



Loudon County Commission Meeting

Loudon, Tennessee

Monday, October 5, 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 or General Public Comments

Public Hearing

1) Loudon County Codes Enforcement Director – Jim Jenkins

A) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 070, PARCEL 143.01, LOCATED MOUNTAIN CREST LANE, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT APPROXIMATELY (1) TWO ACRE LOT

Approved – 8 / Disapproved – 0 by Planning Commission

B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 035, PARCEL 003.00, LOCATED 10410 ANTIOCH CHURCH RD WEST, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

Approved – 8 / 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-2, RURAL RESIDENTIAL DISTRICT TO A-3 DEVELOPING AGRICULTURE DISTRICT LOUDON COUNTY TAX MAP 019, PARCEL 137.00, LOCATED 1190 LOUDON RIDGE RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT APPROXIMATELY (1) ONE ACRE LOT ONLY

Approved – 8 / Disapproved – 0 by Planning Commission

2) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Chase Randolph

3) Roll Call

- 4) Adoption of October 5th, 2026 County Commission Agenda
- 5) Reading and Acceptance of September 8th, 2026 Commission Meeting Minutes
- 6) General Public Comments
- 7) Loudon County Codes Enforcement Director – Jim Jenkins
 - A) Mountain Crest Lane
 - B) 10410 Antioch Church Road West
 - C) 1190 Loudon Ridge Road
- 8) Loudon County Economic Development Director – Jack Qualls
 - A) Tellico Retail Project
- 9) Commission Chairman – Bill Satterfield
 - A) Tellico Parkway Project – (resolution from Bob Bowman)
 - B) Loudon County Commission Procedural Rules for Adoption
- 10) Director of Accounts and Budgets – Erin Rice
 - A) Consideration of recommendation to accept payments for the Basic Ordering Agreement from Dept. of Homeland Security, Immigration & Customs Enforcement related to services provided by Sheriff's Department
 - B) Consideration of recommendation to approve new rates for 2027 Sr. Health Insurance contract
 - C) Consideration of recommendation to approve amendments/line adjustments in the following funds:
 1. County General Fund 101
Summary of Amendments:
 - Expenses
 - Register of Deeds – increase 719 (office equip.) from reserve - \$2,176
 - line adjustments (bordered w/hyphenated lines)Overall amendments will decrease the fund balance by \$2,176

2. Public Libraries Fund 115

Summary of Amendments:

- Expenses
 - Lenoir City Library – increase in 307 (Communications) - \$50

Overall amendments will decrease the fund balance by \$50

3. Recycling/Convenience Centers Fund 116

Summary of Amendments:

- Expenses
 - Increase in 321 (Engineering Services), 359 (Disposal Fees), 399 (other cont'd svc) based on estimated expenses - \$12,390
 - Increase in 707 (building improvements) and 733 (Solid Waste equip.) for Lenoir City expansion project - \$55,000
 - line adjustments (bordered w/hyphenated lines)

Overall amendments will decrease the fund balance by \$67,390

4. Industrial/Economic (Centre 75) Fund 119

Summary of Amendments:

- Revenues
 - Recognition of recent sale of land in Centre 75 – increase \$400,900
- Expenses
 - Recognition of recent sale of land in Centre 75 – increase \$400,900

Overall amendments will have no bearing on the fund balance

5. General Purpose School Fund 141

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

Overall amendments will have no bearing on the fund balance

6. School Federal Projects Fund 142

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

Overall amendments will have no bearing on the fund balance

7. Education Debt Service Fund 156

Summary of Amendments:

- Expenses
 - Recognition of recently issued \$60 million bond – increase \$3,919,375

Overall amendments will decrease the fund balance by \$3,919,375

8. General Capital Projects Fund 171

Summary of Amendments:

- Sub-fund BAL
 - Cash transfer rec'd from sub-fund 024 for unallocated FY2024 budget – increase \$11,861
- Sub-fund C75

- Recognition of revenue rec'd from recent sale at Centre 75 – increase \$237,795
- Sub-fund SCH
 - Recognition of revenue rec'd from the recent \$60 million bond issuance – increase \$63,050,480
 - Recognition of expenses related to the recent \$60 million bond issuance – increase \$63,050,480
- Sub-fund 024
 - Cash transfer to sub-fund BAL for unallocated FY2024 budget – decrease \$11,861

Overall amendments will increase the fund balance by \$237,795

9. Education Capital Projects Fund 177

Summary of Amendments:

- Sub-fund SCH
 - Recognition of revenue rec'd from the recent \$60 million bond issuance – increase \$62,450,680

Overall amendments will increase the fund balance by \$62,450,680

10. Distribution of the following reports:

1. Approved Budget Committee minutes – August 17, 2026
2. Summary Financial Reports – September 2026

11) Commissioner – Adam Waller

A) Bonds and Notaries

Jeffery A Abston, Lori Adkins, Kyle J. Batey, Ashlee A Brock, Samantha Cole, Alexa Goodwin, Dustin R Johnson, Deanna Long, Alfonso Oscar Marquez Sr., Chelcie Lynne Martin, Sydney M Sexton, Amber L Taylor, Hannah Jordan Ward

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Tuesday, September 8 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 8th day of September 2026.
- Mayor Buddy Bradshaw 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:
- Buttermilk Road (parcel 090.00), Buttermilk Road (parcel 089.00), 5300 Maple Hill Road, and the Interlocal Agreement between Loudon County & Town of Greenback Planning Services
- (3) Opening of Meeting Mayor Bradshaw 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, Bob Gross, Jason Tuttle, David Cook, Bill Satterfield, Gary Whitfield, Joe Morrison, Van Shaver, Adam Waller, Rick Dramm (10)
- Also present, were Mayor – Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.
- (5) Commission Chairman and Chair-Pro Tempore (Vice Chair) Election Mayor Bradshaw opened the floor for nominations for the election of the Loudon County Commission Chairperson for September 2026 – August 2027 term. Commissioner Shaver made a motion to nominate Commissioner Bill Satterfield as chairman. Commissioner Chase Randolph seconded the motion. Commissioner Bob Gross nominated Mayor Buddy Bradshaw. Mayor Bradshaw declined the nomination. Commissioner Gary Whitfield made a motion to cease nominations and close the floor. Commissioner Van Shaver seconded the motion. Mayor Buddy Bradshaw then called for a voice vote to elect Commissioner Bill Satterfield as Chairman.
- Upon Voice Vote, the motion PASSED unanimously.
- Mayor Buddy Bradshaw announced that Commissioner Bill Satterfield as the Commission Chairman and turned the meeting over to Chairman Bill Satterfield.
- Commission Chairman Bill Satterfield asked for nominations for Chair-Pro Tempore (Vice-Chair) for September 2026 – August 2027 term. Commissioner Shaver nominated Commissioner Gary Whitfield as Chair-Pro Tempore (Vice-Chair). Commissioner Adam Waller seconded the motion. Commissioner Adam Waller made a motion to cease nominations and close the floor. Commissioner Van Shaver seconded the motion. Commission Chairman Bill Satterfield then called for a voice vote to elect Commissioner Gary Whitfield as Chair-Pro Tempore (Vice-Chair).
- Upon Voice Vote, the motion PASSED unanimously.
- (6) Agenda Adoption Commission Chairman Bill Satterfield requested that the September 8, 2026 agenda be adopted.
- Commissioner Van Shaver made a motion to approve the agenda.
- Commissioner Rick Dramm seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (7) Minutes Approved Commission Chairman Bill Satterfield requested that the August 3, 2026 Loudon County Commission Meeting minutes be accepted.
- Commissioner Gary Whitfield made a motion to approve the agenda.
- Commissioner Van Shaver seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.

- (B) General Public Comments Commission Chairman Bill Satterfield called to the floor those who signed up for General Public Comments. Those that spoke were: Joe Gray, Geoffrey Mark, Steve Eimers, Peter Easton, Paula Kopesky, Doug Scheteel and Pat Hunter.

- (a) Zoning - Buttermilk Road Loudon County Codes Enforcement Director - Jim Jenkins presented to commission the following zoning items:

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 002, PARCEL 090.00, LOCATED BUTTERMILK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT,

Approved - 9 / Disapproved - 0 by Planning Commission

Commissioner Shaver made a motion to approve the zoning request.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090826-A

- (10) Buttermilk Road

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 C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 002, PARCEL 089.00, LOCATED BUTTERMILK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT,

Approved - 9 / Disapproved - 0 by Planning Commission

Commissioner Shaver made a motion to approve the zoning request with stipulations that this request is for the current owner, and the proposal that was presented to the planning commission. This will revert back to A-1 if this does not transpire as proposed.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090826-B

- (11) Zoning- 5300 Maple Hill Road

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 050, PARCEL 095.00, LOCATED 5300 MAPLE HILL RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT APPROXIMATELY (1) ONE ACRE LOT ONLY

Approved - 0 / Disapproved - 9 by Planning Commission

Commissioner Shaver made a motion to approve the zoning request with stipulations that this request is for the current owner, and the proposal that was presented to the planning commission. This will revert back to A-1 if this does not transpire as proposed.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. (1 opposed - Commissioner Rick Dramm)
RESOLUTION 090826-C

(12) Interlocal Agreement
- Loudon County & Greenback Planning Services

Interlocal Agreement between Loudon County & Town of Greenback Planning Services

Commissioner Shaver made a motion to approve the agreement.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. (1 opposed - Commissioner Rick Dramm)

RESOLUTION 090826-D

(13) Boards & Committees

Mayor Bradshaw presented to commission the 2026-2027 Boards and Committees updated list.

Commissioner Shaver made a motion to approve the Boards and Committees List as presented.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. (2 opposed - Commissioner Bob Gross and Rick Dramm)

RESOLUTION 090826-E

(14) County Road List

Road Superintendent Billy Pickel presented to commission the County Road List for adoption.

Commissioner Adam Waller made a motion to approve the County Road List.

Commissioner Van Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 090826-F

(15) LPR & License Plate Readers Letter to be Sent

Commissioner Van Shaver presented to commission in the form of a motion for consideration asking the County Mayor to send letters to Loudon City, Lenoir City and THP to ask that any LPR's, License Readers be removed from areas in the county outside their city boundaries.

Commissioner Whitfield seconds the motion.

Upon Voice Vote, the motion PASSED

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

(16) Budget Amendments - \$12.50 fee for Criminal Cases

Consideration of recommendation to approve a resolution adopting a \$12.50 fee on criminal cases to replace the current \$75.00 Economic Crime Fund fee

Commissioner Adam Waller made a motion to approve the resolution.

Commissioner Van Shaver seconded the motion.

Upon Roll Call Vote, the following commissioners voted AYE: Gross, Tuttle, Cook, Satterfield, Whitfield, Morrison, Shaver, Waller, Dramm, Randolph (10)

Upon Roll Call Vote, the motion PASSED. RESOLUTION 090826-G

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

1) County General Fund 101 RESOLUTION 090826-H

Summary of Amendments:

- Expenses
 - multiple depts w/line adjustments
 - Co. Clerk - increase 399 (other cont'd svc) from reserve - \$7,061

Overall amendments will decrease the fund balance by \$7,061

(17) Budget Amendment - Fund 101

(18) Budget Amendment - Fund 101

(18) Budget
Amendment -
Fund 131

2) Highway Fund 131 RESOLUTION 090826-I

Summary of Amendments:

- Expenses
 - some line adjustments
 - Increase in Hwy Equipment (Crack filling Machine) - \$69,122
- Overall amendments will decrease the fund balance by \$69,122

(19) Budget
Amendment -
Fund 141

3) General Purpose School Fund 141 RESOLUTION 090826-J

Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.
Overall amendments will reduce the fund balance by \$111,572

(20) Budget
Amendment -
Fund 142

4) School Federal Projects Fund 142 RESOLUTION 090826-K

Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.
Overall amendments will have no bearing on the fund balance

(21) Budget
Amendment -
Fund 143

5) Central Cafeteria School Fund 143 RESOLUTION 090826-L

Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.
Overall amendments will have no bearing on the fund balance

Commissioner Van Shaver made a motion to approve the budget amendments in Funds, 101, 131, 141, 142 & 143.

Commissioner Van Shaver seconded the motion.

Upon Roll Call Vote, the following commissioners voted AYE: Tuttle, Cook, Satterfield, Whitfield, Morrison, Shaver, Waller, Dramm, Randolph, Gross (10)

Upon Roll Call Vote, the motion PASSED.

Distribution of the following reports:

(22) Monthly
Reports

1) Approved Budget Committee minutes - July 20, 2026
RESOLUTION 080326-M

2) Summary Financial Reports - August 2026
RESOLUTION 080326-N

3) FY 2026 Year-End Report
RESOLUTION 080326-O

(23) Bonds &
Notaries

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

Stacy R Arthur, Kenneth Boone, William Quenton Downer, Tonya M Duerr, Megan Giles, Gary Allen Harris, PhD, Wendy Howard, Iryna Krasnovska, April Rose Lewellyn, McKenzie Lunsford, Steven Mitchel Naylor, Lucas Sands

Commissioner Shaver seconded the motion. Upon Voice Vote, the motion PASSED.
EXHIBIT 090826-P

(24)Adjournment There being no further business, a motion being duly made by Commissioner Shaver and seconded by Commissioner Waller the September 8, 2026 County Commission Meeting was adjourned at 6:56 pm.

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

DRAFT

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 070, PARCEL 143.01,
LOCATED MOUNTAIN CREST LANE, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT
APPROXIMATELY (1) TWO ACRE LOT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on September 11, 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 Mountain Crest Lane, situated in the 3rd Legislative District, referenced by Tax Map 070, Parcel 143.01, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately (1) two-acre lot.

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 9-10-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 070, PARCEL 143.01,
LOCATED AT MOUNTAIN CREST LANE, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT
APPROXIMATELY (1) TWO ACRE LOT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-2, RURAL RESIDENTIAL DISTRICT.
LOUDON COUNTY TAX MAP 035, PARCEL 003.00,
LOCATED 10410 ANTIOCH CHURCH RD WEST, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on September 11, 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 10410 Antioch Church Rd West, situated in the 3rd Legislative District, referenced by Tax Map 035, Parcel 003.00 to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

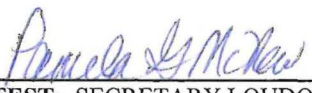
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____


**ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION**
Dated: 9-10-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-2 (RURAL RESIDENTIAL DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 035, PARCEL 003.00
LOCATED AT 10410 ANTIOCH CHURCH RD WEST, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO
A-3 DEVELOPING AGRICULTURE DISTRICT
LOUDON COUNTY TAX MAP 019, PARCEL 137.00,
LOCATED 1190 LOUDON RIDGE RD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT
APPROXIMATELY (1) ONE ACRE LOT ONLY**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on September 11, 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 1190 Loudon Ridge Rd, situated in the 5th Legislative District, referenced by Tax Map 019, Parcel 137.00, 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: _____

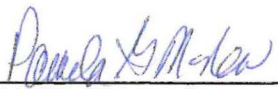
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 9-10-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT) TO
A-3 (DEVELOPING AGRICULTURE DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 019, PARCEL 137.00,
LOCATED AT 1190 LOUDON RIDGE RD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT,
APPROXIMATELY (1) ONE ACRE LOT



A RESOLUTION DELEGATING TO THE INDUSTRIAL DEVELOPMENT BOARD OF LOUDON COUNTY THE AUTHORITY TO NEGOTIATE AND ACCEPT CERTAIN PAYMENTS UNDER A LEASE AND ECONOMIC DEVELOPMENT AGREEMENT IN SUPPORT OF AN ECONOMIC DEVELOPMENT PROJECT AND FINDING THAT SUCH PAYMENTS ARE DEEMED TO BE IN FURTHERANCE OF THE PUBLIC PURPOSES OF THE BOARD AS DEFINED IN TENN. CODE ANN. § 7-53-305

WHEREAS, the Board of Commissioners (the "Governing Body") of Loudon County, Tennessee (the "County") has met pursuant to proper notice; and

WHEREAS, the Industrial Development Board of Loudon County (the "Board") is as an industrial development board duly organized and existing under the provisions of Title 53 of Chapter 7, Tennessee Code Annotated; and

WHEREAS, the County has been informed that CHM Tellico, LLC or an affiliate thereof (the "Company") intends to cause the acquisition and construction of an approximately 58,000 square foot retail center to include a class A grocery anchor and retail shops (collectively, the "Project") to be generally located at the northeast corner of Tellico Parkway and Poplar Ridge Road in Loudon County, Tennessee (the "Property"); and

WHEREAS, the Company expects: (i) to incur approximately \$26,000,000 in capital expenditures in connection with the acquisition and construction of the Project, (ii) during construction, the Project will result in approximately 300 construction related jobs, (iii) following the completion and opening of the Project, the Project will result in (A) approximately 216 retail related jobs, (B) approximately \$560,000 in new local option sales tax revenues paid to the County each year; and (C) approximately \$60,000 in aggregate payments paid to the County each year equal to the property tax amount with respect to the Property (which represents an incremental growth of over \$58,000 over the current annual property tax amount for the Property); and

WHEREAS, the Company has requested the Board to hold ownership of the Property and to lease the Property to the Company pursuant to which lease the Company will pay an amount equal to the full property tax amount with respect to the Property and will also pay certain additional amounts to the Board that will be used by the Board to pay and/or reimburse certain Project and infrastructure related costs of the Project (collectively, the "Payments").

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

1. The Governing Body hereby finds that the negotiation and acceptance by the Board of the Payments consistent with this resolution are deemed to be in furtherance of the public purposes of the Board as defined in Tennessee Code Annotated Section 7-53-305, and the Governing Body hereby consents and delegates to the Board the right to negotiate and accept such Payments from the Company; provided, however, that THE PAYMENTS PAYABLE TO THE COUNTY SHALL BE EQUAL TO THE FULL PROPERTY TAX AMOUNT THAT WOULD OTHERWISE BE PAYABLE TO THE COUNTY WITH RESPECT TO THE PROPERTY, AND IN NO EVENT SHALL THIS RESOLUTION AUTHORIZE A REDUCTION IN SUCH AMOUNTS PAYABLE TO THE COUNTY.

2. The Board shall not and shall have no right or power to reduce the assessed value of the Property. This resolution and the transactions contemplated herein shall not result in any reduction in the

assessed value of the Property or any reduction in the amount of real property taxes, personal property taxes or sales and use taxes that would otherwise be payable to the County with respect to the Property.

3. The terms of the lease and economic development agreement between the Board and the Company shall require a payment to the County each year in an amount equal to the full property tax amount that would otherwise be payable to the County with respect to the Property and shall include such other terms and administrative provisions approved by the Board and consistent with the provisions of this resolution, provided that the term of the lease shall expire no later than ten (10) years after the completion of the Project and the Payments under the lease shall be in an aggregate amount no less than \$184,137.50 per year following completion of the Project.

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

Adopted this the ____ day of _____, 2026.

Mayor

ATTEST:

County Clerk

51962880.3

A RESOLUTION DELEGATING TO THE INDUSTRIAL DEVELOPMENT BOARD OF LOUDON COUNTY THE AUTHORITY TO NEGOTIATE AND ACCEPT CERTAIN PAYMENTS UNDER A LEASE AND ECONOMIC DEVELOPMENT AGREEMENT IN SUPPORT OF AN ECONOMIC DEVELOPMENT PROJECT AND FINDING THAT SUCH PAYMENTS ARE DEEMED TO BE IN FURTHERANCE OF THE PUBLIC PURPOSES OF THE BOARD AS DEFINED IN TENN. CODE ANN. § 7-53-305

WHEREAS, the Board of Commissioners (the "Governing Body") of Loudon County, Tennessee (the "County") has met pursuant to proper notice; and

WHEREAS, the Industrial Development Board of Loudon County (the "Board") is as an industrial development board duly organized and existing under the provisions of Title 53 of Chapter 7, Tennessee Code Annotated; and

WHEREAS, the County has been informed that CHM Tellico, LLC or an affiliate thereof (the "Company") intends to cause the acquisition and construction of an approximately 58,000 square foot retail center to include a class A grocery anchor and retail shops (collectively, the "Project") to be generally located at the northeast corner of Tellico Parkway and Poplar Ridge Road in Loudon County, Tennessee (the "Property"); and

WHEREAS, the Company expects: (i) to incur approximately \$26,000,000 in capital expenditures in connection with the acquisition and construction of the Project, (ii) during construction, the Project will result in approximately 300 construction related jobs, (iii) following the completion and opening of the Project, the Project will result in (A) approximately 216 retail related jobs, (B) approximately \$560,000 in new local option sales tax revenues paid to the County each year; and (C) approximately \$60,000 in aggregate payments paid to the County each year equal to the property tax amount with respect to the Property (which represents an incremental growth of over \$58,000 over the current annual property tax amount for the Property); and

WHEREAS, the Company has requested the Board to hold ownership of the Property and to lease the Property to the Company pursuant to which lease the Company will pay an amount equal to the full property tax amount with respect to the Property and will also pay certain additional amounts to the Board that will be used by the Board to pay and/or reimburse certain Project and infrastructure related costs of the Project (collectively, the "Payments").

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

1. The Governing Body hereby finds that the negotiation and acceptance by the Board of the Payments consistent with this resolution are deemed to be in furtherance of the public purposes of the Board as defined in Tennessee Code Annotated Section 7-53-305, and the Governing Body hereby consents and delegates to the Board the right to negotiate and accept such Payments from the Company; provided, however, that THE PAYMENTS PAYABLE TO THE COUNTY SHALL BE EQUAL TO THE FULL PROPERTY TAX AMOUNT THAT WOULD OTHERWISE BE PAYABLE TO THE COUNTY WITH RESPECT TO THE PROPERTY, AND IN NO EVENT SHALL THIS RESOLUTION AUTHORIZE A REDUCTION IN SUCH AMOUNTS PAYABLE TO THE COUNTY.

2. The Board shall not and shall have no right or power to reduce the assessed value of the Property. This resolution and the transactions contemplated herein shall not result in any reduction in the

assessed value of the Property or any reduction in the amount of real property taxes, personal property taxes or sales and use taxes that would otherwise be payable to the County with respect to the Property.

3. The terms of the lease and economic development agreement between the Board and the Company shall require a payment to the County each year in an amount equal to the full property tax amount that would otherwise be payable to the County with respect to the Property and shall include such other terms and administrative provisions approved by the Board and consistent with the provisions of this resolution, provided that the term of the lease shall expire no later than ten (10) years after the completion of the Project and the Payments under the lease shall be in an aggregate amount no less than \$184,137.50 per year following completion of the Project.

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

Adopted this the ____ day of _____, 2026.

