Loudon County Commission Meeting

Loudon, Tennessee

Monday, November 2, 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 065, PARCEL 003.00, LOCATED 6263 WASHINGTON PIKE, LOUDON COUNTY, TN, SITUATED IN THE 4TH 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-3, DEVELOPING RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 036, PARCEL 050.00, LOCATED 11066 UNITIA RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT APPROXIMATELY (3) ONE ACRE LOTS

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 R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 026, PARCEL 039.00, LOCATED 2300 HWY 11 WEST, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

Approved – 8 / Disapproved – 0 by Planning Commission

D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 073, PARCEL 010.01, LOCATED 2690 OAKLAND RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY ONE ACRE ONLY

Approved – 8 / Disapproved – 0 by Planning Commission

E) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 065, PARCEL 026.04, LOCATED 3558 SUNNYSIDE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, FOR (2) 2.5 ACRE LOTS

Approved – 0 / Disapproved – 8 by Planning Commission

F) RESOLUTION ADOPTED BY THE LOUDON COUNTY COMMISSION CLOSING THE TVA OLD EASEMENT, LOCATED ON POPLAR RIDGE ROAD, LOCATED IN THE 1ST LEGISLATIVE DISTRICT OF LOUDON COUNTY TENNESSEE.

Approved – 8 / Disapproved – 0 by Planning Commission

G) A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING SUNFLOWER STREET, CLOVER CIRCLE, POPPY PLACE, SESAME STREET, & LIMELIGHT LANE AT THE FARMSTEAD SUBDIVISION PHASE 1 & 2, INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 6th LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE

Approved –0 / Disapproved – 8 by Planning Commission

2) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Jason Tuttle

3) Roll Call

4) Adoption of November 2, 2026 County Commission Agenda

5) Reading and Acceptance of October 5th , 2026 Commission Meeting Minutes

6) General Public Comments

7) Loudon County Codes Enforcement Director – Jim Jenkins

A) 6263 Washington Pike

B) 11066 Unitia Road

C) 2300 Highway 11 West

D) 2690 Oakland Road

E) 3558 Sunnyside Road

F) Poplar Ridge Road

G) Sunflower Street, Clover Circle, Poppy Place, Sesame Street, & Limelight Lane
②The Farmstead Subdivision Phase 1 & 2

8) Director of Accounts and Budgets – Erin Rice

A)Consideration of recommendation to appropriate funds (from Clerk reserve) totaling $13,947 for software in Chancery Court

B)Consideration of recommendation to appropriate funds from the Fire Safety Reserve to Loudon County Fire Rescue in the amount of $336,942

C)Consideration of recommendation to accept the GHSOG grant (no matching funds) in the amount of $30,000 for the Sheriff's Department

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

1)County General Fund 101
Summary of Amendments:

- Revenue
  - Grant adjustments include: Senior Center-ETHRA (increase by $764.00), Health Department-DGA (reduce by $77,300), Emergency Management-EMPG (increase by $37,760)
  - Grant awards include: Sr. Center-DDA = $50,000 and Sheriff-GHSOG = $30,000
- Expenses
  - Chancery Court – appropriation of reserve funds in other contracted services
  - Sheriff – recognition of GHSOG grant
  - Rural Fire Protection – appropriation of Fire Safety Reserve funds to Loudon County Fire/Rescue
  - Health Dept – recognition of DGA grant adjust.
  - Sr. Center – recognition of DDA grant

Overall amendments will decrease the fund balance by $312,365

2)Highway Operations Fund 131
Summary of Amendments:

- Expenses
    - line adjustments (bordered w/hyphenated line)

Overall amendments will have no effect on the fund balance

3)General Purpose School Fund 141
Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

Overall amendments will reduce the fund balance by $90,000

4)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

E) Distribution of the following reports:

1. Approved Budget Committee minutes – September 21, 2026
2. Summary Financial Reports – October 2026
3. 2026 Debt report is available on-line at the following address: https://loudoncounty-tn.gov/accounts-and-budgets/#DebtReports
4. OPIOID Funds report
5. OPIOID Funds request information is available on-line at the following address: https://loudoncounty-tn.gov/opioid-abatement-and-remediation/

9) Commissioner – Adam Waller

A) Bonds and Notaries
Terry M Bledsoe, Beverly A Coleman, Grazyna Gammons, Leslie M Howard, Kelsey Kendall, Kristi Lovelace, Amy M. Millsaps, Stephanie Ann Richmond, Alexis Roach, Rene McGill Schultz, Rebecca M Willis

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, October 5, 2026
Courthouse Annex Building
6:00 P.M.

REGULAR COMMISSION MINUTES

(1) Opening of Meeting

BE IT REMBERED, that the Board of Commission of Loudon County was convened in regular session in Loudon, Tennessee on the 5th day of October 2026.

Commission Chairman Bill Satterfield 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 following zoning issues for:

Mountain Crest Lane, 10410 Antioch Church Road West, 1190 Loudon Ridge Road Rd,

(3) Opening of Meeting

Commissioner Chase Randolph opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America and then gave the invocation.

(4) Roll Call

Upon Roll Call, the following commissioners were present: **Chase Randolph, Bob Gross, Jason Tuttle, Gary Whitfield, Bill Satterfield, Joe Morrison, Van Shaver, Adam Waller, Rick Dramm (9)**

Also present, were **Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.**

The following were absent: **Mayor Buddy Bradshaw** and **Commissioner David Cook.**

(5) Agenda Adoption

Commission Chairman Bill Satterfield requested that the October 5th, 2026 agenda be adopted.

Commissioner Van Shaver requested to add mediation on the Davis lawsuit by the **County Attorney Bob Bowman.**

Commissioner Van Shaver made a motion to approve the agenda.

Commissioner Adam Waller seconded the motion.

