</b>	<b>482,557.23</b>	<b>100.00%</b>	<b>0.00</b>	<b>298,903.48</b>	<b>0.00%</b>

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
43521	Lunch Payments - Children	560,000.00	(303,392.73)	54.18%	46,666.67	(38,714.00)	82.96%
43522	Lunch Payments - Adults	41,854.00	(15,513.10)	37.06%	3,487.83	(1,839.50)	52.74%
43523	Income From Breakfast	0.00	(691.85)	0.00%	0.00	(7.20)	0.00%
43525	A La Carte Sales	5,000.00	(9,303.03)	186.06%	416.67	(1,169.60)	280.70%
43570	Receipts From Individual Schools	100.00	(18.90)	18.90%	8.33	(0.80)	9.60%
44110	Investment Income	5,000.00	(19,530.69)	390.61%	416.67	(10.83)	2.60%
44165	Rebates	0.00	(4,344.86)	0.00%	0.00	(112.59)	0.00%
46520	School Food Service	30,000.00	(21,985.41)	73.28%	2,500.00	(21,985.41)	879.42%
47111	USDA School Lunch Program	1,711,189.00	(966,482.62)	56.48%	142,599.08	(153,107.65)	107.37%
47113	Breakfast	542,222.00	(282,369.34)	52.08%	45,185.17	(43,085.88)	95.35%
47114	USDA - Other	135,183.00	(33,216.12)	24.57%	11,265.25	(5,731.74)	50.88%
47990	Other Direct Federal Revenue	263,000.00	(201,422.00)	76.59%	21,916.67	(45,723.00)	208.62%
49800	Transfers In	56,741.00	0.00	0.00%	4,728.42	0.00	0.00%
	<b>Total Revenues</b>	<b>3,350,289.00</b>	<b>(1,858,270.65)</b>	<b>55.47%</b>	<b>279,190.75</b>	<b>(311,488.20)</b>	<b>111.57%</b>
<b>Expenditures</b>							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
73100	Food Service	(3,293,548.00)	2,515,673.04	76.38%	(274,462.33)	130,204.18	47.44%
	<b>Total Expenditures</b>	<b>(3,293,548.00)</b>	<b>2,515,673.04</b>	<b>76.38%</b>	<b>(274,462.33)</b>	<b>130,204.18</b>	<b>47.44%</b>
<b>Total</b>	<b>143 Central Cafeteria</b>	<b>56,741.00</b>	<b>657,402.39</b>	<b>-1,158.60%</b>	<b>4,728.42</b>	<b>(181,284.02)</b>	<b>3,833.</b>

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	1,012,384.00	(629,772.37)	62.21%	84,365.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(11,530.47)	115.30%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(10.73)	1.07%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(6,620.42)	66.20%	833.33	(201.73)	24.21%
40140	Interest And Penalty	6,000.00	(1,321.66)	22.03%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	(37,705.52)	100.00%	3,142.17	(37,705.52)	1,199.98%
40320	Bank Excise Tax	1,000.00	(4,626.30)	462.63%	83.33	(4,626.30)	5,551.56%
44110	Investment Income	40,000.00	(26,600.05)	66.50%	3,333.33	0.00	0.00%
48140	Contracted Services	203,472.00	(135,648.00)	66.67%	16,956.00	(33,912.00)	200.00%
49800	Transfers In	100,000.00	(492,240.01)	492.24%	8,333.33	(107,080.01)	1,284.96%
	<b>Total Revenues</b>	<b>1,421,562.00</b>	<b>(1,346,075.53)</b>	<b>94.69%</b>	<b>118,463.50</b>	<b>(183,525.56)</b>	<b>154.92%</b>
<b>Expenditures</b>							
82110	General Government	(920,000.00)	0.00	0.00%	(76,666.67)	0.00	0.00%
82210	General Government	(403,728.00)	201,863.75	50.00%	(33,644.00)	0.00	0.00%
82310	General Government	(240,972.00)	152,217.40	63.17%	(20,081.00)	2,500.00	12.45%
	<b>Total Expenditures</b>	<b>(1,564,700.00)</b>	<b>354,081.15</b>	<b>22.63%</b>	<b>(130,391.67)</b>	<b>2,500.00</b>	<b>1.92%</b>
<b>Total</b>	<b>151 General Debt Service</b>	<b>(143,138.00)</b>	<b>(991,994.38)</b>	<b>-693.03%</b>	<b>(11,928.17)</b>	<b>(181,025.56)</b>	<b>-</b>