Mayor _____

ATTEST:

County Clerk

~~51962880.2~~ 51962880.3

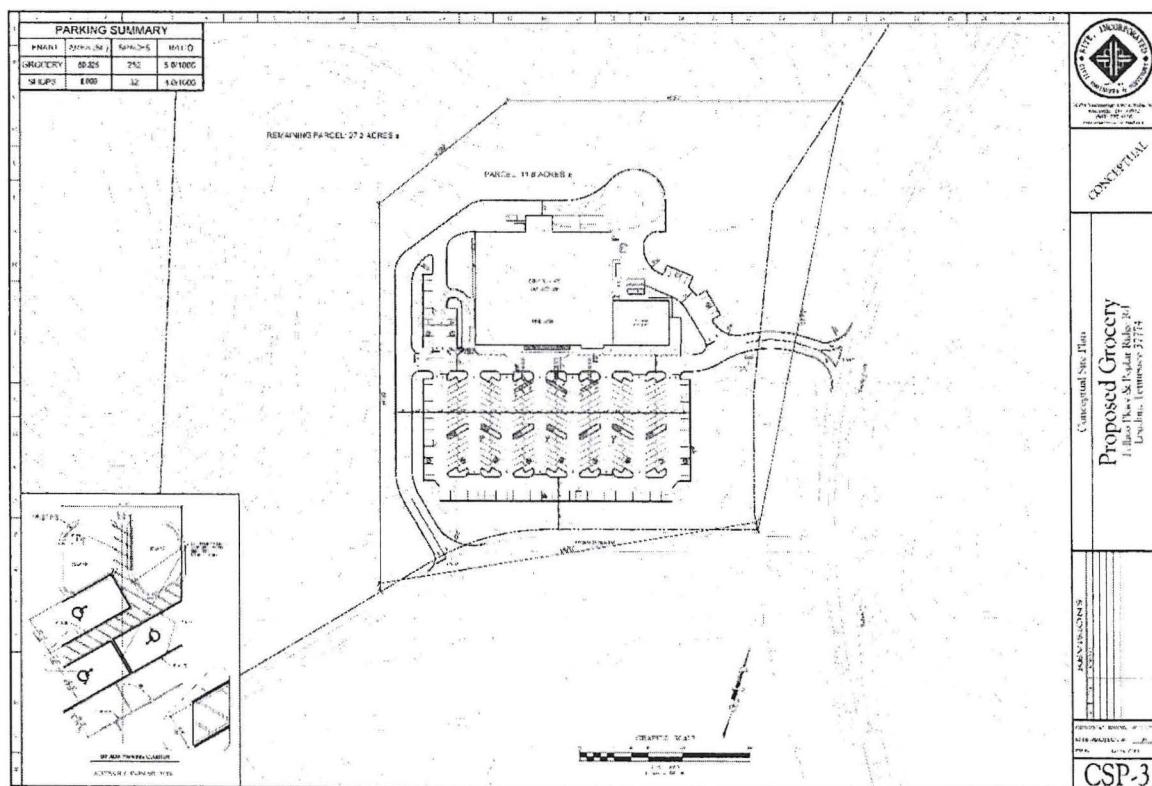
Summary report: Litera Compare for Word 11.13.0.54 Document comparison done on 9/29/2026 8:42:53 PM	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://bassberry.cloudimanager.com/bbs/51962880/2 - Loudon County 2026 Delegation Resolution for Tellico Parkway Project.docx	
Modified DMS: iw://bassberry.cloudimanager.com/bbs/51962880/3 - Loudon County 2026 Delegation Resolution for Tellico Parkway Project.docx	
Changes:	
Add	2
Delete	2
Move From	0
Move To	0
Table Insert	0
Table Delete	0
Table moves to	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	4

Tellico Parkway Retail Development – Project Summary

The proposed project will be located at the intersection of Tellico Parkway and Poplar Ridge Road in Tellico Village, as shown in the preliminary site plan provided below (the “Property”). It will developed by CHM Tellico, LLC (the “Developer”) and will incorporate a Class A grocery anchor and small shops offering general retail services. The proposed grocery anchor will occupy approximately 50,239 square feet and will include a full-service pharmacy. The retail shops will be approximately 8,000 square feet, occupied by general retailers typically found in a Class A shopping center. This project will also include significant sitework, road improvements and the installation of a new traffic signal at the intersection of Tellico Parkway and Poplar Ridge Road.

Due to the elevated development and infrastructure costs for the project, the Developer has requested the Industrial Development Board of Loudon County (the “Board”) to assist in the development of the project by leasing the Property to the Developer. Under the lease, the Developer will pay an amount equal to the full property tax amount with respect to the Property, and such amount will be remitted to the County. The Developer will also pay certain additional amounts to the Board derived from the retail tenants that will be used by the Board to pay and/or reimburse certain project and infrastructure related costs of the project. The retail tenants are willing to pay such amounts in order to make the development of the project feasible. The approval by the County of the enclosed resolution would authorize the Board to enter into the lease and the transactions described above.

Under Tennessee law, the Board does not have the right or power to reduce the assessed value of the Property. Furthermore, the approval by the County of the enclosed resolution and the consummation of the transactions described above will not result in any reduction in the assessed value of the Property or any reduction in the amount of real property taxes, personal property taxes or sales and use taxes that would otherwise be payable to the County with respect to the Property.



Project Estimates from Developer

The Developer expects: (i) to incur approximately \$26,000,000 in capital expenditures in connection with the acquisition and construction of the project, (ii) during construction, the project will result in approximately 300 construction related jobs, (iii) following the completion and opening of the project, the project will result in (A) approximately 216 retail related jobs, (B) approximately \$560,000 in new local option sales tax revenues paid to the County each year; and (C) approximately \$60,000 in aggregate payments paid to the County each year equal to the property tax amount with respect to the Property (which represents an incremental growth of over \$58,000 over the current annual property tax amount for the Property).

Summary of Project Costs

<i>Infrastructure Costs</i>	
<i>Site Grading</i>	\$2,000,000.00
<i>Storm Drainage</i>	\$550,000.00
<i>Domestic Water & Fire</i>	\$263,650.00
<i>Asphalt Paving</i>	\$1,272,500.00
<i>Sanitary Sewer</i>	\$208,200.00
<i>Tellico Parkway Improvements</i>	\$383,250.00
<i>Poplar Ridge Road Improvements</i>	\$255,500.00
<i>Traffic Signal Design</i>	\$50,000.00
<i>Traffic Signal installation</i>	\$350,000.00
<i>Total Infrastructure Costs</i>	\$5,173,500.00

<i>Total Project Cost</i>	
<i>Land Cost</i>	\$2,000,000.00
<i>Sitework (Includes Infrastructure)</i>	\$6,400,000.00
<i>Building Cost</i>	\$13,110,190.00
<i>Soft Cost</i>	\$4,624,444.00
<i>Total Project Cost</i>	\$26,134,634.00

Property Tax Analysis

	<u>Current</u>	<u>Anticipated</u>	<u>Incremental Growth</u>
<i>Appraised Value</i>	\$1,029,000	\$13,905,000.00	\$13,383,600.00
<i>Assessment Rate</i>	25%	40%	
<i>Assessed Value</i>	\$257,250.00	\$5,562,000.00	5,431,650.00
<i>County Tax Rate</i>	\$1.0944	\$1.0944	
<i>Total Revenue</i>	\$2,815.34	\$60,870.52	\$58,055.19

LOUDON COUNTY PROCEDURAL RULES

GOVERNING THE CONDUCT OF MEETINGS OF THE LOUDON COUNTY BOARD OF COMMISSIONERS

Initially Adopted August 7, 1989

Revised and Adopted, November 7, 2022

Rollen “Buddy” Bradshaw, County Mayor
Riley Wampler, County Clerk

Commissioners

Chase Randolph (1st District)
Bob Gross (1st District)
Jason Tuttle (2nd District)
David Cook (2nd District)
Bill D. Satterfield (3rd District)

Gary R. Whitfield (4th District)
Joe Morrison (5th District)
Van Shaver (5th District)
Michael Adam Waller (6th District)
Rick Damm (7th District)

TABLE OF CONTENTS

RULE NUMBER	TOPIC	PAGE NUMBER(S)
1	Convening of the Board	1
2	Quorum.....	2
3	Order of Business	2
4	General	2,3
5	Motions	3,4
6	Elections and Appointments.....	4,5
7	Appropriations Requests	5
8	Suspending the Rules	5
9	Robert's Rules of Order.....	5
10	The Chairperson	5,6
11	The Clerk	7
12	Sheriff	7
13	County Attorney	7
14	Committees	8
15	Conflicts with Law	8

**RULES REGULATING THE PROCEDURES OF THE
BOARD OF COMMISSIONERS OF LOUDON
COUNTY, TENNESSEE**

PREAMBLE: This manual is intended to be only a guide for the orderly transaction of business by the Board of Commissioners. The Tennessee Code Annotated and other controlling legal authority supersede the guidelines herein.

**RULE 1
CONVENING THE BOARD**

The Board shall meet at the County Courthouse Annex at 6:00 p.m. on the first Monday of each month. Should any prescribed meeting date fall on a legal holiday or if an emergency should arise, the Board shall meet on the following Monday unless another date has been set by the Board. Notification of the members for regular meetings shall be made by the Clerk at the request of the Chairperson.

The Board shall meet for Workshop sessions at the County Office Building at 6:00 pm on the third Monday of each month. Should any prescribed meeting date fall on a legal holiday or if an emergency should arise, the Board shall meet on the following Monday unless another date has been set by the Board. Notification of the members for regular meetings shall be made by the Clerk at the request of the Chairperson.

- Non-commission members shall be allotted time at the beginning of the Workshop for public comment. Non-commission members wishing to speak at the Workshop shall be limited to five (5) minutes per person per item. The Workshop Chairperson shall have the authority to extend this time limit when appropriate. The Workshop Chairperson shall also have the authority to set a total limit when, in his/her judgment, it is appropriate to do so to preserve efficiency and order of the meeting.
- After hearing public comment, a Commission member may add issues raised by the public to the Workshop Agenda for further discussion and debate.
- Only Commissioners and other County Officials may place items on the Workshop Agenda. Non-commission members must obtain a sponsorship of a Commissioner to place an item on the Agenda.
- Agenda items must be submitted to the Commission Clerk no later than noon of the Thursday before the Workshop. The Clerk shall email the Agenda to Commission members by the end of that same day.
- Agendas for meetings and workshops shall be available to the public 48 hours in advance of any meeting.

RULE 2

QUORUM

A quorum for the transaction of business shall be a majority of the duly qualified and acting members of the Board of Commissioners. Vacancies shall not be included in determining the membership of the Board. However, passage of any matter presented for voting must carry by a majority of the membership of the Board, including vacancies. **A majority vote is the vote of a majority of County Commissioners in office when the vote is taken unless a different manner of approval is provided by the Tennessee Code Annotated.**

RULE 3

ORDER OF BUSINESS

The following is a suggested order of business for Commission Meetings.

1. Call to order by Chairperson. (In his/her absence the Chairperson Pro Tempore shall preside).
2. Pledge of Allegiance and invocation.
3. Roll Call.
4. Reading and approval of the minutes of the previous meeting.
5. Adoption of Agenda.
6. Comments by Members of the General Public
7. Reading of Conflict of Interest Statements
8. Reports and new business — county officials, standing and special committees.
9. Elections, appointments, and confirmations.
10. Election of Notary Publics.
11. Adjournment.

RULE 4

GENERAL

- 4A WHO MAY ADDRESS THE BOARD: It is a Commissioner's right to address the Chairperson and the Board at any appropriate time after proper recognition by the Chairperson.

Non-commission members and members of the public wishing to speak on matters germane to the jurisdiction of the Board of Commissioners shall be limited to five (5) minutes per person up to a maximum of thirty (30) minutes total for all public comment. The Commission Chairperson may extend this time limit when appropriate. The Commission Chairperson shall enforce all time limitations outlined herein.

- 4B GAINING THE FLOOR: In all cases, the member who first addresses the Chairperson shall be entitled to speak first, but when two or more members address the Chairperson at the same time, the Chairperson shall name the member who shall speak first.

- 4C SPEAKING: A member desiring to speak in debate, discussion or deliver any address on any matter whatsoever to the Board, the member shall respectfully address the Chairperson and shall, after being recognized by the Chairperson proceed with the intended remarks, confining such remarks strictly to the question under debate and avoiding all personalities. Commission members shall try to limit their remarks to a maximum of 15 (fifteen) minutes on any one subject. All other members shall give attention to the member who has the floor.

It is provided, however, that when one person has the floor, and a general discussion among members ensues, the Chairperson may allow various members to speak and ask questions without the necessity of rising so long as the process remains orderly and the members are attentive.

- 4D CONSENT TO YIELD: While a member is speaking he/she is not to be interrupted, except for a question by another member. If the speaker declines to yield the floor for questions, then he/she shall not be interrupted, but shall yield to questions at the end of the presentation.
- 4E POINTS OF ORDER: If any member, speaking or otherwise, transgresses the Rules of the Board, the Chairperson shall, or any member may call to order, in which case the member so called to order shall stop speaking. When the point of order has been decided by the Chairperson, the member having the floor can proceed, subject to the decision made.
- 4F APPEAL ON RULING: Any member of the Board may appeal to the Board from the ruling of the Chairperson and a majority vote of the members present shall decide the appeal.
- 4G EXECUTIVE SESSION: The County Mayor may ask the County Attorney to prepare a brief, written summary of the points he/she intends to cover at the Executive Session. This summary will be passed out to all attendees in advance of the Executive Session. If the material is very sensitive, it will be passed out at the beginning of the Executive Session and returned to the County Attorney at the end of the Executive Session.

RULE 5

MOTIONS

- 5A INTRODUCTION AND DEBATE: Motions may only be made by members. No motions shall be debated until seconded and stated by the Chairperson. However, an initial presentation and limited discussion of a matter by a member may be allowed at the discretion of the Chairperson without the introduction of a motion.

- 5B MOTIONS: When a motion is made and seconded, it shall be read by the Chairperson prior to any debate or vote. Without objections from any member, the motion may be restated by the Chairperson prior to debate or vote.
- 5C REQUIRING ROLL CALL: Motions shall be put to the Board by the Chairperson for a voice vote except where these rules or applicable statutes require a roll call vote, provided, however, that any one member of the Board may require a roll call by so requesting.

RULE 6

ELECTIONS AND APPOINTMENTS

- 6A ELECTIONS AND NOMINATION FROM THE FLOOR: When the Chairperson is to receive nominations from the floor, a member may nominate only one person. The floor will be kept open until every member has had an opportunity to make nominations, or until a motion has been made and seconded that nominations cease and a majority of those present so vote.
- 6B NOMINATIONS BY THE PUBLIC: Before the County Commission votes or considers any motion or resolution regarding the office to be filled, the Chairperson shall allow registered voters of the county an opportunity to submit names to the Commission for consideration. The names may be submitted in writing to the Chairperson prior to the meeting or may be submitted at the meeting. In order for a name to be considered, a member of the Commission must subsequently nominate the person. If the person nominated is not present at the meeting, the person making the nomination shall submit a signed statement from the nominee that the nominee is willing to serve in the office if appointed.
- 6C APPOINTMENTS AND CONFIRMATIONS: When the Board is called upon to appoint someone from a list of nominees (such as a County Medical Examiner) or to confirm an appointee of the County Mayor (such as a department head) then the name or names of those being considered for the position shall be read to the membership and discussion of each such appointee shall follow.
- 6D ELECTION OR CONFIRMATION: All ballots for each election or confirmation shall be cast by voice vote as each member's name is called by the Clerk. If the vote is on confirmation of an appointee, each member will vote either "yes" or "no" on the confirmation. A majority of the membership of the Board is required for election or confirmation.
- 6E SECOND BALLOT: If no one is elected on a given ballot, the nominee receiving the smallest number of votes will be dropped and the ballot will be cast again until a nominee is elected by the required majority of the membership.

RULE 7
APPROPRIATIONS REQUESTS

REQUESTS FOR APPROPRIATION: Requests for appropriations in addition to those within the annual budget shall first be submitted to the County Budget Committee for consideration and recommendation to the Commission.

RULE 8
SUSPENDING THE RULES

Any rule or rules may be suspended by a two-thirds majority vote of the members present.

RULE 9
ROBERT'S RULES OF ORDER

All matters not covered herein or in statutory law shall be governed by Robert's Rules of Order Revised, as contained in the latest copyrighted edition. The County Technical Assistance Service publications may also be used as guidelines in the proceedings of the Loudon County Board of Commissioners.

RULE 10
THE CHAIRPERSON

- 10A ELECTION: Annually, at its September regular meeting the Board shall elect a Chairperson and a Chairperson Pro Tempore. The Chairperson may be one of the members of the Board or the County Mayor. If the Board elects as its Chairperson the County Mayor, and he/she accepts the position, then the County Mayor shall relinquish his/her veto power.
- 10B VOTING BY THE CHAIRPERSON: If the County Mayor is Chairperson, he/she may vote only in the case of a tie. If a member of the Board is the Chairperson, he/she may vote on all issues, just as any other member would vote.
- 10C CALL TO ORDER: The Board shall be called to order by the Chairperson. In the absence of the Chairperson, the Chairperson Pro Tempore shall preside. In the absence of the Chairperson Pro Tempore, the Board shall be called to order by the County Clerk, and shall elect one of its members to preside over the deliberations.
- 10D SPEAKING: Should the Chairperson make a motion relating to a Resolution or other business, he/she may do so, provided he/she vacates the chair. Whereupon the Chairperson Pro Tempore shall preside until the matter under consideration is disposed of by the Board. However, the Chairperson may answer questions, provide information, and give explanations from the Chair, the Board not objecting.

- 10E PRESERVE ORDER: The Chairperson shall preserve order and decorum. He/she may speak to points of order in preference to other members, rising from his/her seat for that purpose. He/she shall decide questions of order, subject to an appeal to the Board of any member.
- 10F ORDER OF RECOGNITION: Before a member is allowed to speak twice on the same subject, the Chairperson shall inquire if there is another member who has not spoken on that subject who wishes to speak.
- 10G MOTIONS: Once a motion has been duly made and seconded, the Chairperson shall state the motion so that debate on the motion may begin.
- 10H CLARIFICATION: The Chairperson shall clearly state the question before the Board before the vote on the question is taken. A member may ask for clarification of the question until the result of the vote is announced.
- 10I AGENDA: The Chairperson has the authority and responsibility for the content and form of the Agenda. All items to be placed on the Commission Meeting Agenda must go through the Commission Workshop first. The only exceptions to this are urgent items (emergencies or items that cannot be delayed for one (1) month). The majority of the Commission must specifically approve the placement of an urgent item on the Agenda.
- Time on the Agenda will not be routinely allotted for other County Officials (such as the Sheriff, Road Superintendent, Building Commissioner, Etc.) unless they specifically ask for it.
 - Informational presentations by outside advocacy groups will not be permitted. They should be referred to the Commission Workshop. Exceptions may be made by a majority vote of the Commission.
 - Agenda items must be submitted to the Commission Clerk no later than Thursday before the Workshop. The Clerk will distribute the Agenda and information packet to Commission members shortly thereafter.

The Workshop is the best venue for discussing and debating issues. The Commission should not rehash these issues at the Commission Meeting unless there is new information that was not discussed at the Workshop.

RULE 11 **THE CLERK**

- 11A NOTICE: The Clerk, or his or her designee, (hereinafter the "Clerk") shall notify each member of the Board of any regular, special, or called meetings not less than five (5) days in advance thereof. Notification of regular meetings shall be the responsibility of the Clerk at the request of the Chairperson.

- 11B AGENDA: The Clerk shall make his/her best effort to forward to each member of the Board the tentative Agenda of the next Board meeting, so as to be received not less than five (5) days prior to the scheduled meeting date. Any amendment shall be prepared and forwarded to the members at least 48 hours prior to the meeting.
- 11C MINUTES: The Clerk shall reduce the minutes of each Board meeting to writing and attach a copy of each resolution considered and the vote thereon. The minutes should be prepared within seven (7) days after said meeting and placed in a well bound book for public inspection. A copy of the minutes of the last meeting shall be forwarded to each board member within seven (7) days after they are prepared.
- 11D RESOLUTIONS: A copy of all resolutions approved by the Board should be submitted to the County Mayor, within five (5) days after such adoption, for his/her approval and signature.
- 11E ROLL CALL: *In all instances involving authorization to expend public funds, the Clerk shall call the roll for "Yes" and "No" votes. In all instances where the roll is called for any vote, regardless of whether or not the vote relates to expenditure of public funds, the Clerk shall make such roll call and the vote of each member shall become a part of the record of the meeting and included in the official minutes.*

RULE 12 **SHERIFF**

The Sheriff, or a deputy designated by him/her, shall, upon the request of the Chairperson or County Mayor, attend sessions of the Board. That officer shall preserve order and carry out orders of the presiding officer of the Board.

RULE 13 **COUNTY ATTORNEY**

The County Attorney shall, upon the request of the Chairperson or County Mayor, attend meetings of the Board. It shall be the duty of that official to voice his/her negative opinion when, in his/her opinion, the Board is in the process of taking action outside of its jurisdiction or in any manner proceeding illegally, and to give his/her legal opinion on any subject where such guidance is required or requested by the Chairperson, County Mayor, or Commission member.

RULE 14 **COMMITTEES**

- 14A The County Mayor shall appoint members of County Boards, Commissions, and department heads, except as otherwise provided by general law or special acts, and shall appoint standing committees, all subject to confirmation by the County legislative body. In so doing, the legislative body may express its views fully and freely and shall vote for or against confirmation.

- 14B Other committees may be appointed by the Chairperson, by the County Mayor, or by the County Commission, all as directed and approved by the County Commission. The person who will "chair" the committee shall be appointed by the same person who appoints the committee.
- 14C All committee chairmen shall contact the County Attorney on matters appearing to warrant legal evaluation prior to presentation to the Board.
- 14D The following procedure shall be followed pertinent to committee reports and related action:
1. The committee Chairperson or a member designated by him/her shall make the presentation in an open meeting of the Board.
 2. Upon completion of a report the speaker shall yield to questions.
 3. If action is necessary, there shall be a vote on the proposition when discussion is complete and when there is a call for the question by the Board.
- 14E If for any reason the Chairperson of a committee fails or refuses to call a meeting, the Chairperson of the Board, the County Mayor or a majority of the committee membership may do so.

RULE 15
CONFLICT WITH LAW:

In the event any of the foregoing rules are determined to conflict with the Tennessee Code Annotated or other controlling legal authority that part in conflict shall be null and void.

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

RESOLUTION ADOPTING RULES OF PROCEDURE

WHEREAS, Public Chapter 599 requires “[w]ithin ninety (90) days of convening a newly elected county legislative body, the county legislative body shall adopt local rules of procedure by majority vote.”