Upon Voice Vote, the motion PASSED unanimously.

(6) Minutes Approved

Commission Chairman Bill Satterfield requested that the September 8th, 2026 Loudon County Commission Meeting minutes be accepted.

Commissioner Van Shaver made a motion to approve the minutes..

Commissioner Chase Randolph seconded the motion.

Upon Voice Vote, the motion PASSED unanimously.

(7) General Public Comments

Commission Chairman Bill Satterfield called to the floor those who signed up for General Public Comments. Those that spoke were: **Jan Haun, Christy Vla, Claude Thorn, Beth Kuberla. Gig Wilkowski, Joe Gray, Geoffrey Paula Kopesky, Fred Kennel, Bill Leith, Barbara McDaniel, Joshua (J.R.) Starritt, Jocelyn Floyd, Clint Davis and Pat Hunter.**

Loudon County Codes Enforcement Director – Jim Jenkins presented to commission the following zoning items:

(8) Zoning – Mountain Crest Lane

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 DISTRICTAPPROXIMATELY (1) TWO ACRE LOT

Approved – 8 / Disapproved – 0 by Planning Commission

Commissioner Waller made a motion to approve the recommendation of the planning commission.

Commissioner Whitfield requested to add a contingency upon coming back with an approved plat.

Commission Chairman Satterfield called for a voice vote to add the amendment. All were in favor of adding the contingency.

Commissioner Shaver seconded the amendment and motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 100526-A

(9) Zoning- 10410 Antioch Church 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 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

Commissioner Whitfield made a motion to approve the planning commission's recommendation.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 100526-B

(10) 1190 Loudon Ridge 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 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

Commissioner Shaver made a motion to approve the planning commission's recommendation.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED RESOLUTION 100526-C

(11) Tellico Retail Project (P38)

Loudon County Economic Development Director Jack Qualls presented to commission the Tellico Retail Project (P38).

Commissioner Dramm made a motion to approve the project.

Commissioner Tuttle seconded the motion.

Commission Chairman Satterfield called for a roll call vote.

The following commissioners voted AYE – Gross, Tuttle, Whitfield, Waller, Dramm, Randolph.

The following commissioners voted NAY – Morrison, Shaver

The following commissioners passed – Commission Chairman Satterfield

Upon Roll Call Vote, the motion PASSED. (6/2) RESOLUTION 100526-D

(12.) Loudon Co. Commission Rules

Commission Chairman Satterfield presented to commission the Loudon County Commission Procedural Rules for Adoption.

A request to change the time for items to be to the Commission Clerk no later than 4:00 pm the Tuesday before Workshop and Commission Meetings. The Commission Clerk will email the Agenda to Commission Members by Friday before the meeting.

Commissioner Shaver made a motion to approve the changes to the Procedural Rules as amended.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 100526-E

(13) Budget Amendments- Homeland Security & Immigration

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

-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

(14) 2027 Sr. Health Insurance Contract

-Consideration of recommendation to approve new rates for 2027 Sr. Health Insurance contract

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

(15) Budget Amendments 101

-County General Fund 101 RESOLUTION 100526-F
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

(16) Budget Amendments 115

-Public Libraries Fund 115 RESOLUTION 100526-G
Summary of Amendments:

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

Overall amendments will decrease the fund balance by $50

(17) Budget Amendments 116

-Recycling/Convenience Centers Fund 116 RESOLUTION 100526-H
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

(18) Budget Amendments 119

-Industrial/Economic (Centre 75) Fund 119 RESOLUTION 100526-I
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

(19) Budget Amendments 141

-General Purpose School Fund 141 RESOLUTION 100526-J
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

(20) Budget Amendments 142

-School Federal Projects Fund 142 RESOLUTION 100526-K
Amendments are to 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 Amendments 156

-Education Debt Service Fund 156 RESOLUTION 100526-L
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

(22) Budget Amendments 171

-General Capital Projects Fund 171 RESOLUTION 100526-M
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

(23) Budget Amendments 177

-Education Capital Projects Fund 177 RESOLUTION 100526-N
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

Commissioner Adam Waller made a motion to approve the all the above recommendations.

Commissioner Van Shaver seconded the motion.

Upon Voice Vote, the motion PASSED.

Upon Roll Call Vote, the motion PASSED.

Distribution of the following reports:

(24) Monthly Reports

1) Approved Budget Committee minutes – August 17, 2026
RESOLUTION 100526-O

2) Summary Financial Reports – September 2026

RESOLUTION 100526-P

(25) Bonds & Notaries

Commissioner Waller made a motion to approve the following Bonds & 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

Commissioner Randolph seconded the motion. Upon Voice Vote, the motion PASSED. EXHIBIT 100526-Q

(26) 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 7:45 pm.

_____
Loudon County Commission Chairman

ATTEST:

_____
Loudon County Clerk

_____
Loudon County Mayor

RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 065, PARCEL 003.00, LOCATED 6263 WASHINGTON PIKE, LOUDON COUNTY, TN, SITUATED IN THE 4TH 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 February 13, 2026, consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located 6263 Washington Pike, situated in the 4th Legislative District, referenced by Tax Map 065, Parcel 003.00, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately (1) two acre lot.

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

_____ _____

ATTEST **LOUDON COUNTY CHAIRMAN**

DATE: _____

_____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

_____

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated:

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 065, PARCEL 003.00,
LOCATED AT 6263 WASHINGTON PIKE, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY (1) TWO ACRE LOT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 036, PARCEL 050.00, LOCATED 11066 UNITIA RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT APPROXIMATELY (3) ONE ACRE LOTS

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on July 17, 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 11066 Unitia Rd, situated in the 3rd Legislative District, referenced by Tax Map 036, Parcel 050.00, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately (3) one acre lots.

