



# Loudon County Commission Meeting

Loudon, Tennessee

Monday, May 11, 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-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 079, PARCELS 108.00 & 108.02, LOCATED COPE RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</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-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 036, PARCELS 073.00 & 074.00, LOCATED 5445 REST CAMP RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY (2) ONE ACRE LOTS  
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 072, PARCEL 105.00, LOCATED 10812 BLUE SPRINGS RD, LOUDON COUNTY, TN, SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT APPROXIMATELY (2) ONE ACRE LOTS  
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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 051, PARCEL 046.09, LOCATED HWY 95 NORTH, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY 23.59 ACRES

Approved - 0 / Disapproved - 9 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 057, PARCEL 338.00, LOCATED 4999 WATSON RD, LOUDON COUNTY, TN, SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT APPROXIMATELY (1) ONE ACRE LOT

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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 019, PARCELS 132.13 & 132.14, LOCATED 3985 HUBBARD RD, 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 Commissioner Shaver
- 2) Roll Call
- 3) Adoption of May 6, 2026 County Commission Agenda
- 4) Reading and Acceptance of April 6, 2026 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) COPE ROAD
- B) 5445 REST CAMP RD
- C) 10812 BLUE SPRINGS RD
- D) HWY 95 NORTH
- E) 4999 WATSON RD
- F) 3985 HUBBARD RD

7) Loudon County Purchasing Director – Matt Kleinschmidt

- A) Copier Lease Greenback School – 60 months \$ 137.96 per month
- B) Copier Lease Fort Loudon Middle – 60 months \$ 137.96 per month
- C) Copier Lease Maintenance Department – 60 Months \$ 87.56 per month
- D) Copier Lease – Accounting – \$212.93 per month for 60 months

8) Director of Accounts and Budgets – Erin Rice

- A) Consideration to approve TCRS employer rates effective July 1, 2026
- B) Consideration of recommendation to approve amendments/line adjustments in the following funds:
  - 1) County General Fund 101  
Summary of Amendments:
    - Line adjustmentsOverall amendments will have no bearing on the fund balance
  - 2) Public Libraries Fund 115  
Summary of Amendments:
    - Lenoir City library amendment to increase library books \$750
    - Loudon library amendments to increase printing & furniture = \$5,000
    - Greenback library = line adjustmentsOverall amendments will decrease the fund balance by \$5,750
  - 3) Highway Fund 131  
Summary of Amendments:
    - Line adjustmentsOverall amendments will have no bearing on the fund balance
  - 4) 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 \$820,000

5) Federal Projects School Fund 142

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

Overall amendments will have no bearing on the fund balance

6) Cafeteria School Fund 143

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

Overall amendments will decrease the fund balance by \$15,950

7) General Capital Projects Fund 171

Summary of Amendments:

\$39,000 for a new vehicle in Juvenile Dept.

\$10,200 for flooring replacement in Juvenile Dept.

Overall amendments will have no bearing on the fund balance

C) Distribution of the following reports:

1) Approved Budget Committee Minutes – March 16, 2026

2) Summary Financial Reports for April 2026

9) Commissioner – Adam Waller

A) Bonds and Notaries

Alexa Armas, Mary Ann Cook, Charles Alan Edmondson, Matalyn Faulkner, Daveau Meek Haugen, Sara Kinder, Robert Alexander Knox Jr., Harlie Leavitt, Meghan Alyssa Lovelace, Angela Mikolajewski, Susan Kathleen Rogers, Kendra Lee Carner, Michael Brandon York

Minutes for Approval  
April 6, 2026

**LOUDON COUNTY COMMISSION**  
**LOUDON COUNTY, TENNESSEE**  
**Monday, April 6, 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 6<sup>th</sup> day of April 2026.  
  
Commission Chairman Henry Cullen called the meeting to order at 6:00 pm.
- (2) Public Hearing Loudon County Codes Enforcement Director – Jim Jenkins held the Public Hearing for the four zoning issues for:  
  
Hwy 72 N, 8002 Jackson Bend Rd, 9492 Prospect Church Rd, 1891 Old Kingston Rd, 21884 Hwy 72N, Antioch Church Rd East, Kimbrell Rd, 881 Cope Rd, 3531 Hwy 70 East
- (3) Opening of Meeting Commissioner Joe Morrison opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America and then gave the invocation.
- (4) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, William Jenkins, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (10)  
  
Also present, were Mayor Bradshaw ,Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.
- (5) Agenda Adoption Commission Chairman Henry Cullen requested that the April 6, 2026 agenda be adopted.  
  
Commissioner Shaver made a motion to approve the agenda.  
  
Commissioner Satterfield seconded the motion.
- (6) Minutes Approved Commission Chairman Henry Cullen requested that the March 2, 2026 Loudon County Commission Meeting Minutes be accepted.  
  
Commissioner Whitfield made the motion to accept the minutes as presented.  
  
Commissioner Satterfield seconded the motion.  
  
Upon Voice Vote, the motion PASSED.
- (7) Public Comments Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. Those that spoke were: Pat Hunter  
  
Loudon County Codes Enforcement Director – Jim Jenkins presented to commission the following zoning items:
- (8) Zoning – Hwy 72 N  
  
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  
  
Commissioner Whitfield made a motion to approve the zoning request.  
  
Commissioner Shaver seconded the motion.  
  
Upon Voice Vote, the motion PASSED. RESOLUTION 040626-A

(9) Zoning  
- 8002  
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-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

Commissioner Satterfield made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040626-B

(10) Zoning  
- 9492  
Prospect  
Church 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-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

Commissioner Randolph made a motion to approve the zoning request.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040626-C

(11) Zoning  
- 1891 Old  
Kingston  
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-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

Commissioner Morrison made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040626-D

(12) Zoning  
- 21884  
Hwy 72 N

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 1<sup>ST</sup> LEGISLATIVE DISTRICT  
Approved - 9 / Disapproved - 0 by Planning Commission

Commissioner Geames made a motion to approve the zoning request.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040626-E

(13)  
Zoning -  
Antioch  
Church RD  
East

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

Commissioner Satterfield made a motion to approve the zoning request.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. Commissioner Waller did not vote due to a conflict of Interest. RESOLUTION 040626-F

(14) Zoning -  
Kimbrell 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-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

Commissioner Satterfield made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040626-G

(15) Zoning -  
881 Cope 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-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

Commissioner Satterfield made a motion to approve the zoning request.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 040626-H

(16) Zoning -  
3531 Hwy 70  
East

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

Commissioner Quillen made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION D40626-I

(17) Resolution  
Water &  
Sewer  
Revenue  
Bonds

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

- Mark Clinton, TASS Superintendent:
  - Consideration of a Resolution to issue water and Sewer Revenue Bonds not to exceed \$20,500,000

Commissioner Satterfield made a motion to approve recommendation.

Commissioner Shaver seconded the motion.

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. RESOLUTION D40626-J

(18) Budget  
Amendments -  
Sr. Center  
ETHRA  
Grant,  
Sheriff's  
Office - TN  
Highway  
Safety Office,  
Libraries -  
Pettway  
Grant

- 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

Commissioner Geames made a motion to approve the recommendation.

Commissioner Randolph 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) Budget  
Amendments -  
General  
Sessions  
Clerical wage  
Line /  
Overlapping  
Training

- 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

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, Jenkins (10)

Upon Roll Call Vote, the motion PASSED.

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

(20) Budget  
Amendments -  
Fund 101,  
115,116,131,  
141

- County General Fund 101 RESOLUTION D40626-K  
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

(20) Budget Amendments - Fund 101, 115, 116, 131, 141 (Cont.)

ral 10,\$1\$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

- Public Libraries Fund 115 RESOLUTION 040626-L

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

- Recycling Centers Fund 116 RESOLUTION 040626-M

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

- Highway Fund 131 RESOLUTION 040626-N

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

- General Purpose School Fund 141 RESOLUTION 040626-O

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

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

Commissioner Shaver made a motion to approve items 1-5.

Commissioner Satterfield seconded the motion.

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

Upon Roll Call Vote, the motion PASSED.

-Distribution of the following reports:

-Approved Budget Committee Minutes - February 17, 2026 EXHIBIT 040626-P

-Summary Financial Reports for March 2026 EXHIBIT 040626-Q

(21) Monthly Reports

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

Sara Barrett, Brenda Tarwater Blair, Jennifer Bowman, Maria G Cortes, Jennifer Endsley, David A Farmer, Sophia L Gardner, Christine Gerlach, Shelbilyn H Giltthane, 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

(22) Bonds & Notaries

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 040626-R

(23)  
Adjournment

There being no further business, a motion being duly made by Commissioner Waller and seconded by Commissioner Shaver the March 3, 2026 County Commission Meeting was adjourned at 6:30 pm.

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Loudon County Commission Chairman

ATTEST:

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Loudon County Clerk

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Loudon County Mayor



Zoning Resolutions -  
Cope Road

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 079, PARCELS 108.00 & 108.02, LOCATED COPE RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</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 Cope Rd, situated in the 3<sup>rd</sup> Legislative District, referenced by Tax Map 079, Parcels 108.00 & 108.02, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District).

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

\_\_\_\_\_  
ATTEST

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

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

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

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

APPROVED: \_\_\_\_\_

DISAPPROVED: \_\_\_\_\_

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

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION**  
Dated:

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

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 079, PARCELS 108.00 & 108.02,  
LOCATED AT COPE RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT



Zoning Resolution -  
5445 Rest Camp Rd

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 036, PARCELS 073.00 & 074.00, LOCATED 5445 REST CAMP RD, LOUDON COUNTY, TN, SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT APPROXIMATELY (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 5445 Rest Camp Rd, situated in the 3<sup>rd</sup> Legislative District, referenced by Tax Map 036, Parcels 073.00 & 074.00, to be rezoned from 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: \_\_\_\_\_

DISAPPROVED: \_\_\_\_\_

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

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION**

Dated:

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

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 036, PARCELS 073.00 & 074.00,  
LOCATED AT 5445 REST CAMP RD, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (2) ONE ACRE LOTS



Zoning Resolution -  
10812 Blue Spring Rd

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 072, PARCEL 105.00, LOCATED 10812 BLUE SPRINGS RD, LOUDON COUNTY, TN, SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT APPROXIMATELY (2) ONE ACRE LOTS**

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

Located 10812 Blue Springs Rd, situated in the 4<sup>th</sup> Legislative District, referenced by Tax Map 072, Parcel 105.00, to be rezoned from 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: \_\_\_\_\_

DISAPPROVED: \_\_\_\_\_

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

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION**

Dated:

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

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 072, PARCEL 105.00,  
LOCATED AT 10812 BLUE SPRINGS RD, LOUDON COUNTY, TN,  
SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (2) ONE ACRE LOTS



Zoning Resolution -  
Hwy 95 North

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 051, PARCEL 046.09,  
LOCATED HWY 95 NORTH, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY 23.59 ACRES**

**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 February 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 95 North, situated in the 3<sup>rd</sup> Legislative District, referenced by Tax Map 051, Parcel 046.09, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately 23.59 acres.

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

DISAPPROVED: \_\_\_\_\_

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

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION**  
Dated:

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

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 051, PARCEL 046.09,  
LOCATED AT HWY 95 NORTH, LOUDON COUNTY, TN,  
SITUATED IN THE 3<sup>RD</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY 23.59 ACRES



Zoning Resolution -  
4999 Watson Rd

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 057, PARCEL 338.00, LOCATED 4999 WATSON RD, LOUDON COUNTY, TN, SITUATED IN THE 4<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 February 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 4999 Watson Rd, situated in the 4<sup>th</sup> Legislative District, referenced by Tax Map 057, Parcel 338.00, 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: \_\_\_\_\_

DISAPPROVED: \_\_\_\_\_

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

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION**  
Dated:

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

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 057, PARCEL 338.00,  
LOCATED AT 4999 WATSON RD, LOUDON COUNTY, TN,  
SITUATED IN THE 4<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) ONE ACRE LOT



Zoning Resolution -  
3985 Hubbard Rd

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 019, PARCELS 132.13 & 132.14,  
LOCATED 3985 HUBBARD RD, 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 February 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 3985 Hubbard Rd, situated in the 5<sup>th</sup> Legislative District, referenced by Tax Map 019, Parcels 132.13 & 132.14, 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: \_\_\_\_\_

DISAPPROVED: \_\_\_\_\_

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

\_\_\_\_\_  
**ATTEST: SECRETARY LOUDON COUNTY  
REGIONAL PLANNING COMMISSION**  
Dated:

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

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)  
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).  
REFERENCED BY LOUDON COUNTY TAX MAP 019, PARCELS 132.13 & 132.14,  
LOCATED AT 3985 HUBBARD RD, LOUDON COUNTY, TN,  
SITUATED IN THE 5<sup>TH</sup> LEGISLATIVE DISTRICT  
APPROXIMATELY (1) ONE ACRE LOT



Purchasing -

Copier Lease Greenback School

Copier Lease Fort Loudon Middle

Copier Leases Maintenance Department

Copier Lease - Accounting

AGREEMENT



AGREEMENT NO.: 3257990

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: Loudon, County of DBA Greenback Schools

ADDRESS: 100 River Rd Ste 110 Loudon, TN 37774-1042

EQUIPMENT AND PAYMENT TERMS

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES

SEE ATTACHED SCHEDULE

1 Kyocera TASKalfa 7002i Copier

EQUIPMENT LOCATION: As Stated Above

TERM IN MONTHS: 60

MONTHLY PAYMENT AMOUNT\*: \$137.96 (\*PLUS TAX)

PURCHASE OPTION\*: \$1.00

ADDITIONAL TERMS AND CONDITIONS

AGREEMENT. You want us to now provide you the equipment and/or software referenced herein ("Equipment") and you unconditionally agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date. This Agreement is binding upon our acceptance hereof and will begin on the date the Equipment is delivered to you or any later date we designate. We may charge you a one-time origination fee of \$125.00. If we do not receive by the due date, at the remittance address indicated on your invoice, any amount payable to us, you will pay a late charge equal to: 1) the greater of ten (10) cents for each dollar overdue or twenty-six dollars (\$26.00); or 2) the highest lawful charge, if less.

NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU AGREE THAT YOU ARE UNCONDITIONALLY OBLIGATED TO PAY ALL AMOUNTS DUE UNDER THIS AGREEMENT FOR THE ENTIRE TERM. YOU ARE NOT ENTITLED TO REDUCE OR SET-OFF AGAINST AMOUNTS DUE UNDER THIS AGREEMENT FOR ANY REASON.

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only and not modify or move it from its initial location without our consent. If we have entered into a separate arrangement with you for maintenance, service, supplies, etc. with respect to the Equipment, payments under this Agreement may include amounts owed under that arrangement, which amounts may be invoiced as one payment for your convenience.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement. You are solely responsible for protecting and removing any confidential data/images stored on the Equipment prior to its return for any reason.

LIMITATION OF WARRANTIES. EXCEPT TO THE EXTENT THAT WE HAVE PROVIDED YOU A WARRANTY IN WRITING, WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU CHOSE ANY/ALL THIRD-PARTY SERVICE PROVIDERS BASED ON YOUR JUDGMENT. YOU MAY CONTACT US OR THE MANUFACTURER FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.

ASSIGNMENT. You may not sell, assign, or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement and our rights in the Equipment, in whole or in part, to a third party without notice to you. You agree that if we do so, our assignee will have our assigned rights under this Agreement but none of our obligations and will not be subject to any claim, defense, or set-off that may be assertable against us or anyone else. Notwithstanding the foregoing, if we sell or assign this Agreement or our rights in the Equipment, we will retain our obligations under the Agreement.

LAW/FORUM. You agree that this Agreement and any claim related to this Agreement shall be governed by the internal laws of the state in which our (or, if we assign this Agreement, our assignee's) principal place of business is located and any dispute concerning this Agreement will be adjudicated in a federal or state court in such state. You hereby consent to personal jurisdiction and venue in such courts and waive transfer of venue. Each party waives any right to a jury trial.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. Except for claims, losses, or damages caused by our gross negligence or willful misconduct, you agree to indemnify us and our assignee, if applicable, against any claims, losses, or damages, including attorney fees, in any way relating to the Equipment or data stored on it. This indemnity will survive the expiration of this Agreement. In no event will we be liable for any consequential or indirect damages.

INSURANCE. You agree to maintain commercial general liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement, and thereafter upon our written request. If you fail to maintain property loss insurance satisfactory to us and/or you fail to timely provide proof of such insurance, we have the option, but not the obligation, to secure property loss insurance on the Equipment from a carrier of our choosing in such forms and amounts as we deem reasonable to protect our interests. If we secure insurance on the Equipment, we will not name you as an insured party, your interests may not be fully protected, and you will reimburse us the premium which may be higher than the premium you would pay if you obtained insurance, and which may result in a profit to us through an investment in reinsurance. If you are current in all of your obligations under the Agreement at the time of loss, any insurance proceeds received will be applied, at our option, to repair or replace the Equipment, or to pay us the remaining payments due or to become due under this Agreement, plus our booked residual, both discounted at 3% per annum.

OWNERSHIP. You own the Equipment, including any software license rights granted to you, if any, by us or any third party supplier(s). You hereby grant us a security interest in the Equipment to secure your performance under this Agreement, to be released at the end of the term provided you have performed all of your obligations under this Agreement.

TAXES. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement. You agree to file any required personal property tax returns. Sales or use tax due upfront will be payable over the term with a finance charge.

DEFAULT/REMEDIES. If a payment becomes 10+ days past due, or if you otherwise breach this Agreement, you will be in default, and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, discounted at 3% per annum; and we may disable or repossess the Equipment and use all other legal remedies available to us. You agree to pay all costs and expenses (including reasonable attorney fees) we incur in any dispute with you related to this Agreement. You agree to pay us interest on all past due amounts at the rate of 1.5% per month, or at the highest rate allowed by applicable law, if less.

UCC. If we assign rights in this Agreement for financing purposes, you agree that this Agreement, in the hands of our assignee, is, or shall be treated as, a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC"). You agree to forgo the rights and remedies provided under sections 507-522 of Article 2A of the UCC.

MISCELLANEOUS. This Agreement is the entire agreement between you and us relating to our providing and your use of the Equipment and supersedes any prior representations or agreements, including any purchase orders. Amounts payable under this Agreement may include a profit to us. The parties agree that the original hereof for enforcement and perfection purposes, and the sole "record" constituting "chattel paper" under the UCC, is the paper copy hereof bearing (i) the original or a copy of either your manual signature or an electronically applied indication of your intent to enter into this Agreement, and (ii) our original manual signature. If any provision of this Agreement is unenforceable, the other provisions herein shall remain in full force and effect to the fullest extent permitted by law. Any change must be in writing signed by each party.

APPLICABLE TO GOVERNMENTAL ENTITIES ONLY

You hereby represent and warrant to us that as of the date of the Agreement: (a) the individual who executed the Agreement had full power and authority to execute the Agreement on your behalf; (b) all required procedures necessary to make the Agreement a legal and binding obligation against you have been followed; (c) the Equipment will be operated and controlled by you and will be used for essential government purposes for the entire term of the Agreement; (d) that all payments due and payable for the current fiscal year are within the current budget and are within an available, unexhausted, and unencumbered appropriation; (e) you intend to pay all amounts payable under the terms of the Agreement when due, if funds are legally available to do so; (f) your obligations to remit amounts under the Agreement constitute a current expense and not a debt under applicable state law; (g) no provision of the Agreement constitutes a pledge of your tax or general revenues; and (h) you will comply with any applicable information reporting requirements of the tax code, which may include 8038-G or 8038-GC Information Returns. If funds are not appropriated to pay amounts due under the Agreement for any future fiscal period, you shall have the right to return the Equipment and terminate the Agreement on the last day of the fiscal period for which funds were available, without penalty or additional expense to you (other than the expense of returning the Equipment to the location designated by us), provided that at least thirty (30) days prior to the start of the fiscal period for which funds were not appropriated, your Chief Executive Officer (or Legal Counsel) delivers to us a certificate (or opinion) certifying that (a) you are a state or a fully constituted political subdivision or agency of the state in which you are located; (b) funds have not been appropriated for the applicable fiscal period to pay amounts due under the Agreement; (c) such non-appropriation did not result from any act or failure to act by you; and (d) you have exhausted all funds legally available for the payment of amounts due under the Agreement. You agree that this paragraph shall only apply if, and to the extent that, state law precludes you from entering into the Agreement if the Agreement constitutes a multi-year unconditional payment obligation.

LESSOR ("WE", "US", "OUR")

Image Solutions, LLC

2620 Cedar Ln Knoxville, TN 37918-2311

SIGNATURE:

DATE:

PRINT NAME & TITLE:

CUSTOMER'S AUTHORIZED SIGNATURE

THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM.