WHEREAS, Public Chapter 599 states “[i]f changes to the local rules of procedure are proposed during that term after the adoption pursuant to subsection (c), the changes must be approved by two-thirds (2/3) majority vote of the county legislative body.”

WHEREAS, Public Chapter 599 states “[i]f question arises that is not addressed in the local rules of procedure, the question is governed by the latest edition of Robert’s Rules of Order.”

NOW THEREFORE, BE IT RESOLVED, by the Loudon County Board of Commissioners, in regular session assembled this ____ day of _____, 2026, that it hereby adopts the rules of procedure, in the form attached hereto as Exhibit A to this resolution.

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

ATTEST:

Riley Wampler, County Clerk

APPROVED:

Rollen (Buddy) Bradshaw, Mayor

Chair, Loudon County, Tennessee
Board of Commissioners



KRAMER RAYSON LLP
ATTORNEYS AT LAW

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

POST OFFICE BOX 629
KNOXVILLE, TENNESSEE 37901-0629

FOUNDED 1945

WWW.KRAMER-RAYSON.COM

May 27, 2026

E-mail: rlbowman@kramer-rayson.com
Direct Dial: 865.342.0430

VIA EMAIL

OF COUNSEL
WAYNE R. KRAMER

OFFICES
FIRST HORIZON PLAZA, SUITE 2500
800 SOUTH GAY STREET
KNOXVILLE, TENNESSEE 37929
TELEPHONE 865 525 5134
FACSIMILE 865 524-5723

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

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

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

Riley Wampler
Loudon County Clerk
101 Mulberry Street, Suite 200
Loudon, TN 37774

Re: Amendment to Tenn. Code Ann., Title 5, Chapter 1, relative to county legislative bodies and Amendment to Tenn. Code Ann., Title 8, Chapter 44, relative to public meetings

Dear Chairman Cullen and Mr. Wampler:

I hope each of you are well. I am writing to advise you of Public Chapter 599 which was signed into law by Governor Lee on March 18, 2026, and Public Chapter 620 which was signed into law by Governor Lee on March 26, 2026. Public Chapter 599 imposes new requirements for local rules of procedure for county legislative bodies, including the Loudon County Board of Commissioners ("Board of Commissioners"). Whereas Public Chapter 620 provides that public meetings will have a period reserved for public comment, whose topics may be both germane to the items on the agenda and to any other subject relevant to the jurisdiction of the local governing body.

Generally, Public Chapter 599 provides that newly elected county legislative bodies will temporarily and automatically adopt those local rules of procedure previously in place. Additionally, internally governing local rules of procedure must be adopted within 90 days of

convening any newly elected county legislative body. Any change to local rules of procedure after that time must be accomplished by a 2/3rd majority vote. Finally, any question of procedure not addressed by adopted local rules of procedure will follow the latest edition of Robert's Rules of Procedure.

Specifically, Public Chapter 599 states:

SECTION 1. Tennessee Code Annotated, Title 5, Chapter 1, Part 1, is amended by adding the following as a new section:

(a) As used in this section:

(1) "County" includes a county with a metropolitan or charter form of government; and

(2) "Local rules of procedure" means a set of formal, written regulations adopted by a legislative body to govern the conduct of its own internal business.

(b) The local rules of procedure adopted by a county legislative body become the temporary local rules of procedure for a newly elected county legislative body until acted upon pursuant to subsection (c).

(c) Within ninety (90) days of convening a newly elected county legislative body, the county legislative body shall adopt local rules of procedure by majority vote.

(d) If changes to the local rules of procedure are proposed during that term after the adoption pursuant to subsection (c), the changes must be approved by a two-thirds (2/3) majority vote of the county legislative body.

(e) If a question arises that is not addressed in the local rules of procedure, the question is governed by the latest edition of Robert's Rules of Order.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

It is my understanding that the Board of Commissioners is currently using the Loudon County Procedural Rules, last updated October of 2018. If you or the Board of Commissioners want to expand, update, or renew the Procedural Rules before adopting rules pursuant to Public Chapter 599, please let me know.

As to Public Chapter 620, it adds to existing Tenn. Code Ann., Section 8-44-112, and provides that there be a period of time dedicated for public comment during public meetings within a local governing body's jurisdiction. Additionally, the topics of any public comments can include not only any topic germane to the items listed on the meeting's agenda, but also any other topic relevant to the local governing body's jurisdiction, so Loudon County, generally.

Specifically, Public Chapter 620 states:

SECTION 1. Tennessee Code Annotated, Section 8-44-112, is amended by designating subsection (a) as subdivision (a)(1) and by adding the following as subdivision (a)(2):

(2)

(A) A local governing body shall, for each public meeting, reserve a period for public comment to provide the public with the opportunity to comment:

(i) On matters that are germane to the items on the agenda for the meeting; and

(ii) On any matter that is germane to the jurisdiction of the local governing body, regardless of whether such matter is an item on the agenda for the meeting.

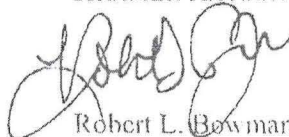
(B) As used in this subdivision (a)(2), "local governing body" means the governing body of an incorporated town, county, metropolitan government, school district, regional authority, or other political subdivision of this state other than a state governmental agency or entity.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

Copies of Public Chapter 599 and Public Chapter 620 are enclosed for your review. If you have any questions, please do not hesitate to contact me.

Sincerely yours,

KRAMER RAYSON LLP



Robert L. Bowman

RLB/lpk

cc: Mayor Buddy Bradshaw (via email)
Tammie Wampler (via email)

Enclosures: Public Chapter No. 599
Public Chapter No. 620



State of Tennessee
PUBLIC CHAPTER NO. 599

HOUSE BILL NO. 1488

By Representatives Moon, Wright, Eldridge, Rudder, Stinnett, Davla, Todd

Substituted for: Senate Bill No. 1617

By Senator Jackson

AN ACT to amend Tennessee Code Annotated, Title 5, relative to county legislative bodies.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE

SECTION 1. Tennessee Code Annotated, Title 5, Chapter 1, Part 1, is amended by adding the following as a new section:

(a) As used in this section:

(1) "County" includes a county with a metropolitan or charter form of government; and

(2) "Local rules of procedure" means a set of formal, written regulations adopted by a legislative body to govern the conduct of its own internal business.

(b) The local rules of procedure adopted by a county legislative body become the temporary local rules of procedure for a newly elected county legislative body until acted upon pursuant to subsection (c).

(c) Within ninety (90) days of convening a newly elected county legislative body, the county legislative body shall adopt local rules of procedure by majority vote.

(d) If changes to the local rules of procedure are proposed during that term after the adoption pursuant to subsection (c), the changes must be approved by a two-thirds (2/3) majority vote of the county legislative body.

(e) If a question arises that is not addressed in the local rules of procedure, the question is governed by the latest edition of Robert's Rules of Order.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

HOUSE BILL NO. 1488

PASSED: February 26, 2026



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

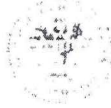


RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 18th day of March 2026



BILL LEE, GOVERNOR



State of Tennessee
PUBLIC CHAPTER NO. 620

HOUSE BILL NO. 22

By Representatives Davis, Sparks, Cepicky, Fritts, McCalmon, Rudd, Capley,
Greg Martin, Howell, Reneau, Hardaway, Todd

Substituted for: Senate Bill No. 178

By Senators Lowe, Bailey, Seal

AN ACT to amend Tennessee Code Annotated Title 8 Chapter 44 relative to public meetings

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE

SECTION 1 Tennessee Code Annotated Section 8-44-112 is amended by designating subsection (a) as subdivision (a)(1) and by adding the following as subdivision (a)(2)

(2)

(A) A local governing body shall for each public meeting reserve a period for public comment to provide the public with the opportunity to comment

(i) On matters that are germane to the items on the agenda for the meeting, and

(ii) On any matter that is germane to the jurisdiction of the local governing body, regardless of whether such matter is an item on the agenda for the meeting

(B) As used in this subdivision (a)(2) "local governing body" means the governing body of an incorporated city or town, county, metropolitan government, school district, regional authority, or other political subdivision of this state other than a state governmental agency or entity

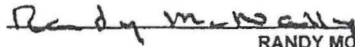
SECTION 2 This act takes effect upon becoming a law, the public welfare requiring it

HOUSE BILL NO. 22

PASSED: March 12, 2026



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 26th day of March 2026



BILL LEE, GOVERNOR

Fund 101

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, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the County General Fund 101 on June 29, 2026; 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 2026 – 2027 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 2026 - 2027 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
Est June 30, 2026 FB	18,159,914			
Less Restricted, Committed & Assigned	2,073,592			
Est Fund Balance July 1, 2026	16,086,322			
 Total Revenue & Transfers In	26,331,372	0	0	26,331,372
Total Available Funds	42,417,694	0	0	42,417,694
 Total Expenditures & Transfers Out	33,230,550	7,061	2,176	33,239,787
Effect on Fund Balance	(6,899,178)	(7,061)	(2,176)	(6,908,415)
Ending Fund Balance	9,187,144	(7,061)	(2,176)	9,177,907

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

October 5, 2026

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

**Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2027**

General Fund 101						
Account Number	9/17/2026 8:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51600	Register of Deeds					
101	County Official/Administrative Officer	113,260		113,260		113,260
162	Clerical Personnel	203,944		203,944		203,944
201	Social Security	19,667		19,667		19,667
204	State Retirement	23,473		23,473		23,473
206	Life Insurance	811		811		811
206-RET-LIF	Life Insurance	245		245		245
207	Medical Insurance	58,483		58,483		58,483
207-RET-MED	Medical Insurance - Retirees	8,061		8,061		8,061
207-SRHTH	Medical Insurance - Sr. Health	12,461		12,461		12,461
208	Dental Insurance	3,687		3,687		3,687
208-RET-DEN	Dental Insurance - Retirees	1,388		1,388		1,388
212	Employer Medicare	4,599		4,599		4,599
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	2,000		2,000		2,000
330	Operating Lease Payments (Copier)	5,500		5,500		5,500
348	Postal Charges	2,000		2,000		2,000
349	Printing, Stationery & Forms	800		800		800
355	Travel/Training	3,000		3,000		3,000
399-REGIS	Other Contracted Services - Official's Reserve	31,000		31,000		31,000
414	Duplicating Supplies	0		0		0
435	Office Supplies	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255		3,255		3,255
711	Office Furniture	1,500		1,500		1,500
719	Office Equipment	1,500		1,500		1,500
719-REGIS	Office Equipment - Official's Reserve			0	2,176	2,176
						0
	Total Register of Deeds	506,134	0	506,134	2,176	508,310

6/30/2026 Reserve
balance = \$46,629
[21Sept_05Oct2026]

**Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2027**

	General Fund 101					
Account Number	9/17/2026 8:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51800	Plant Maintenance and Operations (County Buildings)					
105	Supervisor/Director	68,280		68,280		68,280
167	Maintenance Personnel	476,528		476,528		476,528
187	Overtime Pay	8,000		8,000		8,000
201	Social Security	34,274		34,274		34,274
204	State Retirement	40,908		40,908		40,908
206	Life Insurance	1,694		1,694		1,694
206-RET-LIF	Life Insurance-Retirees	1,032		1,032		1,032
207	Medical Insurance	128,662		128,662		128,662
207-RET-MED	Medical Insurance - Retirees	24,174		24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	22,429		22,429		22,429
208	Dental Insurance	6,020		6,020		6,020
208-RET-DEN	Retiree Dental Insurance	1,741		1,741		1,741
212	Employer Medicare	8,016		8,016		8,016
307	Communication	7,000		7,000		7,000
307 WIRE	Communication	8,000		8,000		8,000
320	Dues & Memberships	90		90		90
330	Operating Lease Payments	5,051		5,051		5,051
335	Maintenance and Repair Services - Buildings	100,000	(1,750)	98,250		98,250
336	Maintenance and Repair Services - Office Equipmen	4,000		4,000		4,000
338	Maintenance and Repair Services - Vehicles	10,000		10,000	(3,800)	6,200
347	Pest Control	10,000		10,000	(3,000)	7,000
399	Other Contracted Services	325,000		325,000		325,000
410	Custodial Supplies	12,500		12,500		12,500
412	Diesel Fuel	3,000		3,000		3,000
413	Drugs and Medical Supplies	1,000		1,000		1,000
414	Duplicating Supplies	500		500		500
425	Gasoline (Vehicle)	20,000		20,000		20,000
435	Office Supplies	750		750		750
446	Small Tools equipment	6,500		6,500		6,500
450	Tires	1,500		1,500	6,800	8,300
451	Uniforms	9,000		9,000		9,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2027

General Fund 101						
Account Number	9/17/2026 8:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
452	Utilities	425,000		425,000		425,000
499	Other Supplies and Materials	100		100		100
513	Workers' Comp Insurance	6,511		6,511		6,511
524	In Service/Staff Development	1,500		1,500		1,500
599	Other Charges	200		200		200
711	Furniture & Fixtures	250		250		250
717	Maintenance Equipment	1,000		1,000		1,000
718	Vehicles			0		0
719	Office Equipment	3,000		3,000		3,000
790	Other Equipment		1,750	1,750		1,750
				0		0
	Total Plant Maintenance & Operations	1,783,210	0	1,783,210	0	1,783,210

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2027

	General Fund 101					
Account Number	9/17/2026 8:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Est. June 30, 2026 FB		18,159,914				
Less Restricted, Committed & Assigned Items		2,054,301				
Less PY Encumbrances		19,291				
Available Fund Balance July 1, 2026		16,086,322		16,086,322		16,086,322
Total Revenue		26,217,823	0	26,217,823	0	26,217,823
Transfers In		113,549	0	113,549	0	113,549
Total Revenue and Transfers In		26,331,372	0	26,331,372	0	26,331,372
Total Available Funds		42,417,694	0	42,417,694	0	42,417,694
Expenditure Budget		33,143,550	7,061	33,150,611	2,176	33,152,787
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		33,230,550	7,061	33,237,611	2,176	33,239,787
Ending Fund Balance		9,187,144	(7,061)	9,180,083	(2,176)	9,177,907

Fund 115

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, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the Public Libraries Fund 115 on June 29, 2026; 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 2026 – 2027 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 2026 - 2027 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>
Est. June 30, 2026 FB	310,660			
Less PY POs	0			
Total Revenue	459,833	0	0	459,833
Expenditure Budget	530,445	0	50	530,495
Less Cash on Hand	(250)			
Effect on Fund Balance	{70,612}	0	(50)	{70,662}
Ending Fund Balance	239,798	0	(50)	239,748

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 5th day of October 2026.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
111	Subfund LEN - Lenoir City Library							
112								
113	EXPENDITURES							
114	56000		Social, Cultural, and Recreational Services					
115	56500		<u>Libraries</u>					
116	307		Communications	250		250	50	300
117	330		Operating Lease Payments	4,750		4,750		4,750
118	333		License - Book System	1,250		1,250		1,250
119	349		Printing - Library Cards & Applications			0		0
120	399		Other Contracted Services	100		100		100
121	399-FY22		Other Contracted Services			0		0
122	414		Duplicating Supplies	250		250		250
123	422		Story Time (Food Supplies)	350		350		350
124	432		Library Books	8,000		8,000		8,000
125	432-ARPA		Library Books - ARPA Grant			0		0
126	432-PETTW		Library Books/Media - Pettway Grant	4,000		4,000		4,000
127	435		Office Supplies	1,000		1,000		1,000
128	437		Periodicals	200		200		200
129	499		Other Supplies & Materials	1,000		1,000		1,000
130	709		Data Processing Equipment			0		0
131	711		Furniture			0		0
132	711-PETTW		Furniture - Pettway Grant			0		0
133	719		Office Equipment	0		0		0
134	790		Other Equipment	0		0		0
135	Total Libraries			21,150	0	21,150	50	21,200
136								
137			Total Expenditures	21,150	0	21,150	50	21,200
138								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
139	Est. Beginning Fund Balance July 1, 2026 - Includes Cash on Hand			35,569		35,569		35,569
140		Less Cash on Hand		(50)		(50)		(50)
141		Less PY Encumbrance						
142		Total Revenue		16,850	0	16,850	0	16,850
143		Total Expenditures		21,150	0	21,150	50	21,200
144								
145		Effect on Fund Balance		(4,300)	0	(4,300)	(50)	(4,350)
146								
147	ESTIMATED ENDING FUND BALANCE SUBFUND LEN			31,219	0	31,219	(50)	31,169

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
456								
457								
458			TOTAL REVENUE & TRANSFERS IN	459,833	0	459,833	0	459,833
459								
460			TOTAL EXPENDITURES	530,445	0	530,445	50	530,495
461								
462			EFFECT ON FUND BALANCE	(70,612)				
463								
464			BEGINNING FUND BALANCE 7/1/26 Per YE Report	310,660				
465								
466			Less PY POs					
467			Less Cash on Hand	(250)				
468								
469			Available Fund Balance 7/1/2026	310,410				
470								
471			ESTIMATED ENDING FUND BALANCE	239,798	0	239,798	(50)	239,748
472								
473								
474								
475								
476								

Fund 116

Recycling
(Convenience)
Centers

RESOLUTION #

**A RESOLUTION AMENDING THE SOLID WASTE/SANITATION (RECYCLING CENTERS) FUND 116
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the Solid Waste/Sanitation (Recycling Centers) Fund 116 on June 30, 2026; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets could be Local Revenue or Grants; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2026 – 2027 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 2026 - 2027 Solid Waste/Sanitation (Recycling Centers) Fund 116 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Est June 30, 2026 FB	1,844,153			
Less TIR Subfund	175,377			
Less Audited Enc FY 2025	1,062			
Est. Available Fund Balance July 1, 2026	1,667,714			
 Total Revenue	999,635	0	0	999,635
 Total Available Funds	2,667,349	0	0	2,667,349
 Total Expenditures	1,520,219	0	67,390	1,587,609
 Effect on Fund Balance	(520,584)	0	(67,390)	(587,974)
 Ending Fund Balance	1,147,130	0	(67,390)	1,079,740

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 5th day of October 2026.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	E	F	G	H	I	J
43			EXPENDITURES						
44			55732 Convenience Center						
45			105 Supervisor/Director		77,781		77,781		77,781
46			141 Foremen/Teamleaders		140,068		140,068		140,068
47			164 Attendants		235,748		235,748		235,748
48			169 Part-time Personnel		292,701		292,701		292,701
49			187 Overtime Pay		8,000		8,000		8,000
50			201 Social Security		46,767		46,767		46,767
51			204 State Retirement		34,159		34,159		34,159
52			206 Life Insurance		1,884		1,884		1,884
53			206-RET-LIF Life Insurance - Retirees		144		144		144
54			207 Medical Insurance		95,030		95,030		95,030
55			207-SRHTH Medical Insurance - Sr. Health		9,969		9,969		9,969
56			208 Dental Insurance		6,945		6,945		6,945
57			208-RET-DEN Dental Insurance-Retirees		353		353		353
58			212 Employer Medicare		10,938		10,938		10,938
59			307 Communication		5,500		5,500		5,500
60			307-WIRE Communication		1,000		1,000		1,000
61			320 Dues and Membership		500		500		500
62			321 Engineering Services					1,300	
63			330 Operating Lease Payments		11,000		11,000		11,000
64			332 Legal Notices, Recording, and Court		200		200		200
65			336 Maintenance Repair Equipment		20,000		20,000		20,000
66			338 Maintenance Repair Vechiles		6,000		6,000		6,000
67			347 Pest Control		2,500		2,500		2,500
68			348 Postal Charges		100		100		100
69			349 Printing, Stationery & Forms		1,000		1,000		1,000
70			351 Rentals		1,000		1,000		1,000
71			355 Travel		1,000		1,000		1,000
72			359 Disposal Fees		190,000		190,000	10,090	200,090
73			399 Other Contacted Services		80,000		80,000	1,000	81,000
74			410 Custodial Supplies		3,500		3,500		3,500

**Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027**

	A	B	C	E	F	G	H	I	J
75			412	Diesel Fuel	2,000		2,000		2,000
76			425	Gasoline	8,200		8,200		8,200
77			435	Office Supplies	500		500		500
78			442	Propane	10,500		10,500		10,500
79			450	Tires and Tubes	3,500		3,500		3,500
80			451	Uniforms	7,500		7,500		7,500
81			452	Utilities	17,000		17,000		17,000
82			499	Other Supplies and Materials	5,000		5,000		5,000
83			510	Trustee's Commission	13,000		13,000		13,000
84			513	Workers Comp Insurance	5,532		5,532		5,532
85			524	In Service/Staff Development	500		500		500
86			707	Building Improvements	10,000		10,000	25,000	35,000
87			719	Office Equipment	1,000		1,000		1,000
88			733	Solid Waste Equipment	50,000		50,000	30,000	80,000
89			790	Other Equipment	3,000		3,000		3,000
90									
91									
92				TOTAL CONVENIENCE CENTER	1,421,019	0	1,421,019	67,390	1,488,409

**Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027**

	A	B	C	E	F	G	H	I	J
93									
94		55720	Sanitation Education/Information (Litter Grant)						
95			105	Supervison/Director			0		0
96			160	Guards	10,330		10,330		10,330
97			169 LITED	Part-time Personnel	0		0		0
98			185	Educational Incentive			0		0
99			201	Social Security	638		638		638
100			201 LITED	Social Security	0		0		0
101			204	Retirement	691		691		691
102			204 LITED	Retirement			0		0
103			206	Life Insurance	0		0		0
104			207	Medical Insurance	0		0		0
105			208	Dental Insurance	0		0		0
106			212	Medicare	149		149		149
107			212 LITED	Medicare			0		0
108			338	Vehicle Maint & Repair	4,000		4,000		4,000
109			355	Travel			0		0
110			355 LITED	Travel			0		0
111			399 LITED	Other Contracted Services	19,000		19,000		19,000
112			412	Diesel Fuel	0		0	5,000	5,000
113			450	Tires & Tubes			0		0
114			499	Other Supplies & Materials	14,392		14,392	(5,000)	9,392
115							0		0
116									
117				TOTAL LITTER GRANT	49,200	0	49,200	0	49,200
118									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	E	F	G	H	I	J
119									
120		55739	Other Waste Collection-TIRE Expenses						
121			399-TIR	Other Contracted Services	50,000		50,000		50,000
122					0		0		0
123									
124				TOTAL OIL GRANT	50,000	0	50,000	0	50,000
125									
126		58900	Miscellaneous						
127			510	Trustee's Commission	0		0		0
128				TOTAL MISC/TRUSTEE COMM	0	0	0	0	0
129									
130		82110	General Gov't Debt Service						
131			610	Principal on Capital Leases	0		0		0
132				Total Debt Service	0	0	0	0	0
133									
134				Total Expenses	1,520,219	0	1,520,219	67,390	1,587,609

**Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027**

	A	B	C	E	F	G	H	I	J
135									
136		99100	Transfers						
137			590 Operating Transfers		0		0		0
138			Total Transfers		0	0	0	0	0
139									
140			TOTAL EXPS AND TRANSFERS		1,520,219	0	1,520,219	67,390	1,587,609
141									
142			TOTAL REV and TRFS IN		999,635	0	999,635	0	999,635
143			TOTAL EXPS AND TRFS OUT		1,520,219	0	1,520,219	67,390	1,587,609
144			EFFECT ON FUND BALANCE		(520,584)	0	(520,584)	(67,390)	(587,974)
145									
146									
147			TOTAL Year-End FB JUNE 30, 2026		1,844,153				
148			SUBFUND TIR FB		175,377				
149			June 30 2025 AUDITED ENC		1,062				
150			EST AVAILABLE FOR OPERATIONS FB JUL 1, 2026		1,667,714				1,667,714
151									
152									
153			EST END OF YEAR BALANCE		1,147,130				1,079,740

Fund 119

Industrial/ Economic
Development

RESOLUTION # _____

**A RESOLUTION AMENDING THE INDUSTRIAL/ECONOMIC DEVELOPMENT (CENTRE 75) FUND 119
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the Centre 75 Fund 119 on June 29, 2026; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are typically Proceeds from the Sale of Property; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2026 – 2027 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 2026 - 2027 Centre 75 Fund 119 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Est. June 30, 2026 FB	266,096			
Less Est for Improve on Lot 9 (sold 2019)	72,876			
Less Ret Funds on Lot 6 (sold Oct_2022)	30,000			
Est. Avail. Fund Balance July 1, 2026	163,220			
Total Revenue & Transfers In	5,300	0	400,900	406,200
Total Available Funds	5,300	0	400,900	406,200
Total Expenditures & Transfers Out	5,300	0	400,900	406,200
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	163,220	0	0	163,220

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

October 5, 2026

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Industrial/Econimic Dev (Centre 75)					
2			Fund 119					
3	Account		9/17/2026 8:16	2026-2027	2026-2027	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue					Sale of Lot#5 @ Centre 75 (July 2026)		
7	44000		Other Local Revenue					
8	44100		<u>Recurring Items</u>					
9	44120		Lease Rentals	5,300		5,300		5,300
10	44540		Sale of Property			0	400,900	400,900
11								
12			Total Other Local Revenue	5,300	0	5,300	400,900	406,200
13								
14	TOTAL OTHER LOCAL REVENUE			5,300	0	5,300	400,900	406,200
15								
16	Total Revenues			5,300	0	5,300	400,900	406,200
17								

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
18								
19	Total General Expenditures							
20	<u>58000</u>		<u>Other Operations</u>					
21	58120		Industrial Development					
22	309		Contracts with Government Agencies	5,200		5,200	161,042	166,242
23	310		Contracts with Other Public Agencies			0	2,062	2,062
24	320		Dues & Memberships			0		0
25	331		Legal Fees			0		0
26	399		Other Contracted Services			0		0
27	510		Trustee's Commission	100		100		100
28	590		Transfers to Other Funds			0	237,796	237,796
29	599		Other Charges			0		0
30						0		0
31								
32			Total General Expenditures	5,300	0	5,300	400,900	406,200
33								
34	Total Expenditures			5,300	0	5,300	400,900	406,200

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
35								
36								
37								
38								
39								
40								
41	Estimated Total Restricted FB June 30, 2026			266,096				
42	Less Estimate for Road Imp & Conting on 2019 Property Sale			72,876				
43	Less Proceeds from Lot #6 to be retained in the Fund-eff Oct_2022			30,000				
44	Estimated Restricted Available Beg FB July 1, 2026			163,220		163,220		163,220
45								
46	Total Revenue			5,300	0	5,300	400,900	406,200
47								
48	Total Revenue and Transfers In			5,300	0	5,300	400,900	406,200
49								
50	Total Available Funds			168,520	0	168,520	400,900	569,420
51								
52	Expenditure Budget			5,300	0	5,300	400,900	406,200
53	Transfers Out			0	0	0	0	0
54								
55	Total Expenditures and Transfer Out			5,300	0	5,300	400,900	406,200
56								
57	Ending Fund Balance			163,220	0	163,220	0	163,220
58								
59								
60		County Commission Meeting Date:						
61		October 5, 2026						

Fund 141

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, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the General Purpose School Fund 141 on June 29, 2026; 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 2026 – 2027 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 2026 - 2027 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>
Est. June 30, 2026 FB	21,002,969			
Less Restricted, Committed & Assigned	1,625,539			
Available Fund Balance July 1, 2026	19,377,430			
 Total Revenue & Transfers In	56,622,859	263,765	67,594	56,954,218
 Total Expenditures & Transfers Out	64,433,121	375,337	67,594	64,876,052
 Effect on Fund Balance	(7,810,262)	(111,572)		(7,921,834)
 Ending Fund Balance	11,567,168			11,455,596

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 5th day of October 2026.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Fund 141
Ending June 30, 2027

46000		State of Tennessee					
46500		<u>State Education Funds</u>					
46510		TN Investment in Student Achievement (TISA)	35,999,000	0	35,999,000	0	35,999,000
46515		Early Childhood Education	791,128	27,675	818,803	0	818,803
46515	SPED	State Special Education Preschool Grant	0	75,284	75,284	LCBOE: TN Tutoring Grant.	75,284
46590		Other State Education Funds	58,467	0	58,467		58,467
46590	ACE	ACE Grant	0	100,000	100,000	0	100,000
46590	ELT	Early Literacy Tutoring Grant	0	0	0	0	0
46590	FRCSH	Infrastructure Grant	0	43,817	43,817	0	43,817
46590	HSSL	Healthy Students Stronger Learners Grant	0	0	0	0	0
46590	LC	Learning Camp Transportation	0	0	0	0	0
46590	MHP	Mental Health Pilot	0	0	0	0	0
46590	SLC	Summer Learning Camps	0	0	0	0	0
46590	SSG	Public School Security Grant	0	0	0	0	0
46590	TUT	TN Tutoring Grant	0	0	0	78,060	78,060
46596		Paid Parental Leave	0	0	0	0	0
46610		Career Ladder Program	55,000	0	55,000	0	55,000
46790	ISM	Other Vocational	250,000	0	250,000	(11,966)	238,034
		Total State Education Funds	37,153,595	246,776	37,400,371	66,094	37,466,465
46800		<u>Other State Revenues</u>					
46851		State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
		Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee			38,303,595	246,776	38,550,371	66,094	38,616,465
46980	TCCY	Other State Grants	0	0	0	0	0
46981		Safe Schools	0	0	0	0	0
46990		Other State Revenue	0	0	0	0	0
		Total	0	0	0	0	0

Loudon County Board of Education
Fund 141
Ending June 30, 2027

47000		Federal Government					
47100		<u>Federal Through State</u>					
47143		Special Education - Grants to States	0	0	0	0	0
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	0	0	0	0	0
47147	21st	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47590	SLC	Other Federal Through State	0	0	0	0	0
47590	VR	Other Federal Through State VR Grant	256,191	0	256,191	0	256,191
		Total Federal Through State	256,191	0	256,191	0	256,191
47600		<u>Direct Federal Revenue</u>					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000
Total Federal Government			327,191	0	327,191	0	327,191
48600		Citizens Groups					
48130		Contributions	0	0		0	0
48610		Donations	0	0		0	0
48610-ALT		Donations - Alternative School	0	0	0	0	0
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	0	0	0	0
48610-CL		Donations - CL	0	3,360	3,360	1,500	4,860
48610-FAM		Donations - FAM	0	0	0	0	0
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	5,050	5,050	0	5,050
48610-LCAP		Donations - LCA	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	7,125	7,125	0	7,125
48610-WSF		Donations - WSF	0	1,454	1,454	0	1,454
		Total Citizens Groups	0	16,989	16,989	1,500	18,489

LCBOE:
FRC Donation

Loudon County Board of Education
Fund 141
Ending June 30, 2027

General Purpose School Expenditures						
70000		Education				
71000		Instruction				
71100		<i>Regular Instruction Program</i>				
116		Teachers	22,684,600	0	22,684,600	0
116 SLC		Teachers -Summer Learning Camps	0	0	0	0
117		Career Ladder Program	25,000	0	25,000	0
128		Homebound Teachers	7,000	0	7,000	0
163		Educational Assistants	2,484,004	0	2,484,004	0
163 SLC		Educational Assistants - Summer Learning Camps	0	0	0	0
188		Bonus Payments	0	0	0	0
189		Other Salaries & Wages	37,000	0	37,000	0
189 ELT		Other Salaries & Wages	0	0	0	0
189 TUT		Other Salaries & Wages	0	0	0	57,168
195		Certified Substitute Teachers	0	0	0	0
198		Non-Certified Substitute Teachers	0	0	0	0
201		Social Security	1,558,532	0	1,558,532	0
201 ELT		Social Security	0	0	0	0
201 SLC		Social Security - Summer Learning Camps	0	0	0	0
201 TUT		Social Security	0	0	0	4,164
204		State Retirement	2,011,009	0	2,011,009	0
204 ELT		State Retirement	0	0	0	0
204 SLC		State Retirement - Summer Learning Camps	0	0	0	0
204 TUT		State Retirement	0	0	0	3,881
205-RET VIS		Employee and Dependent Insurance	5,400	0	5,400	0
206		Life Insurance	60,000	0	60,000	0
206-RET LIF		Life Insurance	14,700	0	14,700	0
207		Medical Insurance	3,647,055	0	3,647,055	0
207-RET MED		Medical Insurance	52,828	0	52,828	0
208		Dental Insurance	149,181	0	149,181	0
208-RET DEN		Dental Insurance	36,800	0	36,800	0
210		Unemployment Compensation	25,000	0	25,000	0
212		Employer Medicare	364,495	0	364,495	0
212 ELT		Employer Medicare	0	0	0	0

LCBOE:
TN Tutoring Grant.

Loudon County Board of Education
Fund 141
Ending June 30, 2027

212 SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212 TUT	Employer Medicare	0	0	0	829	829
355	Travel	0	0	0	0	0
369	Contracts for Subs - Certified	120,000	0	120,000	0	120,000
370	Contracts for Subs - Non-Certified	338,000	0	338,000	0	338,000
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	0	0	0	0
429 SLC	Instructional Supplies - Summer Learning Camps	0	0	0	0	0
429 SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0
429 EES	Instructional Supplies - Eaton Elementary School	41,563	0	41,563	0	41,563
429 FLM	Instructional Supplies - Fort Loudoun Middle School	24,483	0	24,483	0	24,483
429 GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196
429 HPS	Instructional Supplies - Highland Park Elementary	25,832	0	25,832	0	25,832
429 LES	Instructional Supplies - Loudon Elementary School	41,185	0	41,185	0	41,185
429 LHS	Instructional Supplies - Loudon High School	52,238	0	52,238	0	52,238
429 NMS	Instructional Supplies - North Middle School	44,251	0	44,251	10,000	54,251
429 PES	Instructional Supplies - Philadelphia Elementary School	28,782	0	28,782	0	28,782
429 SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975
429 TUT	Instructional Supplies - Tutoring	0	0	0	8,523	8,523
449	Textbooks	475,000	(75,000)	400,000	0	400,000
471	Software	70,000	0	70,000	0	70,000
524	In-Service Staff Development	0	0	0	0	0
499	Other Supplies & Materials	0	0	0	659	659
599 NMS	Other Charges	0	0	0	0	0
599 PES	Other Charges	0	0	0	0	0
790	Other Equipment	200,000	75,000	275,000	0	275,000
790 EES	Other Equipment - Eaton Elementary School	19,280	0	19,280		19,280
790 FLM	Other Equipment - Fort Loudoun Middle School	17,350	0	17,350		17,350
790 GBS	Other Equipment - Greenback School	15,860	0	15,860		15,860
790 HPS	Other Equipment - Highland Park Elementary School	14,507	0	14,507	0	14,507
790 LES	Other Equipment - Loudon Elementary School	28,109	0	28,109	0	28,109
790 LHS	Other Equipment - Loudon High School	20,810	0	20,810	0	20,810
790 NMS	Other Equipment - North Middle School	36,695	0	36,695	(10,000)	26,695
790 PES	Other Equipment - Philadelphia Elementary School	27,458	0	27,458	0	27,458
790 SES	Other Equipment - Steekee Elementary School	6,040	0	6,040	0	6,040
	Total Regular Instruction Program	35,217,618	0	35,217,618	75,224	35,292,842

LCBOE:
North Middle moving
\$10K to instructional
supplies.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

71200		<i>Special Education Program</i>					
116		Teachers	2,326,567	0	2,326,567	0	2,326,567
116	VR	Teachers	65,700	0	65,700	0	65,700
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	0	23,000	0	23,000
163		Educational Assistants	825,947	0	825,947	0	825,947
163	SPED	Educational Assistants	0	69,934	69,934	0	69,934
163	VR	Educational Assistants	120,987	0	120,987	0	120,987
171		Speech Pathologist	435,614	0	435,614	0	435,614
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
201		Social Security	226,618	0	226,618	0	226,618
201	SPED	Social Security	0	4,336	4,336	0	4,336
201	VR	Social Security	11,515	0	11,515	0	11,515
204		State Retirement	304,488	0	304,488	0	304,488
204	VR	State Retirement	15,765	0	15,765	0	15,765
205-RET	VIS	Employee and Dependent Insurance	1,300	0	1,300	0	1,300
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	510,988	0	510,988	0	510,988
207-RET	MED	Medical Insurance	3,750	0	3,750	0	3,750
207	VR	Medical Insurance - VR Grant	37,420	0	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	1,312	0	1,312	0	1,312
212		Employer Medicare	53,000	0	53,000	0	53,000
212	SPED	Employer Medicare	0	1,014	1,014	0	1,014
212	VR	Employer Medicare	2,694	0	2,694	0	2,694
369		Contracts for Subs - Certified	14,500	0	14,500	0	14,500
370		Contracts for Subs - Non-Certified	66,500	0	66,500	0	66,500
429		Instructional Supplies	43,752	0	43,752	0	43,752
499		Other Supplies & Materials	40,000	0	40,000	0	40,000
725		Special Education Equipment	102,500	0	102,500	0	102,500
725	SPED	Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	5,309,892	75,284	5,385,176	0	5,385,176

BOE September 2026

Budget Committee September 21, 2026

County Commission October 5, 2026

Loudon County Board of Education
Fund 141
Ending June 30, 2027

71300		<u>Vocational Education Program</u>					
116		Teachers	1,520,946	0	1,520,946	0	1,520,946
117		Career Ladder Program	3,000	0	3,000	0	3,000
163		Educational Assistants	32,950	0	32,950	0	32,950
188		Bonus Payments	0	0	0	0	0
189	ISM	Other Salaries & Wages - ISM Grant	5,000	0	5,000	0	5,000
201		Social Security	96,528	0	96,528	0	96,528
201	ISM	Social Security - ISM Grant	310	0	310	0	310
204		State Retirement	133,526	0	133,526	0	133,526
204	ISM	State Retirement - ISM Grant	350	0	350	47	397
205-RET	VIS	Employee and Dependent Insurance	173	0	173	0	173
206		Life Insurance	3,678	0	3,678	0	3,678
206-RET	LIF	Life Insurance	400	0	400	0	400
207		Medical Insurance	221,000	0	221,000	0	221,000
208		Dental Insurance	7,717	0	7,717	0	7,717
208-RET	DEN	Dental Insurance	810	0	810	0	810
212		Employer Medicare	22,575	0	22,575	0	22,575
212	ISM	Employer Medicare - ISM Grant	73		73	0	73
336		Maintenance and Repair Services-Equipment	1,300		1,300	0	1,300
355		Travel	8,000	0	8,000	0	8,000
369		Contracts for Subs - Certified	10,200	0	10,200	0	10,200
370		Contracts for Subs - Non-Certified	21,000	0	21,000	0	21,000
399	AV	Other Contracted Services - AV	77,100	0	77,100	0	77,100
399	ISM	Other Contracted Services - ISM Grant	45,000	0	45,000	(45,000)	0
425		Gasoline	1,000	0	1,000	0	1,000
429		Instructional Supplies	92,930	0	92,930	0	92,930
429	AV	Instructional Supplies - AV	7,164	0	7,164	0	7,164
429	ISM	Instructional Supplies - ISM Grant	59,267	0	59,267	(49,767)	9,500
599	ISM	Other Charges - ISM Grant	0	0	0	3,500	3,500
730	ISM	Vocational Education Program - ISM Grant	100,000	0	100,000	58,748	158,748
790		Other Equipment	55,200	0	55,200	0	55,200
790	SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	2,527,197	0	2,527,197	(32,472)	2,494,725
Total Instruction			43,054,707	75,284	43,129,991	42,752	43,172,743

LCBOE:
ISM amendments.

Loudon County Board of Education
Fund 141
Ending June 30, 2027

72130		<u>Other Student Support</u>					
117		Career Ladder Program	1,000	0	1,000	0	1,000
123		Guidance Personnel	1,007,288	0	1,007,288	0	1,007,288
123	SLC	Guidance Personnel - Summer Learning Camps	0	0	0	0	0
130		Social Workers	351,184	0	351,184	0	351,184
162		Clerical Personnel	223,245	0	223,245	0	223,245
188		Bonus Payments	0	0	0	0	0
201		Social Security	98,129	0	98,129	0	98,129
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
204		State Retirement	135,118	0	135,118	0	135,118
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	245,000	0	245,000	0	245,000
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	22,950	0	22,950	0	22,950
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
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
499	MHP	Other Supplies & Materials	0	0	0	0	0
524		In Service/Staff Development	7,500	0	7,500	0	7,500
524	ISM	In Service/Staff Development - ISM Grant	40,000	0	40,000	(18,553)	21,447
790	MHP	Other Equipment	0	0	0	0	0
790	SAFE	Other Equipment	30,000	0	30,000	0	30,000
790	SSG	Other Equipment	0	0	0	0	0
		Total Other Student Support	2,256,727	0	2,256,727	(18,553)	2,238,174

LCBOE:
ISM Amendments

Loudon County Board of Education
Fund 141
Ending June 30, 2027

72210		<i>Regular Instruction Program</i>					
105		Supervisor/Director	501,940	0	501,940	0	501,940
117		Career Ladder Program	6,000	0	6,000	0	6,000
129		Librarians	648,696	0	648,696	0	648,696
161		Secretary (s)	458,623	0	458,623	0	458,623
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	252,103	0	252,103	0	252,103
189	TUT	Other Salaries & Wages	0	0	0	2,400	2,400
201		Social Security	115,800	0	115,800	0	115,800
201	TUT	Social Security	0	0	0	149	149
204		State Retirement	145,972	0	145,972	0	145,972
204	TUT	State Retirement	0	0	0	252	252
205-RET	VIS	Employee and Dependent Insurance	900	0	900	0	900
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	268,000	0	268,000	0	268,000
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	27,078	0	27,078	0	27,078
212	TUT	Employer Medicare	0	0	0	35	35
355		Travel	17,000	0	17,000	0	17,000
432	EES	Library Books/Media - Eaton Elementary School	8,768	0	8,768	0	8,768
432	FLM	Library Books/Media - Fort Loudoun Middle School	0	0	0	0	0
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432	HPS	Library Books/Media - Highland Park Elementary	3,659	0	3,659	0	3,659
432	LES	Library Books/Media - Loudon Elementary School	5,606	0	5,606	0	5,606
432	LHS	Library Books/Media - Loudon High School	9,536	0	9,536	0	9,536
432	NMS	Library Books/Media - North Middle School	2,650	0	2,650	0	2,650
432	PES	Library Books/Media - Philadelphia Elementary School	2,137	0	2,137	0	2,137
432	SES	Library Books/Media - Steekee Elementary School	1,804	0	1,804	0	1,804

Loudon County Board of Education
Fund 141
Ending June 30, 2027

499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000
524	EES	In-Service/Staff Development - Eaton Elementary	5,500	0	5,500	0	5,500
524	FLM	In-Service/Staff Development - Fort Loudoun Mid	5,300	0	5,300	0	5,300
524	GBS	In-Service/Staff Development - Greenback School	13,300	0	13,300	0	13,300
524	HPS	In-Service/Staff Development - Highland Park Ele	4,900	0	4,900	0	4,900
524	LES	In-Service/Staff Development - Loudon Elementar	5,000	0	5,000	0	5,000
524	LHS	In-Service/Staff Development - Loudon High Scho	5,255	0	5,255	0	5,255
524	NMS	In-Service/Staff Development - North Middle Scho	10,796	0	10,796	0	10,796
524	PES	In-Service/Staff Development - Philadelphia Elem	6,400	0	6,400	0	6,400
524	SES	In-Service/Staff Development - Steekee Elementar	2,000	0	2,000	0	2,000
		Total Regular Instruction Program	2,591,823	0	2,591,823	2,836	2,594,659

Loudon County Board of Education

Fund 141

Ending June 30, 2027

73000		Operation of Non-Instructional Service					
73100		<u>Food Service</u>					
165	SLC	Cafeteria Personnel	0	0	0	0	0
201	SLC	Social Security	0	0	0	0	0
204	SLC	State Retirement	0	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0	0
710		Food Service Equipment	0	0	0	0	0
		Total Food Service	0	0	0	0	0
73300		<u>Community Services</u>					
188		Bonus Payments	0	0	0	0	0
189	FRC	Other Salaries & Wages - FRC	33,073	0	33,073	0	33,073
201	FRC	Social Security - FRC Grant	2,051	0	2,051	0	2,051
204	FRC	State Retirement - FRC Grant	2,316	0	2,316	0	2,316
206		Life Insurance	188	0	188	0	188
206-RET	LIF	Life Insurance	216	0	216	0	216
207		Medical Insurance	9,520	0	9,520	0	9,520
208		Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	1,011	0	1,011		1,011
212	FRC	Employer Medicare FRC	480	0	480		480
355		Travel	1,500	0	1,500	0	1,500
399		Other Contracted Services	0	0	0	0	0
422		Food Supplies	4,300	0	4,300	0	4,300
422	WSF	Food Supplies	0	21,138	21,138	0	21,138
499		Other Supplies and Materials	5,000	0	5,000	0	5,000
499	CHR	Other Supplies & Materials - CHR	0	8,226	8,226	0	8,226
499	CL	Other Supplies & Materials - CL	0	10,607	10,607	1,500	12,107
499	FAM	Other Supplies & Materials - FAM	0	8,469	8,469	0	8,469
499	GYS	Other Supplies & Materials - GYS	0	8,137	8,137	0	8,137
499	SUP	Other Supplies & Materials - SUP	0	12,329	12,329	0	12,329
524		In Service/Staff Development	500	0	500	0	500
524	FRC	In Service/Staff Development - CCLC	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
		Total Community Services	62,530	68,906	131,436	1,500	132,936