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

_____ _____

ATTEST **LOUDON COUNTY CHAIRMAN**

DATE: _____

_____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

_____

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated:

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 036, PARCEL 050.00,
LOCATED AT 11066 UNITIA RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT
APPROXIMATELY (3) ONE ACRE LOTS



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 R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 026, PARCEL 039.00, LOCATED 2300 HWY 11 WEST, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT,

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on January 19, 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 2300 Hwy 11 West, situated in the 5th Legislative District, referenced by Tax Map 026, Parcel 039.00, to be rezoned from R-1 (Suburban Residential District) C-2 (General Commercial District).

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

_____ _____

ATTEST **LOUDON COUNTY CHAIRMAN**

DATE: _____

_____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

_____

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated:

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM R-1 (SUBURBAN RESIDENTIAL DISTRICT)
TO C-2 (GENERAL COMMERCIAL DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 009, PARCEL 034.00
LOCATED AT 2300 HWY 11 WEST, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT ,



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 073, PARCEL 010.01, LOCATED 2690 OAKLAND RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY ONE ACRE ONLY

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on May 15, 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 2690 Oakland Rd, situated in the 4th Legislative District, referenced by Tax Map 073, Parcel 010.01 to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately one acre only.

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

_____ _____

ATTEST **LOUDON COUNTY CHAIRMAN**

DATE: _____

_____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

_____

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated:

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 073, PARCEL 010.01,
LOCATED AT 2690 OAKLAND RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY ONE ACRE ONLY



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 065, PARCEL 026.04, LOCATED 3558 SUNNYSIDE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, FOR (2) 2.5 ACRE LOTS

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on 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 3558 Sunnyside Rd, situated in the 4th Legislative District, referenced by Tax Map 065, Parcel 026.04, to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District) for (2) 2.5 acre lots

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

_____ _____

ATTEST **LOUDON COUNTY CHAIRMAN**

DATE: _____

_____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

_____

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated:

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-2 (RURAL RESIDENTIAL DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 065, PARCEL 026.04,
LOCATED AT 3558 SUNNYSIDE RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT FOR (2) 2.5 ACRE LOTS



RESOLUTION _____

RESOLUTION ADOPTED BY THE LOUDON COUNTY COMMISSION CLOSING THE TVA OLD EASEMENT, LOCATED ON POPLAR RIDGE ROAD, LOCATED IN THE 1ST LEGISLATIVE DISTRICT OF LOUDON COUNTY TENNESSEE.

WHEREAS, the chief legislative body of the county has the authority, under Tennessee Code Annotated, to accept the dedication of roads, close existing roads, adopt standards for the acceptance of new roads and reopen previously closed or abandoned roads; and

WHEREAS, the Loudon County Regional Planning Commission has received a request from property owner located Poplar Ridge Road, to close TVA Old Easement Tax Map 034, Parcel 008.00

WHEREAS, applicant feels the described roadway has no present nor future public use, and desires that any county encumbrance caused by the presence of the right-of-way be removed; and

WHEREAS, identified affected property owners were notified and a public notice and description of the request appeared in the Loudon County Daily Edition on November 14, 2025, consistent with the provisions of Loudon County's procedure for closing a public road; and

WHEREAS, the Loudon County Regional Planning Commission has reviewed this matter, including the recommendation of the County Road Superintendent, and based on its investigation has determined that the closure of said road will not adversely affect any property owners or the present or future function of the County's roadway system, and recommends the closure a portion of said road, described as follows:

The county's portion., located at Parcels 008.00, Tax Map 034, situated in the 1st Legislative District, being more specifically shown on the attached illustration, incorporated herein.

WHEREAS, the County Commission feels the closure of the roadway is not detrimental to the community or to the present or future function of the County roadway system;

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

_____ _____

ATTEST **LOUDON COUNTY CHAIRMAN**

DATE: _____

_____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

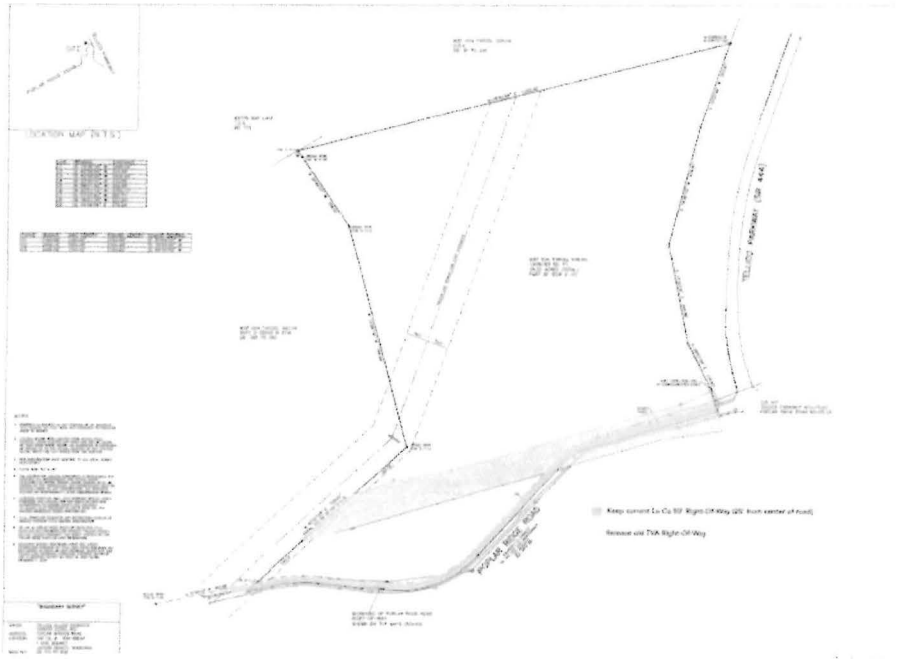
DISAPPROVED: _____

_____

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: _____

ROAD CLOSURE OF TVA OLD EASEMENT,
REFERENCED BY LOUDON COUNTY TAX MAP 034, PARCEL 008.00
LOCATED ON POPLAR RIDGE RD, LOUDON COUNTY, TN,
SITUATED IN THE 1ST LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING SUNFLOWER STREET, CLOVER CIRCLE, POPPY PLACE, SESAME STREET, & LIMELIGHT LANE AT THE FARMSTEAD SUBDIVISION PHASE 1 & 2, INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 6th LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE

WHEREAS, the Loudon County Commission has the authority under Tennessee Code Annotated to accept the dedication of roads, to adopt policies and standards for the acceptance of new roads and to reopen previously closed county roads; and

WHEREAS, the Loudon County Regional Planning Commission has received a request from the property owners of The Grove of Cedar Hills Subdivision to accept the following roads into the County Road system:

1) Sunflower Street
2) Clover Circle
3) Poppy Place
4) Sesame Street
5) Limelight Lane

WHEREAS, the Loudon County Regional Planning Commission approved the preliminary and final plat for the construction of the road and right of way dedication consistent with the minimum requirements of the subdivision regulations for Loudon County; and

WHEREAS, the Loudon County Road Superintendent has inspected the road and recommends acceptance of the road as a Loudon County Public Road.

NOW, THEREFORE, BE IT RESOLVED, that the Loudon County Commission approves the acceptance of this road, as shown on the attached map and described in this resolution, into the County's public roadway system.

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

This Resolution adopted _____

_____ _____
Attest, County Court Clerk Loudon County Chairman

_____
Approved: Loudon County Mayor

The vote on the question of approval of this Resolution by the Planning Commission is as follows:

APPROVED: _____

DISAPPROVED: _____

_____
ATTEST: SECRETARY, LOUDON COUNTY
REGIONAL PLANNING COMMISSION
DATE:

A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING SUNFLOWER STREET, CLOVER CIRCLE, POPPY PLACE, SESAME STREET & LIMELIGHT LANE LOCATED AT FARMSTEAD SUBDIVISION PHASE 1 & 2 INTO SAID ROAD SYSTEM LOCATED IN THE 6th LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE



Fund 101

County General

RESOLUTION #_____

**A RESOULTION 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	41,224	26,372,596
Total Available Funds	42,417,694	0	41,224	42,458,918
Total Expenditures & Transfers Out	33,230,550	9,237	353,589	33,593,376
Effect on Fund Balance	(6,899,178)	(9,237)	(312,365)	(7,220,780)
Ending Fund Balance	9,187,144	(9,237)	(312,365)	8,865,542

[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

November 2, 2026

_____
Loudon County Commission Chair

ATTEST:

_____
Loudon County Clerk

_____
Loudon County Mayor

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
45000	**Fees Received from County Officials**					
45510	County Clerk	520,000		520,000		520,000
45520	Circuit Court	120,000		120,000		120,000
45540	General Sessions Court Clerk	340,000		340,000		340,000
45550	Clerk and Master	85,000		85,000		85,000
45580	Register	500,000		500,000		500,000
45590	Sheriff	18,000		18,000		18,000
45610	Trustee	880,000		880,000		880,000
	Total Fees Received from County Officials	2,463,000	0	2,463,000	0	2,463,000
Total Fees Received from County Officials		**2,463,000**	**0**	**2,463,000**	**0**	**2,463,000**
46000	**State of Tennessee**					
46100	*General Government Grants*					
46110	Juvenile Services Program	9,000		9,000		9,000
46140-SRCTR	Aging Programs - Sr. Center	21,264		21,264	(7,321)	13,943
46140-DDA26	Aging Programs - Sr. Center (Renovations-26 TN Sr. Cntr Grant)			0	50,000	50,000
46190-MHTPG	Other General Govt Grant-Mental Health Grant	55,000		55,000		55,000
46190 PRIM	Other General Govt Grant			0		0
	Total General Government Grants	**85,264**	**0**	**85,264**	**42,679**	**127,943**
46200	*Public Safety Grants*					
46210	Law Enforcement Grant (In-Service/Police Pay Supp	56,000		56,000		56,000
46210-TLETA	Law Enforcement Grant - TLETA	10,000		10,000		10,000
46290-TCI	Other Public Safety Grants-TCI Equipment Grant	15,000		15,000		15,000
46290-GHSOG	Other Public Safety Grants-Governor's Hwy Safety Office Grant					0
46290-SROGT	Other Public Safety Grants-School Resource Grant	675,000		675,000		675,000
	Total Public Safety Grants	**756,000**	**0**	**756,000**	**0**	**756,000**

Renovation Grant Expensed @ 56300 [19Oct_02Nov2026]

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

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
46300	*Health and Welfare Grants*					
46310	Health Department Programs	744,200		744,200	(77,300)	666,900
	Total Health and Welfare Grants	**744,200**	**0**	**744,200**	**(77,300)**	**666,900**
46800-46900	*Other State Revenues*					
46820	Income Tax			0		0
46830	Beer Tax	20,000		20,000		20,000
46835 COCLK	Vehicle Certificate of Title Fees	9,000		9,000		9,000
46840	Alcoholic Beverage Tax	96,000		96,000		96,000
46850	Mixed Drink Tax			0		0
46852	State Revenue Sharing- Telecommunications	60,000		60,000		60,000
46855	State Shared Sports Gaming	87,000		87,000		87,000
46870	Emergency Hospital-Prisoners			0		0
46915	Contracted Prisoner Boarding	275,000		275,000		275,000
46960	Registrar's Salary Supplement	15,000		15,000		15,000
46970	State Shared Sales Tax - Cities	6,000		6,000		6,000
46990-ASSOR	Other State Revenues - Assessor Stipend			0		0
46990-HIVMD	Other State Revenues - Reimb. For HIV medications - Inmates			0		0
46990-PRIM	Other State Revenues- State Primary Reimbursement			0		0
	Total Other State Revenues	**568,000**	**0**	**568,000**	**0**	**568,000**
Total State of Tennessee		**2,153,464**	**0**	**2,153,464**	**(34,621)**	**2,118,843**