CUSTOMER: (As Stated Above)

SIGNATURE: X

DATE:

PRINT NAME & TITLE:

CERTIFICATE OF DELIVERY AND ACCEPTANCE

The Customer hereby certifies that all the Equipment: 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: X

NAME AND TITLE:

DATE:

AGREEMENT



GREATAMERICA FINANCIAL SERVICES CORPORATION
PAYMENT ADDRESS:
PO Box 660831, Dallas TX 75266-0831

AGREEMENT NO.: 3255466

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: Loudon, County of DBA Ft. Loudoun Middle School

ADDRESS: 100 River Rd Ste 110 Loudon, TN 37774-1042

VENDOR (VENDOR IS NOT OUR AGENT AND IS NOT AUTHORIZED BY US TO ACT ON OUR BEHALF OR TO WAIVE OR ALTER ANY PROVISION OF THIS AGREEMENT)

Image Solutions, LLC Knoxville, TN

EQUIPMENT AND PAYMENT TERMS

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES

SEE ATTACHED SCHEDULE

1 Kyocera TASKalfa 7003i/G2 Copier

EQUIPMENT LOCATION: 1083 Mulberry St Loudon, TN 37774-1300

(\*PLUS TAX)

TERM IN MONTHS: 60

MONTHLY PAYMENT AMOUNT\*: \$137.96

ADDITIONAL TERMS AND CONDITIONS

AGREEMENT. You want us to now pay your Vendor for the equipment and/or software referenced herein ("Equipment") and the amounts your Vendor included on the invoice to us for the Equipment for related installation, training, and/or implementation costs, and you unconditionally agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date.

NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU UNDERSTAND WE ARE PAYING FOR THE EQUIPMENT BASED ON YOUR UNCONDITIONAL ACCEPTANCE OF IT AND YOUR PROMISE TO PAY US UNDER THE TERMS OF THIS AGREEMENT, WITHOUT SET-OFFS FOR ANY REASON, EVEN IF THE EQUIPMENT DOES NOT WORK OR IS DAMAGED, EVEN IF IT IS NOT YOUR FAULT.

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only, and not modify or move it from its initial location without our consent. You must resolve any dispute you may have concerning the Equipment with the manufacturer or Vendor.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement.

NO WARRANTY. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU HAVE ACCEPTED THE EQUIPMENT "AS-IS". YOU CHOSE THE EQUIPMENT, THE VENDOR AND ANY/ALL SERVICE PROVIDER(S) BASED ON YOUR JUDGMENT. YOU MAY CONTACT YOUR VENDOR FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER OR VENDOR IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.

ASSIGNMENT. You may not sell, assign or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement or our rights in the Equipment, in whole or in part, to a third party without notice to you.

LAW/FORUM. This Agreement and any claim related to this Agreement will be governed by Iowa law. Any dispute will be adjudicated in a state or federal court located in Linn County, Iowa.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. We are not responsible for, and you will indemnify us against, any claims, losses or damages, including attorney fees, in any way relating to the Equipment or data stored on it.

INSURANCE. You agree to maintain commercial general liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement, and thereafter upon our written request.

TAXES. We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement. Sales or use tax due upfront will be payable over the term with a finance charge.

END OF TERM. At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew month to month unless a) we receive written notice from you, at least 30 days prior to the End Date, of your intent to return the Equipment, and b) you timely return the Equipment to the location designated by us, at your expense.

DEFAULT/REMEDIES. If a payment becomes 10+ days past due, or if you otherwise breach this Agreement, you will be in default, and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, discounted at 3% per annum; and we may disable or repossess the Equipment and use all other legal remedies available to us.

MISCELLANEOUS. This Agreement is the entire agreement between you and us relating to the Equipment and supersedes any prior representations or agreements, including any purchase orders. Amounts payable under this Agreement may include a profit to us.

APPLICABLE TO GOVERNMENTAL ENTITIES ONLY
You hereby represent and warrant to us that as of the date of the Agreement: (a) the individual who executed the Agreement had full power and authority to execute the Agreement on your behalf; (b) all required procedures necessary to make the Agreement a legal and binding obligation against you have been followed; (c) the Equipment will be operated and controlled by you and will be used for essential government purposes for the entire term of the Agreement; (d) that all payments due and payable for the current fiscal year are within the current budget and are within an available, unexhausted, and unencumbered appropriation; (e) you intend to pay all amounts payable under the terms of the Agreement when due, if funds are legally available to do so; (f) your obligations to remit amounts under the Agreement constitute a current expense and not a debt under applicable state law; (g) no provision of the Agreement constitutes a pledge of your tax or general revenues; and (h) you will comply with any applicable information reporting requirements of the tax code, which may include 8038-G or 8038-GC Information Returns.

APPLICABLE TO GOVERNMENTAL ENTITIES ONLY

OWNER ("WE", "US", "OUR")
THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM. THIS AGREEMENT IS BINDING WHEN WE EXECUTE THIS AGREEMENT AND PAY FOR THE EQUIPMENT.

CUSTOMER'S AUTHORIZED SIGNATURE
CUSTOMER: (As Stated Above)
SIGNATURE: X
DATE:

OWNER: GreatAmerica Financial Services Corporation
SIGNATURE:
DATE:

CUSTOMER'S AUTHORIZED SIGNATURE
CUSTOMER: (As Stated Above)
SIGNATURE: X
DATE:
PRINT NAME & TITLE:

CERTIFICATE OF DELIVERY AND ACCEPTANCE

The Customer hereby certifies that all the Equipment: 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: X
NAME AND TITLE:
DATE:

AGREEMENT



GREATAMERICA FINANCIAL SERVICES CORPORATION
PAYMENT ADDRESS:
PO Box 660831, Dallas TX 75266-0831

AGREEMENT NO.: 3223492

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: Loudon, County of DBA Maintenance Department

ADDRESS: 100 River Rd Ste 110 Loudon, TN 37774-1042

VENDOR (VENDOR IS NOT OUR AGENT AND IS NOT AUTHORIZED BY US TO ACT ON OUR BEHALF OR TO WAIVE OR ALTER ANY PROVISION OF THIS AGREEMENT)

Image Solutions, LLC Knoxville, TN

EQUIPMENT AND PAYMENT TERMS

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES

SEE ATTACHED SCHEDULE

1 Kyocera ECOSYS MA4500ifx Copier

EQUIPMENT LOCATION: 100 River Rd Ste 108 Loudon, TN 37774-1042

(\*PLUS TAX)

TERM IN MONTHS: 60

MONTHLY PAYMENT AMOUNT\*: \$87.56

PURCHASE OPTION\*: \$1.00

ADDITIONAL TERMS AND CONDITIONS

AGREEMENT. You want us to now pay your Vendor for the equipment and/or software referenced herein ("Equipment") and the amounts your Vendor included on the invoice to us for the Equipment for related installation, training, and/or implementation costs, and you unconditionally agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date.

NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU UNDERSTAND WE ARE PAYING FOR THE EQUIPMENT BASED ON YOUR UNCONDITIONAL ACCEPTANCE OF IT AND YOUR PROMISE TO PAY US UNDER THE TERMS OF THIS AGREEMENT, WITHOUT SET-OFFS FOR ANY REASON, EVEN IF THE EQUIPMENT DOES NOT WORK OR IS DAMAGED, EVEN IF IT IS NOT YOUR FAULT.

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only, and not modify or move it from its initial location without our consent. You must resolve any dispute you may have concerning the Equipment with the manufacturer or Vendor.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement.

NO WARRANTY. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU HAVE ACCEPTED THE EQUIPMENT "AS-IS". YOU CHOSE THE EQUIPMENT, THE VENDOR AND ANY/ALL SERVICE PROVIDER(S) BASED ON YOUR JUDGMENT. YOU MAY CONTACT YOUR VENDOR FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER OR VENDOR IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.

ASSIGNMENT. You may not sell, assign or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement or our rights in the Equipment, in whole or in part, to a third party without notice to you.

LAW/FORUM. This Agreement and any claim related to this Agreement will be governed by Iowa law. Any dispute will be adjudicated in a state or federal court located in Linn County, Iowa. You consent to personal jurisdiction and venue in such courts and waive transfer of venue. Each party waives any right to a jury trial.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. We are not responsible for, and you will indemnify us against, any claims, losses or damages, including attorney fees, in any way relating to the Equipment or data stored on it.

APPLICABLE TO GOVERNMENTAL ENTITIES ONLY

You hereby represent and warrant to us that as of the date of the Agreement: (a) the individual who executed the Agreement had full power and authority to execute the Agreement on your behalf; (b) all required procedures necessary to make the Agreement a legal and binding obligation against you have been followed; (c) the Equipment will be operated and controlled by you and will be used for essential government purposes for the entire term of the Agreement; (d) that all payments due and payable for the current fiscal year are within the current budget and are within an available, unexpended, and unencumbered appropriation; (e) you intend to pay all amounts payable under the terms of the Agreement when due, if funds are legally available to do so; (f) your obligations to remit amounts under the Agreement constitute a current expense and not a debt under applicable state law; (g) no provision of the Agreement constitutes a pledge of your tax or general revenues; and (h) you will comply with any applicable information reporting requirements of the tax code, which may include 8038-G or 8038-GC Information Returns.

LESSOR ("WE", "US", "OUR")

CUSTOMER'S AUTHORIZED SIGNATURE

THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM. THIS AGREEMENT IS BINDING WHEN WE EXECUTE THIS AGREEMENT AND PAY FOR THE EQUIPMENT.

LESSOR: GreatAmerica Financial Services Corporation

CUSTOMER: (As Stated Above)

SIGNATURE:

DATE:

SIGNATURE: X

DATE:

PRINT NAME & TITLE:

PRINT NAME & TITLE:

CERTIFICATE OF DELIVERY AND ACCEPTANCE

The Customer hereby certifies that all the Equipment: 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: X

NAME AND TITLE:

DATE:

# IMAGE SOLUTIONS

April 15, 2026

Loudon County Finance  
Quote Number 01232025-CSTA –OMNIA

## Printer

Kyocera MZ5001ci- 50 ppm A3 BW / Color MFP

DP-7160 – Dual Scan Document Processor  
PF-7150 – 2 x 1500 Paper Feeder  
AK-7100 – Bridge for Finisher  
DF-7140 – 4000 Sheet Finisher  
PH-7100 – Hole Punch Unit  
Fax System 12

60 mo Lease - \$212.93 / mo. w/ Dollar Buyout



# Budget Items

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	2,780,621	0	28,287,433
Total Available Funds	39,564,711	2,780,621	0	42,345,332
Total Expenditures & Transfers Out	30,820,482	905,778	0	31,726,260
Effect on Fund Balance	(5,313,670)	1,874,843	0	(3,438,827)
Ending Fund Balance	8,744,229	1,874,843	0	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

May 11, 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	4/14/2026 13:00	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	(50)	1,162		1,162
206-RET-LIF	Life Insurance - Retirees	384		384		384
207	Medical Insurance	95,826	(42,133)	53,693		53,693
207-SRHTH	Medical Insurance - Sr Health	7,476	3,314	10,790		10,790
208	Dental Insurance	4,820	(1,278)	3,542		3,542
208-RET-DEN	Dental Insurance - Retiree	1,036	182	1,218		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	4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
	399	Other Contracted Services (Eagleview)	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	(580)	2,420
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	1,214	7,074		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	580	4,651
	<b>Total Property Assessor's Office</b>	<b>812,180</b>	<b>(27,444)</b>	<b>784,736</b>	<b>0</b>	<b>784,736</b>

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

Account Number	General Fund 101					
	4/14/2026 13:00	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	(295)	7,880		7,880
206-CRSEC	Life Insurance	473	(20)	453		453
206-RET-LIF	Life Insurance-Retirees	399	34	433		433
207	Medical Insurance	454,144	51,909	506,053		506,053
207-CRSEC	Medical Insurance	19,831	(162)	19,669		19,669
207-RET-MED	Medical Insurance - Retirees	24,174	(10,191)	13,983		13,983
207-SRHHTH	Medical Insurance - Sr. Health	2,284	3,408	5,692		5,692
208	Dental Insurance	22,691	607	23,298		23,298
208-CRSEC	Dental Insurance	869	(69)	800		800
208-RET	Dental Insurance - Retirees	705	274	979		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		4/14/2026 13:00				
		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	6,117	43,228		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	3,000	43,000
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	(3,000)	7,000
				0		0
	<b>Total Jail Department</b>	<b>5,460,230</b>	<b>304,604</b>	<b>5,764,834</b>	<b>0</b>	<b>5,764,834</b>

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

General Fund 101							
Account Number		4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55000	Public Health and Welfare						
55110	Local Health Department						0
189-IXPMT	Other Wages - 1X Payment		3,000		3,000		3,000
201	Social Security		186		186		186
204	State Retirement		306		306		306
208 RET	Dental Insurance - Retirees		87		87		87
212	Employer Medicare		44				44
307	Communication		3,000	3,100	6,100		6,100
307-WIRE	Communication		2,000	(1,000)	1,000		1,000
316	Contributions		4,635		4,635		4,635
320	Dues & Memberships		575		575		575
330	Operating Lease Payments (Copier)		5,896	(2,100)	3,796		3,796
333	Licenses		200		200		200
337	Maintenance & Repair - Office Equip		300		300		300
348	Postal Charges		1,000		1,000		1,000
349	Printing, Stationery & Forms		300		300		300
355	Travel		800		800		800
399	Other Contracted Services		9,077	(3,900)	5,177	(3,500)	1,677
413	Medical Supplies		1,000		1,000	2,000	3,000
422	Food Supplies		800		800		800
435	Office Supplies		5,990		5,990		5,990
499	Other Supplies & Materials		3,396		3,396	800	4,196
508	Premiums on Corporate Surety Bonds		323		323		323
524	In-Service/Staff Development		500		500		500
711	Furniture and Fixtures		2,226		2,226		2,226
719	Office Equipment		510	3,900	4,410	700	5,110
					0		0
	<b>Total Local Health Department</b>		<b>46,151</b>	<b>0</b>	<b>46,151</b>	<b>0</b>	<b>46,151</b>

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

General Fund 101							
Account Number		4/14/2026 13:00		2025-2026	2025-2026	Approved	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	(130)		744	744
207	Medical Insurance		26,425	924		27,349	27,349
207-SRHTH	Medical Insurance - Sr. Health		17,445	(446)		16,999	16,999
208	Dental Insurance		2,549	(101)		2,448	2,448
208-RET-DEN	Dental Insurance-Retirees		1,741	675		2,416	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	500
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	4,000
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		4/14/2026 13:00		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	539	3,144		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>100,813</b>	<b>451,276</b>	<b>0</b>	<b>451,276</b>
	<b>Total Social, Cultural, and Recreational Services</b>			<b>350,463</b>	<b>100,813</b>	<b>451,276</b>	<b>0</b>	<b>451,276</b>

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

Account Number	General Fund 101					
	4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Year-End June 30, 2025 FB - Audited		16,063,967				
Less Restricted, Committed & Assigned Items		1,882,348				
Less PY Encumbrances		123,720				
Available Fund Balance July 1, 2025		14,057,899		14,057,899		14,057,899
<b>Total Revenue</b>		<b>25,496,812</b>	<b>356,338</b>	<b>25,853,150</b>	<b>0</b>	<b>25,853,150</b>
<b>Transfers In</b>		<b>10,000</b>	<b>2,424,283</b>	<b>2,434,283</b>	<b>0</b>	<b>2,434,283</b>
<b>Total Revenue and Transfers In</b>		<b>25,506,812</b>	<b>2,780,621</b>	<b>28,287,433</b>	<b>0</b>	<b>28,287,433</b>
<b>Total Available Funds</b>		<b>39,564,711</b>	<b>2,780,621</b>	<b>42,345,332</b>	<b>0</b>	<b>42,345,332</b>
<b>Expenditure Budget</b>		<b>30,733,482</b>	<b>905,778</b>	<b>31,639,260</b>	<b>0</b>	<b>31,639,260</b>
<b>Transfers Out</b>		<b>87,000</b>	<b>0</b>	<b>87,000</b>	<b>0</b>	<b>87,000</b>
<b>Total Expenditures and Transfer Out</b>		<b>30,820,482</b>	<b>905,778</b>	<b>31,726,260</b>	<b>0</b>	<b>31,726,260</b>
<b>Ending Fund Balance</b>		<b>8,744,229</b>	<b>1,874,843</b>	<b>10,619,072</b>	<b>0</b>	<b>10,619,072</b>



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	13,593	5,750	479,737
Less Cash on Hand	(250)			
Effect on Fund Balance	(57,862)	(13,093)	(5,750)	(76,705)
Ending Fund Balance	311,850	(13,093)	(5,750)	293,007

[SEE ATTACHED EXHIBIT \_\_\_\_ DETAILED SPREADSHEET]

**BE IT FINALLY RESOLVED**, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 11<sup>th</sup> day of May 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
113	<b>Subfund LEN - Lenoir City Library</b>							
115	<b>EXPENDITURES</b>							
116	56000		Social, Cultural, and Recreational Services					
117	56500		<u>Libraries</u>					
118	307		Communications	300		300		300
119	330		Operating Lease Payments	5,000		5,000		5,000
120	333		License - Book System	1,250		1,250		1,250
121	349		Printing - Library Cards & Applications			0		0
122	399		Other Contracted Services	100		100		100
123	399-FY22		Other Contracted Services			0		0
124	414		Duplicating Supplies	250		250		250
125	422		Story Time (Food Supplies)	200		200		200
126	432		Library Books	3,650		3,650	750	4,400
127	432-ARPA		Library Books - ARPA Grant			0		0
128	432-PETTW		Library Books/Media - Pettway Grant	4,000		4,000		4,000
129	435		Office Supplies	750	1,085	1,835		1,835
130	437		Periodicals	200		200		200
131	499		Other Supplies & Materials			0		0
132	709		Data Processing Equipment			0		0
133	711		Furniture			0		0
134	711-PETTW		Furniture - Pettway Grant			0		0
135	719		Office Equipment	500		500		500
136	790		Other Equipment	500		500		500
137	<b>Total Libraries</b>			<b>16,700</b>	<b>1,085</b>	<b>17,785</b>	<b>750</b>	<b>18,535</b>
138								
139	<b>Total Expenditures</b>			<b>16,700</b>	<b>1,085</b>	<b>17,785</b>	<b>750</b>	<b>18,535</b>
140								

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

	A	B	C	D	E	F	G	H
141	Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			45,511		45,511		45,511
142		Less Cash on Hand		(50)		(50)		(50)
143		Less PY Encumbrance						
144		Total Revenue		16,700	0	16,700	0	16,700
145		Total Expenditures		16,700	1,085	17,785	750	18,535
146								
147		Effect on Fund Balance		0	(1,085)	(1,085)	(750)	(1,835)
148								
149	ESTIMATED ENDING FUND BALANCE SUBFUND LEN			45,461	(1,085)	44,376	(750)	43,626

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

	A	B	C	D	E	F	G	H
175	<b>Subfund LOU - Loudon Public Library</b>							
176	<b>EXPENDITURES</b>							
177	56000		Social, Cultural, and Recreational Services					
178	56500		<u>Libraries</u>					
179	307		Communications	900	35	935		935
180	320		Dues & Memberships	500		500		500
181	330		Operating Lease Payment	2,000		2,000		2,000
182	333		Licenses	600	18	618		618
183	348		Postal Charges	100		100		100
184	349		Printing	200		200	1,200	1,400
185	399		Other Contracted Services	500		500		500
186	399	PETTW	Other Contracted Services - Pettway Grant			0		0
187	410		Custodial Supplies	500		500		500
188	414		Duplicating Supplies	500		500		500
189	432		Library Books	6,500		6,500		6,500
190	432	DIGIT	Library Books	2,000		2,000		2,000
191	432	PETTW	Library Books - Pettway Grant	3,500	(3,500)	0		0
192	435		Office Supplies	1,000		1,000		1,000
193	437		Periodicals	150	(35)	115		115
194	499		Other Supplies & Materials	1,000		1,000		1,000
195	524		In-Service/Staff Development	750	(18)	732		732
196	599		Other Charges			0		0
197	711		Furniture and Fixtures	500		500	3,800	4,300
198	711	PETTW	Furniture and Fixtures		3,000	3,000		3,000
199	719		Office Equipment			0		0
200	<b>Total Libraries</b>			<b>21,200</b>	<b>(500)</b>	<b>20,700</b>	<b>5,000</b>	<b>25,700</b>
201								
202	<b>Total Expenditures</b>			<b>21,200</b>	<b>(500)</b>	<b>20,700</b>	<b>5,000</b>	<b>25,700</b>
203								

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

	A	B	C	D	E	F	G	H
204	Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			43,005		43,005		43,005
205		Less PY Encumbrance						
206		Less Cash on Hand		(50)				
207		Total Revenue		17,700	(500)	17,200	0	17,200
208		Total Expenditures		21,200	(500)	20,700	5,000	25,700
209		Effect on Fund Balance		(3,500)	0	(3,500)	(5,000)	(8,500)
210								
211	ESTIMATED ENDING FUND BALANCE SUBFUND LOU			39,455	0	39,455	(5,000)	34,455