LCBOE:
FRC Donation

Loudon County Board of Education
Fund 141
Ending June 30, 2027

73400		<u>Early Childhood Education</u>					
116		Teachers	528,257	5,000	533,257	0	533,257
163		Educational Assistants	237,848	0	237,848	0	237,848
188		Bonus Payments	0	0	0	0	0
195		Certified Substitute Teachers	0	0	0	0	0
198		Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	47,499	500	47,999	0	47,999
204		State Retirement	61,200	500	61,700	0	61,700
205-RET	VIS	Employee and Dependent Insurance	230	201	431	0	431
206		Life Insurance	2,395	500	2,895	0	2,895
206-RET	LIF	Life Insurance	652	100	752	0	752
207		Medical Insurance	133,750	10,000	143,750	0	143,750
207-RET	MED	Medical Insurance	1,950	100	2,050	0	2,050
208		Dental Insurance	4,500	500	5,000	0	5,000
208-RET	DEN	Dental Insurance	1,640	100	1,740	0	1,740
212		Employer Medicare	11,108	100	11,208	0	11,208
311	HHA	Contracts with Other School Systems	87,904	3,074	90,978	0	90,978
369		Contracts for Subs - Certified	8,200	5,000	13,200	0	13,200
370		Contracts for Subs - Non-Certified	21,600	2,000	23,600	0	23,600
429		Instructional Supplies	1,600	0	1,600	0	1,600
499		Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
		Total Early Childhood Education	1,152,353	27,675	1,180,028	0	1,180,028
76000		Capital Outlay					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	0	0	0	0
399	ISM	Other Contracted Services	0	0	0	34,059	34,059
715		Land	0	0	0	0	0
799	ISM	Other Capital Outlay	0	0	0	5,000	5,000
		Total Regular Capital Outlay	0	0	0	39,059	39,059

LCBOE:
ISM Amendments

Loudon County Board of Education
Fund 141
Ending June 30, 2027

80000		Debt Service					
82130		<i>Principal</i>					
601		Principal On Bonds	0	0	0	0	0
602		Principal on Notes	0	0	0	0	0
			0	0	0	0	0
82300		Other Debt Service					
82330		<i>Education</i>					
699		Other Debt Service	0	0	0	0	0
		Total Education Debt Service	0	0	0	0	0
80000		Total Education Debt Service	0	0	0	0	0
90000		Capital Projects					
99000		Other Uses					
99100		<i>Transfer out</i>					
590		Transfer to other funds	98,000	0	98,000	0	98,000
		Total Expenditures	64,433,121	375,337	64,808,458	67,594	64,876,052
		Total Other Uses	0	0	0	0	0
Total General Purpose School			64,433,121	375,337	64,808,458	67,594	64,876,052

Loudon County Board of Education
Fund 141
Ending June 30, 2027

		LCBOE:					
		\$21,002,969	Fund Balance				
		(\$568,188)	Encumbrances				
		(\$1,057,351)	Hybrid Restriction				
Beginning Fund Balance (Unaudited)		19,377,430	0	19,377,430	0	19,377,430	
Total Revenue		56,622,859	263,765	56,886,624	67,594	56,954,218	
Total Available Funds		76,000,289	263,765	76,264,054	67,594	76,331,648	
Total Expenditures		64,433,121	375,337	64,808,458	67,594	64,876,052	
Estimated Ending Fund Balance		11,567,168	-111,572	11,455,596	0	11,455,596	
* \$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

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, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the School Federal Projects Fund 142 on June 29, 2026; 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 2026 – 2027 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 2026 - 2027 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2026 FB	1,000,000			
Total Revenue	2,659,687	498,050	413,905.40	3,571,643
Total Expenditures	2,659,687	498,050	413,905.40	3,571,643
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	1,000,000			1,000,000

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 5th day of October 2026.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Federal Funds School							
6								
7	Sub Fund		010 - Consolidated Administration Revenue					
8								
9	47100		<u>Federal Through State</u>					
10	47141		Title I Grants to Local Educ Agencies	102,000.00	0.00	102,000.00	(2,000.00)	100,000.00
11								
12	47141		Title I-C Grants to Local Educ Agencies	0.00	0.00	0.00	0.00	0.00
13								
14	47146		English Language Acquisition Grants	724.00	0.00	724.00	134.00	858.00
15								
16	47147		Safe & Drug Free Schools	1,449.00	0.00	1,449.00	4.00	1,453.00
17								
18	47189		Eisenhower Prof Development State Grants	35,000.00	0.00	35,000.00	11,000.00	46,000.00
19								
20	49000		<u>Other Revenue Sources</u>					
21	49800		Transfers In	0.00	0.00	0.00	0.00	0.00
22								
23			Total Other Revenue	139,173.00	0.00	139,173.00	9,138.00	148,311.00
24								

LCBOE:
Carryover adjustment.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
25	Sub Fund		010 - Consolidated Administration Expenses					
26								
27	72210							
28	105		Supervisory/Director	80,147.00	0.00	80,147.00	2,853.00	83,000.00
29	161		Secretary(s)	29,857.00	0.00	29,857.00	279.00	30,136.00
30	201		Social Security	6,821.00	0.00	6,821.00	193.00	7,014.00
31	204		State Retirement	9,511.00	0.00	9,511.00	321.00	9,832.00
32	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
33	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
34	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
35	212		Employer Medicare	1,595.00	0.00	1,595.00	45.00	1,640.00
36	355		Travel	2,000.00	0.00	2,000.00	2,000.00	4,000.00
37	499		Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
38	524		In Service/Staff Development	8,942.00	0.00	8,942.00	3,447.00	12,389.00
39	599		Other Charges	0.00	0.00	0.00	0.00	0.00
40								
41								
42			Total Expenditures Consolidated Administration	139,173.00	0.00	139,173.00	9,138.00	148,311.00
43								
44			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
45								
46			Revenues	139,173.00	0.00	139,173.00	9,138.00	148,311.00
47								
48			Expenditures	139,173.00	0.00	139,173.00	9,138.00	148,311.00
49								
50			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
51								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
52	Sub Fund		109 - Title I Revenue					
53								
54	47000		Federal Government	LCBOE: Carryover added.				
55								
56	47100		<u>Federal Through State</u>					
57	47141		Title I Grants to Local Educ Agencies	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
58								
59								
60			Total Federal Through State	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
61								
62			Total Federal Government	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
63								
64			Total Revenue	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
65								
66			Total Other Sources	0.00	0.00	0.00	0.00	0.00
67								
68			Total Title I Revenue	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
69								
70								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
71	Sub Fund		109 - Title I Expenses					
72								
73	70000		Education					
74								
75	71000		Instruction					
76								
77	71100		<u>Regular Instruction Program</u>					
78		116	Teachers	480,000.00	0.00	480,000.00	12,399.00	492,399.00
79		163	Educational Assistants	70,000.00	0.00	70,000.00	(1,510.00)	68,490.00
80		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
81		195	Certified Substitute Teachers	2,200.00	0.00	2,200.00	(2,200.00)	0.00
82		198	Non-certified Substitute Teachers	6,000.00	0.00	6,000.00	(6,000.00)	0.00
83		201	Social Security	32,860.00	0.00	32,860.00	2,086.00	34,946.00
84		204	State Retirement	47,700.00	0.00	47,700.00	(2,921.00)	44,779.00
85		206	Life Insurance	1,120.00	0.00	1,120.00	0.00	1,120.00
86		207	Medical Insurance	64,218.00	0.00	64,218.00	(9,369.00)	54,849.00
87		208	Dental Insurance	1,920.00	0.00	1,920.00	45.00	1,965.00
88		212	Employer Medicare	7,685.00	0.00	7,685.00	488.00	8,173.00
89		369	Contracts for Substitute Teachers - Certified	0.00	0.00	0.00	4,800.00	4,800.00
90		370	Contracts for Substitute Teachers - Non-Certified	0.00	0.00	0.00	3,900.00	3,900.00
91		429	Instructional Supplies	5,000.00	0.00	5,000.00	50,000.00	55,000.00
92		722	Regular Instruction Equipment	5,000.00	0.00	5,000.00	29,281.55	34,281.55
93								
94			Total Regular Instruction Program	723,703.00	0.00	723,703.00	80,999.55	804,702.55
95								
96								
97								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
98	Sub Fund		109 - Title I					
99								
100	70000		Education					
101								
102	72000		Support Services					
103								
104	<i>72130</i>		<i>Other Student Support</i>					
105	189		Other Salaries & Wages	40,000.00	0.00	40,000.00	3,136.00	43,136.00
106	201		Social Security	2,480.00	0.00	2,480.00	194.00	2,674.00
107	204		State Retirement	3,600.00	0.00	3,600.00	(709.00)	2,891.00
108	212		Employer Medicare	580.00	0.00	580.00	46.00	626.00
109	355		Travel	400.00	0.00	400.00	1,100.00	1,500.00
110	499		Other Supplies & Materials	500.00	0.00	500.00	1,500.00	2,000.00
111	599		Other Charges	10,000.00	0.00	10,000.00	(251.65)	9,748.35
112								
113			Total Support Services	57,560.00	0.00	57,560.00	5,015.35	62,575.35
114								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
115	Sub Fund		109 - Title I					
116								
117	70000		Education					
118								
119	72000		Instruction					
120								
121	72210		<u>ESEA Title I</u>					
122	172		Instructional Coaches	82,000.00	0.00	82,000.00	(1,084.00)	80,916.00
123	189		Other Salaries and Wages	0.00	0.00	0.00	0.00	0.00
124	201		Social Security	5,084.00	0.00	5,084.00	(67.00)	5,017.00
125	204		State Retirement	7,380.00	0.00	7,380.00	(348.00)	7,032.00
126	206		Life Insurance	160.00	0.00	160.00	0.00	160.00
127	207		Medical Insurance	13,800.00	0.00	13,800.00	(300.00)	13,500.00
128	208		Dental Insurance	376.00	0.00	376.00	0.00	376.00
129	212		Employer Medicare	1,189.00	0.00	1,189.00	(16.00)	1,173.00
130	355		Travel	1,500.00	0.00	1,500.00	500.00	2,000.00
131	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
132	499		Other Supplies and Materials	300.00	0.00	300.00	(300.00)	0.00
133	524		In-Service/Staff Development	15,000.00	0.00	15,000.00	45,000.00	60,000.00
134	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
135								
136			Total ESEA Title I	126,789.00	0.00	126,789.00	43,385.00	170,174.00
137								
138	99100		<u>Transfers Out & Indirect Cost</u>					
139	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
140	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
141				0.00	0.00	0.00	0.00	0.00
142								
143			Total Expenditures Title I	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
144								
145			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
146								
147			Revenues	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
148								
149			Expenditures	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
150								
151			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
274	47000		Federal Government					
275				LCBOE: Carryover added.				
276	Sub Fund		209 - Title IIA Teacher Quality Revenue					
277								
278	47100		<u>Federal Through State</u>					
279		47189	Eisenhower Prof Development State Grants	185,570.77	0.00	185,570.77	95,628.30	281,199.07
280								
281								
282			Total Federal Through State	185,570.77	0.00	185,570.77	95,628.30	281,199.07
283								
284			Total Federal Government	185,570.77	0.00	185,570.77	95,628.30	281,199.07
285								
286			Total Revenue	185,570.77	0.00	185,570.77	95,628.30	281,199.07
287								
288			Total Other Sources	0.00	0.00	0.00	0.00	0.00
289								
290			Total Title IIA - Teacher Quality Revenue	185,570.77	0.00	185,570.77	95,628.30	281,199.07
291								
292	Sub Fund		209 - Title IIA Teacher Quality Expenses					
293								
294	70000		Education					
295								
296	71000		Instruction					
297								
298	71100		<u>Regular Instruction Program</u>					
299		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
300		195	Certified Subs	5,000.00	0.00	5,000.00	(5,000.00)	0.00
301		198	Non-Cert Subs	5,500.00	0.00	5,500.00	(5,500.00)	0.00
302		201	Social Security	627.00	0.00	627.00	(627.00)	0.00
303		212	Employer Medicare	155.00	0.00	155.00	(155.00)	0.00
304		369	Contracts for Subs - Certified	0.00	0.00	0.00	16,000.00	16,000.00
305		370	Contracts for Subs - Non-certified	0.00	0.00	0.00	18,200.00	18,200.00
306		499	Other Supplies/Materials	0.00	0.00	0.00	0.00	0.00
307								
308			Total Regular Instruction Program	11,282.00	0.00	11,282.00	22,918.00	34,200.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
309								
310								
311	Sub Fund		209 - Title IIA Teacher Quality					
312								
313	70000		Education					
314								
315	72000		Support Services					
316								
317	<i>72130</i>		<i>ESEA Title II A</i>					
318		322	Evaluation and Testing	0.00	0.00	0.00	0.00	0.00
319				0.00	0.00	0.00	0.00	0.00
320								
321	<i>72210</i>		<i>ESEA Title II A</i>					
322		172	Instructional Coaches	97,884.00	0.00	97,884.00	30,116.00	128,000.00
323		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
324		201	Social Security	7,006.00	0.00	7,006.00	994.00	8,000.00
325		204	State Retirement	8,750.00	0.00	8,750.00	2,850.00	11,600.00
326		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
327		207	Medical Insurance	11,244.00	0.00	11,244.00	(432.00)	10,812.00
328		208	Dental Insurance	380.00	0.00	380.00	0.00	380.00
329		212	Employer Medicare	1,805.00	0.00	1,805.00	95.00	1,900.00
330		355	Travel	5,732.00	0.00	5,732.00	268.00	6,000.00
331		399	Contracted Services	0.00	0.00	0.00	0.00	0.00
332		499	Other Supplies and Materials	2,000.00	0.00	2,000.00	3,647.07	5,647.07
333		524	In-Service/Staff Development	39,327.77	0.00	39,327.77	35,172.23	74,500.00
334		599	Other Charges	0.00	0.00	0.00	0.00	0.00
335				174,288.77	0.00	174,288.77	72,710.30	246,999.07
336								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
337	99100		<i>Transfers Out & Indirect Cost</i>					
338	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
339	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
340				0.00	0.00	0.00	0.00	0.00
341								
342								
343			Total Expenditures II	185,570.77	0.00	185,570.77	95,628.30	281,199.07
344								
345			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
346								
347			Revenues	185,570.77	0.00	185,570.77	95,628.30	281,199.07
348								
349			Expenditures	185,570.77	0.00	185,570.77	95,628.30	281,199.07
350								
351			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
352								
353	Sub Fund		309 - Title III Revenue					
354				LCBOE: Carryover added				
355	47000		Federal Government					
356								
357	<i>47100</i>		<i>Federal Through State</i>					
358	47146		Title II English Language Acquisition Grants	42,635.87	0.00	42,635.87	6,014.10	48,649.97
359								
360								
361			Total Federal Through State	42,635.87	0.00	42,635.87	6,014.10	48,649.97
362								
363			Total Federal Government	42,635.87	0.00	42,635.87	6,014.10	48,649.97
364								
365			Total Revenue	42,635.87	0.00	42,635.87	6,014.10	48,649.97
366								
367			Total Other Sources	0.00	0.00	0.00	0.00	0.00
368								
369			Total Title III Revenue	42,635.87	0.00	42,635.87	6,014.10	48,649.97
370								
371								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
372	Sub Fund		309 - Title III Expenses					
373								
374	70000		Education					
375								
376	71000		Instruction					
377								
378	<i>71100</i>		<i>Regular Instruction Program</i>					
379	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
380	195		Certified Subs	625.00	0.00	625.00	(625.00)	0.00
381	198		Non-Cert Subs	1,200.00	0.00	1,200.00	(1,200.00)	0.00
382	201		Social Security	113.15	0.00	113.15	(113.15)	0.00
383	204		State Retirement	0.00	0.00	0.00	0.00	0.00
384	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
385	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
386	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
387	212		Employer Medicare	26.47	0.00	26.47	(26.47)	0.00
388	369		Contracts for Subs - Certified	0.00	0.00	0.00	640.00	640.00
389	370		Contracts for Subs - Non-certified	0.00	0.00	0.00	1,560.00	1,560.00
390	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
391	429		Instructional Supplies	16,827.84	0.00	16,827.84	1,564.08	18,391.92
392	471		Software	7,000.00	0.00	7,000.00	(7,000.00)	0.00
393	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
394								
395			Total Regular Instruction Program	25,792.46	0.00	25,792.46	(5,200.54)	20,591.92
396								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
397	Sub Fund		309 Title III					
398								
399	70000		Education					
400								
401	72000		Support Services					
402								
403	72130		<i>Other Student Support</i>					
404		790	Other Equipment	0.00	0.00	0.00	4,100.00	4,100.00
405								
406			Total Student Support	0.00	0.00	0.00	4,100.00	4,100.00
407	72210							
408		189	Other Salaries & Wages	10,331.52	0.00	10,331.52	(3,056.72)	7,274.80
409		201	Social Security	640.56	0.00	640.56	(189.52)	451.04
410		204	State Retirement	1,021.52	0.00	1,021.52	(294.79)	726.73
411		212	Employer Medicare	149.81	0.00	149.81	(44.33)	105.48
412		499	Other Supplies & Materials	200.00	0.00	200.00	200.00	400.00
413		524	In-Service/Staff Development	4,500.00	0.00	4,500.00	10,500.00	15,000.00
414		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
415				16,843.41	0.00	16,843.41	7,114.64	23,958.05
416								
417	99100		<i>Transfers Out & Indirect Cost</i>					
418		504	Indirect Cost	0.00	0.00	0.00	0.00	0.00
419		590	Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
420				0.00	0.00	0.00	0.00	0.00
421								
422			Total Expenditures Title III	42,635.87	0.00	42,635.87	6,014.10	48,649.97
423								
424			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
425								
426			Revenues	42,635.87	0.00	42,635.87	6,014.10	48,649.97
427								
428			Expenditures	42,635.87	0.00	42,635.87	6,014.10	48,649.97
429								
430			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
431								
432	Sub Fund		409 Title IV - Revenue	LCBOE: Carryover added				
433								
434	47000		Federal Government					
435								
436	47100		<u>Federal Through State</u>					
437	47590		Other Federal Through State	71,237.49	0.00	71,237.49	18,541.78	89,779.27
438								
439								
440			Total Federal Through State	71,237.49	0.00	71,237.49	18,541.78	89,779.27
441								
442			Total Federal Government	71,237.49	0.00	71,237.49	18,541.78	89,779.27
443								
444			Total Revenue	71,237.49	0.00	71,237.49	18,541.78	89,779.27
445								
446			Total Other Sources	0.00	0.00	0.00	0.00	0.00
447								
448			Total Title IV - Technology Revenue	71,237.49	0.00	71,237.49	18,541.78	89,779.27
449								
450								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
451	Sub Fund		409 Title IV - Expenditures					
452								
453	70000		Education					
454								
455	71000		Instruction					
456								
457	<i>71100</i>		<i>Regular Instruction Program</i>					
458		116	Teachers	25,000.00	0.00	25,000.00	20,000.00	45,000.00
459		163	Educational Assistants	0.00	0.00	0.00	0.00	0.00
460		195	Certified Substitute	990.00	0.00	990.00	(990.00)	0.00
461		198	Non-Certified Substitute	2,300.00	0.00	2,300.00	(2,300.00)	0.00
462		201	Social Security	1,742.00	0.00	1,742.00	1,048.00	2,790.00
463		204	State Retirement	2,173.00	0.00	2,173.00	1,859.00	4,032.00
464		212	Employer Medicare	408.00	0.00	408.00	245.00	653.00
465		369	Contracts for Subs - Certified	0.00	0.00	0.00	1,920.00	1,920.00
466		370	Contracts for Subs - Non-certified	0.00	0.00	0.00	1,560.00	1,560.00
467		429	Instructional Supplies & Materials	6,129.35	0.00	6,129.35	(2,129.35)	4,000.00
468		722	Instructional Equipment	10,000.00	0.00	10,000.00	(5,606.73)	4,393.27
469				48,742.35	0.00	48,742.35	15,605.92	64,348.27
470	<i>72120</i>		<i>Health Services</i>					
471		189	Other Salaries & Wages	14,236.00	0.00	14,236.00	569.00	14,805.00
472		201	Social Security	883.00	0.00	883.00	35.00	918.00
473		204	State Retirement	955.00	0.00	955.00	38.00	993.00
474		212	Employer Medicare	206.00	0.00	206.00	9.00	215.00
475				16,280.00	0.00	16,280.00	651.00	16,931.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
476	72130		<i>Other Student Support</i>					
477		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
478				0.00	0.00	0.00	0.00	0.00
479								
480	72210		<i>Support Services/Regular Instruction Program</i>					
481		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
482		201	Social Security	0.00	0.00	0.00	0.00	0.00
483		204	State Retirement	0.00	0.00	0.00	0.00	0.00
484		207	Medical Insurance	0.00	0.00	0.00	0.00	0.00
485		212	Employer Medicare	0.00	0.00	0.00	0.00	0.00
486		355	Travel	0.00	0.00	0.00	0.00	0.00
487		524	In-Service/Staff Development	6,215.14	0.00	6,215.14	2,284.86	8,500.00
488		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
489								
490			Total Title IV	6,215.14	0.00	6,215.14	2,284.86	8,500.00
491								
492			Total Expenditures Title IV	71,237.49	0.00	71,237.49	18,541.78	89,779.27
493								
494			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
495								
496			Revenues	71,237.49	0.00	71,237.49	18,541.78	89,779.27
497								
498			Expenditures	71,237.49	0.00	71,237.49	18,541.78	89,779.27
499								
500			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
501								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
502								
503	Sub Fund		439 21st CCLC Grant - Revenue					
504								
505	47000		Federal Government					
506								
507	<i>47100</i>		<i>Federal Through State</i>					
508	47150		21st CCLC Revenue	0.00	293,750.00	293,750.00	45,000.00	338,750.00
509								
510			Total Federal Through State	0.00	293,750.00	293,750.00	45,000.00	338,750.00
511								
512			Total Federal Government	0.00	293,750.00	293,750.00	45,000.00	338,750.00
513								
514			Total Revenue	0.00	293,750.00	293,750.00	45,000.00	338,750.00
515								
516			Total Other Sources	0.00	0.00	0.00	0.00	0.00
517								
518			Total Title IV - Technology Revenue	0.00	293,750.00	293,750.00	45,000.00	338,750.00
519								
520								