Expense @ 55190
[19Oct_02Nov2026]

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

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
47000	**Federal Government**					
47200	*Federal Through State*					
47220	Civil Defense Reimbursement	0		0		0
47220 EMPG	Civil Defense Reimbursement	0		0	37,760	37,760
47220 - DOE25	Civil Defense Reimbursement			0		0
47235	Homeland Security Grant			0		0
47235-HLS25	Homeland Security Grant	20,075		20,075		20,075
47590-SRCTR	Other Federal through State - Sr. Center	54,968		54,968	8,085	63,053
47590-GHSOG	Other Federal through State - GHSOG	0		0	30,000	30,000
47990-MARSH	Direct Federal Revenue - US Marshalls OT reimburs	3,100		3,100		3,100
	Total Federal Through State	**78,143**	**0**	**78,143**	**75,845**	**153,988**
Total Federal Government		**78,143**	**0**	**78,143**	**75,845**	**153,988**

Expensed @ 54110
[19Oct_02Nov2026]

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

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
53400	Chancery Court					
101	County Official/Administrative Officer	113,260		113,260		113,260
162	Clerical Personnel	192,442		192,442		192,442
201	Social Security	18,954		18,954		18,954
204	State Retirement	22,622		22,622		22,622
206	Life Insurance	920		920		920
206-RET-LIF	Life Insurance	327		327		327
207	Medical Insurance	73,994		73,994		73,994
207-SRHTH	Medical Insurance	9,969		9,969		9,969
208	Dental Insurance	3,398		3,398		3,398
208-RET-DEN	Dental Insurance-Retirees	1,389		1,389		1,389
208-COBRA-DEN	Dental Insurance-COBRA	353		353		353
212	Employer Medicare	4,433		4,433		4,433
307	Communication	3,600		3,600		3,600
320	Dues and Memberships	1,400		1,400		1,400
330	Operating Lease Payments (Copier)	5,948		5,948		5,948
337	Maintenance & Repair - Office Equipment	1,500		1,500		1,500
348	Postal Charges	10,000		10,000		10,000
349	Printing, Stationery, and Forms	1,600		1,600		1,600
355	Travel	3,500		3,500		3,500
399	Other Contracted Services	30,520		30,520		30,520
399-CHANC	Other Contracted Services *(from reserve)*	0		0	13,947	13,947
399-DQTAX	Delinquent Tax Sale pmt to Clerk & Master	3,000		3,000		3,000
414	Duplicating Supplies	0	456	456		456
435	Office Supplies	3,500		3,500		3,500
435-EVENT	Office Supplies (supplies for events @ Chancery)	600		600		600
508	Premium on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255		3,255		3,255
524	In Service/Staff Development	2,200	(456)	1,744		1,744
719	Office Equipment	3,500		3,500		3,500
				0		0
	Total Chancery Court	**516,684**	**0**	**516,684**	**13,947**	**530,631**

Reserve acct = $14,449 prior to this appropriation.

[19Oct_02Nov2026]

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
54000	Public Safety					
54110	Sheriff's Department					
101	County Official/Administrative Officer (Sheriff)	124,586		124,586		124,586
103	Assistants (Chief Deputies)	249,740		249,740		249,740
105	Director of Property & Forensic Evidence	61,080		61,080		61,080
106	Deputies (+$38,000 for 43 hrs)	2,192,880		2,192,880		2,192,880
108	Investigator(s)	393,480		393,480		393,480
110	Lieutenant(s)	211,740		211,740		211,740
115	Sergeant(s)	256,320		256,320		256,320
120	Computer Programmer ($3,400 for 43 hrs)	59,580		59,580		59,580
140	Salary Supplement (Inservice reimb by State)	56,000		56,000		56,000
161	Secretary(ies)	60,580		60,580		60,580
162	Clerical Personnel	95,160		95,160		95,160
169	Part-time Personnel (Deputies)	51,030		51,030		51,030
170	School Resource Officer (+ $15,500 for 43 hrs)	732,460		732,460		732,460
187	Overtime Pay	400,000		400,000		400,000
187-GHSOG	Overtime Pay (GHSO Grant)			0	15,000	15,000
201	Social Security	306,568		306,568		306,568
201-GHSOG	Social Security (GHSO Grant)			0		0
204	State Retirement	558,748		558,748		558,748
204-GHSOG	State Retirement (GHSO Grant)			0		0
206	Life Insurance	11,269		11,269		11,269
206-RET-LIF	Life Insurance-Retirees	2,077		2,077		2,077
207	Medical Insurance	888,592		888,592		888,592
207-RET	Medical Insurance - Retirees	24,886		24,886		24,886
207-SRHTH	Medical Insurance - Sr. Health	12,461		12,461		12,461
208	Dental Insurance	41,222		41,222		41,222
208-RET-DEN	Dental Insurance-Retirees	5,020		5,020		5,020
212	Employer Medicare	71,697		71,697		71,697
212-GHSOG	Employer Medicare (GHSO Grant)			0		0
307	Communication	40,000		40,000		40,000
307-WIRE	Communication	30,000		30,000		30,000