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

	A	B	C	D	E	F	G	H
305	<b>Subfund GRE - Greenback Library</b>							
306	EXPENDITURES							
307	56000		Social, Cultural, and Recreational Services					
308	56500		<u>Libraries</u>					
309	307		Communications	700		700		700
310	330		Lease	50		50		50
311	330 PTTW		Lease		2,700	2,700	(10)	2,690
312	333		Licenses	575	43	618		618
313	348		Postal Charges			0		0
314	349		Printing, Stationery, & Forms			0		0
315	399		Other Contracted Services			0		0
316	414		Duplicating Supplies	50		50		50
317	429		Instructional Supplies	400		400		400
318	432		Library Books	700		700		700
319	432 PTTW		Library Books - Pettway Grant	2,700	(2,700)	0	10	10
320	435		Office Supplies	500	(425)	75		75
321	499		Other Supplies	200		200		200
322	499		Other Supplies & Materials			0		0
323	711		Furniture & Fixtures	200		200		200
324	719		Office Equipment	200	2,925	3,125		3,125
325	<b>Total Libraries</b>			<b>6,275</b>	<b>2,543</b>	<b>8,818</b>	<b>0</b>	<b>8,818</b>
326								
327	<b>Total Expenditures</b>			<b>6,275</b>	<b>2,543</b>	<b>8,818</b>	<b>0</b>	<b>8,818</b>
328								
329	<b>Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand</b>			<b>10,429</b>		<b>10,429</b>		<b>10,429</b>
330			Less Cash on Hand	(50)				
331								
332			<b>Total Revenue</b>	<b>4,850</b>	<b>1,000</b>	<b>5,850</b>	<b>0</b>	<b>5,850</b>
333			<b>Total Expenditures</b>	<b>6,275</b>	<b>2,543</b>	<b>8,818</b>	<b>0</b>	<b>8,818</b>
334								
335			<b>Effect on Fund Balance</b>	<b>(1,425)</b>	<b>(1,543)</b>	<b>(2,968)</b>	<b>0</b>	<b>(2,968)</b>
336								
337	<b>ESTIMATED ENDING FUND BALANCE SUBFUND GRE</b>			<b>8,954</b>	<b>(1,543)</b>	<b>7,411</b>	<b>0</b>	<b>7,411</b>

*Budget Committee April 20, 2026  
County Commission May 11, 2026*

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

	A	B	C	D	E	F	G	H
459								
460								
461			TOTAL REVENUE & TRANSFERS IN	402,532	500	403,032	0	403,032
462								
463			TOTAL EXPENDITURES	460,394	13,593	473,987	5,750	479,737
464								
465			EFFECT ON FUND BALANCE	(57,862)				
466								
467			BEGINNING FUND BALANCE 7/1/25 Audited	369,962				
468								
469			Less PY POs					
470			Less Cash on Hand	(250)				
471								
472			Available Fund Balance 7/1/2025	369,712				
473								
474			ESTIMATED ENDING FUND BALANCE	311,850	(13,093)	298,757	(5,750)	293,007
475								
476								
477								



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	434,156	0	5,998,324
Effect on Fund Balance	(355,375)	(74,421)	0	(429,796)
Ending Fund Balance	1,349,196	(74,421)	0	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

May 11, 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
104								
105	<b>Total Highway/Public Works Expenditures</b>							
106	<b>60000</b>	<b>Highways</b>						
107	<b>61000</b>	<b>Administration</b>						
108	101	County Official	121,394			121,394		121,394
109	103	Assistant	83,325	1,500		84,825		84,825
110	141	Foremen	78,375	1,500		79,875		79,875
111	142	Mechanics	55,245	1,500		56,745		56,745
112	144	Equipment Operators - Heavy	302,848	9,000		311,848		311,848
113	145	Equipment Operators - Light	413,380	12,000		425,380		425,380
114	147	Truck Drivers	138,674	8,700		147,374		147,374
115	161	Secretary	56,764	1,500		58,264		58,264
116	187	Overtime Pay	35,000			35,000		35,000
117	302	Advertising	150			150		150
118	320	Dues & Memberships	5,000	(24)		4,976	500	5,476
119	331	Legal Services	500			500		500
120	348	Postal Charges	150			150		150
121	349	Printing, Stationery & Forms	1,000			1,000		1,000
122	355	Travel	4,000	24		4,024		4,024
123	399	Other Contracted Services	2,000			2,000	(500)	1,500
124	414	Duplicating Supplies	250	(250)		0		0
125	435	Office Supplies	2,000	(750)		1,250		1,250
126	524	In-Service/Staff Development	750	200		950		950
127	711	Furniture & Fixtures	200	(200)		0		0
128	719	Office Equipment	1,000	(1,000)		0		0
129								
130		<b>Total Administration</b>	<b>1,302,005</b>	<b>33,700</b>		<b>1,335,705</b>	<b>0</b>	<b>1,335,705</b>

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

	A	B	C	D	E	F	G	H
131								
132								
133								
134								
135	<b>62000</b>		<b>Highway and Bridge Maintenance</b>					
136	351		Rentals	2,500	(222)	2,278		2,278
137	399		Other Contracted Services	50,000	87,735	137,735		137,735
138	402		Asphalt	700,000		700,000		700,000
139	403		Asphalt - Cold Mix	10,000	(3,000)	7,000	(2,000)	5,000
140	404		Asphalt - Hot Mix	100,000	(10,000)	90,000	(1,000)	89,000
141	408		Concrete	1,000		1,000	4,000	5,000
142	409		Crushed Stone	85,000	(20,000)	65,000		65,000
143	436		Other Road Materials	6,000		6,000	745	6,745
144	438		Pipe	25,000	48,200	73,200		73,200
145	443		Road Signs	15,000	3,000	18,000		18,000
146	444		Salt	25,000		25,000	(745)	24,255
147	445		Sand	1,000		1,000	(1,000)	0
148	468		Chemicals	1,500		1,500		1,500
149	499		Other Supplies & Materials	10,000		10,000		10,000
150								
151			<b>Total Highway &amp; Bridge Maintenance</b>	<b>1,032,000</b>	<b>105,713</b>	<b>1,137,713</b>	<b>0</b>	<b>1,137,713</b>
152								
153								
154								

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

	A	B	C	D	E	F	G	H
155								
156								
157	<b>63100</b>		<b>Operation &amp; Maintenance of Equipment</b>					
158	336		Maintenance & Repair - Equipment	25,000		25,000		25,000
159	338		Maintenance & Repair Vehicles	5,000	4,000	9,000		9,000
160	353		Towing Services	1,000		1,000		1,000
161	359		Disposal Fees	2,000		2,000		2,000
162	412		Diesel Fuel	75,000	(25,000)	50,000		50,000
163	416		Equipment Parts - Heavy	30,000		30,000		30,000
164	417		Equipment Parts - Light	100,000	7,800	107,800		107,800
165	425		Gasoline	35,000		35,000		35,000
166	433		Lubricants	2,500	1,100	3,600	1,500	5,100
167	450		Tires and Tubes	45,000	(4,100)	40,900		40,900
168	499		Other Supplies & Materials	7,500		7,500	(1,500)	6,000
169	599		Other Charges	2,500		2,500		2,500
170								
171			<b>Total Operation &amp; Maint of Equip</b>	<b>330,500</b>	<b>(16,200)</b>	<b>314,300</b>	<b>0</b>	<b>314,300</b>
172								

**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	(1,000)	9,000
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	1,000	2,222
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	11,531	156,531		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>11,753</b>	<b>245,753</b>	<b>0</b>	<b>245,753</b>

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>434,156</b>	<b>5,998,324</b>	<b>0</b>	<b>5,998,324</b>
276								
277	<b>Total Expenditures and Transfer Out</b>			<b>5,564,168</b>	<b>434,156</b>	<b>5,998,324</b>	<b>0</b>	<b>5,998,324</b>
278								
279	<b>Estimated Ending Fund Balance</b>			<b>1,349,196</b>	<b>(74,421)</b>	<b>1,274,775</b>	<b>0</b>	<b>1,274,775</b>
280								
281								
282			<b>County Commission meeting date:</b>					
283			<b>May 11, 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:

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Unaudited June 30, 2025 FB	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	161,047	58,324,723
Total Expenditures & Transfers Out	61,308,168	2,330,580	981,047	64,619,795
Effect on Fund Balance	(5,034,712)	(440,360)	(820,000)	(6,295,072)
Ending Fund Balance	13,438,025			12,177,665

[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 11<sup>th</sup> day of May 2026.

ATTEST:

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

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

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

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

<b>43000</b>		<b>Charges for Current Services</b>						
<b>43500</b>		<u>Education Charges</u>						
	43542	Contract for Instructional Services w/ Other LE	0	0	0	0	0	0
	43570	Receipts from Individual Schools	15,000	0	15,000	0	0	15,000
	43990	Other Charges for Services	5,550	0	5,550	0	0	5,550
		<b>Total Education Charges</b>	<b>20,550</b>	<b>0</b>	<b>20,550</b>	<b>0</b>	<b>0</b>	<b>20,550</b>
		<b>Total Charges for Current Services</b>	<b>20,550</b>	<b>0</b>	<b>20,550</b>	<b>0</b>	<b>0</b>	<b>20,550</b>
<b>44000</b>		<b>Other Local Revenues</b>						
<b>44100</b>		<u>Recurring Items</u>						
	44110	Investment Income	75,000	0	75,000	0	0	75,000
	44130	Sale of Material and Supplies	0	0	0	0	0	0
	44145	Sale of Recycled Materials	0	0	0	0	0	0
	44146	E-Rate Funding	0	0	0	0	0	0
	44160-RET DEN	Retirees' Insurance Payments	50,000	0	50,000	0	0	50,000
	44160-RET LIF	Retirees' Insurance Payments	7,300	0	7,300	0	0	7,300
	44160-RET MED	Retirees' Insurance Payments	5,100	0	5,100	0	0	5,100
	44161-COBRA DEN	Cobra Insurance Payments	0	0	0	0	0	0
	44170	Miscellaneous Refunds	2,000	6,030	8,030	2,289	0	10,319
	44170	Miscellaneous Refunds	0	0	0	0	0	0
	44170 TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0	0
		<b>Total Recurring Items</b>	<b>139,400</b>	<b>6,030</b>	<b>145,430</b>	<b>2,289</b>	<b>0</b>	<b>147,719</b>
<b>44500</b>		<u>Nonrecurring Items</u>						
	44530	Sale of Equipment	0	0	0	0	0	0
	44540	Sale of Property	0	0	0	0	0	0
	44570	Contributions and Gifts	0	0	0	0	0	0
		<b>Total Nonrecurring Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Total Other Local Revenues</b>	<b>139,400</b>	<b>6,030</b>	<b>145,430</b>	<b>2,289</b>	<b>0</b>	<b>147,719</b>

LCBOE:  
TennCare  
reimbursements

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

<b>46000</b>	<b>State of Tennessee</b>						
<b>46500</b>	<b>State Education Funds</b>						
46510	TN Investment in Student Achievement (TISA)	35,400,000	422,086	35,822,086	0	35,822,086	
46515	Early Childhood Education	765,303	25,825	791,128	0	791,128	
46515 SPED	State Special Education Preschool Grant	0	88,200	88,200	0	88,200	
46590	Other State Education Funds	58,467	923,324	981,791	0	981,791	
46590 ACE	ACE Grant	0	100,000	100,000	0	100,000	
46590 ELT	Early Literacy Tutoring Grant	0	19,000	19,000	0	19,000	
46590 FRCSH	Infrastructure Grant	0	0	0	62,000	62,000	
46590 HSSL	Healthy Students Stronger Learners Grant	0	2,000	2,000	0	2,000	
46590 LC	Learning Camp Transportation	0	0	0	0	0	
46590 MHP	Mental Health Pilot	0	5,000	5,000	0	5,000	
46590 SLC	Summer Learning Camps	0	0	0	0	0	
46590 SSG	Public School Security Grant	0	99,473	99,473	0	99,473	
46590 TUT	TN Tutoring Grant	0	0	0	19,000	19,000	
46596	Paid Parental Leave	0	0	0	70,883	70,883	
46610	Career Ladder Program	55,000	0	55,000	0	55,000	
46790 ISM	Other Vocational	761,530	(67,530)	694,000	0	694,000	
	<b>Total State Education Funds</b>	<b>37,040,300</b>	<b>1,617,378</b>	<b>38,657,678</b>	<b>151,883</b>	<b>38,809,561</b>	
<b>46800</b>	<b>Other State Revenues</b>						
46851	State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000	
	<b>Total Other State Revenues</b>	<b>1,150,000</b>	<b>0</b>	<b>1,150,000</b>	<b>0</b>	<b>1,150,000</b>	
<b>Total State of Tennessee</b>		<b>38,190,300</b>	<b>1,617,378</b>	<b>39,807,678</b>	<b>151,883</b>	<b>39,959,561</b>	
46980 TCCY	Other State Grants	0	50,079	50,079	0	50,079	
46981	Safe Schools	0	0	0	0	0	
46990	Other State Revenue	0	0	0	0	0	
	<b>Total</b>	<b>0</b>	<b>50,079</b>	<b>50,079</b>	<b>0</b>	<b>50,079</b>	

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<b>47000</b>	<b>Federal Government</b>					
<b>47100</b>	<u>Federal Through State</u>					
47143	Special Education - Grants to States	0	35,099	35,099	0	35,099
47145	Special Education Preschool - Grants to States	0	0	0	0	0
47147	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47147 21st	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47590 SLC	Other Federal Through State	0	0	0	0	0
47590 VR	Other Federal Through State VR Grant	210,632	45,559	256,191	0	256,191
	<b>Total Federal Through State</b>	<b>210,632</b>	<b>80,658</b>	<b>291,290</b>	<b>0</b>	<b>291,290</b>
<b>47600</b>	<u>Direct Federal Revenue</u>					
47640	ROTC Reimbursement	71,000	0	71,000	0	71,000
	<b>Total Direct Federal Revenue</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>
<b>Total Federal Government</b>		<b>281,632</b>	<b>80,658</b>	<b>362,290</b>	<b>0</b>	<b>362,290</b>
<b>48600</b>	<b>Citizens Groups</b>					
48130	Contributions	0	5,000	5,000	0	5,000
48610	Donations	0	1,880	1,880	0	1,880
48610-ALT	Donations - Alternative School	0	0	0	0	0
48610-BIT	Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP	Donations - Camp Bravado	0	0	0	0	0
48610-CHR	Donations - Christmas	0	8,235	8,235	0	8,235
48610-CL	Donations - CL	0	5,500	5,500	0	5,500
48610-FAM	Donations - FAM	0	10,200	10,200	0	10,200
48610-FRC	Donations - FRC	0	0	0	0	0
48610-GYS	Donations - GYS	0	550	550	0	550
48610-LCAP	Donations - LCA	0	0	0	0	0
48610-LCEF	Donations - LCEF	0	0	0	0	0
48610-MUSIC	Donations - MUSIC	0	0	0	0	0
48610-NMS	Donations - North Middle School	0	0	0	0	0
48610-RTI	Donations - RTI	0	0	0	0	0
48610-SHOE	Donations - SHOE	0	0	0	0	0
48610-SUP	Donations - SUP	0	5,900	5,900	5,875	11,775
48610-WSF	Donations - WSF	0	17,250	17,250	1,000	18,250
	<b>Total Citizens Groups</b>	<b>0</b>	<b>54,515</b>	<b>54,515</b>	<b>6,875</b>	<b>61,390</b>

LCBOE:  
FRC Donations

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48990	Other					
48990	Other	0	8,000	8,000	0	8,000
49700	Insurance Recovery	0	73,560	73,560	0	73,560
49800	Transfer In	0	0	0	0	0
<b>Total Revenues</b>		<b>56,273,456</b>	<b>1,890,220</b>	<b>58,163,676</b>	<b>161,047</b>	<b>58,324,723</b>
<b>Total Other Source</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total General Purpose School</b>		<b>56,273,456</b>	<b>1,890,220</b>	<b>58,163,676</b>	<b>161,047</b>	<b>58,324,723</b>

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General Purpose School Expenditures						LCBOE: Paid Parental Leave	
70000	Education						
71000	Instruction						
71100	<u>Regular Instruction Program</u>						
116	Teachers	21,411,399	0	21,411,399	70,883	21,482,282	
116 SLC	Teachers - Summer Learning Camps	0	0	0	0	0	
117	Career Ladder Program	25,000	0	25,000	0	25,000	
128	Homebound Teachers	7,000	0	7,000	0	7,000	
163	Educational Assistants	2,290,565	0	2,290,565	0	2,290,565	
163 SLC	Educational Assistants - Summer Learning Camps	0	0	0	0	0	
188	Bonus Payments	0	620,000	620,000	0	620,000	
189	Other Salaries & Wages	37,000	0	37,000	0	37,000	
189 ELT	Other Salaries & Wages	0	11,700	11,700	0	11,700	
189 TUT	Other Salaries & Wages	0	0	0	11,700	11,700	
195	Certified Substitute Teachers	75,000	0	75,000	0	75,000	
198	Non-Certified Substitute Teachers	220,000	0	220,000	0	220,000	
201	Social Security	1,492,090	38,440	1,530,530	0	1,530,530	
201 ELT	Social Security	0	725	725	0	725	
201 SLC	Social Security - Summer Learning Camps	0	0	0	0	0	
201 TUT	Social Security	0	0	0	725	725	
204	State Retirement	2,086,932	(144,414)	1,942,518	0	1,942,518	
204 ELT	State Retirement	0	1,138	1,138	0	1,138	
204 SLC	State Retirement - Summer Learning Camps	0	0	0	0	0	
204 TUT	State Retirement	0	0	0	1,138	1,138	
205-RET VIS	Employee and Dependent Insurance	2,803	0	2,803	0	2,803	
206	Life Insurance	60,000	0	60,000	0	60,000	
206-RET LIF	Life Insurance	14,700	0	14,700	0	14,700	
207	Medical Insurance	3,604,055	0	3,604,055	0	3,604,055	
207-RET MED	Medical Insurance	52,828	0	52,828	0	52,828	
208	Dental Insurance	149,181	0	149,181	0	149,181	
208-RET DEN	Dental Insurance	36,800	0	36,800	0	36,800	
210	Unemployment Compensation	25,000	0	25,000	0	25,000	
212	Employer Medicare	348,958	8,990	357,948	0	357,948	
212 ELT	Employer Medicare	0	170	170	0	170	
212 SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0	

BOE April 2026  
Budget Committee April 20, 2026  
County Commission May 11, 2026

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212	TUT	Employer Medicare	0	0	0	170	170
355		Travel	0	0	0	0	0
399		Other Contracted Services	238,400	0	238,400	0	238,400
429		Instructional Supplies	122,000	0	122,000	0	122,000
429	ELT	Instructional Supplies	0	1,767	1,767	0	1,767
429	SLC	Instructional Supplies - Summer Learning Cam	0	0	0	0	0
429	SMC	Instructional Supplies - STREAM Mini Camp	0	0	0	0	0
429	EES	Instructional Supplies - Eaton Elementary Schc	41,563	0	41,563	8,000	49,563
429	FLM	Instructional Supplies - Fort Loudoun Middle S	24,483	13,375	37,858	0	37,858
429	GBS	Instructional Supplies - Greenback School	33,196	0	33,196	7,000	40,196
429	HPS	Instructional Supplies - Highland Park Element	25,832	3,500	29,332	0	29,332
429	LES	Instructional Supplies - Loudon Elementary Sc	41,185	0	41,185	5,606	46,791
429	LHS	Instructional Supplies - Loudon High School	52,238	0	52,238	0	52,238
429	NMS	Instructional Supplies - North Middle School	44,251	15,000	59,251	2,600	61,851
429	PES	Instructional Supplies - Philadelphia Elementar	28,782	0	28,782	0	28,782
429	SES	Instructional Supplies - Steekee Elementary Sc	13,975	0	13,975	0	13,975
429	TUT	Instructional Supplies - Tutoring	0	0	0	1,767	1,767
449		Textbooks	625,145	0	625,145	0	625,145
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	0	0	0	0	0
599	NMS	Other Charges	0	5,000	5,000	0	5,000
599	PES	Other Charges	0	0	0	0	0
790		Other Equipment	200,000	100,000	300,000	0	300,000
790	EES	Other Equipment - Eaton Elementary School	20,305	0	20,305	(8,000)	12,305
790	FLM	Other Equipment - Fort Loudoun Middle Scho	15,802	(13,375)	2,427	0	2,427
790	GBS	Other Equipment - Greenback School	16,255	0	16,255	0	16,255
790	HPS	Other Equipment - Highland Park Elementary S	12,582	(2,000)	10,582	0	10,582
790	LES	Other Equipment - Loudon Elementary School	26,491	0	26,491	0	26,491
790	LHS	Other Equipment - Loudon High School	27,160	0	27,160	0	27,160
790	NMS	Other Equipment - North Middle School	39,522	(15,000)	24,522	0	24,522
790	PES	Other Equipment - Philadelphia Elementary Sc	25,182	0	25,182	4,000	29,182
790	SES	Other Equipment - Steekee Elementary School	2,809	0	2,809	0	2,809
<b>Total Regular Instruction Program</b>			<b>33,686,469</b>	<b>645,016</b>	<b>34,331,485</b>	<b>105,589</b>	<b>34,437,074</b>