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	8,608,292.00	(5,451,839.73)	63.33%	717,357.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	40,000.00	(80,903.53)	202.26%	3,333.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(106.16)	10.62%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(15,542.64)	33.79%	3,833.33	(473.59)	12.35%
40140	Interest And Penalty	10,000.00	(9,588.70)	95.89%	833.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00%	13,505.00	(162,059.59)	1,200.00%
40285	Adequate Facilities/Development Tax	1,200,000.00	(524,925.07)	43.74%	100,000.00	0.00	0.00%
44110	Investment Income	200,000.00	(390,136.97)	195.07%	16,666.67	0.00	0.00%
	<b>Total Revenues</b>	<b>10,267,352.00</b>	<b>(6,635,102.39)</b>	<b>64.62%</b>	<b>855,612.67</b>	<b>(162,533.18)</b>	<b>19.00%</b>
<b>Expenditures</b>							
82130	Education	(3,772,000.00)	1,949,000.00	51.67%	(314,333.33)	1,949,000.00	620.04%
82230	Education	(2,080,271.00)	939,851.43	45.18%	(173,355.92)	21,468.78	12.38%
82330	Education	(200,000.00)	111,160.92	55.58%	(16,666.67)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(6,052,271.00)</b>	<b>3,000,012.35</b>	<b>49.57%</b>	<b>(504,355.92)</b>	<b>1,970,468.78</b>	<b>390.69%</b>
<b>Total</b>	<b>156 Education Debt Service</b>	<b>4,215,081.00</b>	<b>(3,635,090.04)</b>	<b>86.24%</b>	<b>351,256.75</b>	<b>1,807,935.60</b>	<b>-514.70%</b>

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	0.00	0.00	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(657.08)	0.00%	0.00	(20.02)	0.00%
40163	Payments In Lieu Of Taxes - Other	0.00	(5,476.14)	0.00%	0.00	(5,476.14)	0.00%
44110	Investment Income	0.00	(8,602.67)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(1,085.50)	0.00%	0.00	(279.00)	0.00%
46390	Other Health And Welfare Grants	410,525.00	(385,235.76)	93.84%	34,210.42	(385,235.76)	1,126.08%
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%
49600	Proceeds From Sale Of Capital Assets	57,867.00	(57,866.91)	100.00%	4,822.25	0.00	0.00%
	<b>Total Revenues</b>	<b>36,323,897.00</b>	<b>(36,314,429.06)</b>	<b>99.97%</b>	<b>3,026,991.42</b>	<b>(391,010.92)</b>	<b>12.92%</b>
<b>Expenditures</b>							
82330	Education	(439,281.00)	439,281.26	100.00%	(36,606.75)	0.00	0.00%
91110	General Administration Projects	(182,682.00)	42,317.56	23.16%	(15,223.50)	0.00	0.00%
91120	Administration Of Justice Projects	(24,648.00)	45,686.19	185.35%	(2,054.00)	0.00	0.00%
91140	Public Health And Welfare Projects	(236,814.00)	215,839.49	91.14%	(19,734.50)	(1,536.33)	-7.78%
91200	Highway & Street Capital Projects	(149,086.00)	149,057.75	99.98%	(12,423.83)	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)	0.00	0.00%
99100	Transfers Out	(2,424,283.00)	2,216,523.01	91.43%	(202,023.58)	7,080.01	3.50%
	<b>Total Expenditures</b>	<b>(38,273,018.00)</b>	<b>38,524,929.00</b>	<b>100.66%</b>	<b>(3,189,418.17)</b>	<b>5,543.68</b>	<b>0.17%</b>
<b>Total</b>	<b>171</b> General Capital Projects	<b>(1,949,121.00)</b>	<b>2,210,499.94</b>	<b>113.41%</b>	<b>(162,426.75)</b>	<b>(385,467.24)</b>	<b>-237.32%</b>