Rev @ 47590
{19Oct_02Nov2026}

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments	3,000		3,000		3,000
330-SHERF	Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
333	Licenses	10,000		10,000		10,000
334	Maintenance Agreements	15,000		15,000		15,000
334-RADIO	Maintenance Agreements - Radios	15,000		15,000		15,000
336	Equipment Maint & Repair	5,000		5,000		5,000
338	Maintenance and Repair Services - Vehicles	250,000		250,000		250,000
340	Medical and Dental Services	10,000		10,000		10,000
348	Postal Charges	7,500		7,500		7,500
349	Printing, Stationery, and Forms	7,500		7,500		7,500
349-LFSVR	Printing, Stationery, and Forms	3,000		3,000		3,000
353	Tow-in Services	12,000		12,000		12,000
355	Travel	25,000		25,000		25,000
355- LFSVR	Travel	1,000		1,000		1,000
399	Other Contracted Services	94,500		94,500		94,500
399-CITZN	Other Contracted Services	1,500		1,500		1,500
412	Diesel Fuel	1,000		1,000		1,000
414	Duplicating Supplies	3,000		3,000		3,000
422	Food Supplies	2,000		2,000		2,000
425	Gasoline	300,000		300,000		300,000
435	Office Supplies	12,000		12,000		12,000
446	Small Tools	2,500		2,500		2,500
450	Tires	30,000		30,000		30,000
451	Uniforms	80,000		80,000		80,000
471	Software	25,000		25,000		25,000
499	Other Supplies and Materials	25,000		25,000		25,000
499-CITZN	Other Supplies & Materials (From Committed Funds)	2,000		2,000		2,000
499-LFSVR	Other Supplies & Materials (From Committed Funds)	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Worker's Comp Insurance	46,221		46,221		46,221

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

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
524	In Service/Staff Development	55,000		55,000		55,000
524 LFSVR	In Service/Staff Dev-Project Lifesaver	500		500		500
708	Communication Equipment	32,500		32,500		32,500
711	Furniture and Fixtures	8,000		8,000		8,000
716	Law Enforcement Equipment	55,500		55,500		55,500
716 GHSOG	Law Enforcement Equipment	0		0	15,000	15,000
718	Vehicles	490,000		490,000		490,000
719	Office Equipment	8,000		8,000		8,000
	Total Sheriff's Department	**8,585,897**	**0**	**8,585,897**	**30,000**	**8,615,897**

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
54320	Rural Fire Protection					
316	Contributions			0		0
316-RBAY	Rarity Bay First Responders	1,500		1,500		1,500
316-PHIVF	Philadelphia Fire Department	175,000		175,000		175,000
316-FIRES	Philadelphia Fire Department (Cont. for 800MhZ Ra	0		0		0
316-GREVF	Greenback Fire Department	175,000		175,000		175,000
316-TELVF	Tellico Village Fire Department	175,000		175,000		175,000
316-LCFR	Loudon County Fire Rescue	250,000		250,000		250,000
316-FIRES	Loudon County Fire Rescue - (Building project)			0	336,942	336,942
790-FIRES	Other Equip - (Fire Safety Commitment)			0		0
	Total Rural Fire Protection	**776,500**	**0**	**776,500**	**336,942**	**1,113,442**

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

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
55190	Other Local Health Services (DGA Grant)					
187	Overtime			0		0
188	Bonuses (Performance)	5,865		5,865	2,058	7,923
189	Wages/Salaries	432,935		~~432,935~~	(47,558)	385,377
201	Social Security	~~31,550~~		31,550		31,550
204	Retirement	36,274		36,274		36,274
206	Life Insurance	2,600		2,600		2,600
207	Medical Insurance	169,638		169,638	(28,800)	140,838
207- SRHTH	Medical Insurance	9,731		9,731		9,731
208	Dental Insurance	12,375		12,375		12,375
212	Medicare	13,197		13,197		13,197
307	Communication			0		0
355	Travel	18,600		18,600		18,600
399	Other Cont'd Svc - Interpreter Svc	4,000		4,000	(3,000)	1,000
513	Workman's Comp Insurance	7,435		7,435		7,435
	Total Other Local Health Services	**744,200**	**0**	**744,200**	(77,300)	**666,900**
Total Public Health and Welfare		**1,387,520**	**0**	**1,387,520**	(77,300)	**1,310,220**

Revenue #46310

[19Oct_02Nov2026]

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
56000	Social, Cultural, and Recreational Services					
56300	Senior Citizens Assistance					
105	Supervisor/Director	55,675		55,675		55,675
161	Office on Aging Director	43,620		43,620		43,620
169	Part-Time Personnel	21,403		21,403		21,403
189	Other Salaries and Wages	86,237		86,237		86,237
201	Social Security	12,830		12,830		12,830
204	Retirement	13,729		13,729		13,729
206	Life Insurance	674		674		674
206-RET-LIF	Life Insurance - Retirees	874		874		874
207	Medical Insurance	26,425		26,425		26,425
207-SRHTH	Medical Insurance - Sr. Health	17,445		17,445		17,445
208	Dental Insurance	2,549		2,549		2,549
208-RET-DEN	Dental Insurance-Retirees	1,741		1,741		1,741
212	Employer Medicare	3,001		3,001		3,001
307	Communication	5,500		5,500		5,500
330	Operating Lease Payments (Copier)	2,200		2,200		2,200
333	Licenses	2,000		2,000		2,000
335-DDA26	Building Maintenance (Grant funds-replace flooring)			0	49,000	49,000
336	Maintenance and Repair Services-Equipment	1,500		1,500		1,500
338	Vehicle Maintenance	4,500		4,500		4,500
348	Postal Charges	0		0		0
349	Printing, Stationery, and Forms	2,000		2,000		2,000
351	Rentals	3,000		3,000		3,000
355	Travel	3,000		3,000		3,000
399	Other Contracted Services	8,000		8,000		8,000
410	Custodial Supplies	1,200		1,200		1,200
414	Duplicating Supplies	700		700		700

Renovation Grant Revenue @ 46140

[19Oct_02Nov2026]