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71200		<i>Special Education Program</i>					
	116	Teachers	2,237,083	0	2,237,083	0	2,237,083
	116 VR	Teachers	93,942	(28,242)	65,700	0	65,700
	117	Career Ladder Program	4,000	0	4,000	0	4,000
	128	Homebound Teachers	23,000	(15,000)	8,000	0	8,000
	163	Educational Assistants	697,051	0	697,051	0	697,051
	163 SPED	Educational Assistants	0	81,932	81,932	0	81,932
	163 VR	Educational Assistants	57,029	63,958	120,987	0	120,987
	171	Speech Pathologist	403,868	0	403,868	0	403,868
	188	Bonus Payments	0	80,000	80,000	0	80,000
	189	Other Salaries & Wages	40,000	0	40,000	0	40,000
	195	Certified Substitute Teachers	10,000	0	10,000	0	10,000
	198	Non-Certified Substitute Teachers	45,000	0	45,000	0	45,000
	201	Social Security	215,520	4,960	220,480	0	220,480
	201 SPED	Social Security	0	5,080	5,080	0	5,080
	201 VR	Social Security	9,360	2,155	11,515	0	11,515
	204	State Retirement	287,000	4,000	291,000	0	291,000
	204 VR	State Retirement	15,948	(183)	15,765	0	15,765
	205-RET VIS	Employee and Dependent Insurance	860	0	860	0	860
	206	Life Insurance	8,738	0	8,738	0	8,738
	206-RET LIF	Life Insurance	1,511	0	1,511	0	1,511
	206 VR	Life Insurance - VR Grant	798	0	798	0	798
	207	Medical Insurance	481,660	0	481,660	0	481,660
	207-RET MED	Medical Insurance	3,750	0	3,750	0	3,750
	207 VR	Medical Insurance - VR Grant	29,856	7,564	37,420	0	37,420
	208	Dental Insurance	16,628	0	16,628	0	16,628
	208-RET DEN	Dental Insurance	4,300	0	4,300	0	4,300
	208 VR	Dental Insurance - VR Grant	1,500	(188)	1,312	0	1,312
	212	Employer Medicare	50,179	1,160	51,339	0	51,339
	212 SPED	Employer Medicare	0	1,188	1,188	0	1,188
	212 VR	Employer Medicare	2,199	495	2,694	0	2,694
	429	Instructional Supplies	43,752	0	43,752	0	43,752
	499	Other Supplies & Materials	40,000	0	40,000	0	40,000
	725	Special Education Equipment	102,500	(30,000)	72,500	0	72,500
	725 SPED	Special Education Equipment	0	0	0	0	0
		<b>Total Special Instruction Program</b>	<b>4,927,032</b>	<b>178,879</b>	<b>5,105,911</b>	<b>0</b>	<b>5,105,911</b>

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71300		<i>Vocational Education Program</i>				
116	Teachers	1,433,693	0	1,433,693	0	1,433,693
116 ISM	Teachers - ISM Grant	224,718	(104,978)	119,740	0	119,740
117	Career Ladder Program	3,000	0	3,000	0	3,000
163	Educational Assistants	31,660	0	31,660	0	31,660
188	Bonus Payments	0	42,000	42,000	0	42,000
189 ISM	Other Salaries & Wages - ISM Grant	5,000	0	5,000	0	5,000
195	Certified Substitute Teachers	7,500	0	7,500	0	7,500
198	Non-Certified Substitute Teachers	15,000	0	15,000	0	15,000
201	Social Security	92,433	2,604	95,037	0	95,037
201 ISM	Social Security - ISM Grant	14,415	(6,461)	7,954	0	7,954
204	State Retirement	131,426	2,100	133,526	0	133,526
204 ISM	State Retirement - ISM Grant	16,994	(8,258)	8,736	0	8,736
205-RET VIS	Employee and Dependent Insurance	173	0	173	0	173
206	Life Insurance	3,105	0	3,105	0	3,105
206 ISM	Life Insurance	566	(258)	308	0	308
206-RET LIF	Life Insurance	400	0	400	0	400
207	Medical Insurance	204,699	0	204,699	0	204,699
207 ISM	Medical Insurance - ISM Grant	40,233	(22,863)	17,370	0	17,370
208	Dental Insurance	7,717	0	7,717	0	7,717
208 ISM	Dental Insurance	1,185	(718)	467	0	467
208-RET DEN	Dental Insurance	810	0	810	0	810
212	Employer Medicare	21,618	608	22,226	0	22,226
212 ISM	Employer Medicare - ISM Grant	3,747	(1,926)	1,821	0	1,821
336	Maintenance and Repair Services-Equipment	1,300	0	1,300	(1,300)	0
355	Travel	8,000	0	8,000	0	8,000
399 ISM	Other Contracted Services - ISM Grant	0	38,000	38,000	0	38,000
425	Gasoline	1,000	0	1,000	0	1,000
429	Instructional Supplies	93,130	(200)	92,930	6,000	98,930
429 ISM	Instructional Supplies - ISM Grant	45,000	38,552	83,552	(8,000)	75,552
599 ISM	Other Charges - ISM Grant	100,000	(88,000)	12,000	0	12,000
730 ISM	Vocational Education Program - ISM Grant	100,000	183,992	283,992	8,000	291,992
790	Other Equipment	55,200	0	55,200	(6,000)	49,200
790 SPARC	Other Equipment	0	0	0	0	0
<b>Total Vocational Education Program</b>		<b>2,663,722</b>	<b>74,194</b>	<b>2,737,916</b>	<b>(1,300)</b>	<b>2,736,616</b>
<b>Total Instruction</b>		<b>41,277,223</b>	<b>898,089</b>	<b>42,175,312</b>	<b>104,289</b>	<b>42,279,601</b>

LCBOE:  
CTE Amendments

LCBOE:  
ISM amendments

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72000		Support Services				
72110		<u>Attendance</u>				
105	Supervisor / Director	76,644	0	76,644	0	76,644
130 SLC	Social Workers	0	0	0	0	0
188	Bonus Payments	0	0	0	0	0
201	Social Security	4,752	0	4,752	0	4,752
201 SLC	Social Security	0	0	0	0	0
204	State Retirement	5,143	0	5,143	0	5,143
204 SLC	State Retirement	0	0	0	0	0
206	Life Insurance	160	0	160	0	160
207	Medical Insurance	0	0	0	0	0
208	Dental Insurance	0	0	0	0	0
212	Employer Medicare	1,112	0	1,112	0	1,112
212 SLC	Employer Medicare	0	0	0	0	0
355	Travel	50	0	50	0	50
524	In-Service/Staff Development	2,000	0	2,000	0	2,000
<b>Total Attendance</b>		<b>89,861</b>	<b>0</b>	<b>89,861</b>	<b>0</b>	<b>89,861</b>
		LCBOE: CSH amendments				
72120		<u>Health Services</u>				
105 CSH	Supervisor/Director	68,155	0	68,155	0	68,155
131	Medical Personnel	580,160	0	580,160	0	580,160
131 SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0
188	Bonus Payments	0	2,000	2,000	0	2,000
189 CSH	Other Salaries & Wages	68,433	0	68,433	(14,236)	54,197
195 HSSL	Certified Substitute Teachers	0	600	600	(200)	400
198 CSH	Non-Certified Substitute Teachers	0	0	0	0	0
198 HSSL	Non-Certified Substitute Teachers	0	600	600	(150)	450
201	Social Security	35,970	124	36,094	0	36,094
201 SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201 CSH	Social Security	8,189	0	8,189	0	8,189
201 HSSL	Social Security	0	75	75	(22)	53
204	State Retirement	52,214	100	52,314	0	52,314
204 SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204 CSH	State Retirement	7,200	0	7,200	0	7,200
205-RET VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	1,795	0	1,795	0	1,795
206 CSH	Life Insurance	325	0	325	0	325
206-RET LIF	Life Insurance	325	0	325	0	325
207	Medical Insurance	85,500	0	85,500	0	85,500

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207 CSH	Medical Insurance		9,335	0	9,335	6,500	15,835
208	Dental Insurance		3,066	0	3,066	0	3,066
208 CSH	Dental Insurance		338	0	338	210	548
208-RET DEN	Dental Insurance		432	0	432	0	432
212	Employer Medicare		8,412	29	8,441	0	8,441
212 SLC	Employer Medicare - Summer Learning Camps		0	0	0	0	0
212 CSH	Employer Medicare		1,915	0	1,915	0	1,915
212 HSSL	Employer Medicare	LCBOE:	0	25	25	(12)	13
355	Travel	TennCare	2,400	0	2,400	0	2,400
355 CSH	Travel	reimbursements	2,500	0	2,500	0	2,500
355 SLC	Travel		0	0	0	0	0
399	Other Contracted Services		7,100	0	7,100	0	7,100
399 ACE	Other Contracted Services - ACE		0	3,486	3,486	0	3,486
399 SLC	Other Contracted Services - Summer Learning		0	0	0	0	0
399 CSH	Other Contracted Services		0	0	0	0	0
413	Drugs and Medical Supplies	LCBOE:	14,800	6,030	20,830	1,989	22,819
435	Office Supplies	ACE amendments	1,000	0	1,000	300	1,300
499 ACE	Other Supplies & Materials		0	80,000	80,000	3,045	83,045
499 CSH	Other Supplies & Materials		12,670	0	12,670	0	12,670
499 MHP	Other Supplies & Materials		0	4,000	4,000	(4,000)	0
524	In-Service/Staff Development		600	0	600	0	600
524 ACE	In-Service/Staff Development		0	16,514	16,514	(3,045)	13,469
524 CSH	In-Service/Staff Development		2,100	0	2,100	(1,800)	300
524 HSSL	In-Service/Staff Development		0	700	700	(215)	485
735 CSH	Health Equipment		3,472	0	3,472	9,326	12,798
735 HSSL	Health Equipment		0	0	0	599	599
735 MHP	Health Equipment		0	1,000	1,000	(1,000)	0
<b>Total Health Services</b>			<b>978,508</b>	<b>115,283</b>	<b>1,093,791</b>	<b>(2,711)</b>	<b>1,091,080</b>

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72130		<u>Other Student Support</u>					
	117	Career Ladder Program	1,000	0	1,000	0	1,000
	123	Guidance Personnel	952,047	0	952,047	0	952,047
	123 SLC	Guidance Personnel - Summer Learning Camps	0	0	0	0	0
	130	Social Workers	302,637	0	302,637	0	302,637
	130 SLC	Social Workers - Summer Learning Camps	0	0	0	0	0
	162	Clerical Personnel	214,697	0	214,697	0	214,697
	188	Bonus Payments	0	34,000	34,000	0	34,000
	195 TCCY	Certified Substitute Teachers	0	3,847	3,847	0	3,847
	198 TCCY	Non-Certified Substitute Teachers	0	8,120	8,120	0	8,120
	201	Social Security	91,164	2,108	93,272	0	93,272
	201 SLC	Social Security - Summer Learning Camps	0	0	0	0	0
	201 TCCY	Social Security	0	759	759	0	759
	204	State Retirement	127,418	1,700	129,118	0	129,118
	204 SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
	205-RET VIS	Employee and Dependent Insurance	230	0	230	0	230
	206	Life Insurance	3,386	0	3,386	0	3,386
	206-RET LIF	Life Insurance	480	0	480	0	480
	207	Medical Insurance	221,000	0	221,000	0	221,000
	207-RET MED	Medical Insurance	0	0	0	0	0
	208	Dental Insurance	8,025	0	8,025	0	8,025
	208-RET DEN	Dental Insurance	432	0	432	0	432
	212	Employer Medicare	21,321	493	21,814	0	21,814
	212 SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
	212 TCCY	Employer Medicare	0	180	180	0	180
	309 SAFE	Contracts with Government Agencies	5,000	0	5,000	0	5,000
	322	Evaluation and Testing	20,000	0	20,000	0	20,000
	355	Travel	7,500	0	7,500	0	7,500
	399 SAFE	Other Contracted Services	50,260	0	50,260	0	50,260
	399 TCCY	Other Contracted Services	0	0	0	0	0
	499 MHP	Other Supplies & Materials	0	0	0	4,000	4,000
	499 TCCY	Other Supplies & Materials	0	16,641	16,641	0	16,641
	524	In Service/Staff Development	7,500	0	7,500	0	7,500
	524 ISM	In Service/Staff Development - ISM Grant	0	48,060	48,060	0	48,060
	524 TCCY	In Service/Staff Development	0	20,532	20,532	0	20,532
	790 MHP	Other Equipment	0	0	0	1,000	1,000
	790 SAFE	Other Equipment	30,000	0	30,000	0	30,000
	790 SSG	Other Equipment	0	94,473	94,473	86	94,559
		<b>Total Other Student Support</b>	<b>2,064,097</b>	<b>230,913</b>	<b>2,295,010</b>	<b>5,086</b>	<b>2,300,096</b>

LCBOE:  
Safety grant amendments.

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

72210		<i>Regular Instruction Program</i>					
	105	Supervisor/Director	480,097	0	480,097	0	480,097
	117	Career Ladder Program	6,000	0	6,000	0	6,000
	129	Librarians	622,400	0	622,400	0	622,400
	161	Secretary (s)	440,983	0	440,983	0	440,983
	188	Bonus Payments	0	38,000	38,000	0	38,000
	189	Other Salaries & Wages	252,103	0	252,103	0	252,103
	201	Social Security	111,700	2,356	114,056	0	114,056
	204	State Retirement	144,072	1,900	145,972	0	145,972
	205-RET VIS	Employee and Dependent Insurance	816	0	816	0	816
	206	Life Insurance	5,000	0	5,000	0	5,000
	206-RET LIF	Life Insurance	1,790	0	1,790	0	1,790
	207	Medical Insurance	250,000	0	250,000	0	250,000
	207-RET MED	Medical Insurance	5,000	0	5,000	0	5,000
	208	Dental Insurance	8,925	0	8,925	0	8,925
	208-REF DEN	Dental Insurance	6,000	0	6,000	0	6,000
	212	Employer Medicare	26,150	551	26,701	0	26,701
	355	Travel	17,000	0	17,000	0	17,000
	432 EES	Library Books/Media - Eaton Elementary Scho	8,768	0	8,768	0	8,768
	432 FLM	Library Books/Media - Fort Loudoun Middle S	0	0	0	0	0
	432 GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
	432 HPS	Library Books/Media - Highland Park Element	3,659	(1,500)	2,159	0	2,159
	432 LES	Library Books/Media - Loudon Elementary Scl	5,606	0	5,606	(5,606)	0
	432 LHS	Library Books/Media - Loudon High School	9,536	0	9,536	0	9,536
	432 NMS	Library Books/Media - North Middle School	2,650	0	2,650	0	2,650
	432 PES	Library Books/Media - Philadelphia Elementar	2,137	0	2,137	0	2,137
	432 SES	Library Books/Media - Steekee Elementary Scl	1,804	0	1,804	0	1,804
	499	Other Supplies & Materials	5,000	0	5,000	0	5,000
	524	In-Service/Staff Development	12,000	0	12,000	0	12,000
	524 EES	In-Service/Staff Development - Eaton Element	5,500	0	5,500	0	5,500
	524 FLM	In-Service/Staff Development - Fort Loudoun	5,300	0	5,300	0	5,300
	524 GBS	In-Service/Staff Development - Greenback Sch	13,300	0	13,300	(7,000)	6,300
	524 HPS	In-Service/Staff Development - Highland Park	4,900	0	4,900	0	4,900
	524 LES	In-Service/Staff Development - Loudon Eleme	5,000	0	5,000	0	5,000
	524 LHS	In-Service/Staff Development - Loudon High S	5,255	0	5,255	0	5,255
	524 NMS	In-Service/Staff Development - North Middle S	10,796	0	10,796	(2,600)	8,196
	524 PES	In-Service/Staff Development - Philadelphia El	6,400	0	6,400	(4,000)	2,400
	524 SES	In-Service/Staff Development - Steekee Eleme	2,000	0	2,000	0	2,000
		<b>Total Regular Instruction Program</b>	<b>2,501,032</b>	<b>41,307</b>	<b>2,542,339</b>	<b>(19,206)</b>	<b>2,523,133</b>

BOE April 2026  
Budget Committee April 20, 2026  
County Commission May 11, 2026

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

72220		<u>Special Education Program</u>					
	105	Supervisor/Director	33,455	0	33,455	0	33,455
	117	Career Ladder Program	1,000	0	1,000	0	1,000
	124	Psychological Personnel	331,803	0	331,803	0	331,803
	135	Assessment Personnel	81,503	0	81,503	0	81,503
	171	Speech Pathologist	0	0	0	0	0
	188	Bonus Payments	0	12,000	12,000	0	12,000
	201	Social Security	27,762	744	28,506	0	28,506
	204	State Retirement	38,508	600	39,108		39,108
	205-RET VIS	Employee and Dependent Insurance	280	0	280	LCBOE: SPED amendment	280
	206	Life Insurance	1,360	0	1,360	0	1,360
	206-RET LIF	Life Insurance	480	0	480	0	480
	207	Medical Insurance	81,068	0	81,068	0	81,068
	207-RET MED	Medical Insurance	3,900	0	3,900	0	3,900
	208	Dental Insurance	2,997	0	2,997	0	2,997
	208-REF DEN	Dental Insurance	863	0	863	0	863
	212	Employer Medicare	6,493	174	6,667	0	6,667
	348	Postal Charges	1,000	0	1,000	0	1,000
	355	Travel	21,650	(6,000)	15,650	0	15,650
	399	Other Contracted Services	178,250	74,075	252,325	18,024	270,349
	399 SPED	Other Contracted Services	0	0	0	0	0
	524	In-Service/Staff Development	0	0	0	0	0
		<b>Total Special Education Program</b>	<b>812,372</b>	<b>81,593</b>	<b>893,965</b>	<b>18,024</b>	<b>911,989</b>

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

72230		<i>Vocational Education Program</i>				
105	Supervisor/Director	85,770	0	85,770	0	85,770
162	Clerical Personnel	55,673	0	55,673	0	55,673
188	Bonus Payments	0	0	0	0	0
201	Social Security	8,800	0	8,800	0	8,800
204	State Retirement	11,388	0	11,388	0	11,388
205-RET VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	360	0	360	0	360
206-RET LIF	Life Insurance	300	0	300	0	300
207	Medical Insurance	19,000	0	19,000	0	19,000
207-RET MED	Medical Insurance	0	0	0	0	0
208	Dental Insurance	845	0	845	0	845
208-REF DEN	Dental Insurance	440	0	440	0	440
212	Employer Medicare	2,100	0	2,100	0	2,100
348	Postal Charges	500	0	500	0	500
355	Travel	1,500	0	1,500	0	1,500
399	Other Contracted Services	2,000	200	2,200	1,300	3,500
524	In-Service/Staff Development	5,000	0	5,000	0	5,000
<b>Total Vocational Education Program</b>		<b>193,778</b>	<b>200</b>	<b>193,978</b>	<b>1,300</b>	<b>195,278</b>

LCBOE:  
CTE Amendments



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

72810		<u>Central &amp; Other</u>						
	399 FRCSH	Other Contracted Services	0	0	0	5,000		5,000
	790 FRCSH	Other Equipment	0	0	0	57,000		57,000
		<b>Total Central &amp; Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,000</b>		<b>62,000</b>
			LCBOE: Infrastructure Grant					
72901		<b>Education COVID-19</b>						
72901		<u>Support Services</u>						
	499	Other Supplies & Materials	25,000	0	25,000	0		25,000
		<b>Total COVID-19</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>0</b>		<b>25,000</b>
		<b>Total Support Services</b>	<b>18,719,808</b>	<b>1,117,843</b>	<b>19,837,651</b>	<b>-12,117</b>		<b>19,825,534</b>
<b>Total Education</b>			<b>59,997,031</b>	<b>2,015,932</b>	<b>62,012,963</b>	<b>154,172</b>		<b>62,167,135</b>

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

73000		Operation of Non-Instructional Service				
73100		<u>Food Service</u>				
165	SLC	Cafeteria Personnel	0	0	0	0
201	SLC	Social Security	0	0	0	0
204	SLC	State Retirement	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0
710		Food Service Equipment	0	0	0	0
<b>Total Food Service</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
73300		<u>Community Services</u>				
189	FRC	Other Salaries & Wages - FRC	31,800	0	31,800	0
189	GYS	Other Salaries & Wages - GYS	0	0	0	2,190
201	FRC	Social Security - FRC Grant	1,972	0	1,972	0
201	GYS	Social Security - GYS	0	0	0	140
204	FRC	State Retirement - FRC Grant	2,134	0	2,134	0
204	GYS	State Retirement - GYS	0	0	0	150
206		Life Insurance	188	0	188	0
206-RET	LIF	Life Insurance	216	0	216	0
207		Medical Insurance	9,100	0	9,100	0
208		Dental Insurance	375	0	375	0
208-RET	DEN	Dental Insurance	1,011	0	1,011	0
212	FRC	Employer Medicare FRC	462	0	462	0
212	GYS	Employer Medicare GYS	0	0	0	35
355		Travel	1,500	0	1,500	0
422		Food Supplies	4,300	0	4,300	0
422	WSF	Food Supplies	0	18,446	18,446	1,000
429	CCLC	Instructional Supplies - CCLC	0	0	0	0
499		Other Supplies and Materials	5,000	0	5,000	0
499	CHR	Other Supplies & Materials - CHR	0	11,469	11,469	0
499	CL	Other Supplies & Materials - CL	0	7,768	7,768	0
499	FAM	Other Supplies & Materials - FAM	0	13,108	13,108	0
499	GYS	Other Supplies & Materials - GYS	0	7,665	7,665	(2,515)
499	SUP	Other Supplies & Materials - SUP	0	8,274	8,274	5,875
524		In Service/Staff Development	500	0	500	0
790		Other Equipment	2,000	0	2,000	0
790	CCLC	Other Equipment - CCLC	0	0	0	0
<b>Total Community Services</b>			<b>60,558</b>	<b>66,730</b>	<b>127,288</b>	<b>6,875</b>

LCBOE:  
FRC Donations

LCBOE:  
Moving to salaries -  
attendance coordinators.