LCBOE:
CCLC Supplemental
Funds.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
521	Sub Fund		439 21st CCLC Grant - Expenditures					
522								
523	73300		<u>Community Services</u>					
524	105		Supervisor/Director	0.00	10,000.00	10,000.00	0.00	10,000.00
525	116		Teachers	0.00	211,400.00	211,400.00	0.00	211,400.00
526	116 CCLC		Teachers	0.00	0.00	0.00	21,600.00	21,600.00
527	163		Educational Assistants	0.00	33,500.00	33,500.00	0.00	33,500.00
528	163 CCLC		Educational Assistants	0.00	0.00	0.00	3,600.00	3,600.00
529	201		Social Security	0.00	15,810.00	15,810.00	0.00	15,810.00
530	201 CCLC		Social Security	0.00	0.00	0.00	1,686.00	1,686.00
531	204		State Retirement	0.00	19,342.00	19,342.00	0.00	19,342.00
532	204 CCLC		State Retirement	0.00	0.00	0.00	2,016.00	2,016.00
533	212		Employer Medicare	0.00	3,698.00	3,698.00	0.00	3,698.00
534	212 CCLC		Employer Medicare	0.00	0.00	0.00	394.00	394.00
535	355 CCLC		Travel	0.00	0.00	0.00	2,000.00	2,000.00
536	499 CCLC		Other Supplies and Materials	0.00	0.00	0.00	12,704.00	12,704.00
537	524 CCLC		Professional Development	0.00	0.00	0.00	1,000.00	1,000.00
538				0.00	293,750.00	293,750.00	45,000.00	338,750.00
539								
540								
541			Total Title IV	0.00	293,750.00	293,750.00	45,000.00	338,750.00
542								
543			Total Expenditures Title IV	0.00	293,750.00	293,750.00	45,000.00	338,750.00
544								
545			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
546								
547			Revenues	0.00	293,750.00	293,750.00	45,000.00	338,750.00
548								
549			Expenditures	0.00	293,750.00	293,750.00	45,000.00	338,750.00
550								
551			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
580								
581	Sub Fund		809 - Carl Perkins Revenue					
582								
583	47100		<u>Federal Through State</u>					
584	47131		Vocational Educ - Basic Grants to States	90,856.16	(5,699.80)	85,156.36	0.00	85,156.36
585								
586	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
587								
588			Total Revenue	90,856.16	(5,699.80)	85,156.36	0.00	85,156.36
589								
590								
591	Sub Fund		809 - Carl Perkins Expenditures					
592								
593								
594	71300		<u>Vocational Education Program</u>					
595	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
596	201		Social Security	0.00	0.00	0.00	0.00	0.00
597	204		State Retirement	0.00	0.00	0.00	0.00	0.00
598	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
599	355		Travel	0.00	0.00	0.00	0.00	0.00
600	499		Other Supplies and Materials	10,000.00	0.00	10,000.00	0.00	10,000.00
601	730		Vocational Instruction Equipment	37,907.66	(4,577.00)	33,330.66	2,327.06	35,657.72
602	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
603				47,907.66	(4,577.00)	43,330.66	2,327.06	45,657.72
604								
605	72130		<u>Other Student Support</u>					
606	189		Other Salaries & Wages	7,000.00	0.00	7,000.00	0.00	7,000.00
607	201		Social Security	434.00	0.00	434.00	0.00	434.00
608	204		State Retirement	490.00	0.00	490.00	0.00	490.00
609	212		Employer Medicare	101.50	0.00	101.50	0.00	101.50
610	355		Travel	0.00	0.00	0.00	0.00	0.00
611	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
612	524		In-Service/Staff Development	12,500.00	(4,999.80)	7,500.20	0.00	7,500.20
613	599		Other Charges	14,123.00	277.00	14,400.00	(1,127.06)	13,272.94
614				34,648.50	(4,722.80)	29,925.70	(1,127.06)	28,798.64
615								
616								

LCBOE:
Carl Perkins amendments.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
617	72230		<u>Vocational Education Program</u>					
618		355	Travel	800.00	0.00	800.00	0.00	800.00
619		524	In-Service/Staff Development	3,000.00	(500.00)	2,500.00	0.00	2,500.00
620				3,800.00	(500.00)	3,300.00	0.00	3,300.00
621								
622	72710		<u>Transportation</u>					
623		312	Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
624		315	Contracts with Vehicle Owners	4,500.00	4,100.00	8,600.00	(1,200.00)	7,400.00
625				4,500.00	4,100.00	8,600.00	(1,200.00)	7,400.00
626								
627	99000		<u>Other Uses</u>					
628		99100	Transfer Out	0.00	0.00	0.00	0.00	0.00
629				0.00	0.00	0.00	0.00	0.00
630								
631			Total Expenditures Carl Perkins	90,856.16	(5,699.80)	85,156.36	0.00	85,156.36
632								
633								
634			Revenues	90,856.16	(5,699.80)	85,156.36	0.00	85,156.36
635								
636			Expenditures	90,856.16	(5,699.80)	85,156.36	0.00	85,156.36
637								
638			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
817								
818	Sub Fund		909 - IDEA B Revenue	LCBOE: Carryover added.				
819								
820	47000		Federal Government					
821								
822	<i>47100</i>		<i>Federal Through State</i>					
823		47143	Special Education Grants to States	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
824								
825								
826								
827			Total IDEA B Revenue	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
828								
829								
830	Sub Fund		909 - IDEA B Expenses					
831								
832	70000		Education					
833								
834	71000		Instruction					
835								
836	<i>71200</i>		<i>Special Education Program</i>					
837		116	Teachers	53,884.00	0.00	53,884.00	2,166.00	56,050.00
838		163	Educational Assistants	618,267.20	0.00	618,267.20	4,138.80	622,406.00
839		171	Speech Pathologist	0.00	0.00	0.00	0.00	0.00
840		201	Social Security	39,100.00	0.00	39,100.00	8,400.00	47,500.00
841		204	State Retirement	47,000.00	0.00	47,000.00	(10,700.00)	36,300.00
842		206	Life Insurance	2,300.00	0.00	2,300.00	300.00	2,600.00
843		207	Medical Insurance	140,000.00	0.00	140,000.00	20,000.00	160,000.00
844		208	Dental Insurance	4,500.00	0.00	4,500.00	500.00	5,000.00
845		212	Employer Medicare	9,900.00	0.00	9,900.00	1,200.00	11,100.00
846		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
847		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
848								
849			Total Regular Instruction Program	914,951.20	0.00	914,951.20	26,004.80	940,956.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
850								
851	Sub Fund		909 - IDEA B					
852								
853	70000		Education					
854								
855	72000		Support Services					
856								
857	72220		<u>Special Education Program</u>					
858		105	Supervisor/Director	79,210.00	0.00	79,210.00	2,440.00	81,650.00
859		161	Secretary	106,500.00	0.00	106,500.00	(45,500.00)	61,000.00
860		169	Part-time Personnel	22,000.00	0.00	22,000.00	(22,000.00)	0.00
861		189	Other Salaries & Wages	0.00	0.00	0.00	13,000.00	13,000.00
862		201	Social Security	13,000.00	0.00	13,000.00	(3,000.00)	10,000.00
863		204	State Retirement	15,500.00	0.00	15,500.00	(2,500.00)	13,000.00
864		206	Life Insurance	350.00	0.00	350.00	(150.00)	200.00
865		207	Medical Insurance	22,100.00	0.00	22,100.00	(12,100.00)	10,000.00
866		208	Dental Insurance	910.00	0.00	910.00	(310.00)	600.00
867		212	Employer Medicare	3,050.00	0.00	3,050.00	(750.00)	2,300.00
868		312	Contracts with Private Agencies	10,000.00	0.00	10,000.00	45,707.62	55,707.62
869		355	Travel	0.00	0.00	0.00	0.00	0.00
870		524	In-Service/Staff Development	7,484.80	0.00	7,484.80	7,515.20	15,000.00
871				280,104.80	0.00	280,104.80	(17,647.18)	262,457.62
872								
873	72710		<u>Transportation</u>					
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			Total Expenditures 909	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
879								
880			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
881								
882			Revenues	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
883								
884			Expenditures	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
885								
886			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
887								
888								
889	Sub Fund		919 - Preschool Revenue					
890								
891	47000		Federal Government					
892								
893	<i>47100</i>		<i>Federal Through State</i>					
894	47145		Special Education Preschool Grants	27,106.00	0.00	27,106.00	1,825.70	28,931.70
895								
896								
897			Total Federal Through State	27,106.00	0.00	27,106.00	1,825.70	28,931.70
898								
899			Total Federal Government	27,106.00	0.00	27,106.00	1,825.70	28,931.70
900								
901			Total Revenue	27,106.00	0.00	27,106.00	1,825.70	28,931.70
902								
903			Total Other Sources	0.00	0.00	0.00	0.00	0.00
904								
905			Total Preschool Revenue	27,106.00	0.00	27,106.00	1,825.70	28,931.70
906								
907								

LCBOE:
Carryover added.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
908	Sub Fund		919 - Preschool Expenses					
909	70000		Education					
910								
911	71000		Instruction					
912								
913	<i>71200</i>		<i>Special Education Program</i>					
914	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
915	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
916	725		Special Education Equipment	0.00	0.00	0.00	0.00	0.00
917				0.00	0.00	0.00	0.00	0.00
918	<i>72220</i>		<i>Special Education Program</i>					
919	312		Contracts with Private Agencies	27,106.00	0.00	27,106.00	1,825.70	28,931.70
920								
921			Total Expenditures Preschool	27,106.00	0.00	27,106.00	1,825.70	28,931.70
922								
923			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
924								
925			Revenues	27,106.00	0.00	27,106.00	1,825.70	28,931.70
926								
927			Expenditures	27,106.00	0.00	27,106.00	1,825.70	28,931.70
928								
929			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
930								

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1063	Sub Fund		955 - Literacy Materials Implementation Support Grant					
1064								
1065	47590		Other Federal Through State	0.00	0.00	0.00	100,000.00	100,000.00
1066								
1067								
1068			Total Revenue	0.00	0.00	0.00	100,000.00	100,000.00
1069								
1070	Sub Fund		955 - Literacy Materials Implementation Support Grant					
1071								
1072	71100		<u>Regular Instruction Program</u>					
1073	201		Social Security	0.00	0.00	0.00	0.00	0.00
1074	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
1075	369		Contracts for Subs - Certified	0.00	0.00	0.00	2,080.00	2,080.00
1076	370		Contracts for Subs - Non-certified	0.00	0.00	0.00	3,380.00	3,380.00
1077	429		Instructional Supplies	0.00	0.00	0.00	14,540.00	14,540.00
1078				0.00	0.00	0.00	20,000.00	20,000.00
1079	72210		<u>Support Services/Regular Instruction Program</u>					
1080	399		Other Contracted Services	0.00	0.00	0.00	80,000.00	80,000.00
1081				0.00	0.00	0.00	80,000.00	80,000.00
1082								
1083								
1084			Total Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
1085								
1086			Revenues	0.00	0.00	0.00	100,000.00	100,000.00
1087								
1088			Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
1089								
1090			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
Literacy Materials
Implementation Support
Grant.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1091								
1092								
1093			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1094								
1095			Fund 142 Total Expenditures	2,659,687.29	498,050.20	3,157,737.49	413,905.40	3,571,642.89
1096								
1097			Fund 142 Total Revenues	2,659,687.29	498,050.20	3,157,737.49	413,905.40	3,571,642.89
1098								
1099			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1100								
1101			* \$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 156

Education Debt
Service Fund

RESOLUTION # _____

**A RESOLUTION AMENDING THE RURAL DEBT FUND 156
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the Rural Debt Fund 156 on June 29, 2026; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are Local, Debt Issuance, or Transfers In; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2026 – 2027 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 2026 - 2027 Rural Debt Fund 156 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Est. June 30, 2026 FB	13,769,335			
Less Restricted, Committed & Assigned	0			
Avail. Fund Balance July 1, 2026	13,769,335			
 Total Revenue & Transfers In	10,491,225	0	0	10,491,225
Total Available Funds	24,260,560	0	0	24,260,560
Total Expenditures & Transfers Out	5,620,989	0	3,919,375	9,540,364
Effect on Fund Balance	4,870,236	0	(3,919,375)	950,861
Ending Fund Balance	18,639,571	0	(3,919,375)	14,720,196

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

October 5, 2026

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	I	J
46		EXPENDITURES								
47										
48		82130	Education Debt Principal							
49			601		Principal on Bonds					
50			601	24.2M	Principal on Bonds	1,555,000		1,555,000		1,555,000
51			601	35M	Principal on Bonds	500,000		500,000		500,000
52			601	7.1M	Principal on Bonds	1,250,000		1,250,000		1,250,000
53			601	60M	Principal on Bonds			0	1,500,000	1,500,000
54			602	2.6M	Principal on Notes			0		0
55			602	3.0M	Principal on Notes			0		0
56			602		Principal on Notes			0		0
57			612		Principal on Other Loans			0		0
58										
59			Total Education Debt Principal			3,305,000	0	3,305,000	1,500,000	4,805,000
60										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	I	J
61		82230	Education Debt Interest							
62			603		Interest on Bonds					
63			603	24.2M	Interest on Bonds	453,626		453,626		453,626
64			603	35M	Interest on Bonds	1,598,363		1,598,363		1,598,363
65			603	7.1M	Interest on Bonds	64,000		64,000		64,000
66			603	60M	Interest on Bonds			0	2,419,375	2,419,375
67			604	2.6M	Interest on Notes			0		0
68			604	3.0M	Interest on Notes			0		0
69			613		Interest on Other Loans			0		0
70			613		Interest on Other Loans			0		0
71										
72										
73			Total Education Debt Interest			2,115,989	0	2,115,989	2,419,375	4,535,364

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	I	J
74										
75		82330	Education Debt Other							
76			510		Trustee's Commission	200,000		200,000		200,000
77			605		Underwriter's Discount			0		0
78			606		Other Debt Issuance Charges			0		0
79			699		Other Debt Service			0		0
80			699		Other Debt Service			0		0
81			699		Other Debt Service			0		0
82										
83			Total Education Debt Other			200,000	0	200,000	0	200,000
84										
85										
86					Total General Government Debt	5,620,989	0	5,620,989	3,919,375	9,540,364
87										
93										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	I	J
94					Est. Restricted FB June 30, 2026	13,769,335				
95					Less PY Encumbrances	0				
96					Restricted Available Beg FB July 1, 2026	13,769,335		13,769,335		13,769,335
97										
98					Total Revenue	10,491,225	0	10,491,225	0	10,491,225
99										
100					Total Revenue and Transfers In	10,491,225	0	10,491,225	0	10,491,225
101										
102					Total Available Funds	24,260,560	0	24,260,560	0	24,260,560
103										
104					Expenditure Budget	5,620,989	0	5,620,989	3,919,375	9,540,364
105					Transfers Out			0		0
106										
107					Total Expenditures and Transfer Out	5,620,989	0	5,620,989	3,919,375	9,540,364
108										
109					Ending Fund Balance	18,639,571	0	18,639,571	(3,919,375)	14,720,196
110										
111										
112					County Commission meeting date:					
113					October 5, 2026					

Fund 171

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, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the General Capital Projects Fund 171 on June 29, 2026; 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 2026 – 2027 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 2026 - 2027 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, 2026 FB	1,146,107			
Less PY Enc	(10,200)			
Available Fund Balance July 1, 2026	1,135,907			
Total Revenue & Transfers In	0	0	63,288,275	63,288,275
Total Available Funds	1,135,907	0	63,288,275	64,424,182
Total Expenditures & Transfers Out	250,000	0	63,050,480	63,300,480
Effect on Fund Balance	(250,000)	0	237,795	(12,205)
Ending Fund Balance	885,907	0	237,795	1,123,702

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

October 5, 2026

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
70	SUBFUND BAL - BALANCE OF UNOBLIGATED PROJECT FUNDS										
71	REVENUE										
72		44500	Nonrecurring Items								
73			44540		Sale of Property				0		0
74					Total Nonrecurring Items		0	0	0	0	0
75											
76					TOTAL SUBFUND BAL REVENUE		0	0	0	0	0
77											
78			Transfers In from Other Subfunds								
79					Transfer in from Subfund 024		24,941		24,941	11,861	36,802
80					Transfer in from Subfund 025		37,044		37,044		37,044
81					Transfer in from Subfund C75		202,009		202,009		202,009
82											
83					Total Transfers In from Other Subfunds		263,994	0	0	11,861	275,855
84											
85					TOTAL SUBFUND BAL TRANSFERS IN		263,994	0	263,994	11,861	275,855
86											
87			Transfers Out to Other Subfunds								
88					Transfer Out to Subfund 024 - Capital Projects		250,000	0	250,000		250,000
89											
90					Total Transfers Out to Other Subfunds		250,000	0	250,000	0	250,000
91											
92					TOTAL SUBFUND BAL TRANSFERS OUT		250,000	0	250,000	0	250,000
93											
94	SUBFUND BAL SUMMARY:										
95					Beginning Balance July 1, 2026		23,793				
96					Revenue		0	0		0	
97					Plus FY Cash Transfers In from Other Subfunds		263,994	0	263,994	11,861	275,855
98					Less FY 26-27 Transfers Out to Subfund 027		250,000	0	250,000	0	250,000
99					Revenue/Expense Effect		13,994	0	13,994	11,861	25,855
100											
101					Transfer In from Subfund				0	0	0
102									0		0
103					Estimated June 30 2027 Subfund BAL Balance		37,787	0	37,787	11,861	49,648

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
202											
203	SUBFUND C75 - PROCEEDS FROM SALE OF PROPERTY IN CENTRE 75										
204	REVENUE										
205		49800			Transfers in from Centre 75 Fund 119 - Sale of Lot 5			0	0	237,795	237,795
206		49800			Transfers in from Centre 75 Fund 119 - Lot #12				0		0
207											
208					Total Other Non-Revenue Sources		0	0	0	237,795	237,795
209											
210					TOTAL SUBFUND C75 REVENUE		0	0	0	237,795	237,795
211											
212	EXPENDITURES										
213		91190	Other General Government Projects								
214			309		Contracts with Government Agencies				0		0
215											
216					TOTAL SUBFUND C75 EXPENSES		0	0	0	0	0
217											
218											
219											
220	SUBFUND C75 SUMMARY:										
221					Beginning Balance July 1, 2026		202,009				
222											
223					Plus FY 26-27 Revenue		0	0	0	237,795	237,795
224											
225					Less FY 26-27 Expenditures		0	0	0	0	0
226											
227					Revenue/Expense Effect		0	0	0	237,795	237,795
228											
229											
230					Cash transfer to BAL		(202,009)		(202,009)		(202,009)
231									0		0
232											
233					Estimated June 30 2027 Subfund C75 Balance		0	0	0	237,795	237,795

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
333	SUBFUND SCH - New High School @ Simpson Road in Lenoir City										
334	REVENUE										
335		49000	Other Sources - Non-Revenue								
336			49100		Bonds Issued			0		60,000,000	60,000,000
337			49410		Premiums on Debt Issued			0		3,050,480	3,050,480
339					Total Other Non-Revenue Sources		0	0	0	63,050,480	63,050,480
341					TOTAL SUBFUND SCH REVENUE		0	0	0	63,050,480	63,050,480
343	EXPENDITURES										
344		82330	Education								
345			605	60M	Underwriter's Discount			0		280,800	280,800
346			606	60M	Other Debt Issuance Charges		0		0	319,000	319,000
348					Total Expenses		0	0	0	599,800	599,800
350		95100	Capital Projects Donated to School Department								
351			316		Contributions		0		0	62,450,680	62,450,680
353					Total Expenses		0	0	0	62,450,680	62,450,680
355		99100	Transfers Out								
356			590		Transfer to Other Funds (Fund 101-Co. General)		0		0		0
358					Total Expenses		0	0	0	0	0
361	SUBFUND SCH SUMMARY:										
362					Beginning Balance July 1, 2026		0				
364					Plus FY 26-27 Revenue		0	0	0	63,050,480	63,050,480
366					Less FY 26-27 Expenditures		0	0	0	63,050,480	63,050,480
368					Revenue/Expense Effect		0	0	0	0	0
370					Estimated June 30 2027 Subfund SCH Balance		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
371	SUBFUND 024 - FY 2023-2024 Requested Projects										
372	REVENUE										
373		49000	Other Sources - Non-Revenue								
374			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
375											
376					Total Other Non-Revenue Sources		0	0	0	0	0
377											
378					TOTAL SUBFUND 024 REVENUE		0	0	0	0	0
379											
380	EXPENDITURES										
381		91110	General Administration Projects								
382			399		Other Contracted Services				0		0
383			399	COCRK	Oth. Contr'd Svc.-Co. Clerk Lenoir City Office				0		0
384			709	COCRK	Data Processing Equip-New Server @ County Clerk				0		0
385			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office				0		0
386											
387					Total Expenses		0	0	0	0	0
388											
389											
390											
391	SUBFUND 024 SUMMARY:										
392					Beginning Balance July 1, 2026		48,905				
393					Less PY Encumbrances		0				
394					Plus FY 26-27 Revenue		0	0	0	0	0
395											
396					Less FY 26-27 Expenditures		0	0	0	0	0
397											
398					Revenue/Expense Effect		0	0	0	0	0
399											
400					Cash Transfer out to SUBFUND BAL		(37,044)			(11,861)	
401											
402					Estimated June 30 2027 Subfund 024 Balance		11,861	0	11,861	(11,861)	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
418											
419											
420											
421											
422											
423											
424											
425											
426					TOTAL REVENUE/Transfers In		0	0	0	63,288,275	63,288,275
427											
428											
429					TOTAL EXPENDITURE/TRFS		250,000	0	250,000	63,050,480	63,300,480
430					TOTAL TRANSFERS OUT				0		0
431											
432					Effect on Fund Balance		(250,000)	0		237,795	
433											
434											
435											
436					ESTIMATED BEGINNING FUND BALANCE		1,146,107				
437					Less PY Encumbrances		(10,200)				
438					Est Available Beg Fund Balance July 1, 2026		1,135,907				
439											
440											
441					ENDING FUND BALANCE		885,907		885,907		1,123,702
442											
443											
444											
445											
446					<u>County Commission Meeting Date:</u>						
447					October 5, 2026						
448											
449											
450											
451											