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
422	Food Supplies	5,000		5,000		5,000
422 LUNCH	Food Supplies	8,000		8,000		8,000
425	Gasoline	8,000		8,000		8,000
435	Office Supplies	1,800		1,800		1,800
450	Tires & Tubes	2,000		2,000		2,000
451	Uniforms	300		300		300
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	8,000		8,000		8,000
499-DDA26	Other Supplies and Materials (Grant funds)			0	1,000	1,000
513	Workers' Comp Insurance	2,605		2,605		2,605
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,200		2,200		2,200
599-SRCTZ	Other Charges - SRCTZ	0		0		0
719	Office Equipment	1,500		1,500		1,500
735	Health Equipment			0		0
	Total Senior Citizens Assistance	**374,508**	**0**	**374,508**	**50,000**	**424,508**
Total Social, Cultural, and Recreational Services		**374,508**	**0**	**374,508**	**50,000**	**424,508**

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

Account Number	General Fund 101 10/27/2026 10:59	2026-2027 Org Bgt	2026-2027 Amds	Approved Amded Bgt	Proposed Amds	Proposed 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	41,224	26,259,047
Transfers In		113,549	0	113,549	0	113,549
Total Revenue and Transfers In		26,331,372	0	26,331,372	41,224	26,372,596
Total Available Funds		42,417,694	0	42,417,694	41,224	42,458,918
Expenditure Budget		33,143,550	9,237	33,152,787	353,589	33,506,376
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		33,230,550	9,237	33,239,787	353,589	33,593,376
Ending Fund Balance		9,187,144	(9,237)	9,177,907	(312,365)	8,865,542

Fund 131

Highway Operations

RESOLUTION #_____

A RESOULTION AMENDING THE HIGHWAY DEPARTMENTFUND 131 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 Highway Department Fund 131 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, State or Federal funds; or Transfers In; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 Highway Department Fund 131 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Est June 30, 2026 FB	1,621,082			
Less Restricted, Committed & Assigned	76,713			
Audited Fund Balance July 1, 2025	1,544,369			
Total Revenue & Transfers In	3,773,106	0	0	3,773,106
Total Available Funds	5,317,475	0	0	5,317,475
Total Expenditures & Transfers Out	4,082,775	69,122	0	4,151,897
Effect on Fund Balance	(309,669)	(69,122)	0	(378,791)
Ending Fund Balance	1,234,700	(69,122)	0	1,165,578

[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

November 2, 2026

_____
Loudon County Commission Chair

ATTEST:

_____
Loudon County Clerk

_____
Loudon County Mayor

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
157								
158								
159	**63100**		**Operation & Maintenance of Equipment**					
160	336		Maintenance & Repair - Equipment	20,000		20,000	6,000	26,000
161	338		Maintenance & Repair Vehicles	5,000	10,000	15,000	5,000	20,000
162	353		Towing Services	1,000		1,000		1,000
163	359		Disposal Fees	1,000		1,000		1,000
164	412		Diesel Fuel	50,000		50,000		50,000
165	416		Equipment Parts - Heavy	30,000		30,000	(6,000)	24,000
166	417		Equipment Parts - Light	100,000	(10,000)	90,000	(5,000)	85,000
167	425		Gasoline	30,000		30,000		30,000
168	433		Lubricants	2,500		2,500		2,500
169	450		Tires and Tubes	45,000		45,000		45,000
170	499		Other Supplies & Materials	7,000		7,000		7,000
171	599		Other Charges	1,500		1,500		1,500
172								
173			**Total Operation & Maint of Equip**	**293,000**	**0**	**293,000**	**0**	**293,000**
174								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
261								
262	**Estimated Total FB June 30, 2026**			**1,621,082**				
263	**Less Encumbrances**			**76,713**				
264								
265								
266								
267	**Estimated Restricted Fund Balance July 1, 2026**			**1,544,369**		**1,544,369**		**1,544,369**
268								
269								
270								
271								
272	**Total Revenue**			**3,773,106**	**0**	**3,773,106**	**0**	**3,773,106**
273								
274								
275	**Total Available Funds**			**5,317,475**	**0**	**5,317,475**	**0**	**5,317,475**
276								
277	**Expenditure Budget**			**4,082,775**	**69,122**	**4,151,897**	**0**	**4,151,897**
278								
279	**Total Expenditures and Transfer Out**			**4,082,775**	**69,122**	**4,151,897**	**0**	**4,151,897**
280								
281	**Estimated Ending Fund Balance**			**1,234,700**	**(69,122)**	**1,165,578**	**0**	**1,165,578**
282								
283								
284			**County Commission meeting date:**					
285			**November 2, 2026**					
286								
287								

Fund 141

General Purpose School

RESOLUTION #_____

A RESOULTION 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:

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
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	331,359	224,743	57,178,961
Total Expenditures & Transfers Out	64,433,121	442,931	314,743	65,190,795
Effect on Fund Balance	(7,810,262)	(111,572)	(90,000)	(8,011,834)
Ending Fund Balance	11,567,168			11,365,596

[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 2nd day of November 2026.

_____

Loudon County Commission Chair

ATTEST:

_____

Loudon County Clerk

_____

Loudon County Mayor

Account Number		BUDGET AMENDMENTS General Fund 141 10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
Total Other Local Revenues			**142,800**	**0**	**142,800**	**0**	**142,800**
46000		**State of Tennessee**					
46500		*State Education Funds*					
46510		TN Investment in Student Achievement (TISA)	35,999,000	0	35,999,000		35,999,000
46515		Early Childhood Education	791,128	27,675	818,803		818,803
46515	SPED	State Special Education Preschool Grant	0	75,284	75,284	0	75,284
46590		Other State Education Funds	58,467	0	58,467	0	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	MHP	Mental Health Pilot	0	0	0	0	0
46590	SLC	Summer Learning Camps	0	0	0	167,890	167,890
46590	TUT	TN Tutoring Grant	0	78,060	78,060	0	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	(11,966)	238,034	0	238,034
		Total State Education Funds	**37,153,595**	**312,870**	**37,466,465**	**167,890**	**37,634,355**
46800		*Other State Revenues*					
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**	**312,870**	**38,616,465**	**167,890**	**38,784,355**
46980	SSG	Other State Grants	0	0	0	49,478	49,478
46981		Safe Schools	0	0	0	0	0
46990		Other State Revenue	0	0	0	0	0
		Total	**0**	**0**	**0**	**49,478**	**49,478**

LCBOE: Summer Learning Camp carryover.