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

<b>73400</b>	<b><u>Early Childhood Education</u></b>						
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>	
<b>76000</b>	<b>Capital Outlay</b>						
<b>76100</b>	<b><u>Regular Capital Outlay</u></b>						
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	250,000	250,000	820,000	1,070,000	
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>147,328</b>	<b>317,000</b>	<b>820,000</b>	<b>1,137,000</b>	

LCBOE:  
Property Purchase:  
Ctrl Map:  
015/Parcel:152.01  
\$120,000  
Ctrl Map:015/Parcel  
125.00  
\$700,000

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>2,330,580</b>	<b>63,638,748</b>	<b>981,047</b>	<b>64,619,795</b>	
		<b>Total Other Uses</b>	0	0	0	0	0	0
<b>Total General Purpose School</b>			<b>61,308,168</b>	<b>2,330,580</b>	<b>63,638,748</b>	<b>981,047</b>	<b>64,619,795</b>	

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

<b>Beginning Fund Balance (Unaudited)</b>	18,472,737	0	18,472,737	0	18,472,737
<b>Total Revenue</b>	56,273,456	1,890,220	58,163,676	161,047	58,324,723
<b>Total Available Funds</b>	74,746,193	1,890,220	76,636,413	161,047	76,797,460
<b>Total Expenditures</b>	61,308,168	2,330,580	63,638,748	981,047	64,619,795
<b>Estimated Ending Fund Balance</b>	13,438,025	-440,360	12,997,665	-820,000	12,177,665
* \$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.					



Fund 142

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Federal Projects  
School

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

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

*WHEREAS*, Loudon County Commission adopted the 2025 – 2026 budget that included the School Federal Projects Fund 142 on June 30, 2025; and

*WHEREAS*, Loudon County Board of Education has recommended and approved amendments in the revenue and/or expense budgets to more accurately reflect anticipated and/or known revenues and expenditures for the current fiscal year; and

*WHEREAS*, source of revenue for the amendments in revenue budgets is Federal Funds; and

*WHEREAS*, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2025 – 2026 budget adoption; and

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

*NOW, THEREFORE, BE IT RESOLVED*, that the FY 2025 - 2026 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Estimated June 30, 2025 FB	1,000,000			
Total Revenue	2,603,079	994,099	104,302.46	3,701,480
Total Expenditures	2,603,079	994,099	104,302.46	3,701,480
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	1,000,000			1,000,000

[SEE ATTACHED EXHIBIT \_\_\_\_ DETAILED SPREADSHEET]

*BE IT FINALLY RESOLVED*, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 11<sup>th</sup> day of May 2026.

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

*ATTEST:*

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

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

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2			4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
71	<b>Sub Fund</b>		<b>109 - Title I Expenses</b>					
72								
73	<b>70000</b>		<b>Education</b>					
74								
75	<b>71000</b>		<b>Instruction</b>					
76								
77	<i>71100</i>		<i>Regular Instruction Program</i>					
78		116	Teachers	451,018.00	19,582.00	470,600.00	0.00	470,600.00
79		163	Educational Assistants	68,992.00	(6,666.00)	62,326.00	1,000.00	63,326.00
80		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
81		195	Certified Substitute Teachers	2,200.00	7,800.00	10,000.00	0.00	10,000.00
82		198	Non-certified Substitute Teachers	6,000.00	9,000.00	15,000.00	0.00	15,000.00
83		201	Social Security	32,751.00	1,841.00	34,592.00	0.00	34,592.00
84		204	State Retirement	41,317.00	1,257.00	42,574.00	(1,000.00)	41,574.00
85		206	Life Insurance	1,120.00	0.00	1,120.00	0.00	1,120.00
86		207	Medical Insurance	60,124.00	(5,275.00)	54,849.00	0.00	54,849.00
87		208	Dental Insurance	1,920.00	45.00	1,965.00	0.00	1,965.00
88		212	Employer Medicare	7,660.00	443.00	8,103.00	0.00	8,103.00
89		429	Instructional Supplies	5,000.00	70,000.00	75,000.00	0.00	75,000.00
90		722	Regular Instruction Equipment	5,000.00	45,446.78	50,446.78	0.00	50,446.78
91								
92			<b>Total Regular Instruction Program</b>	683,102.00	143,473.78	826,575.78	0.00	826,575.78

LCBOE:  
Title I amendment.

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2			4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3		<b>Account Number</b>		<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
377		<b>Sub Fund</b>	309 - Title III Expenses					
378								
379		<b>70000</b>	<b>Education</b>					
380								
381		<b>71000</b>	<b>Instruction</b>					
382								
383		<b>71100</b>	<i>Regular Instruction Program</i>					
384		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
385		195	Certified Subs	240.00	260.00	500.00	125.00	625.00
386		198	Non-Cert Subs	800.00	400.00	1,200.00	0.00	1,200.00
387		201	Social Security	64.48	40.92	105.40	7.75	113.15
388		204	State Retirement	0.00	0.00	0.00	0.00	0.00
389		206	Life Insurance	0.00	0.00	0.00	0.00	0.00
390		207	Medical Insurance	0.00	0.00	0.00	0.00	0.00
391		208	Dental Insurance	0.00	0.00	0.00	0.00	0.00
392		212	Employer Medicare	15.08	9.57	24.65	1.82	26.47
393		399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
394		429	Instructional Supplies	10,537.72	9,267.05	19,804.77	7,235.14	27,039.91
395		471	Software	7,000.00	5,250.00	12,250.00	(2,700.00)	9,550.00
396		722	Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
397								
398			<b>Total Regular Instruction Program</b>	<b>18,657.28</b>	<b>15,227.54</b>	<b>33,884.82</b>	<b>4,669.71</b>	<b>38,554.53</b>

LCBOE:  
Title III amendments to  
match expected final  
expenditures.

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2			4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3	<b>Account Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
399								
400	<b>Sub Fund</b>		309 Title III					
401								
402	70000		Education					
403								
404	72000		Support Services					
405								
406	72130		<i>Other Student Support</i>					
407		790	Other Equipment	0.00	4,240.00	4,240.00	8,630.00	12,870.00
408								
409			<b>Total Student Support</b>	0.00	4,240.00	4,240.00	8,630.00	12,870.00
410								
411								
412								
413								
414								
415	72210							
416		189	Other Salaries & Wages	10,331.52	(3,263.02)	7,068.50	(4,534.25)	2,534.25
417		201	Social Security	640.56	(202.31)	438.25	(281.13)	157.12
418		204	State Retirement	1,021.52	(310.01)	711.51	(476.26)	235.25
419		212	Employer Medicare	149.81	(46.31)	103.50	(66.75)	36.75
420		499	Other Supplies & Materials	200.00	300.00	500.00	(250.00)	250.00
421		524	In-Service/Staff Development	4,500.00	15,571.94	20,071.94	(7,691.32)	12,380.62
422		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
423				16,843.41	12,050.29	28,893.70	(13,299.71)	15,593.99
424								
425								
426								

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2			4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3		<b>Account Number</b>		<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
441								
442		<b>Sub Fund</b>	<b>409 Title IV - Revenue</b>					
443								
444		<b>47000</b>	<b>Federal Government</b>					
445								
446		<i>47100</i>	<i>Federal Through State</i>					
447		47590	Other Federal Through State	71,022.35	11,272.88	82,295.23	0.00	82,295.23
448								
449								
450			<b>Total Federal Through State</b>	71,022.35	11,272.88	82,295.23	0.00	82,295.23
451								
452			<b>Total Federal Government</b>	71,022.35	11,272.88	82,295.23	0.00	82,295.23
453								
454			<b>Total Revenue</b>	71,022.35	11,272.88	82,295.23	0.00	82,295.23
455								
456			<b>Total Other Sources</b>	0.00	0.00	0.00	0.00	0.00
457								
458			<b>Total Title IV - Technology Revenue</b>	71,022.35	11,272.88	82,295.23	0.00	82,295.23
459								
460								
461		<b>Sub Fund</b>	<b>409 Title IV - Expenditures</b>					
462								
463		<b>70000</b>	<b>Education</b>					
464								
465		<b>71000</b>	<b>Instruction</b>					
466								
467		<i>71100</i>	<i>Regular Instruction Program</i>					
468		116	Teachers	25,000.00	15,000.00	40,000.00	0.00	40,000.00
469		163	Educational Assistants	0.00	0.00	0.00	0.00	0.00
470		195	Certified Substitute	990.00	(990.00)	0.00	250.00	250.00
471		198	Non-Certified Substitute	2,300.00	(1,100.00)	1,200.00	(250.00)	950.00
472		201	Social Security	1,742.00	814.00	2,556.00	0.00	2,556.00
473		204	State Retirement	2,173.00	1,427.00	3,600.00	0.00	3,600.00
474		212	Employer Medicare	408.00	190.00	598.00	0.00	598.00
475		429	Instructional Supplies & Materials	6,129.35	(129.35)	6,000.00	0.00	6,000.00
476		722	Instructional Equipment	10,000.00	(4,238.77)	5,761.23	0.00	5,761.23
477				48,742.35	10,972.88	59,715.23	0.00	59,715.23

LCBOE:  
Title IV amendments.

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
584								
585	<b>Sub Fund</b>		<b>809 - Carl Perkins Revenue</b>					
586								
587	47100		<i>Federal Through State</i>					
588	47131		Vocational Educ - Basic Grants to States	91,052.00	(195.84)	90,856.16	4,302.46	95,158.62
589								
590	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
591								
592			<b>Total Revenue</b>	91,052.00	(195.84)	90,856.16	4,302.46	95,158.62
593								
594								
595	<b>Sub Fund</b>		<b>809 - Carl Perkins Expenditures</b>					
596								
597								
598	71300		<i>Vocational Education Program</i>					
599	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
600	201		Social Security	0.00	0.00	0.00	0.00	0.00
601	204		State Retirement	0.00	0.00	0.00	0.00	0.00
602	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
603	355		Travel	0.00	0.00	0.00	0.00	0.00
604	499		Other Supplies and Materials	10,000.00	0.00	10,000.00	0.00	10,000.00
605	730		Vocational Instruction Equipment	38,103.50	(452.31)	37,651.19	0.00	37,651.19
606	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
607				48,103.50	(452.31)	47,651.19	0.00	47,651.19
608								
609	72130		<i>Other Student Support</i>					
610	189		Other Salaries & Wages	7,000.00	0.00	7,000.00	0.00	7,000.00
611	201		Social Security	434.00	0.00	434.00	0.00	434.00
612	204		State Retirement	490.00	0.00	490.00	0.00	490.00
613	212		Employer Medicare	101.50	0.00	101.50	0.00	101.50
614	355		Travel	0.00	0.00	0.00	0.00	0.00
615	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
616	524		In-Service/Staff Development	12,500.00	0.00	12,500.00	202.46	12,702.46
617	599		Other Charges	14,123.00	256.47	14,379.47	0.00	14,379.47
618				34,648.50	256.47	34,904.97	202.46	35,107.43

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2			4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
619								
620								
621	72230		<u>Vocational Education Program</u>					
622		355	Travel	800.00	0.00	800.00	0.00	800.00
623		524	In-Service/Staff Development	3,000.00	0.00	3,000.00	0.00	3,000.00
624				3,800.00	0.00	3,800.00	0.00	3,800.00
625								
626	72710		<u>Transportation</u>					
627		312	Contracts with Pirvate Agencies	0.00	0.00	0.00	0.00	0.00
628		315	Contracts with Vehicle Owners	4,500.00	0.00	4,500.00	4,100.00	8,600.00
629				4,500.00	0.00	4,500.00	4,100.00	8,600.00
630								
631	99000		<u>Other Uses</u>					
632		99100	Transfer Out	0.00	0.00	0.00	0.00	0.00
633				0.00	0.00	0.00	0.00	0.00
634								
635			<b>Total Expenditures Carl Perkins</b>	<b>91,052.00</b>	<b>(195.84)</b>	<b>90,856.16</b>	<b>4,302.46</b>	<b>95,158.62</b>
636								
637								
638			<b>Revenues</b>	<b>91,052.00</b>	<b>(195.84)</b>	<b>90,856.16</b>	<b>4,302.46</b>	<b>95,158.62</b>
639								
640			<b>Expenditures</b>	<b>91,052.00</b>	<b>(195.84)</b>	<b>90,856.16</b>	<b>4,302.46</b>	<b>95,158.62</b>
641								
642			<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
685								
686	<b>Sub Fund</b>		<b>897 - IDEA Partnership for Systemic Change - Revenue</b>					
687								
688	<b>47000</b>		<b>Federal Government</b>					
689								
690	<i>47100</i>		<i>Federal Through State</i>					
691	47143		Special Education Grants to States	0.00	70,000.00	70,000.00	0.00	70,000.00
692								
693								
694			<b>Total Federal Through State</b>	0.00	70,000.00	70,000.00	0.00	70,000.00
695								
696			<b>Total Federal Government</b>	0.00	70,000.00	70,000.00	0.00	70,000.00
697								
698			<b>Total Revenue</b>	0.00	70,000.00	70,000.00	0.00	70,000.00
699								
700			<b>Total Other Sources</b>	0.00	0.00	0.00	0.00	0.00
701								
702			<b>Total IDEA B Revenue</b>	0.00	70,000.00	70,000.00	0.00	70,000.00
703								
704								
705	<b>Sub Fund</b>		<b>897 - IDEA Partnership for Systemic Change - Expenditures</b>					
706								
707	<b>70000</b>		<b>Education</b>					
708								
709	<b>71000</b>		<b>Instruction</b>					
710								
711	<i>71200</i>		<i>Special Education Program</i>					
712	116		Teachers	0.00	0.00	0.00	0.00	0.00
713	189		Other Salaries & Wages	0.00	4,000.00	4,000.00	(800.00)	3,200.00
714	201		Social Security	0.00	250.00	250.00	(50.00)	200.00
715	204		State Retirement	0.00	375.00	375.00	(75.00)	300.00
716	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
717	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
718	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
719	212		Employer Medicare	0.00	60.00	60.00	(12.00)	48.00
720	499		Other Supplies & Materials	0.00	3,000.00	3,000.00	1,137.00	4,137.00
721	725		Special Education Equipment	0.00	24,815.00	24,815.00	0.00	24,815.00
722								
723			<b>Total Regular Instruction Program</b>	0.00	32,500.00	32,500.00	200.00	32,700.00

LCBOE:  
Partnership amendments.

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	Account Number		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
724								
725	<b>Sub Fund</b>		<b>897 - IDEA Partnership for Systemic Change - Expenditures</b>					
726								
727	<b>70000</b>		<b>Education</b>					
728								
729	<b>72000</b>		<b>Support Services</b>					
730								
731	<i>72220</i>		<i>Special Education Program</i>					
732		312	Contracts with Private Agencies	0.00	31,500.00	31,500.00	0.00	31,500.00
733		524	In-Service/Staff Development	0.00	4,000.00	4,000.00	0.00	4,000.00
734								
735			<b>Total Special Education Program</b>	<b>0.00</b>	<b>35,500.00</b>	<b>35,500.00</b>	<b>0.00</b>	<b>35,500.00</b>
736								
737	<i>72710</i>		<i>Transportation</i>					
738		315	Contracts with Vehicle Owners	0.00	2,000.00	2,000.00	(200.00)	1,800.00
739		338	Maintenance & Repair Services - Vehicles	0.00	0.00	0.00	0.00	0.00
740		425	Gasoline	0.00	0.00	0.00	0.00	0.00
741		729	Transportation Equipment	0.00	0.00	0.00	0.00	0.00
742								
743			<b>Total Special Education Program</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>(200.00)</b>	<b>1,800.00</b>
744								
745								
746			<b>Total Expenditures 897</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>
747								
748			<b>Beginning Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
749								
750			<b>Revenues</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>
751								
752			<b>Expenditures</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>
753								
754			<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
818								
819	<b>Sub Fund</b>		<b>909 - IDEA B Revenue</b>					
820								
821	<b>47000</b>		<b>Federal Government</b>					
822								
823	<i>47100</i>		<i>Federal Through State</i>					
824		47143	Special Education Grants to States	1,224,723.00	45,718.41	1,270,441.41	0.00	1,270,441.41
825								
826								
827								
828			<b>Total IDEA B Revenue</b>	<b>1,224,723.00</b>	<b>45,718.41</b>	<b>1,270,441.41</b>	<b>0.00</b>	<b>1,270,441.41</b>
829								
830								
831	<b>Sub Fund</b>		<b>909 - IDEA B Expenses</b>					
832								
833	<b>70000</b>		<b>Education</b>					
834								
835	<b>71000</b>		<b>Instruction</b>					
836								
837	<i>71200</i>		<i>Special Education Program</i>					
838		116	Teachers	53,884.00	0.00	53,884.00	1,100.00	54,984.00
839		163	Educational Assistants	618,267.20	732.80	619,000.00	0.00	619,000.00
840		171	Speech Pathologist	0.00	0.00	0.00	0.00	0.00
841		201	Social Security	39,100.00	2,700.00	41,800.00	0.00	41,800.00
842		204	State Retirement	47,000.00	(12,000.00)	35,000.00	(2,400.00)	32,600.00
843		206	Life Insurance	2,300.00	300.00	2,600.00	0.00	2,600.00
844		207	Medical Insurance	140,000.00	27,000.00	167,000.00	0.00	167,000.00
845		208	Dental Insurance	4,500.00	1,000.00	5,500.00	0.00	5,500.00
846		212	Employer Medicare	9,900.00	0.00	9,900.00	0.00	9,900.00
847		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
848		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
849								
850			<b>Total Regular Instruction Program</b>	<b>914,951.20</b>	<b>19,732.80</b>	<b>934,684.00</b>	<b>(1,300.00)</b>	<b>933,384.00</b>

LCBOE:  
IDEA amendments.