Fund 177

Education Capital
Projects Fund

RESOLUTION # _____

**A RESOLUTION AMENDING THE EDUCATION CAPITAL PROJECTS FUND 177
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Loudon County Commission adopted the 2026 – 2027 budget that included the Education Capital Projects Fund 177 on June 29, 2026; 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 2026 – 2027 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 2026 - 2027 Education Capital Projects Fund 177 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>
Est. June 30, 2026 FB	6,444,372			
Less PY Enc	(72,347,112)			
Fund Balance July 1, 2026	(65,902,740)			
Rem. Available bond funds to be issued	15,000,000			
Total Revenue & Transfers In	750,989	0	62,450,680	63,201,669
 Total Available Funds	 (50,151,751)	 0	 62,450,680	 12,298,929
 Total Expenditures & Transfers Out	 1,027,284	 0	 0	 1,027,284
 Effect on Fund Balance	 (276,295)	 0	 62,450,680	 62,174,385
 Ending Fund Balance	 (51,179,035)	 0	 62,450,680	 11,271,645

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

October 5, 2026

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Fund 177					
2			9/17/2026 10:04	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
87								
88	Education Capital Projects - Subfund SCH							
89								
90	Revenue							
91	Sub Fund		SCH (New School @ Simpson Road)					
92	48000		Other Governments & Citizens Group					
93	48100		<u>Other Governments</u>					
94	48130		Contributions			0	62,450,680	62,450,680
95				0		0	0	0
96								
97			Total Other Governments	0	0	0	62,450,680	62,450,680
98								
99	Total Funds Educational Capital Projects			0	0	0	62,450,680	62,450,680
100								
101	Capital Funds School Expenditures							
102	Sub Fund		SCH (New School @ Simpson Road)					
103	91300		Education Capital Projects					
104	304		Architects			0		0
105	399		Other Contracted Services			0		0
106				0		0		0
107								
108			Total Education Capital Projects	0	0	0	0	0
109			Total Expenditures	0	0	0	0	0
110								
111	Estimated Beginning FB - Sub Fund SCH			5,717,663		5,717,663		5,717,663
112	Less PY Encumbrances			(71,995,279)				
113	Rem. available Bond funds approved to be issued			15,000,000				
114	Total Revenues			0	0	0	62,450,680	62,450,680
115								
116	Total Available Funds			(51,277,616)	0	(51,277,616)	62,450,680	11,173,064
117								
118	Total Expenditures			0	0	0	0	0
119								
120	Estimated Ending Fund Balance - Sub Fund SCH			(51,277,616)	0	(51,277,616)	62,450,680	11,173,064

Rice, Erin:
Bond Resolution = \$110M
7/25/2025-1st issuance = \$35M
7/15/2026-2nd issuance = \$60M

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Fund 177					
2			9/17/2026 10:04	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
183								
184	Summary of Sub Funds - Fund 177							
185								
186			TOTAL REVENUE	750,989	0	750,989	62,450,680	63,201,669
187								
188								
189			TOTAL EXPENDITURE/TRFS	1,027,284	0	1,027,284	0	1,027,284
190								0
191								
192			Effect on Fund Balance	(276,295)	0		62,450,680	
193								
194	Rice, Erin:							
195	This amount							
196	encompasses the		BEGINNING FUND BALANCE	6,444,372				
197	contracts issued and		Less PY Encumbrances	(72,347,112)				
198	encumbered in all		Rem. available Bond funds approved to be iss	15,000,000				
199	subfunds. Co.		Est Beg Fund Balance July 1, 2026	(50,902,740)				
200	Commission							
201	approved bonds							
202	totaling up to \$110M							
203	to cover the							
204	contracts related to		ENDING FUND BALANCE	(51,179,035)		(51,179,035)		11,271,645
205	the school projects.							
206								
207			County Commission Meeting Date:					
208			October 5, 2026					
209								

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

COMMITTEE MEMBERS:

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

All Budget Committee members were present

The following items were considered:

Consideration of approval of minutes of July 20, 2026 meeting:

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

Consideration to approve a resolution adopting a \$12.50 fee on criminal cases to replace the current \$75.00 Economic Crime Fund fee (resolution included in packet)

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

FY 2026 Year-End report (to be presented at Commission Workshop)

No action required on this item.

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

A. County General Fund 101

Summary of Amendments:

- Expenses
 - Multiple depts w/line adjustments
 - Co. Clerk – increase 399 (other cont'd svc) from reserve - \$7,061

Overall amendment will decrease the fund balance by \$7,061

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

B. Highway Fund 131

Summary of Amendments:

- Expenses
 - some line adjustments
 - Increase in Hwy Equipment (Crack filling Machine) - \$69,122

Overall amendments will decrease the fund balance by \$69,122

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

C. General Purpose School Fund 141

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

Overall amendment will decrease the fund balance by \$111,572

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

D. School Federal Projects Fund 142

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

Overall amendment will have no bearing on fund balance.

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

E. Central Cafeteria School Fund 143

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

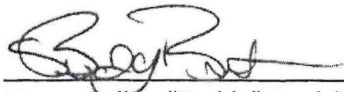
Overall amendment will have no bearing on fund balance.

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

Recommendations from Capital Projects and/or Purchasing Committee:

No recommendations were presented from the Capital Projects Committee.

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



Mayor Rolfen "Buddy" Bradshaw
Budget Committee Chair

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 1 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	15,816,898.00	27,857.38	-0.18%	1,318,074.83	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(40,469.79)	31.13%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	0.00	0.00%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(6,898.43)	9.20%	6,250.00	(3,785.85)	60.57%
40140	Interest And Penalty	25,000.00	(2,667.95)	10.67%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	509,893.00	0.00	0.00%	42,491.08	0.00	0.00%
40210	Local Option Sales Tax	1,200,000.00	(422,223.89)	35.19%	100,000.00	(204,149.55)	204.15%
40220	Hotel/Motel Tax	510,000.00	(160,400.63)	31.45%	42,500.00	(72,390.67)	170.33%
40250	Litigation Tax - General	100,000.00	(18,558.29)	18.56%	8,333.33	(9,503.73)	114.04%
40260	Litigation Tax - Special Purpose	290,000.00	(45,067.03)	15.54%	24,166.67	(22,632.23)	93.65%
40270	Business Tax	600,000.00	(47,372.66)	7.90%	50,000.00	(31,013.85)	62.03%
40275	Mixed Drink Tax	29,000.00	(10,111.50)	34.87%	2,416.67	(4,948.50)	204.77%
40320	Bank Excise Tax	73,844.00	0.00	0.00%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	(28,492.10)	23.74%	10,000.00	(14,137.16)	141.37%
41120	Animal Registration	55,000.00	(8,941.52)	16.26%	4,583.33	(2,329.00)	50.81%
41140	Cable TV Franchise	332,000.00	(60,109.34)	18.11%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	0.00	0.00%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(131,013.00)	21.84%	50,000.00	(38,236.00)	76.47%
41590	Other Permits	30,000.00	(5,381.50)	17.94%	2,500.00	(2,607.50)	104.30%
42180	DUI Treatment Fines	1,900.00	(332.50)	17.50%	158.33	(47.50)	30.00%
42190	Data Entry Fee - Circuit Court	930.00	(203.00)	21.83%	77.50	(84.00)	108.39%
42191	Courtroom Security Fee	5,300.00	(1,510.51)	28.50%	441.67	(629.81)	142.60%
42210	Fines	10,000.00	(734.11)	7.34%	833.33	(443.41)	53.21%
42220	Officers Costs	13,600.00	(3,562.75)	26.20%	1,133.33	(1,278.72)	112.83%
42240	Drug Control Fines	2,200.00	(382.25)	17.38%	183.33	(319.55)	174.30%
42250	Jail Fees	1,560.00	(284.65)	18.25%	130.00	(88.35)	67.96%
42290	Data Entry Fee - Criminal Court	1,500.00	(636.00)	42.40%	125.00	(62.00)	49.60%
42292	Victims Assistance Assessments	5,000.00	(473.76)	9.48%	416.67	(209.00)	50.16%
42310	Fines	45,000.00	(5,351.21)	11.89%	3,750.00	(2,355.64)	62.82%
42320	Officers Costs	65,000.00	(10,176.58)	15.66%	5,416.67	(5,348.21)	98.74%
42330	Games And Fish Fines	500.00	(37.80)	7.56%	41.67	(13.50)	32.40%
42340	Drug Control Fines	7,500.00	(486.87)	6.49%	625.00	(415.62)	66.50%
42350	Jail Fees	5,200.00	(867.76)	16.69%	433.33	(417.94)	96.45%
42380	DUI Treatment Fines	15,000.00	(2,311.49)	15.41%	1,250.00	(1,091.69)	87.34%
42390	Data Entry Fee - General Sessions	18,000.00	(5,120.90)	28.45%	1,500.00	(2,585.13)	172.34%
42391	Courtroom Security Fee	100,000.00	(17,141.45)	17.14%	8,333.33	(8,570.79)	102.85%
42392	Victims Assistance Assessments	24,550.00	(6,250.70)	25.46%	2,045.83	(2,593.70)	126.78%
42490	Data Entry Fee - Juvenile Court	510.00	(224.00)	43.92%	42.50	(119.00)	280.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 2 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42520	Officers Costs	3,000.00	(286.90)	9.56%	250.00	(265.05)	106.02%
42530	Data Entry Fee - Chancery Court	2,500.00	(802.00)	32.08%	208.33	(317.00)	152.16%
42591	Courtroom Security Fee	2,580.00	(509.40)	19.74%	215.00	(269.40)	125.30%
42610	Fines	5,000.00	(800.00)	16.00%	416.67	(350.00)	84.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43194	Service Charges	0.00	(37.50)	0.00%	0.00	0.00	0.00%
43366	Greenbelt Late Applicaion Fee	50.00	0.00	0.00%	4.17	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	(8,664.00)	17.33%	4,166.67	(4,227.00)	101.45%
43392	Data Processing Fee -Register	30,000.00	(4,802.00)	16.01%	2,500.00	(2,360.00)	94.40%
43394	Data Processing Fee - Sheriff	4,500.00	(660.92)	14.69%	375.00	(340.30)	90.75%
43395	Sex Offender Registraion Fee	2,300.00	(400.00)	17.39%	191.67	0.00	0.00%
43396	Data Processing Fee - County Clerk	1,500.00	(372.00)	24.80%	125.00	(159.00)	127.20%
43399	Vehicle Insurance Coverage and	5,000.00	(1,130.00)	22.60%	416.67	(585.00)	140.40%
44110	Investment Income	320,000.00	18,665.53	-5.83%	26,666.67	(126,108.23)	472.91%
44131	Commissary Sales	29,000.00	(6,177.35)	21.30%	2,416.67	(3,599.07)	148.93%
44160	Retirees' Insurance Payments	78,000.00	(24,623.74)	31.57%	6,500.00	(4,204.91)	64.69%
44161	Cobra Insurance Payments	2,000.00	(383.22)	19.16%	166.67	0.00	0.00%
44170	Miscellaneous Refunds	8,400.00	(2,085.32)	24.83%	700.00	(863.51)	123.36%
44570	Contributions & Gifts	27,500.00	(9,061.48)	32.95%	2,291.67	(2,511.00)	109.57%
45510	County Clerk	520,000.00	(121,933.95)	23.45%	43,333.33	(56,324.89)	129.98%
45520	Circuit Court Clerk	120,000.00	3,709.76	-3.09%	10,000.00	29,053.37	-290.53%
45540	General Sessions Court Clerk	340,000.00	(73,133.87)	21.51%	28,333.33	(35,186.03)	124.19%
45550	Clerk And Master	85,000.00	(25,497.87)	30.00%	7,083.33	(12,408.91)	175.18%
45580	Register	500,000.00	(91,663.40)	18.33%	41,666.67	(45,491.14)	109.18%
45590	Sheriff	18,000.00	(5,209.90)	28.94%	1,500.00	(2,360.40)	157.36%
45610	Trustee	880,000.00	(68,024.69)	7.73%	73,333.33	0.00	0.00%
46110	Juvenile Services Program	9,000.00	0.00	0.00%	750.00	0.00	0.00%
46140	Aging Programs	21,264.00	0.00	0.00%	1,772.00	0.00	0.00%
46190	Other General Government Grants	55,000.00	0.00	0.00%	4,583.33	0.00	0.00%
46210	Law Enforcement Training Programs	66,000.00	0.00	0.00%	5,500.00	0.00	0.00%
46290	Other Public Safety Grants	690,000.00	0.00	0.00%	57,500.00	0.00	0.00%
46310	Health Department Programs	744,200.00	0.00	0.00%	62,016.67	0.00	0.00%
46830	Beer Tax	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	9,000.00	(1,695.30)	18.84%	750.00	(860.25)	114.70%
46840	Alcoholic Beverage Tax	96,000.00	(29,002.21)	30.21%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(16,571.42)	27.62%	5,000.00	(4,931.00)	98.62%
46855	State Shared Sports Gaming Privilege	87,000.00	(22,145.89)	25.46%	7,250.00	0.00	0.00%
46915	Contracted Prisoner Board	275,000.00	(66,543.00)	24.20%	22,916.67	(31,693.00)	138.30%
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 3 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46970	State Shared Sales Tax - Cities	6,000.00	(2,759.52)	45.99%	500.00	(1,379.76)	275.95%
46990	Other State Revenues	0.00	(1,619.90)	0.00%	0.00	0.00	0.00%
47220	Civil Defense Reimbursement	0.00	(37,759.25)	0.00%	0.00	0.00	0.00%
47235	Homeland Security Grants	20,075.00	0.00	0.00%	1,672.92	0.00	0.00%
47590	Other Federal Through State	54,968.00	0.00	0.00%	4,580.67	0.00	0.00%
47990	Other Direct Federal Revenue	3,100.00	(662.62)	21.37%	258.33	(94.66)	36.64%
48130	Contributions	11,282.00	(5,000.00)	44.32%	940.17	0.00	0.00%
48140	Contracted Services	67,819.00	0.00	0.00%	5,651.58	0.00	0.00%
48610	Donations	12,000.00	(3,021.54)	25.18%	1,000.00	(602.00)	60.20%
49700	Insurance Recovery	10,000.00	(3,842.00)	38.42%	833.33	0.00	0.00%
49800	Transfers In	103,549.00	0.00	0.00%	8,629.08	0.00	0.00%
Total Revenues		26,331,372.00	(1,630,445.41)	6.19%	2,194,281.00	(740,845.74)	33.76%
Expenditures							
51100	County Commission	(245,801.00)	64,477.47	26.23%	(20,483.42)	18,430.89	89.98%
51210	Board Of Equalization	(4,240.00)	0.00	0.00%	(353.33)	0.00	0.00%
51220	Beer Board	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51240	Other Boards And Committees	(11,000.00)	0.00	0.00%	(916.67)	0.00	0.00%
51300	County Mayor/Executive	(261,493.00)	67,218.28	25.71%	(21,791.08)	19,764.37	90.70%
51310	Personnel Office	(166,100.00)	48,927.78	29.46%	(13,841.67)	11,858.49	85.67%
51400	County Attorney	(490,000.00)	88,823.01	18.13%	(40,833.33)	44,741.39	109.57%
51500	Election Commission	(587,668.00)	221,745.49	37.73%	(48,972.33)	23,727.23	48.45%
51600	Register Of Deeds	(506,134.00)	143,990.47	28.45%	(42,177.83)	35,430.49	84.00%
51720	Planning	(222,174.00)	36,445.73	16.40%	(18,514.50)	10,790.73	58.28%
51750	Codes Compliance	(459,252.00)	105,638.43	23.00%	(38,271.00)	31,805.71	83.11%
51760	Geographical Information Systems	(92,704.00)	26,606.28	28.70%	(7,725.33)	7,189.57	93.06%
51800	County Buildings	(1,783,210.00)	704,282.23	39.50%	(148,600.83)	203,369.25	136.86%
51810	Other Facilities	0.00	(2,859.24)	0.00%	0.00	2,813.92	0.00%
51900	Other General Administration	(497,000.00)	534,220.02	107.49%	(41,416.67)	390.00	0.94%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(889,763.00)	247,018.22	27.76%	(74,146.92)	56,535.89	76.25%
52200	Purchasing	(363,085.00)	90,936.75	25.05%	(30,257.08)	26,810.19	88.61%
52300	Property Assessor's Office	(871,806.00)	260,070.79	29.83%	(72,650.50)	39,175.69	53.92%
52400	County Trustee's Office	(531,248.00)	172,238.92	32.42%	(44,270.67)	38,770.58	87.58%
52500	County Clerk's Office	(1,187,643.00)	273,846.41	23.06%	(98,970.25)	69,910.09	70.64%
52600	Data Processing	(250,404.00)	67,945.73	27.13%	(20,867.00)	21,146.51	101.34%
53100	Circuit Court	(541,198.00)	166,872.07	30.83%	(45,099.83)	33,347.49	73.94%
53300	General Sessions Court	(1,033,956.00)	294,823.98	28.51%	(86,163.00)	66,442.69	77.11%
53310	General Sessions Judge	(637,050.00)	133,740.06	20.99%	(53,087.50)	52,955.88	99.75%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 4 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53400	Chancery Court	(516,684.00)	155,087.24	30.02%	(43,057.00)	33,102.00	76.88%
53500	Juvenile Court	(452,745.00)	102,914.88	22.73%	(37,728.75)	26,810.24	71.06%
53700	Judicial Commissioners	(99,095.00)	21,667.92	21.87%	(8,257.92)	7,949.93	96.27%
53900	Other Administration Of Justice	(19,300.00)	2,296.82	11.90%	(1,608.33)	99.47	6.18%
53920	Courtroom Security	(1,500.00)	0.00	0.00%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	6,724.46	22.41%	(2,500.00)	2,802.70	112.11%
54110	Sheriff's Department	(8,585,897.00)	2,573,533.83	29.97%	(715,491.42)	598,138.47	83.60%
54120	Special Patrols	(68,000.00)	25,000.00	36.76%	(5,666.67)	0.00	0.00%
54130	Traffic Control	(15,100.00)	600.27	3.98%	(1,258.33)	276.20	21.95%
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00%	(1,020.83)	0.00	0.00%
54210	Jail	(6,140,159.00)	2,110,546.48	34.37%	(511,679.92)	330,505.38	64.59%
54320	Rural Fire Protection	(776,500.00)	776,500.00	100.00%	(64,708.33)	0.00	0.00%
54410	Civil Defense	(235,231.00)	57,805.57	24.57%	(19,602.58)	19,075.14	97.31%
54490	Other Emergency Management	(20,075.00)	0.00	0.00%	(1,672.92)	0.00	0.00%
54610	County Coroner/Medical Examiner	(145,000.00)	23,275.00	16.05%	(12,083.33)	8,025.00	66.41%
54900	Other Public Safety	(702,111.00)	702,111.00	100.00%	(58,509.25)	0.00	0.00%
55110	Local Health Center	(46,151.00)	17,176.73	37.22%	(3,845.92)	857.62	22.30%
55120	Rabies And Animal Control	(597,169.00)	153,612.64	25.72%	(49,764.08)	31,990.33	64.28%
55190	Other Local Health Services	(744,200.00)	108,634.38	14.60%	(62,016.67)	38,031.29	61.32%
56300	Senior Citizens Assistance	(374,508.00)	108,178.36	28.89%	(31,209.00)	35,401.45	113.43%
57100	Agricultural Extension Service	(298,805.00)	4,806.12	1.61%	(24,900.42)	61.44	0.25%
57500	Soil Conservation	(57,647.00)	8,549.68	14.83%	(4,803.92)	1,233.06	25.67%
57700	Flood Control	(4,000.00)	4,000.00	100.00%	(333.33)	0.00	0.00%
57800	Storm Water Management	(4,000.00)	0.00	0.00%	(333.33)	0.00	0.00%
58110	Tourism	(120,000.00)	120,000.00	100.00%	(10,000.00)	0.00	0.00%
58120	Industrial Development	(183,106.00)	183,105.04	100.00%	(15,258.83)	0.00	0.00%
58130	Housing And Urban Development	(6,750.00)	3,750.00	55.56%	(562.50)	0.00	0.00%
58300	Veteran's Services	(157,625.00)	33,072.47	20.98%	(13,135.42)	11,798.86	89.82%
58500	Contributions To Other Agencies	(79,000.00)	79,000.00	100.00%	(6,583.33)	0.00	0.00%
58600	Employee Benefits	(388,074.00)	203,670.34	52.48%	(32,339.50)	1,586.04	4.90%
58900	Miscellaneous	(633,000.00)	15,501.94	2.45%	(52,750.00)	0.00	0.00%
99100	Transfers Out	(87,000.00)	87,000.00	100.00%	(7,250.00)	0.00	0.00%
Total Expenditures		(33,237,611.00)	11,435,130.05	34.40%	(2,769,800.92)	1,963,151.67	70.88%
Total	101 General	(6,906,239.00)	9,804,684.64	141.97%	(575,519.92)	1,222,305.93	212.38%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 5 of 23

112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(18,996.99)	19.00%	8,333.33	(9,402.76)	112.83%
	Total Revenues	100,000.00	(18,996.99)	19.00%	8,333.33	(9,402.76)	112.83%
Expenditures							
58900	Miscellaneous	(2,000.00)	179.11	8.96%	(166.67)	0.00	0.00%
99100	Transfers Out	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
	Total Expenditures	(102,000.00)	179.11	0.18%	(8,500.00)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	(2,000.00)	(18,817.88)	-940.89%	(166.67)	(9,402.76)	-

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 6 of 23

114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,300.00	(772.37)	17.96%	358.33	(383.06)	106.90%
	Total Revenues	4,300.00	(772.37)	17.96%	358.33	(383.06)	106.90%
Expenditures							
56500	Libraries	(3,600.00)	300.00	8.33%	(300.00)	100.00	33.33%
58900	Miscellaneous	(150.00)	7.22	4.81%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	307.22	8.19%	(312.50)	100.00	32.00%
Total	114 Law Library	550.00	(465.15)	84.57%	45.83	(283.06)	617.59%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 7 of 23

115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	380,445.00	595.60	-0.16%	31,703.75	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(865.30)	24.72%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	0.00	0.00%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(292.26)	14.61%	166.67	(110.94)	66.56%
40140	Interest And Penalty	900.00	(57.02)	6.34%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	0.00	0.00%	858.33	0.00	0.00%
40320	Bank Excise Tax	2,400.00	0.00	0.00%	200.00	0.00	0.00%
43350	Copy Fees	5,800.00	(1,230.35)	21.21%	483.33	(443.00)	91.66%
43360	Library Fees	510.00	(148.00)	29.02%	42.50	(64.00)	150.59%
44130	Sale Of Materials And Supplies	500.00	(140.10)	28.02%	41.67	(51.75)	124.20%
44160	Retirees' Insurance Payments	7,303.00	(2,831.82)	38.78%	608.58	(532.50)	87.50%
44570	Contributions & Gifts	1,900.00	(757.65)	39.88%	158.33	(277.55)	175.29%
48130	Contributions	25,375.00	0.00	0.00%	2,114.58	0.00	0.00%
48610	Donations	18,700.00	(18,700.00)	100.00%	1,558.33	0.00	0.00%
	Total Revenues	459,833.00	(24,426.90)	5.31%	38,319.42	(1,479.74)	3.86%
Expenditures							
56500	Libraries	(530,445.00)	143,015.85	26.96%	(44,203.75)	37,156.91	84.06%
	Total Expenditures	(530,445.00)	143,015.85	26.96%	(44,203.75)	37,156.91	84.06%
Total 115	Public Library	(70,612.00)	118,588.95	167.94%	(5,884.33)	35,677.17	606.31%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 8 of 23