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	137,094.00	(85,282.27)	62.21%	11,424.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,800.00	(1,567.72)	87.10%	150.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	(1.45)	0.48%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500.00	(1,130.42)	75.36%	125.00	(34.44)	27.55%
40140	Interest And Penalty	1,000.00	(178.93)	17.89%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	(9,412.12)	100.13%	783.33	(9,412.12)	1,201.55%
40320	Bank Excise Tax	500.00	(626.48)	125.30%	41.67	(626.48)	1,503.55%
	<b>Total Revenues</b>	<b>151,594.00</b>	<b>(98,199.39)</b>	<b>64.78%</b>	<b>12,632.83</b>	<b>(10,073.04)</b>	<b>79.74%</b>
<b>Expenditures</b>							
91200	Highway & Street Capital Projects	(238,611.00)	200,058.23	83.84%	(19,884.25)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(238,611.00)</b>	<b>200,058.23</b>	<b>83.84%</b>	<b>(19,884.25)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>176 Highway Capital Projects</b>	<b>(87,017.00)</b>	<b>101,858.84</b>	<b>117.06%</b>	<b>(7,251.42)</b>	<b>(10,073.04)</b>	<b>-138.91%</b>

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	527,284.00	(328,008.43)	62.21%	43,940.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(5,865.44)	0.00%	0.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(5.59)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(681.28)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(221,321.34)	110.66%	16,666.67	0.00	0.00%
40320	Bank Excise Tax	0.00	(2,409.53)	0.00%	0.00	(2,409.53)	0.00%
44110	Investment Income	0.00	(613,045.65)	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%
	<b>Total Revenues</b>	<b>93,287,159.00</b>	<b>(35,987,561.00)</b>	<b>38.58%</b>	<b>7,773,929.92</b>	<b>(2,409.53)</b>	<b>0.03%</b>
<b>Expenditures</b>							
91300	Education Capital Projects	(1,027,284.00)	10,415,861.53	1,013.92%	(85,607.00)	818,786.29	956.45%
	<b>Total Expenditures</b>	<b>(1,027,284.00)</b>	<b>10,415,861.53</b>	<b>1,013.92%</b>	<b>(85,607.00)</b>	<b>818,786.29</b>	<b>956.45%</b>
<b>Total</b>	<b>177</b> Education Capital Projects	<b>92,259,875.00</b>	<b>(25,571,699.47)</b>	<b>27.72%</b>	<b>7,688,322.92</b>	<b>816,376.76</b>	<b>-10.62%</b>



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 April 06,2026

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SARA BARRETT	LINDA P LEFLER
BRENDA TARWATER BLAIR	HOLLY MANDEL
JENNIFER BOWMAN	HEATHER M MARTIN
MARIA G. CORTES	MONICA L MOORE
JENNIFER ENDSLEY	JAY PHILLIP MORGAN
DAVID A FARMER	TARA M RESNICK
SOPHIA L GARDNER	EMILY A. SEITER
CHRISTINE GERLACH	VICTORIA TAYLOR
SHELBILYN H GILTNAME	TONITA ANN WALTERS
ANDI M AYERS	JOHN WHEELER JR.
JASON MICHAEL HASH	LESA F WILLIAMS
CHARLES JENKINS	NECA NICOLE YOUNG
BRIANA LARA-CUEVAS	