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	Account Number		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
851								
852	<b>Sub Fund</b>		<b>909 - IDEA B</b>					
853								
854	<b>70000</b>		<b>Education</b>					
855								
856	<b>72000</b>		<b>Support Services</b>					
857								
858	<i>72220</i>		<i>Special Education Program</i>					
859	105		Supervisor/Director	79,210.00	(3,210.00)	76,000.00	1,300.00	77,300.00
860	161		Secretary	106,500.00	6,000.00	112,500.00	(1,000.00)	111,500.00
861	189		Other Salaries & Wages	24,151.80	(2,151.80)	22,000.00	0.00	22,000.00
862	201		Social Security	13,000.00	200.00	13,200.00	0.00	13,200.00
863	204		State Retirement	15,500.00	100.00	15,600.00	0.00	15,600.00
864	206		Life Insurance	350.00	0.00	350.00	0.00	350.00
865	207		Medical Insurance	22,100.00	3,900.00	26,000.00	0.00	26,000.00
866	208		Dental Insurance	910.00	0.00	910.00	0.00	910.00
867	212		Employer Medicare	3,050.00	50.00	3,100.00	0.00	3,100.00
868	312		Contracts with Private Agencies	30,000.00	14,097.41	44,097.41	0.00	44,097.41
869	355		Travel	0.00	0.00	0.00	0.00	0.00
870	524		In-Service/Staff Development	15,000.00	7,000.00	22,000.00	1,000.00	23,000.00
871				309,771.80	25,985.61	335,757.41	1,300.00	337,057.41
872								
873	<i>72710</i>		<i>Transportation</i>					
874	313		Contracts with Parents	0.00	0.00	0.00	0.00	0.00
875	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
876				0.00	0.00	0.00	0.00	0.00
877								
878								
879			<b>Total Expenditures 909</b>	<b>1,224,723.00</b>	<b>45,718.41</b>	<b>1,270,441.41</b>	<b>0.00</b>	<b>1,270,441.41</b>
880								
881			<b>Beginning Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
882								
883			<b>Revenues</b>	<b>1,224,723.00</b>	<b>45,718.41</b>	<b>1,270,441.41</b>	<b>0.00</b>	<b>1,270,441.41</b>
884								
885			<b>Expenditures</b>	<b>1,224,723.00</b>	<b>45,718.41</b>	<b>1,270,441.41</b>	<b>0.00</b>	<b>1,270,441.41</b>
886								
887			<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1065	<b>Sub Fund</b>		<b>955 - Literacy Materials Implementation Support Grant</b>					
1066								
1067	47309		Early Literacy Networks Revenue	0.00	0.00	0.00	100,000.00	100,000.00
1068								
1069			LCBOE: Literacy Materials grant.					
1070			<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
1071								
1072	<b>Sub Fund</b>		<b>955 - Literacy Materials Implementation Support Grant</b>					
1073								
1074	<i>71100</i>		<i>Regular Instruction Program</i>					
1075	195		Certified Substitute Teachers	0.00	0.00	0.00	1,000.00	1,000.00
1076	198		Non-Certified Substitute Teachers	0.00	0.00	0.00	3,410.00	3,410.00
1077	201		Social Security	0.00	0.00	0.00	274.00	274.00
1078	212		Employer Medicare	0.00	0.00	0.00	64.00	64.00
1079	429		Instructional Supplies	0.00	0.00	0.00	15,252.00	15,252.00
1080				0.00	0.00	0.00	20,000.00	20,000.00
1081	<i>72210</i>		<i>Support Services/Regular Instruction Program</i>					
1082	399		Other Contracted Services	0.00	0.00	0.00	80,000.00	80,000.00
1083				0.00	0.00	0.00	80,000.00	80,000.00
1084								
1085								
1086			<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
1087								
1088			<b>Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
1089								
1090			<b>Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
1091								
1092			<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1093								
1094								
1095			<b>Fund 142 Total Beginning Fund Balance</b>	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1096								
1097			<b>Fund 142 Total Expenditures</b>	2,603,078.83	994,098.63	3,597,177.46	104,302.46	3,701,479.92
1098								
1099			<b>Fund 142 Total Revenues</b>	2,603,078.83	994,098.63	3,597,177.46	104,302.46	3,701,479.92
1100								
1101			<b>Fund 142 Total Ending Fund Balance</b>	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1102								
1103			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					



Fund 143

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Cafeteria School  
Fund

RESOLUTION #

**A RESOLUTION AMENDING THE CENTRAL CAFETERIA FUND 143  
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 Central Cafeteria Fund 143 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 Charges for Services, State and/or Federal Funds; and

*WHEREAS*, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 Central Cafeteria Fund 143 has been amended by Loudon County Commission.

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

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Estimated June 30, 2025 FB	1,967,549			
Less PY Enc & Commitment				
Est Available Beg FB	1,967,549			
Total Revenue	3,293,548	56,741	0	3,350,289
Total Expenditures	3,293,548	0	15,950	3,309,498
Effect on Fund Balance	0	56,741	(15,950)	40,791
Ending Fund Balance	1,967,549			2,008,340

[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 11<sup>th</sup> day of May 2026.

**ATTEST:**

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

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

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

Loudon County Board of Education  
Fund 143  
Ending June 30, 2026

Centralized Cafeteria Fund Expenditures							
<b>73000</b>	<b>Operation of Non-Instructional Services</b>						
<b>73100</b>	<b>Food Service</b>						
165	Cafeteria Personnel		1,097,000	0	1,097,000	0	1,097,000
165-SFP	Cafeteria Personnel		40,000	0	40,000	0	40,000
188	Bonus Payments		0	0	0	0	0
201	Social Security		68,001	0	68,001	0	68,001
201-SFP	Social Security		2,500	0	2,500	0	2,500
204	State Retirement		36,282	0	36,282	0	36,282
204-SFP	State Retirement		2,700	0	2,700	0	2,700
205-RET-VIS	Employee and Dependent Insurance		270	0	270	0	270
206	Life Insurance		4,950	0	4,950	0	4,950
206-RET-LIF	Life Insurance		1,250	0	1,250	0	1,250
207	Medical Insurance		173,200	0	173,200	0	173,200
208	Dental Insurance		9,792	0	9,792	0	9,792
08-RET-DEN	Dental Insurance		1,300	0	1,300	0	1,300
212	Employer Medicare		15,903	0	15,903	0	15,903
212-SFP	Employer Medicare		600	0	600	0	600
315	Contracts with Vehicle Owners		0	0	0	0	0
320	Dues and Memberships		1,500	0	1,500	0	1,500
334	Maintenance Agreements		0	0	0	0	0
348	Postage Charges		1,000	0	1,000	0	1,000
355	Travel		7,000	0	7,000	0	7,000
355-SFP	Travel		500	0	500	0	500
399	Other Contracted Services		34,500	15,000	49,500	20,000	69,500
399-SFP	Other Contracted Services		0	0	0	0	0
422	Food Supplies		1,500,000	0	1,500,000	0	1,500,000

LCBOE:  
Food Service  
amendments

Loudon County Board of Education  
Fund 143  
Ending June 30, 2026

422-SCAG	Food Supplies	0	0	0	0	0
422-SFP	Food Supplies	50,000	0	50,000	0	50,000
435	Office Supplies	3,000	0	3,000	0	3,000
451	Uniforms	1,100	0	1,100	0	1,100
471	Software	17,300	0	17,300	950	18,250
499	Other Supplies and Materials	154,000	0	154,000	0	154,000
499-SFP	Other Supplies and Materials	7,900	0	7,900	0	7,900
524	In-Service/Staff Development	7,500	0	7,500	0	7,500
524-SFP	In-Service/Staff Development	500	0	500	0	500
599	Other Charges	4,000	0	4,000	0	4,000
599-SFP	Other Charges	0	0	0	0	0
710	Food Service Equipment	50,000	(15,000)	35,000	(5,000)	30,000
710-AFHK	Food Service Equipment	0	0	0	0	0
710-NSLP	Food Service Equipment	0	0	0	0	0
710-SFP	Food Service Equipment	0	0	0	0	0
	<b>Total Food Service</b>	<b>3,293,548</b>	<b>0</b>	<b>3,293,548</b>	<b>15,950</b>	<b>3,309,498</b>
	<b>Total Operation of Non-Instructional Services</b>	<b>3,293,548</b>	<b>0</b>	<b>3,293,548</b>	<b>15,950</b>	<b>3,309,498</b>
	<b>Total Expenditures</b>	<b>3,293,548</b>	<b>0</b>	<b>3,293,548</b>	<b>15,950</b>	<b>3,309,498</b>

Loudon County Board of Education  
Fund 143  
Ending June 30, 2026

<b>Beginning Fund Balance</b>	1,967,549	0	1,967,549	0	1,967,549
<b>Total Revenue</b>	3,293,548	56,741	3,350,289	0	3,350,289
<b>Total Available Funds</b>	5,261,097	56,741	5,317,838	0	5,317,838
<b>Total Expenditures</b>	3,293,548	0	3,293,548	15,950	3,309,498
<b>Estimated Ending Fund Balance</b>	1,967,549	56,741	2,024,290	(15,950)	2,008,340

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Loudon County Finance  
 Summary Financial Statement by Fund  
 April 2026

User: Erin Rice  
 Date/Time: 5/5/2026 8:34 AM  
 Page 1 of 24

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	(15,134,375.59)	99.89%	1,262,623.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(239,039.41)	183.88%	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	(51,075.16)	68.10%	6,250.00	(8,890.99)	142.26%
40140	Interest And Penalty	25,000.00	(37,365.45)	149.46%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	502,165.00	(540,394.55)	107.61%	41,847.08	(16,063.00)	38.38%
40210	Local Option Sales Tax	1,200,000.00	(1,665,083.36)	138.76%	100,000.00	(157,218.30)	157.22%
40220	Hotel/Motel Tax	510,000.00	(621,689.35)	121.90%	42,500.00	(73,478.73)	172.89%
40250	Litigation Tax - General	100,000.00	(93,830.93)	93.83%	8,333.33	(9,992.49)	119.91%
40260	Litigation Tax - Special Purpose	290,000.00	(233,644.30)	80.57%	24,166.67	(26,436.91)	109.39%
40270	Business Tax	600,000.00	(375,951.73)	62.66%	50,000.00	(110,156.31)	220.31%
40275	Mixed Drink Tax	29,000.00	(37,819.16)	130.41%	2,416.67	(3,274.50)	135.50%
40320	Bank Excise Tax	73,844.00	(69,310.15)	93.86%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	(107,086.06)	89.24%	10,000.00	(12,153.87)	121.54%
41110	Marriage Licenses	0.00	0.00	0.00%	0.00	0.00	0.00%
41120	Animal Registration	63,500.00	(29,238.00)	46.04%	5,291.67	(2,010.00)	37.98%
41140	Cable TV Franchise	332,000.00	(211,615.96)	63.74%	27,666.67	(3,861.81)	13.96%
41510	Beer Permits	2,900.00	(2,327.50)	80.26%	241.67	(237.50)	98.28%
41520	Building Permits	600,000.00	(490,515.00)	81.75%	50,000.00	(49,400.00)	98.80%
41590	Other Permits	30,000.00	(17,903.60)	59.68%	2,500.00	(1,710.00)	68.40%
42180	DUI Treatment Fines	1,900.00	(1,092.50)	57.50%	158.33	(142.50)	90.00%
42190	Data Entry Fee - Circuit Court	930.00	(668.00)	71.83%	77.50	(107.00)	138.06%
42191	Courtroom Security Fee	5,300.00	(4,973.09)	93.83%	441.67	(577.57)	130.77%
42210	Fines	10,000.00	(8,892.47)	88.92%	833.33	(1,263.50)	151.62%
42220	Officers Costs	13,600.00	(11,642.06)	85.60%	1,133.33	(2,768.68)	244.30%
42240	Drug Control Fines	2,200.00	(3,001.60)	136.44%	183.33	(627.00)	342.00%
42250	Jail Fees	1,560.00	(855.85)	54.86%	130.00	(71.81)	55.24%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,594.40)	159.44%	83.33	(515.00)	618.00%
42292	Victims Assistance Assessments	5,450.00	(3,240.40)	59.46%	454.17	(429.43)	94.55%
42310	Fines	45,000.00	(22,930.97)	50.96%	3,750.00	(2,803.11)	74.75%
42320	Officers Costs	113,000.00	(46,011.53)	40.72%	9,416.67	(5,716.65)	60.71%
42330	Games And Fish Fines	500.00	(118.35)	23.67%	41.67	(0.90)	2.16%
42340	Drug Control Fines	7,500.00	(3,981.66)	53.09%	625.00	(306.13)	48.98%
42350	Jail Fees	5,200.00	(3,531.04)	67.90%	433.33	(387.58)	89.44%
42380	DUI Treatment Fines	15,000.00	(9,969.74)	66.46%	1,250.00	(1,065.42)	85.23%
42390	Data Entry Fee - General Sessions	18,000.00	(19,422.26)	107.90%	1,500.00	(2,968.24)	197.88%
42391	Courtroom Security Fee	100,000.00	(87,918.88)	87.92%	8,333.33	(10,071.16)	120.85%
42392	Victims Assistance Assessments	24,550.00	(11,851.93)	48.28%	2,045.83	(1,016.43)	49.68%





Fund 171

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General Capital  
Projects Fund

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

**A RESOLUTION AMENDING THE GENERAL CAPITAL PROJECTS FUND 171  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

*WHEREAS*, Loudon County Commission adopted the 2025 – 2026 budget that included the General Capital Projects Fund 171 on June 30, 2025; and

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

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

*WHEREAS*, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2025 – 2026 budget adoption; and

*WHEREAS*, funds for amendments in the expense budgets that do not have a direct revenue stream will be provided for from the available fund balance; and

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

*NOW, THEREFORE, BE IT RESOLVED*, that the FY 2025 - 2026 General Capital Projects Fund 171 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Unaudited June 30, 2025 FB	3,864,768			
Less Unaudited Enc	(779,579)			
Available Fund Balance July 1, 2025	3,085,189			
Total Revenue & Transfers In	0	36,323,897	0	36,323,897
Total Available Funds	3,085,189	36,323,897	0	39,409,086
Total Expenditures & Transfers Out	633,637	38,023,018	0	38,656,655
Effect on Fund Balance	(633,637)	(1,699,121)	0	(2,332,758)
Ending Fund Balance	2,451,552	(1,699,121)	0	752,431

[SEE ATTACHED EXHIBIT \_\_\_\_ DETAILED SPREADSHEET]

*BE IT FINALLY RESOLVED*, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

May 11, 2026

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

*ATTEST:*

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
487											
488	SUBFUND 026 - FY 2025-2026 Requested Projects										
489	REVENUE										
490											
491		47000	Federal Government								
492			47590		Other Federal through State				0		0
494					Total Federal Government		0	0	0	0	0
495											
496		49000	Other Sources - Non-Revenue								
497			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
499					Total Other Non-Revenue Sources		0	0	0	0	0
500											
501					TOTAL SUBFUND 026 REVENUE		0	0	0	0	0
502											
503	EXPENDITURES										
504		91110	General Administration Projects								
505			399		Other Contracted Services		250,000	(108,214)	141,786	(49,200)	92,586
506			399	ANNEX	Other Contrd Svc (Window repair)			5,400	5,400		5,400
507			709	IT	Data Processing Equipment (Battery Backup)			8,641	8,641		8,641
508			709	ANNEX	Data Processing Equipment (Camera's)			26,855	26,855		26,855
509			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office				0		0
511					Total Expenses		250,000	(67,318)	182,682	(49,200)	133,482
512											
513		91120	Administration of Justice								
514			399	SHRF	Other Contd Svc - Sheriff's dept. walkway cover				0		0
515			399	JUDGE	Other Contd Svc - Install Accustical Panels @ Courthouse			11,080	11,080		11,080
516			399	JUVEN	Other Contd Svc - Install new flooring @ Juvenile Dept				0	10,200	10,200
517			712	JUDGE	HVAC Equip - Courthouse for Judge Chambers & Jury room			13,568	13,568		13,568
518			718	JUVEN	Motor Vehicle - Juvenile Dept				0	39,000	39,000
519			790		Other Equip				0		0
521					Total Expenses		0	24,648	24,648	49,200	73,848
522											

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

	A	B	C	D	E	F	G	H	I	J	K
523		91140	Public Health and Welfare Projects								
524			399	RECYL	Other Cont'd Svc - LC Convenience Cntr expansion		0	200,000	200,000		200,000
525							0		0		0
527					Total Expenses		0	200,000	200,000	0	200,000
528											
529		91150	Social, Cultural, and Recreation Projects								
530			335	SRCTR	Bldg repairs @ Sr. Center		0		0		0
531			709	SRCTR	Data Processing Equip.		0		0		0
533					Total Expenses		0	0	0	0	0
534											
535		91160	Agricultural and Natural Resources Projects								
536			399	AG	Other Contracted Services - Painting of conference room		0		0		0
537							0		0		0
539					Total Expenses		0	0	0	0	0
540											
541		91190	Other General Government Projects								
542			708	VA	Communication Equip - Camera system		0		0		0
543			709	VA	Data Processing Equipment		0		0		0
545					Total Expenses		0	0	0	0	0
546											
547		91200	Highway and Street Capital Projects								
548			718		Vehicles - Dump Truck-Highway		0	42,670	42,670		42,670
549							0		0		0
551					Total Expenses		0	42,670	42,670	0	42,670
554		99100	Transfers Out								
555			590		Transfer to Fund 131 - Trade-in Explorer to COB		0		0		0
557					Total Expenses		0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
558											
559											
560	SUBFUND 026 SUMMARY:										
561					Beginning Balance July 1, 2025		0				
562											
563					Plus FY 25-26 Revenue		0	0	0	0	0
564											
565					Less FY 25-26 Expenditures		250,000	200,000	450,000	0	450,000
566											
567					Revenue/Expense Effect		(250,000)	(200,000)	(450,000)	0	(450,000)
568											
569					Cash Transfer in from SUBFUND BAL		250,000				
570					Cash Transfer in from SUBFUND C75 (Conv. Cntr expansion)			100,000			
571					Cash Transfer in from SUBFUND C75 (Conv. Cntr expansion)			100,000			
572											
573											
574					Estimated June 30 2026 Subfund 026 Balance		0	0	0	0	0
575											

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

	A	B	C	D	E	F	G	H	I	J	K
608											
609											
610											
611											
612											
613											
614											
615											
616					TOTAL REVENUE/Transfers In		0	36,323,897	36,323,897	0	36,323,897
617											
618											
619					TOTAL EXPENDITURE/TRFS		250,000	38,023,018	38,273,018	0	38,273,018
620					TOTAL TRANSFERS OUT		383,637	0	383,637		383,637
621											
622					Effect on Fund Balance		(633,637)	(1,699,121)		0	
623											
624											
625											
626					ESTIMATED BEGINNING FUND BALANCE		3,864,768				
627					Less PY Encumbrances		(779,579)				
628					Est Available Beg Fund Balance July 1, 2025		3,085,189				
629											
630											
631					ENDING FUND BALANCE		2,451,552		752,431		752,431
632											
633											
634											
635											
636					<u>County Commission Meeting Date:</u>						
637					May 11, 2026						
638											
639											



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 Created by: LGC

Loudon County Finance  
 Summary Financial Statement by Fund  
 April 2026

User:  
 Date/Time:

Erin Rice  
 5/5/2026 8:34 AM  
 Page 2 of 24

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	(432.00)	84.71%	42.50	(42.00)	98.82%
42520	Officers Costs	2,500.00	(3,476.04)	139.04%	208.33	(49.40)	23.71%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,826.00)	73.04%	208.33	(288.00)	138.24%
42591	Courtroom Security Fee	2,580.00	(1,759.75)	68.21%	215.00	(208.50)	96.98%
42610	Fines	5,000.00	(7,525.00)	150.50%	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	0.00	0.00%
43366	Greenbelt Late Applicaion Fee	50.00	(50.00)	100.00%	4.17	0.00	0.00%
43370	Telephone Commissions	0.00	0.00	0.00%	0.00	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	(34,941.00)	69.88%	4,166.67	(3,990.00)	95.76%
43392	Data Processing Fee -Register	30,000.00	(18,142.00)	60.47%	2,500.00	(2,194.00)	87.76%
43394	Data Processing Fee - Sheriff	6,000.00	(2,713.37)	45.22%	500.00	(392.44)	78.49%
43395	Sex Offender Registraion Fee	3,000.00	(2,490.00)	83.00%	250.00	(990.00)	396.00%
43396	Data Processing Fee - County Clerk	1,000.00	(1,154.99)	115.50%	83.33	(180.00)	216.00%
43399	Vehicle Insurance Coverage and	2,000.00	(5,345.00)	267.25%	166.67	(620.00)	372.00%
44110	Investment Income	320,000.00	(318,328.21)	99.48%	26,666.67	(124,082.35)	465.31%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	(34,141.32)	117.73%	2,416.67	(2,863.20)	118.48%
44160	Retirees' Insurance Payments	63,258.00	(62,746.71)	99.19%	5,271.50	(4,648.29)	88.18%
44161	Cobra Insurance Payments	2,873.00	(2,482.95)	86.42%	239.42	(228.29)	95.35%
44165	Rebates	3,686.00	(982.09)	26.64%	307.17	(982.09)	319.73%
44170	Miscellaneous Refunds	0.00	(127,337.44)	0.00%	0.00	(122,260.93)	0.00%
44530	Sale Of Equipment	500.00	(1,495.00)	299.00%	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	(56,389.12)	122.30%	3,842.42	(3,123.85)	81.30%
45510	County Clerk	520,000.00	(519,141.49)	99.83%	43,333.33	(77,322.13)	178.44%
45520	Circuit Court Clerk	120,000.00	(52,453.79)	43.71%	10,000.00	(26,649.07)	266.49%
45540	General Sessions Court Clerk	340,000.00	(346,534.91)	101.92%	28,333.33	(38,563.05)	136.10%
45550	Clerk And Master	85,000.00	(110,027.09)	129.44%	7,083.33	(19,841.85)	280.12%
45580	Register	500,000.00	(357,949.97)	71.59%	41,666.67	(41,927.01)	100.62%
45590	Sheriff	18,000.00	(21,867.23)	121.48%	1,500.00	(2,305.13)	153.68%
45610	Trustee	880,000.00	(1,211,541.32)	137.68%	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	(16,299.00)	25.38%	5,352.67	(5,433.00)	101.50%
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	0.00	0.00%
46290	Other Public Safety Grants	689,992.00	(689,627.85)	99.95%	57,499.33	0.00	0.00%
46310	Health Department Programs	744,200.00	(257,548.11)	34.61%	62,016.67	(44,011.04)	70.97%
46830	Beer Tax	20,000.00	(16,956.23)	84.78%	1,666.67	(7,743.96)	464.64%