116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	800,000.00	(281,482.60)	35.19%	66,666.67	(136,099.70)	204.15%
44145	Sale Of Recycled Materials	100,000.00	(22,770.93)	22.77%	8,333.33	(10,983.95)	131.81%
44160	Retirees' Insurance Payments	435.00	(485.04)	111.50%	36.25	0.00	0.00%
46430	Litter Program	49,200.00	0.00	0.00%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	(13,669.19)	27.34%	4,166.67	0.00	0.00%
Total Revenues		999,635.00	(318,407.76)	31.85%	83,302.92	(147,083.65)	176.56%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	9,611.66	19.54%	(4,100.00)	1,652.98	40.32%
55732	Convenience Centers	(1,421,019.00)	538,122.57	37.87%	(118,418.25)	76,195.18	64.34%
55739	Other Waste Collection	(50,000.00)	27.30	0.05%	(4,166.67)	27.30	0.66%
Total Expenditures		(1,520,219.00)	547,761.53	36.03%	(126,684.92)	77,875.46	61.47%
Total	116 Solid Waste/Sanitation	(520,584.00)	229,353.77	44.06%	(43,382.00)	(69,208.19)	-159.53%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 9 of 23

119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	5,300.00	(1,766.64)	33.33%	441.67	(441.66)	100.00%
44540	Sale Of Property	0.00	(400,900.00)	0.00%	0.00	0.00	0.00%
	Total Revenues	5,300.00	(402,666.64)	7,597.48%	441.67	(441.66)	100.00%
Expenditures							
58120	Industrial Development	(5,300.00)	398,400.76	7,517.00%	(441.67)	0.00	0.00%
	Total Expenditures	(5,300.00)	398,400.76	7,517.00%	(441.67)	0.00	0.00%
Total	119 Industrial/Economic Development	0.00	(4,265.88)	100.00%	0.00	(441.66)	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 10 of 23

121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	8,700.00	(1,696.12)	19.50%	725.00	0.00	0.00%
46845	Opioid Settlement Funds - TN	150,061.00	0.00	0.00%	12,505.08	0.00	0.00%
48991	Opioid Settlement Funds - Past	88,748.00	(78,406.95)	88.35%	7,395.67	0.00	0.00%
	Total Revenues	247,509.00	(80,103.07)	32.36%	20,625.75	0.00	0.00%
Expenditures							
54210	Jail	0.00	723.18	0.00%	0.00	0.20	0.00%
58500	Contributions To Other Agencies	(75,000.00)	75,000.00	100.00%	(6,250.00)	0.00	0.00%
99100	Transfers Out	(90,549.00)	0.00	0.00%	(7,545.75)	0.00	0.00%
	Total Expenditures	(165,549.00)	75,723.18	45.74%	(13,795.75)	0.20	0.00%
Total	121 Special Purpose - Opioid	81,960.00	(4,379.89)	5.34%	6,830.00	0.20	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 11 of 23

122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(467.76)	4.68%	833.33	(343.31)	41.20%
42340	Drug Control Fines	7,000.00	(486.88)	6.96%	583.33	(415.63)	71.25%
43370	Telephone Commissions	100,000.00	(4,508.90)	4.51%	8,333.33	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	(1,397.50)	13.98%	833.33	(250.00)	30.00%
	Total Revenues	157,000.00	(6,861.04)	4.37%	13,083.33	(1,008.94)	7.71%
Expenditures							
54150	Drug Enforcement	(104,975.00)	16,887.69	16.09%	(8,747.92)	688.00	7.86%
	Total Expenditures	(104,975.00)	16,887.69	16.09%	(8,747.92)	688.00	7.86%
Total	122 Drug Control	52,025.00	10,026.65	-19.27%	4,335.42	(320.94)	7.40%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 12 of 23

127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	5,000.00	(497.37)	9.95%	416.67	0.00	0.00%
47401	American Rescue Plan Act Grant #1	0.00	(1,728,647.71)	0.00%	0.00	(50,015.00)	0.00%
Total Revenues		5,000.00	(1,729,145.08)	34,582.90%	416.67	(50,015.00)	12,003.
Total 127	Other General Government Special	5,000.00	(1,729,145.08)	34,582.90%	416.67	(50,015.00)	12,003.

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 13 of 23

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

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 14 of 23

131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	669,100.00	1,181.28	-0.18%	55,758.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(1,716.50)	19.07%	750.00	0.00	0.00%
40125	Bankruptcy	50.00	0.00	0.00%	4.17	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(519.42)	12.99%	333.33	(197.18)	59.15%
40140	Interest And Penalty	2,000.00	(113.10)	5.66%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	0.00	0.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	0.00	0.00%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	0.00	0.00%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	3,000.00	(650.00)	21.67%	250.00	(60.00)	24.00%
44145	Sale Of Recycled Materials	500.00	(457.92)	91.58%	41.67	(457.92)	1,099.01%
44160	Retirees' Insurance Payments	6,800.00	(2,536.46)	37.30%	566.67	0.00	0.00%
46420	State Aid Program	412,459.00	0.00	0.00%	34,371.58	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,400,000.00	(423,106.16)	17.63%	200,000.00	(202,503.63)	101.25%
46925	Hybrid/Electric Vehicle Registration	30,000.00	(8,541.95)	28.47%	2,500.00	(5,922.55)	236.90%
46930	Petroleum Special Tax	37,000.00	(6,650.46)	17.97%	3,083.33	(3,325.25)	107.85%
49700	Insurance Recovery	0.00	(1,010.00)	0.00%	0.00	0.00	0.00%
49800	Transfers In	87,000.00	(87,000.00)	100.00%	7,250.00	0.00	0.00%
Total Revenues		3,773,106.00	(531,120.69)	14.08%	314,425.50	(212,466.53)	67.57%
Expenditures							
61000	Administration	(1,382,393.00)	307,923.32	22.27%	(115,199.42)	104,869.34	91.03%
62000	Highway And Bridge Maintenance	(909,000.00)	140,160.00	15.42%	(75,750.00)	7,010.00	9.25%
63100	Operation And Maintenance Of	(293,000.00)	238,318.03	81.34%	(24,416.67)	13,309.68	54.51%
65000	Other Charges	(242,781.00)	183,300.81	75.50%	(20,231.75)	162.48	0.80%
66000	Employee Benefits	(684,892.00)	226,829.50	33.12%	(57,074.33)	50,494.92	88.47%
68000	Capital Outlay	(639,831.00)	578,684.85	90.44%	(53,319.25)	(345.00)	-0.65%
Total Expenditures		(4,151,897.00)	1,675,216.51	40.35%	(345,991.42)	175,501.42	50.72%
Total	131 Highway/Public Works	(378,791.00)	1,144,095.82	302.04%	(31,565.92)	(36,965.11)	-117.10%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 15 of 23

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	12,312,878.00	34,600.61	-0.28%	1,026,073.17	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(32,355.68)	32.36%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(9,050.32)	5.17%	14,583.33	(3,435.70)	23.56%
40140	Interest And Penalty	35,000.00	(2,132.84)	6.09%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	0.00	0.00%	27,053.75	0.00	0.00%
40210	Local Option Sales Tax	4,800,000.00	(1,452,788.15)	30.27%	400,000.00	(716,404.45)	179.10%
40275	Mixed Drink Tax	35,000.00	(18,573.49)	53.07%	2,916.67	(4,948.50)	169.66%
40320	Bank Excise Tax	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(299.25)	24.94%	100.00	(137.75)	137.75%
43570	Receipts From Individual Schools	15,000.00	(1,003.90)	6.69%	1,250.00	(1,003.90)	80.31%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(120,560.65)	160.75%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	67,800.00	(37,164.54)	54.81%	5,650.00	(9,260.61)	163.90%
44161	Cobra Insurance Payments	0.00	(38.04)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(2,554.87)	0.00%	0.00	(1,800.00)	0.00%
46510	Tennessee Investment in Student	35,999,000.00	(6,982,206.61)	19.40%	2,999,916.67	(3,491,103.30)	116.37%
46515	Early Childhood Education	894,087.00	0.00	0.00%	74,507.25	0.00	0.00%
46590	Other State Education Funds	202,284.00	(11,694.18)	5.78%	16,857.00	(5,847.09)	34.69%
46610	Career Ladder Program	55,000.00	0.00	0.00%	4,583.33	0.00	0.00%
46790	Other Vocational	250,000.00	0.00	0.00%	20,833.33	0.00	0.00%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(1,654.89)	0.14%	95,833.33	0.00	0.00%
47590	Other Federal Through State	256,191.00	0.00	0.00%	21,349.25	0.00	0.00%
47640	Rotc Reimbursement	71,000.00	(21,407.45)	30.15%	5,916.67	(21,407.45)	361.82%
48610	Donations	16,989.00	(18,935.00)	111.45%	1,415.75	(8,000.00)	565.07%
	Total Revenues	56,886,624.00	(8,677,819.25)	15.25%	4,740,552.00	(4,263,348.75)	89.93%
Expenditures							
71100	Regular Instruction Program	(35,217,618.00)	6,810,753.26	19.34%	(2,934,801.50)	2,737,457.15	93.28%
71200	Special Education Program	(5,385,176.00)	948,246.44	17.61%	(448,764.67)	409,265.51	91.20%
71300	Vocational Education Program	(2,527,197.00)	655,439.91	25.94%	(210,599.75)	308,999.14	146.72%
72110	Attendance	(96,432.00)	24,346.88	25.25%	(8,036.00)	7,884.35	98.11%
72120	Health Services	(1,140,739.00)	234,077.50	20.52%	(95,061.58)	124,209.85	130.66%
72130	Other Student Support	(2,256,727.00)	421,591.72	18.68%	(188,060.58)	187,222.37	99.55%
72210	Regular Instruction Program	(2,591,823.00)	500,427.36	19.31%	(215,985.25)	208,973.58	96.75%
72220	Special Education Program	(924,307.00)	255,785.37	27.67%	(77,025.58)	47,874.85	62.15%
72230	Vocational Education Program	(195,465.00)	47,280.23	24.19%	(16,288.75)	15,675.45	96.23%
72250	Technology	(1,440,596.00)	677,907.41	47.06%	(120,049.67)	63,465.03	52.87%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 16 of 23

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72310	Board Of Education	(835,946.00)	362,406.38	43.35%	(69,662.17)	21,598.43	31.00%
72320	Office Of The Superintendent	(481,335.00)	176,949.47	36.76%	(40,111.25)	30,875.54	76.97%
72410	Office Of The Principal	(1,490,966.00)	438,461.84	29.41%	(124,247.17)	110,965.35	89.31%
72510	Fiscal Services	(118,313.00)	28,975.69	24.49%	(9,859.42)	9,647.95	97.86%
72610	Operation Of Plant	(5,533,416.00)	2,962,082.04	53.53%	(461,118.00)	317,295.25	68.81%
72620	Maintenance Of Plant	(302,000.00)	154,824.10	51.27%	(25,166.67)	50,297.97	199.86%
72710	Transportation	(2,792,121.00)	656,668.64	23.52%	(232,676.75)	295,054.82	126.81%
72810	Central And Other	(43,817.00)	21,843.66	49.85%	(3,651.42)	7,090.82	194.19%
72901	COVID-19 Expenditures	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
73300	Community Services	(131,436.00)	49,598.11	37.74%	(10,953.00)	10,649.12	97.23%
73400	Early Childhood Education	(1,180,028.00)	286,802.50	24.30%	(98,335.67)	82,697.30	84.10%
76100	Regular Capital Outlay	0.00	6,238.93	0.00%	0.00	6,238.93	0.00%
99100	Transfers Out	(98,000.00)	0.00	0.00%	(8,166.67)	0.00	0.00%
Total Expenditures		(64,808,458.00)	15,720,707.44	24.26%	(5,400,704.83)	5,053,438.76	93.57%
Total	141 General Purpose School	(7,921,834.00)	7,042,888.19	88.90%	(660,152.83)	790,090.01	119.68%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 17 of 23

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	85,156.36	0.00	0.00%	7,096.36	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,120,052.00	(81,247.56)	7.25%	93,337.67	0.00	0.00%
47143	Special Education - Grants To States	1,295,056.00	(116,044.62)	8.96%	107,921.33	0.00	0.00%
47145	Special Education Preschool Grants	27,106.00	0.00	0.00%	2,258.83	0.00	0.00%
47146	English Language Acquisition Grants	43,359.87	(140.42)	0.32%	3,613.32	0.00	0.00%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	(237.78)	16.41%	120.75	0.00	0.00%
47150	21st Century Community Learning	293,750.00	0.00	0.00%	24,479.17	0.00	0.00%
47189	Eisenhower Prof Development State	220,570.77	(18,162.52)	8.23%	18,380.90	0.00	0.00%
47590	Other Federal Through State	71,237.49	(2,006.14)	2.82%	5,936.46	(2,006.14)	33.79%
Total Revenues		3,157,737.49	(217,839.04)	6.90%	263,144.79	(2,006.14)	0.76%
Expenditures							
71100	Regular Instruction Program	(844,975.08)	148,095.99	17.53%	(70,414.59)	66,999.32	95.15%
71200	Special Education Program	(914,951.20)	170,438.62	18.63%	(76,245.93)	85,247.70	111.81%
71300	Vocational Education Program	(43,330.66)	45,657.72	105.37%	(3,610.89)	0.00	0.00%
72120	Health Services	(16,280.00)	0.00	0.00%	(1,356.67)	0.00	0.00%
72130	Other Student Support	(187,485.70)	25,306.15	13.50%	(15,623.81)	12,001.37	76.81%
72210	Regular Instruction Program	(537,854.05)	173,670.38	32.29%	(44,821.17)	112,847.55	251.77%
72220	Special Education Program	(307,210.80)	129,189.52	42.05%	(25,600.90)	57,190.23	223.39%
72230	Vocational Education Program	(3,300.00)	740.00	22.42%	(275.00)	740.00	269.09%
72710	Transportation	(8,600.00)	0.00	0.00%	(716.67)	0.00	0.00%
73300	Community Services	(293,750.00)	21,042.51	7.16%	(24,479.17)	12,759.75	52.12%
Total Expenditures		(3,157,737.49)	714,140.89	22.62%	(263,144.79)	347,785.92	132.17%
Total	142 School Federal Projects	0.00	496,301.85	100.00%	0.00	345,779.78	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 18 of 23

143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(5,372.08)	0.96%	46,666.67	(4,149.53)	8.89%
43522	Lunch Payments - Adults	68,000.00	0.00	0.00%	5,666.67	0.00	0.00%
43523	Income From Breakfast	700.00	0.00	0.00%	58.33	0.00	0.00%
43525	A La Carte Sales	18,920.00	0.00	0.00%	1,576.67	0.00	0.00%
43570	Receipts From Individual Schools	100.00	0.00	0.00%	8.33	0.00	0.00%
44110	Investment Income	25,000.00	(8,327.59)	33.31%	2,083.33	(6.16)	0.30%
44165	Rebates	8,000.00	(552.51)	6.91%	666.67	(552.51)	82.88%
46520	School Food Service	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
47111	USDA School Lunch Program	1,711,189.00	0.00	0.00%	142,599.08	0.00	0.00%
47113	Breakfast	542,222.00	0.00	0.00%	45,185.17	0.00	0.00%
47114	USDA - Other	139,159.00	(59,922.24)	43.06%	11,596.58	0.00	0.00%
47990	Other Direct Federal Revenue	263,000.00	(81,258.00)	30.90%	21,916.67	0.00	0.00%
49800	Transfers In	85,000.00	0.00	0.00%	7,083.33	0.00	0.00%
Total Revenues		3,451,290.00	(155,432.42)	4.50%	287,607.50	(4,708.20)	1.64%
Expenditures							
73100	Food Service	(3,366,290.00)	1,923,066.97	57.13%	(280,524.17)	122,722.49	43.75%
Total Expenditures		(3,366,290.00)	1,923,066.97	57.13%	(280,524.17)	122,722.49	43.75%
Total	143 Central Cafeteria	85,000.00	1,767,634.55	-2,079.57%	7,083.33	118,014.29	-

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 19 of 23

151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,045,131.00	1,859.28	-0.18%	87,094.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(2,701.26)	27.01%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(1,565.13)	15.65%	833.33	(594.16)	71.30%
40140	Interest And Penalty	6,000.00	(178.11)	2.97%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	0.00	0.00%	3,142.17	0.00	0.00%
40320	Bank Excise Tax	1,000.00	0.00	0.00%	83.33	0.00	0.00%
44110	Investment Income	40,000.00	(15,289.34)	38.22%	3,333.33	0.00	0.00%
49800	Transfers In	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
Total Revenues		1,250,837.00	(17,874.56)	1.43%	104,236.42	(594.16)	0.57%
Expenditures							
82110	General Government	(940,000.00)	0.00	0.00%	(78,333.33)	0.00	0.00%
82210	General Government	(381,378.00)	0.00	0.00%	(31,781.50)	0.00	0.00%
82310	General Government	(37,500.00)	3,078.45	8.21%	(3,125.00)	500.00	16.00%
Total Expenditures		(1,358,878.00)	3,078.45	0.23%	(113,239.83)	500.00	0.44%
Total	151 General Debt Service	(108,041.00)	(14,796.11)	-13.69%	(9,003.42)	(94.16)	-1.05%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 20 of 23

156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	8,832,165.00	15,273.19	-0.17%	736,013.75	0.00	0.00%
40120	Trustee's Collections - Prior Year	40,000.00	(20,232.70)	50.58%	3,333.33	0.00	0.00%
40125	Bankruptcy	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(3,674.42)	7.99%	3,833.33	(1,394.89)	36.39%
40140	Interest And Penalty	10,000.00	(1,262.58)	12.63%	833.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	0.00	0.00%	13,505.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	1,200,000.00	0.00	0.00%	100,000.00	0.00	0.00%
44110	Investment Income	200,000.00	(131,789.40)	65.89%	16,666.67	0.00	0.00%
Total Revenues		10,491,225.00	(141,685.91)	1.35%	874,268.75	(1,394.89)	0.16%
Expenditures							
82130	Education	(3,305,000.00)	0.00	0.00%	(275,416.67)	0.00	0.00%
82230	Education	(2,115,989.00)	0.00	0.00%	(176,332.42)	0.00	0.00%
82330	Education	(200,000.00)	432.54	0.22%	(16,666.67)	0.00	0.00%
Total Expenditures		(5,620,989.00)	432.54	0.01%	(468,415.75)	0.00	0.00%
Total	156 Education Debt Service	4,870,236.00	(141,253.37)	2.90%	405,853.00	(1,394.89)	0.34%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 21 of 23

171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(155.34)	0.00%	0.00	(58.97)	0.00%
44570	Contributions & Gifts	0.00	(360.00)	0.00%	0.00	(200.00)	0.00%
49100	Bonds Issued	0.00	(60,000,000.00)	0.00%	0.00	0.00	0.00%
49410	Premiums On Debt Issued	0.00	(3,050,480.00)	0.00%	0.00	0.00	0.00%
49800	Transfers In	0.00	(237,795.30)	0.00%	0.00	0.00	0.00%
Total Revenues		0.00	(63,288,790.64)	100.00%	0.00	(258.97)	0.00%
Expenditures							
82330	Education	0.00	599,800.00	0.00%	0.00	0.00	0.00%
91110	General Administration Projects	(174,774.00)	12,256.98	7.01%	(14,564.50)	4,009.56	27.53%
91140	Public Health And Welfare Projects	(69,226.00)	69,201.67	99.96%	(5,768.83)	(24.06)	-0.42%
91160	Agriculture & Natural Resources	(6,000.00)	0.00	0.00%	(500.00)	0.00	0.00%
95100	Capital Projects Donated To School	0.00	62,450,680.00	0.00%	0.00	0.00	0.00%
Total Expenditures		(250,000.00)	63,131,938.65	25,252.78%	(20,833.33)	3,985.50	19.13%
Total	171 General Capital Projects	(250,000.00)	(156,851.99)	-62.74%	(20,833.33)	3,726.53	17.89%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 22 of 23

176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	144,307.00	252.14	-0.17%	12,025.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,700.00	(365.75)	21.51%	141.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,200.00	(267.24)	6.36%	350.00	(101.45)	28.99%
40140	Interest And Penalty	500.00	(24.09)	4.82%	41.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	0.00	0.00%	783.33	0.00	0.00%
40320	Bank Excise Tax	500.00	0.00	0.00%	41.67	0.00	0.00%
Total Revenues		160,607.00	(404.94)	0.25%	13,383.92	(101.45)	0.76%
Expenditures							
91200	Highway & Street Capital Projects	(161,976.00)	17,606.19	10.87%	(13,498.00)	0.00	0.00%
Total Expenditures		(161,976.00)	17,606.19	10.87%	(13,498.00)	0.00	0.00%
Total	176 Highway Capital Projects	(1,369.00)	17,201.25	1,256.48%	(114.08)	(101.45)	-88.93%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2026

User: Erin Rice
Date/Time: 9/28/2026 3:38 PM
Page 23 of 23

177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	550,989.00	968.85	-0.18%	45,915.75	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(1,406.95)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(92.77)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(181,720.88)	90.86%	16,666.67	0.00	0.00%
44110	Investment Income	0.00	(135,790.71)	0.00%	0.00	0.00	0.00%
48130	Contributions	0.00	(62,450,680.00)	0.00%	0.00	0.00	0.00%
Total Revenues		750,989.00	(62,768,722.46)	8,358.14%	62,582.42	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(1,027,284.00)	1,014,307.86	98.74%	(85,607.00)	360,451.90	421.05%
Total Expenditures		(1,027,284.00)	1,014,307.86	98.74%	(85,607.00)	360,451.90	421.05%
Total	177 Education Capital Projects	(276,295.00)	(61,754,414.60)	-	(23,024.58)	360,451.90	1,565.

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

Notaries to be elected October 05, 2026

JEFFERY A ABSTON
LORI ADKINS
KYLE J. BATEY
ASHLEE A. BROCK
SAMANTHA COLE
ALEXA GOODWIN
DUSTIN R JOHNSON

DEANNA LONG
ALFONSO OSCAR MARQUEZ SR.
CHELCIE LYNNE MARTIN
SYDNEY M SEXTON
AMBER L TAYLOR
HANNAH JORDAN WARD