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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
46835	Vehicle Certificate Of Title Fees	9,000.00	(7,273.95)	80.82%	750.00	(742.65)	99.02%
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	(40,730.88)	67.88%	5,000.00	(4,604.18)	92.08%
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	(296,307.00)	107.75%	22,916.67	(54,981.00)	239.92%
46960	Registrar's Salary Supplement	15,000.00	(7,582.00)	50.55%	1,250.00	(3,791.00)	303.28%
46970	State Shared Sales Tax - Cities	6,000.00	(11,317.41)	188.62%	500.00	(1,257.49)	251.50%
46990	Other State Revenues	214.00	(50,079.42)	23,401.60%	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	193,847.00	(142,786.81)	73.66%	16,153.92	(13,742.00)	85.07%
47990	Other Direct Federal Revenue	0.00	(3,162.27)	0.00%	0.00	(916.60)	0.00%
48130	Contributions	11,282.00	(6,282.00)	55.68%	940.17	0.00	0.00%
48140	Contracted Services	60,819.00	(7,140.32)	11.74%	5,068.25	0.00	0.00%
48610	Donations	12,000.00	(14,136.93)	117.81%	1,000.00	(1,684.13)	168.41%
49700	Insurance Recovery	10,000.00	(61,237.83)	612.38%	833.33	(3,613.56)	433.63%
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>28,287,433.00</b>	<b>(27,908,305.10)</b>	<b>98.66%</b>	<b>2,357,286.08</b>	<b>(1,128,697.21)</b>	<b>47.88%</b>
<b>Expenditures</b>							
51100	County Commission	(259,502.00)	192,470.80	74.17%	(21,625.17)	25,778.07	119.20%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	535.23	17.84%	(250.00)	85.23	34.09%
51240	Other Boards And Committees	(9,500.00)	3,975.00	41.84%	(791.67)	0.00	0.00%
51300	County Mayor/Executive	(255,029.00)	207,719.93	81.45%	(21,252.42)	22,511.25	105.92%
51310	Personnel Office	(160,152.00)	126,751.75	79.14%	(13,346.00)	11,564.83	86.65%
51400	County Attorney	(490,000.00)	332,340.00	67.82%	(40,833.33)	21,659.51	53.04%
51500	Election Commission	(456,214.00)	255,647.08	56.04%	(38,017.83)	24,387.45	64.15%
51600	Register Of Deeds	(479,390.00)	370,957.88	77.38%	(39,949.17)	33,297.02	83.35%
51720	Planning	(196,866.00)	123,288.40	62.63%	(16,405.50)	7,631.34	46.52%
51750	Codes Compliance	(505,761.00)	390,119.40	77.14%	(42,146.75)	37,782.59	89.65%
51760	Geographical Information Systems	(97,431.00)	75,390.34	77.38%	(8,119.25)	6,814.81	83.93%
51800	County Buildings	(1,788,110.00)	1,538,012.88	86.01%	(149,009.17)	132,883.25	89.18%
51810	Other Facilities	0.00	9,020.44	0.00%	0.00	1,875.98	0.00%
51900	Other General Administration	(492,593.00)	486,580.86	98.78%	(41,049.42)	1,870.28	4.56%
51910	Preservation Of Records	(1,000.00)	410.57	41.06%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(861,227.00)	650,074.91	75.48%	(71,768.92)	61,560.69	85.78%
52200	Purchasing	(354,576.00)	276,795.13	78.06%	(29,548.00)	28,856.88	97.66%
52300	Property Assessor's Office	(784,736.00)	621,741.96	79.23%	(65,394.67)	46,109.66	70.51%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52400	County Trustee's Office	(482,611.00)	386,966.05	80.18%	(40,217.58)	34,960.20	86.93%
52500	County Clerk's Office	(1,076,410.00)	810,986.96	75.34%	(89,700.83)	85,459.65	95.27%
52600	Data Processing	(245,759.00)	190,493.61	77.51%	(20,479.92)	20,420.01	99.71%
53100	Circuit Court	(603,850.00)	481,495.79	79.74%	(50,320.83)	46,159.75	91.73%
53300	General Sessions Court	(974,173.00)	769,718.83	79.01%	(81,181.08)	70,614.99	86.98%
53310	General Sessions Judge	(619,866.00)	494,054.02	79.70%	(51,655.50)	50,974.63	98.68%
53400	Chancery Court	(479,341.00)	388,757.32	81.10%	(39,945.08)	37,203.52	93.14%
53500	Juvenile Court	(443,333.00)	267,202.22	60.27%	(36,944.42)	28,770.55	77.88%
53700	Judicial Commissioners	(93,844.00)	70,338.66	74.95%	(7,820.33)	6,415.05	82.03%
53900	Other Administration Of Justice	(19,300.00)	14,435.42	74.79%	(1,608.33)	400.97	24.93%
53920	Courtroom Security	(1,500.00)	1,301.10	86.74%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	15,092.33	50.31%	(2,500.00)	1,445.86	57.83%
54110	Sheriff's Department	(8,320,043.00)	6,732,422.81	80.92%	(693,336.92)	632,895.10	91.28%
54120	Special Patrols	(66,660.00)	53,659.60	80.50%	(5,555.00)	0.00	0.00%
54130	Traffic Control	(15,100.00)	9,371.51	62.06%	(1,258.33)	1,162.33	92.37%
54160	Administration Of The Sexual Offender	(12,250.00)	1,078.00	8.80%	(1,020.83)	0.00	0.00%
54210	Jail	(5,764,834.00)	4,633,175.62	80.37%	(480,402.83)	390,431.48	81.27%
54320	Rural Fire Protection	(881,080.00)	881,080.00	100.00%	(73,423.33)	0.00	0.00%
54410	Civil Defense	(229,974.00)	137,520.39	59.80%	(19,164.50)	11,997.90	62.60%
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)	81,575.47	65.26%	(10,416.67)	11,775.00	113.04%
54900	Other Public Safety	(545,000.00)	545,000.00	100.00%	(45,416.67)	0.00	0.00%
55110	Local Health Center	(46,151.00)	25,021.12	54.22%	(3,845.92)	1,863.29	48.45%
55120	Rabies And Animal Control	(574,479.00)	393,387.88	68.48%	(47,873.25)	35,258.02	73.65%
55190	Other Local Health Services	(744,200.00)	463,414.29	62.27%	(62,016.67)	56,697.24	91.42%
56300	Senior Citizens Assistance	(451,276.00)	367,609.70	81.46%	(37,606.33)	34,511.80	91.77%
57100	Agricultural Extension Service	(222,512.00)	211,801.82	95.19%	(18,542.67)	349.24	1.88%
57500	Soil Conservation	(56,555.00)	20,358.42	36.00%	(4,712.92)	1,206.12	25.59%
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)	0.00	0.00%
58300	Veteran's Services	(154,893.00)	113,751.89	73.44%	(12,907.75)	12,192.82	94.46%
58500	Contributions To Other Agencies	(76,000.00)	76,000.00	100.00%	(6,333.33)	0.00	0.00%
58600	Employee Benefits	(110,300.00)	6,335.31	5.74%	(9,191.67)	(210,648.11)	-2,291.73%
58900	Miscellaneous	(572,700.00)	369,910.44	64.59%	(47,725.00)	0.00	0.00%
99100	Transfers Out	(87,000.00)	87,000.00	100.00%	(7,250.00)	0.00	0.00%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	<b>Total Expenditures</b>	<b>(31,726,260.00)</b>	<b>25,138,267.34</b>	<b>79.23%</b>	<b>(2,643,855.00)</b>	<b>1,827,186.25</b>	<b>69.11%</b>
<b>Total</b>	<b>101 General</b>	<b>(3,438,827.00)</b>	<b>(2,770,037.76)</b>	<b>-80.55%</b>	<b>(286,568.92)</b>	<b>698,489.04</b>	<b>243.74%</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	(93,927.97)	93.93%	8,333.33	(10,732.42)	128.79%
	<b>Total Revenues</b>	<b>100,000.00</b>	<b>(93,927.97)</b>	<b>93.93%</b>	<b>8,333.33</b>	<b>(10,732.42)</b>	<b>128.79%</b>
<b>Expenditures</b>							
58900	Miscellaneous	(2,000.00)	942.19	47.11%	(166.67)	0.00	0.00%
99100	Transfers Out	(100,000.00)	100,000.00	100.00%	(8,333.33)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(102,000.00)</b>	<b>100,942.19</b>	<b>98.96%</b>	<b>(8,500.00)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>112 Courthouse &amp; Jail Maintenance</b>	<b>(2,000.00)</b>	<b>7,014.22</b>	<b>350.71%</b>	<b>(166.67)</b>	<b>(10,732.42)</b>	<b>-</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	(3,806.42)	88.52%	358.33	(431.74)	120.49%
	<b>Total Revenues</b>	<b>4,300.00</b>	<b>(3,806.42)</b>	<b>88.52%</b>	<b>358.33</b>	<b>(431.74)</b>	<b>120.49%</b>
<b>Expenditures</b>							
56500	Libraries	(3,600.00)	2,539.03	70.53%	(300.00)	100.00	33.33%
58900	Miscellaneous	(150.00)	38.09	25.39%	(12.50)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(3,750.00)</b>	<b>2,577.12</b>	<b>68.72%</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>(1,229.30)</b>	<b>223.51%</b>	<b>45.83</b>	<b>(331.74)</b>	<b>723.80%</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	(323,575.38)	99.78%	27,023.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(5,123.30)	146.38%	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	(1,496.88)	74.84%	166.67	(260.57)	156.34%
40140	Interest And Penalty	900.00	(799.41)	88.82%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24%	858.33	0.00	0.00%
40320	Bank Excise Tax	2,400.00	(1,481.86)	61.74%	200.00	0.00	0.00%
43350	Copy Fees	4,900.00	(3,959.40)	80.80%	408.33	(346.10)	84.76%
43360	Library Fees	3,400.00	(1,040.58)	30.61%	283.33	(160.95)	56.81%
44130	Sale Of Materials And Supplies	75.00	(418.55)	558.07%	6.25	(33.50)	536.00%
44160	Retirees' Insurance Payments	7,303.00	(5,828.24)	79.81%	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	(2,257.89)	150.53%	125.00	(199.78)	159.82%
48130	Contributions	23,375.00	(15,000.00)	64.17%	1,947.92	(625.00)	32.09%
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>(396,513.53)</b>	<b>98.38%</b>	<b>33,586.00</b>	<b>(2,097.46)</b>	<b>6.25%</b>
<b>Expenditures</b>							
56500	Libraries	(473,987.00)	388,796.43	82.03%	(39,498.92)	34,551.56	87.47%
	<b>Total Expenditures</b>	<b>(473,987.00)</b>	<b>388,796.43</b>	<b>82.03%</b>	<b>(39,498.92)</b>	<b>34,551.56</b>	<b>87.47%</b>
<b>Total</b>	<b>115 Public Library</b>	<b>(70,955.00)</b>	<b>(7,717.10)</b>	<b>-10.88%</b>	<b>(5,912.92)</b>	<b>32,454.10</b>	<b>548.87%</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	(1,110,055.59)	138.76%	66,666.67	(104,812.20)	157.22%
44145	Sale Of Recycled Materials	100,000.00	(112,380.63)	112.38%	8,333.33	(11,899.25)	142.79%
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>(1,355,911.53)</b>	<b>135.64%</b>	<b>83,302.92</b>	<b>(116,711.45)</b>	<b>140.10%</b>
<b>Expenditures</b>							
55720	Sanitation Education/Information	(49,200.00)	27,995.88	56.90%	(4,100.00)	1,819.06	44.37%
55732	Convenience Centers	(1,342,941.00)	1,021,185.38	76.04%	(111,911.75)	96,920.37	86.60%
55739	Other Waste Collection	(50,000.00)	12,861.60	25.72%	(4,166.67)	2,384.00	57.22%
	<b>Total Expenditures</b>	<b>(1,442,141.00)</b>	<b>1,062,042.86</b>	<b>73.64%</b>	<b>(120,178.42)</b>	<b>101,123.43</b>	<b>84.14%</b>
<b>Total</b>	<b>116 Solid Waste/Sanitation</b>	<b>(442,506.00)</b>	<b>(293,868.67)</b>	<b>-66.41%</b>	<b>(36,875.50)</b>	<b>(15,588.02)</b>	<b>-42.27%</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	(4,858.26)	91.67%	441.67	(441.66)	100.00%
	<b>Total Revenues</b>	<b>5,300.00</b>	<b>(4,858.26)</b>	<b>91.67%</b>	<b>441.67</b>	<b>(441.66)</b>	<b>100.00%</b>
<b>Expenditures</b>							
58120	Industrial Development	(5,300.00)	44.20	0.83%	(441.67)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(5,300.00)</b>	<b>44.20</b>	<b>0.83%</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>(4,814.06)</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	(9,639.14)	110.79%	725.00	0.00	0.00%
48991	Opioid Settlement Funds - Past	0.00	(93,186.23)	0.00%	0.00	(14,779.28)	0.00%
	<b>Total Revenues</b>	<b>8,700.00</b>	<b>(102,825.37)</b>	<b>1,181.90%</b>	<b>725.00</b>	<b>(14,779.28)</b>	<b>2,038.</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)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(316,869.00)</b>	<b>179,080.00</b>	<b>56.52%</b>	<b>(26,405.75)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>121 Special Purpose - Opioid</b>	<b>(308,169.00)</b>	<b>76,254.63</b>	<b>24.74%</b>	<b>(25,680.75)</b>	<b>(14,779.28)</b>	<b>-57.55%</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	(9,779.85)	97.80%	833.33	(1,596.00)	191.52%
42320	Officers Costs	0.00	(39.30)	0.00%	0.00	(1.31)	0.00%
42340	Drug Control Fines	7,000.00	(3,981.70)	56.88%	583.33	(306.14)	52.48%
42865	Drug Task Force Forfeitures And	0.00	(975.00)	0.00%	0.00	(975.00)	0.00%
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	(67,438.65)	67.44%	8,333.33	(8,370.89)	100.45%
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	(10,903.00)	109.03%	833.33	(1,278.00)	153.36%
	<b>Total Revenues</b>	<b>172,000.00</b>	<b>(105,617.50)</b>	<b>61.41%</b>	<b>14,333.33</b>	<b>(12,527.34)</b>	<b>87.40%</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(152,200.00)	95,576.52	62.80%	(12,683.33)	272.96	2.15%
	<b>Total Expenditures</b>	<b>(152,200.00)</b>	<b>95,576.52</b>	<b>62.80%</b>	<b>(12,683.33)</b>	<b>272.96</b>	<b>2.15%</b>
<b>Total</b>	<b>122 Drug Control</b>	<b>19,800.00</b>	<b>(10,040.98)</b>	<b>50.71%</b>	<b>1,650.00</b>	<b>(12,254.38)</b>	<b>742.69%</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	(12,168.81)	121.69%	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>(1,022,204.14)</b>	<b>10,222.04%</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>3,170,976.94</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	(641,887.95)	99.78%	53,607.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(10,180.84)	113.12%	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	(2,660.22)	66.51%	333.33	(463.08)	138.92%
40140	Interest And Penalty	2,000.00	(1,586.80)	79.34%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	(65,902.34)	73.22%	7,500.00	(14,959.34)	199.46%
40320	Bank Excise Tax	4,000.00	(2,939.63)	73.49%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	5,000.00	(3,659.55)	73.19%	416.67	(1,169.55)	280.69%
44145	Sale Of Recycled Materials	250.00	(674.64)	269.86%	20.83	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(4,991.04)	18.69%	2,225.00	(644.64)	28.97%
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	(881,483.62)	71.67%	102,498.17	(881,483.62)	860.00%
46920	Gasoline And Motor Fuel Tax	2,400,000.00	(1,800,264.96)	75.01%	200,000.00	(174,804.55)	87.40%
46925	Hybrid/Electric Vehicle Registration	9,800.00	(27,595.45)	281.59%	816.67	(3,105.11)	380.22%
46930	Petroleum Special Tax	32,600.00	(27,274.89)	83.67%	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	0.00	0.00%
	<b>Total Revenues</b>	<b>5,568,528.00</b>	<b>(3,717,806.94)</b>	<b>66.76%</b>	<b>464,044.00</b>	<b>(1,079,660.43)</b>	<b>232.66%</b>
<b>Expenditures</b>							
61000	Administration	(1,335,705.00)	1,068,002.65	79.96%	(111,308.75)	101,958.62	91.60%
62000	Highway And Bridge Maintenance	(1,137,713.00)	1,032,648.76	90.77%	(94,809.42)	6,500.00	6.86%
63100	Operation And Maintenance Of	(314,300.00)	312,999.45	99.59%	(26,191.67)	18,138.62	69.25%
65000	Other Charges	(245,753.00)	229,408.75	93.35%	(20,479.42)	515.58	2.52%
66000	Employee Benefits	(647,410.00)	534,767.49	82.60%	(53,950.83)	46,485.40	86.16%
68000	Capital Outlay	(2,317,443.00)	1,421,800.30	61.35%	(193,120.25)	(4,623.73)	-2.39%
	<b>Total Expenditures</b>	<b>(5,998,324.00)</b>	<b>4,599,627.40</b>	<b>76.68%</b>	<b>(499,860.33)</b>	<b>168,974.49</b>	<b>33.80%</b>
<b>Total</b>	<b>131</b> Highway/Public Works	<b>(429,796.00)</b>	<b>881,820.46</b>	<b>205.17%</b>	<b>(35,816.33)</b>	<b>(910,685.94)</b>	<b>-</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	(12,087,384.02)	99.68%	1,010,477.42	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(192,273.99)	192.27%	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	(46,351.16)	26.49%	14,583.33	(8,068.66)	55.33%
40140	Interest And Penalty	35,000.00	(30,006.69)	85.73%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23%	27,053.75	0.00	0.00%
40210	Local Option Sales Tax	4,800,000.00	(5,915,263.02)	123.23%	400,000.00	(577,386.96)	144.35%
40275	Mixed Drink Tax	35,000.00	(62,930.88)	179.80%	2,916.67	(5,208.62)	178.58%
40320	Bank Excise Tax	30,000.00	(55,416.40)	184.72%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(1,325.25)	110.44%	100.00	(128.25)	128.25%
43570	Receipts From Individual Schools	15,000.00	(4,232.50)	28.22%	1,250.00	(325.00)	26.00%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(309,806.40)	413.08%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(61,647.67)	98.79%	5,200.00	(2,584.26)	49.70%
44161	Cobra Insurance Payments	0.00	(520.70)	0.00%	0.00	0.00	0.00%
44165	Rebates	0.00	(982.09)	0.00%	0.00	(982.09)	0.00%
44170	Miscellaneous Refunds	8,030.00	(33,980.12)	423.16%	669.17	(75.00)	11.21%
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	(31,902,006.36)	89.06%	2,985,173.83	(3,495,466.65)	117.09%
46515	Early Childhood Education	879,328.00	(700,107.84)	79.62%	73,277.33	(152,270.64)	207.80%
46590	Other State Education Funds	1,207,264.00	(1,049,719.24)	86.95%	100,605.33	(32,423.42)	32.23%
46596	Paid Parental Leave	0.00	(70,882.40)	0.00%	0.00	0.00	0.00%
46610	Career Ladder Program	55,000.00	(25,655.33)	46.65%	4,583.33	(10,074.39)	219.80%
46790	Other Vocational	694,000.00	(373,327.84)	53.79%	57,833.33	(20,365.91)	35.21%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(1,068,798.55)	92.94%	95,833.33	(352,956.39)	368.30%
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	(17,074.69)	48.65%	2,924.92	(17,074.69)	583.77%
47590	Other Federal Through State	256,191.00	(142,622.11)	55.67%	21,349.25	(20,367.72)	95.40%
47640	Rotc Reimbursement	71,000.00	(85,140.04)	119.92%	5,916.67	(21,285.01)	359.75%
48130	Contributions	5,000.00	(5,000.00)	100.00%	416.67	0.00	0.00%
48610	Donations	49,515.00	(62,699.66)	126.63%	4,126.25	(238.00)	5.77%
48990	Other	8,000.00	(8,000.00)	100.00%	666.67	0.00	0.00%
49700	Insurance Recovery	73,560.00	(121,909.44)	165.73%	6,130.00	(48,347.50)	788.70%
	<b>Total Revenues</b>	<b>58,163,676.00</b>	<b>(54,811,501.90)</b>	<b>94.24%</b>	<b>4,846,973.00</b>	<b>(4,765,629.16)</b>	<b>98.32%</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)	24,980,507.55	72.76%	(2,860,957.08)	2,622,613.88	91.67%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71200	Special Education Program	(5,105,911.00)	3,566,827.86	69.86%	(425,492.58)	386,923.06	90.94%
71300	Vocational Education Program	(2,737,916.00)	1,968,165.61	71.89%	(228,159.67)	176,560.84	77.38%
72110	Attendance	(89,861.00)	74,957.18	83.41%	(7,488.42)	7,426.78	99.18%
72120	Health Services	(1,093,791.00)	835,042.06	76.34%	(91,149.25)	96,873.23	106.28%
72130	Other Student Support	(2,295,010.00)	1,737,102.37	75.69%	(191,250.83)	222,654.43	116.42%
72210	Regular Instruction Program	(2,542,339.00)	1,871,362.99	73.61%	(211,861.58)	201,420.10	95.07%
72220	Special Education Program	(893,965.00)	695,853.22	77.84%	(74,497.08)	111,052.73	149.07%
72230	Vocational Education Program	(193,978.00)	157,895.75	81.40%	(16,164.83)	15,563.71	96.28%
72250	Technology	(1,302,959.00)	1,177,253.45	90.35%	(108,579.92)	54,526.55	50.22%
72310	Board Of Education	(814,815.00)	756,771.84	92.88%	(67,901.25)	10,022.50	14.76%
72320	Office Of The Superintendent	(484,779.00)	401,907.11	82.91%	(40,398.25)	32,414.88	80.24%
72410	Office Of The Principal	(1,480,282.00)	1,152,975.28	77.89%	(123,356.83)	125,854.07	102.02%
72510	Fiscal Services	(113,446.00)	93,683.20	82.58%	(9,453.83)	9,285.11	98.22%
72610	Operation Of Plant	(5,441,286.00)	4,666,334.95	85.76%	(453,440.50)	230,700.68	50.88%
72620	Maintenance Of Plant	(343,425.00)	341,250.27	99.37%	(28,618.75)	12,153.33	42.47%
72710	Transportation	(2,722,715.00)	2,381,814.80	87.48%	(226,892.92)	266,137.52	117.30%
72810	Central And Other	0.00	30,000.00	0.00%	0.00	30,000.00	0.00%
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)	66,443.46	52.20%	(10,607.33)	4,021.31	37.91%
73400	Early Childhood Education	(1,124,756.00)	831,970.94	73.97%	(93,729.67)	80,888.77	86.30%
76100	Regular Capital Outlay	(317,000.00)	266,380.23	84.03%	(26,416.67)	245,000.00	927.44%
99100	Transfers Out	(56,741.00)	0.00	0.00%	(4,728.42)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(63,638,748.00)</b>	<b>48,061,341.88</b>	<b>75.52%</b>	<b>(5,303,229.00)</b>	<b>4,942,093.48</b>	<b>93.19%</b>
<b>Total</b>	<b>141</b> General Purpose School	<b>(5,475,072.00)</b>	<b>(6,750,160.02)</b>	<b>-123.29%</b>	<b>(456,256.00)</b>	<b>176,464.32</b>	<b>38.68%</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	(120,769.48)	85.74%	11,738.01	(32,104.03)	273.50%
47141	Title 1 Grants To Local Educ Agencies	1,164,194.52	(764,319.91)	65.65%	97,016.21	(160,437.46)	165.37%
47143	Special Education - Grants To States	1,420,441.41	(1,081,649.04)	76.15%	118,370.12	(225,855.25)	190.80%
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	(44,424.64)	65.58%	5,645.21	(6,175.19)	109.39%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	(1,030.35)	71.11%	120.75	(106.94)	88.56%
47150	21st Century Community Learning	293,750.00	(215,458.24)	73.35%	24,479.17	(28,550.94)	116.63%
47189	Eisenhower Prof Development State	324,340.92	(163,058.31)	50.27%	27,028.41	(33,438.92)	123.72%
47309	COVID-19 Grant D	74,300.00	(74,212.64)	99.88%	6,191.67	(37,812.64)	610.70%
47590	Other Federal Through State	82,295.23	(54,678.03)	66.44%	6,857.94	(14,906.03)	217.35%
<b>Total Revenues</b>		<b>3,597,177.46</b>	<b>(2,546,900.64)</b>	<b>70.80%</b>	<b>299,764.79</b>	<b>(539,387.40)</b>	<b>179.94%</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(941,052.83)	662,653.41	70.42%	(78,421.07)	71,425.97	91.08%
71200	Special Education Program	(1,006,394.00)	755,701.90	75.09%	(83,866.17)	80,780.47	96.32%
71300	Vocational Education Program	(97,651.19)	97,651.19	100.00%	(8,137.60)	0.00	0.00%
72120	Health Services	(16,280.00)	(8,126.98)	-49.92%	(1,356.67)	(8,126.98)	-599.04%
72130	Other Student Support	(112,479.71)	81,915.67	72.83%	(9,373.31)	22,993.16	245.30%
72210	Regular Instruction Program	(679,414.62)	511,090.01	75.23%	(56,617.89)	31,139.16	55.00%
72220	Special Education Program	(439,855.11)	372,253.95	84.63%	(36,654.59)	16,409.69	44.77%
72230	Vocational Education Program	(3,800.00)	3,663.60	96.41%	(316.67)	129.05	40.75%
72710	Transportation	(6,500.00)	9,500.00	146.15%	(541.67)	(75.00)	-13.85%
73300	Community Services	(293,750.00)	244,054.22	83.08%	(24,479.17)	28,595.98	116.82%
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>2,733,356.97</b>	<b>75.99%</b>	<b>(299,764.79)</b>	<b>243,271.50</b>	<b>81.15%</b>
<b>Total</b>	<b>142 School Federal Projects</b>	<b>0.00</b>	<b>186,456.33</b>	<b>100.00%</b>	<b>0.00</b>	<b>(296,115.90)</b>	<b>0.00%</b>

Loudon County Finance  
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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	(343,075.48)	61.26%	46,666.67	(39,682.75)	85.03%
43522	Lunch Payments - Adults	41,854.00	(17,719.05)	42.34%	3,487.83	(2,205.95)	63.25%
43523	Income From Breakfast	0.00	(691.85)	0.00%	0.00	0.00	0.00%
43525	A La Carte Sales	5,000.00	(10,197.68)	203.95%	416.67	(894.65)	214.72%
43570	Receipts From Individual Schools	100.00	(21.90)	21.90%	8.33	(3.00)	36.00%
44110	Investment Income	5,000.00	(22,162.90)	443.26%	416.67	(14.27)	3.42%
44165	Rebates	0.00	(4,344.86)	0.00%	0.00	0.00	0.00%
46520	School Food Service	30,000.00	(21,985.41)	73.28%	2,500.00	0.00	0.00%
47111	USDA School Lunch Program	1,711,189.00	(1,112,309.31)	65.00%	142,599.08	(145,826.69)	102.26%
47113	Breakfast	542,222.00	(322,616.50)	59.50%	45,185.17	(40,247.16)	89.07%
47114	USDA - Other	135,183.00	(38,587.50)	28.54%	11,265.25	(5,371.38)	47.68%
47990	Other Direct Federal Revenue	263,000.00	(216,583.00)	82.35%	21,916.67	(15,161.00)	69.18%
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>(2,110,295.44)</b>	<b>62.99%</b>	<b>279,190.75</b>	<b>(249,406.85)</b>	<b>89.33%</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)	2,719,642.67	82.57%	(274,462.33)	202,969.63	73.95%
	<b>Total Expenditures</b>	<b>(3,293,548.00)</b>	<b>2,719,642.67</b>	<b>82.57%</b>	<b>(274,462.33)</b>	<b>202,969.63</b>	<b>73.95%</b>
<b>Total</b>	<b>143 Central Cafeteria</b>	<b>56,741.00</b>	<b>609,347.23</b>	<b>-1,073.91%</b>	<b>4,728.42</b>	<b>(46,437.22)</b>	<b>982.09%</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	(1,010,183.96)	99.78%	84,365.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(15,991.99)	159.92%	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	(8,015.78)	80.16%	833.33	(1,395.36)	167.44%
40140	Interest And Penalty	6,000.00	(2,495.43)	41.59%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	(37,705.52)	100.00%	3,142.17	0.00	0.00%
40320	Bank Excise Tax	1,000.00	(4,626.30)	462.63%	83.33	0.00	0.00%
44110	Investment Income	40,000.00	(34,453.88)	86.13%	3,333.33	0.00	0.00%
48140	Contracted Services	203,472.00	(135,648.00)	66.67%	16,956.00	0.00	0.00%
49800	Transfers In	100,000.00	(492,240.01)	492.24%	8,333.33	0.00	0.00%
	<b>Total Revenues</b>	<b>1,421,562.00</b>	<b>(1,741,371.60)</b>	<b>122.50%</b>	<b>118,463.50</b>	<b>(1,395.36)</b>	<b>1.18%</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)	159,939.82	66.37%	(20,081.00)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(1,564,700.00)</b>	<b>361,803.57</b>	<b>23.12%</b>	<b>(130,391.67)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>151</b> General Debt Service	<b>(143,138.00)</b>	<b>(1,379,568.03)</b>	<b>-963.80%</b>	<b>(11,928.17)</b>	<b>(1,395.36)</b>	<b>-11.70%</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	(8,588,724.25)	99.77%	717,357.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	40,000.00	(106,976.23)	267.44%	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	(18,818.50)	40.91%	3,833.33	(3,275.86)	85.46%
40140	Interest And Penalty	10,000.00	(17,555.75)	175.56%	833.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00%	13,505.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	1,200,000.00	(693,219.55)	57.77%	100,000.00	0.00	0.00%
44110	Investment Income	200,000.00	(505,440.39)	252.72%	16,666.67	0.00	0.00%
	<b>Total Revenues</b>	<b>10,267,352.00</b>	<b>(10,092,900.42)</b>	<b>98.30%</b>	<b>855,612.67</b>	<b>(3,275.86)</b>	<b>0.38%</b>
<b>Expenditures</b>							
82130	Education	(3,772,000.00)	1,949,000.00	51.67%	(314,333.33)	0.00	0.00%
82230	Education	(2,080,271.00)	939,851.43	45.18%	(173,355.92)	0.00	0.00%
82330	Education	(200,000.00)	174,579.53	87.29%	(16,666.67)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(6,052,271.00)</b>	<b>3,063,430.96</b>	<b>50.62%</b>	<b>(504,355.92)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total</b>	<b>156 Education Debt Service</b>	<b>4,215,081.00</b>	<b>(7,029,469.46)</b>	<b>166.77%</b>	<b>351,256.75</b>	<b>(3,275.86)</b>	<b>0.93%</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%
40120	Trustee's Collections - Prior Year	0.00	(1.91)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(795.57)	0.00%	0.00	(138.49)	0.00%
40140	Interest And Penalty	0.00	(0.14)	0.00%	0.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	0.00	(5,476.14)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(8,602.67)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(1,860.50)	0.00%	0.00	(775.00)	0.00%
46390	Other Health And Welfare Grants	410,525.00	(385,235.76)	93.84%	34,210.42	0.00	0.00%
49100	Bonds Issued	35,000,000.00	(35,000,000.00)	100.00%	2,916,666.67	0.00	0.00%
49410	Premiums On Debt Issued	855,505.00	(855,505.00)	100.00%	71,292.08	0.00	0.00%
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>(36,315,344.60)</b>	<b>99.98%</b>	<b>3,026,991.42</b>	<b>(913.49)</b>	<b>0.03%</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)	42,317.60	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)	212,607.59	89.78%	(19,734.50)	(3,231.90)	-16.38%
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	0.00	0.00%	0.00	(34,816,223.74)	0.00%
95100	Capital Projects Donated To School	(34,816,224.00)	35,416,223.74	101.72%	(2,901,352.00)	34,816,223.74	1,200.00%
99100	Transfers Out	(2,424,283.00)	2,216,523.01	91.43%	(202,023.58)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(38,273,018.00)</b>	<b>38,521,697.14</b>	<b>100.65%</b>	<b>(3,189,418.17)</b>	<b>(3,231.90)</b>	<b>-0.10%</b>
<b>Total</b>	<b>171 General Capital Projects</b>	<b>(1,949,121.00)</b>	<b>2,206,352.54</b>	<b>113.20%</b>	<b>(162,426.75)</b>	<b>(4,145.39)</b>	<b>-2.55%</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	(130,807.83)	95.41%	11,424.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,800.00	(1,693.82)	94.10%	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	(1,368.67)	91.24%	125.00	(238.25)	190.60%
40140	Interest And Penalty	1,000.00	(201.31)	20.13%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	(9,412.12)	100.13%	783.33	0.00	0.00%
40320	Bank Excise Tax	500.00	(626.48)	125.30%	41.67	0.00	0.00%
	<b>Total Revenues</b>	<b>151,594.00</b>	<b>(144,111.68)</b>	<b>95.06%</b>	<b>12,632.83</b>	<b>(238.25)</b>	<b>1.89%</b>
<b>Expenditures</b>							
91200	Highway & Street Capital Projects	(238,611.00)	200,971.97	84.23%	(19,884.25)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(238,611.00)</b>	<b>200,971.97</b>	<b>84.23%</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>56,860.29</b>	<b>65.34%</b>	<b>(7,251.42)</b>	<b>(238.25)</b>	<b>-3.29%</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	(503,107.08)	95.41%	43,940.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(6,338.00)	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	(766.22)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(223,798.23)	111.90%	16,666.67	0.00	0.00%
40320	Bank Excise Tax	0.00	(2,409.53)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(706,628.23)	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>(36,259,276.62)</b>	<b>38.87%</b>	<b>7,773,929.92</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures</b>							
91300	Education Capital Projects	(1,027,284.00)	10,606,240.62	1,032.45%	(85,607.00)	186,867.13	218.28%
	<b>Total Expenditures</b>	<b>(1,027,284.00)</b>	<b>10,606,240.62</b>	<b>1,032.45%</b>	<b>(85,607.00)</b>	<b>186,867.13</b>	<b>218.28%</b>
<b>Total</b>	<b>177</b> Education Capital Projects	<b>92,259,875.00</b>	<b>(25,653,036.00)</b>	<b>27.81%</b>	<b>7,688,322.92</b>	<b>186,867.13</b>	<b>-2.43%</b>



**Loudon County Budget Committee  
Meeting Minutes  
March 16, 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 February 17, 2026 meeting:***

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

***Consideration of request to apply/accept the following grants:***

- A. Sr. Center – FY 2027 ETHRA/Office on Aging Grant in the amount of \$76,232 (matching funds are met with operating budget expenses)

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

- B. Sheriff's Office – FY 2027 Tennessee Highway Safety Office up to \$38,000 – no matching funds

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

- C. Libraries – FY 2027 – Pettway Grant typically amounting between \$2,000-\$4,000 per library – no matching funds

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

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

**NO ACTION REQUIRED.**

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

**A. 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

Overall amendments will increase the fund balance by \$176,179

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

**B. 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

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

**C. 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

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

**D. 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

Commissioner Shaver made a motion to approve, seconded by Commissioner Cullen; **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 decrease the fund balance \$250,000.

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

The following items were added to the agenda:

***Request to add additional funds to the General Sessions clerical line for overlapping wages during training prior to the retirement of a long serving employee – Steve Harrelson, Circuit/General Sessions Court Clerk:***

Mr. Harrelson explained to the committee that he has an upcoming retirement of a long serving employee and he would like to hire an additional clerk to begin training prior to this retirement. He indicated that he would need approximately \$15,000 for these overlapping wages. Mrs. Rice indicated that there is currently approximately \$7,000 available in this line due to open positions.

Commissioner Shaver made a motion to approve \$10,000 to the clerical line in General Sessions, seconded by Commissioner Satterfield; **PASSING UNANIMOUSLY** upon the vote.

***Request to increase the Jury pay from \$11.00 per day to \$15.00 per day - Steve Harrelson, Circuit/General Sessions Court Clerk:***

Mr. Harrelson explained to the committee that he would like to increase the pay for jurors serving from \$11.00/day to \$15.00/day. Mr. Harrelson indicated that his budget is sufficient to cover the costs. The committee asked Mr. Harrelson how much was being paid by other similar counties; Mr. Harrelson indicated \$15.00/day is the amount being paid by some other counties.

The committee requested for this item to be added to the FY 2027 budget cycle for consideration.

The Mayor informed the committee that Mark Clinton, TASS Superintendent, would be coming to Commission workshop to present a bond resolution request.

***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 Cullen. The motion **PASSED UNANIMOUSLY** upon the vote. Thereupon, Mayor Bradshaw adjourned the meeting.



\_\_\_\_\_  
Mayor Rollen "Buddy" Bradshaw  
Budget Committee Chair

TCRS rate

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July 1, 2026



Employer Contribution Rate Certification
Tennessee Consolidated Retirement System (TCRS)
Actuarial Valuation at June 30, 2025



Acknowledgement of employer rate effective July 1, 2026 through June 30, 2027

Department Code: 0083300

Department Name: LOUDON COUNTY

I hereby acknowledge and agree that I have reviewed the background information on rates provided to me and also located on the Treasury Website at the GASB and Actuarial Information Public Reports site. I further acknowledge the upward trends concerning future employer contribution rates.

Please select one of the options below

- The Minimum General Employee rate and Minimum Public Safety Officer Rate:
- Minimum General Employee rate: 7.40%
- Minimum Public Safety Officer rate: 10.90%
Optional: We choose to pay a higher contribution of:
(An additional 3.50% will need to be added to the selected rate for Public Safety Officers.)

Employer Signature Title

Date Phone Email

The first department code listed on the Employer Actuarially Determined Contribution (ADC) Rate sheet is your master code. The master code is responsible for determining the rate and submitting the completed employer contribution rate certification to TCRS. The rate selected will be applicable for all department codes listed on the Employer Actuarially Determined Contribution (ADC) Rate sheet. It is the master code's responsibility to notify these departments of the new rates.

Please return the completed rate certification no later than May 29, 2026 via one of the following methods:

By email: TCRS.Information@tn.gov

By mail: TCRS Employer Reporting
502 Deaderick Street
Nashville, TN 37243

**Tennessee Consolidated Retirement System  
Employer Actuarially Determined Contribution (ADC) Rate**

Department Code(s): 833.00 833.01 833.10 833.30 833.31 833.05  
LOUDON COUNTY

Applicable period for this employer rate	July 1, 2026 through June 30, 2027
Actuarial valuation date	June 30, 2025
Actuarial experience study date	June 30, 2024
Investment rate of return assumption	6.75%

**Key Elements of the Pension Plan (Employer Elections)**

Base plan formula	1.5% formula times years of service
Employee contribution rate	5% of salary
Vesting period	5 years
Retiree COLAs	Provided, CPI based, capped at 3%

**Employer ADC Rate**

*Rate Components:*

Normal cost	7.48 %
Unfunded accrued liability amortization	0.26 %
Administrative cost	<u>0.29 %</u>
Total employer ADC rate*	8.03 %

**Actuarial Present Value of Benefits (PVB) Summary**

Actuarial value of assets	\$ 73,673,321
Expected employee contributions	8,646,955
Expected employer normal cost	12,766,860
Unfunded accrued liability	<u>989,225</u>
Total PVB	\$ 96,076,361

\* The total employer rate is an aggregate rate. In practice, separate rates are applied to general employees and public safety officers. The employer rate for general employees is 7.40%, and the employer rate for public safety officers is 10.90%.

**Employees Covered by Benefit Terms**

Inactive employees or beneficiaries currently receiving benefits	323
<i>Annualized Retirement Benefit: \$3,050,570</i>	
Inactive employees entitled to but not yet receiving benefits	536
Active employees	<u>415</u>
<i>Annualized Salary: \$19,318,021</i>	
Total	1,274

**Amortization of Unfunded Accrued Liability**

Actuarial Valuation Date	Unfunded Accrued Liability (Negative Unfunded Accrued Liability)	Annual Amortization Amount	Amortization Period at June 30, 2025 (in years)
June 30, 2013	\$ 0	\$ 0	0.00
June 30, 2015	(538,981)	(71,058)	10.00
June 30, 2016	(56,998)	(7,032)	11.00
June 30, 2017	0	0	0.00
June 30, 2018	140,903	15,570	13.00
June 30, 2019	(2,235,817)	(235,911)	14.00
June 30, 2020	(995,278)	(100,756)	15.00
June 30, 2021	2,269,662	221,355	16.00
June 30, 2022	983,967	92,782	17.00
June 30, 2023	2,006,930	183,540	18.00
June 30, 2024	411,252	36,578	19.00
June 30, 2025	<u>(996,415)</u>	<u>(86,403)</u>	20.00
Total	\$ 989,225	\$ 48,665	

# Bonds & Notaries

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 May 11, 2026

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ALEXA ARMAS	HARLIE LEAVITT
MARY ANN COOK	MEGHAN ALYSSA LOVELACE
CHARLES ALAN EDMONDSON	ANGELA MIKOLAJEWSKI
MATALYN FAULKNER	SUSAN KATHLEEN ROGERS
DAVEAU MEEK HAUGEN	KENDRA LEE VARNER
SARA KINDER	MICHAEL BRANDON YORK
ROBERT ALEXANDER KNOX JR	