LCBOE: Public School Security Grant.

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
47000		**Federal Government**					
47100		*Federal Through State*					
47143		Special Education - Grants to States	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		*Direct Federal Revenue*					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		Total Direct Federal Revenue	**71,000**	**0**	**71,000**	**0**	**71,000**
Total Federal Government			**327,191**	**0**	**327,191**	**0**	**327,191**
48600		**Citizens Groups**					
48130		Contributions	0	0	0	0	0
48610		Donations	0	0	0	0	0
48610-ALT		Donations - Alternative School	0	0	0	0	0
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	0	0	0	0
48610-CL		Donations - CL	0	4,860	4,860	0	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-LCEF		Donations - LCEF	0	0	0	0	0
48610-MUSIC		Donations - MUSIC	0	0	0	0	0
48610-NMS		Donations - North Middle School	0	0	0	0	0
48610-RTI		Donations - RTI	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	7,125	7,125	875	8,000
48610-WSF		Donations - WSF	0	1,454	1,454	6,500	7,954

LCBOE:
FRC Donation

LCBOE:
FRC Donation

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
		Total Citizens Groups	0	18,489	18,489	7,375	25,864
48990		**Other**					
48990		Other	0	0	0	0	0
49700		Insurance Recovery	0	0	0	0	0
49800		Transfer In	0	0	0	0	0
Total Revenues			**56,622,859**	**331,359**	**56,954,218**	**224,743**	**57,178,961**
		Total Other Source	0	0	0	0	0
Total General Purpose School			**56,622,859**	**331,359**	**56,954,218**	**224,743**	**57,178,961**

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
General Purpose School Expenditures							
70000		**Education**					
71000		**Instruction**					
71100		*Regular Instruction Program*					
116		Teachers	22,684,600	0	22,684,600	0	22,684,600
116	SLC	Teachers -Summer Learning Camps	0	0	0	0	0
117		Career Ladder Program	25,000	0	25,000	0	25,000
128		Homebound Teachers	7,000	0	7,000	0	7,000
163		Educational Assistants	2,484,004	0	2,484,004	0	2,484,004
163	SLC	Educational Assistants - Summer Learning Camps	0	0	0	56,640	56,640
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	37,000	0	37,000	0	37,000
189	ELT	Other Salaries & Wages	0	0	0	0	0
189	SLC	Other Salaries & Wages	0	0	0	40,320	40,320
189	TUT	Other Salaries & Wages	0	57,168	57,168	0	57,168
201		Social Security	1,558,532	0	1,558,532	0	1,558,532
201	ELT	Social Security	0	0	0	0	0
201	SLC	Social Security - Summer Learning Camps	0	0	0	7,024	7,024
201	TUT	Social Security	0	4,164	4,164	0	4,164
204		State Retirement	2,011,009	0	2,011,009	(15,138)	1,995,871
204	ELT	State Retirement	0	0	0	0	0
204	SLC	State Retirement - Summer Learning Camps	0	0	0	4,531	4,531
204	TUT	State Retirement	0	3,881	3,881	0	3,881
205-RET	VIS	Employee and Dependent Insurance	5,400	0	5,400	0	5,400
206		Life Insurance	60,000	0	60,000	0	60,000
206-RET	LIF	Life Insurance	14,700	0	14,700	0	14,700
207		Medical Insurance	3,647,055	0	3,647,055	0	3,647,055
207-RET	MED	Medical Insurance	52,828	0	52,828	0	52,828
208		Dental Insurance	149,181	0	149,181	0	149,181
208-RET	DEN	Dental Insurance	36,800	0	36,800	0	36,800
210		Unemployment Compensation	25,000	0	25,000	0	25,000
212		Employer Medicare	364,495	0	364,495	0	364,495

LCBOE:
Summer Learning Camps

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
212	ELT	Employer Medicare	0	0	0	0	0
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	1,406	1,406
212	TUT	Employer Medicare	0	829	829	0	829

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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	34,081	34,081
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 Schc	24,483	0	24,483	8,000	32,483
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 Schoo	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	10,000	54,251	0	54,251
429	PES	Instructional Supplies - Philadelphia Elementary S	28,782	0	28,782	0	28,782
429	SES	Instructional Supplies - Steekee Elementary Schoo	13,975	0	13,975		13,975
429	TUT	Instructional Supplies - Tutoring	0	8,523	8,523		8,523
449		Textbooks	475,000	(75,000)	400,000		400,000
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	0	0	0	0	0
499	SLC	Other Supplies & Materials	0	0	0	986	986
499	TUT	Other Supplies & Materials	0	659	659	0	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	0	19,280
790	FLM	Other Equipment - Fort Loudoun Middle School	17,350	0	17,350	(8,000)	9,350
790	GBS	Other Equipment - Greenback School	15,860	0	15,860	0	15,860
790	HPS	Other Equipment - Highland Park Elementary Sch	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	(10,000)	26,695	0	26,695
790	PES	Other Equipment - Philadelphia Elementary Schoo	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**	**75,224**	**35,292,842**	**129,850**	**35,422,692**

LCBOE:
Moving to FLMS instructional supplies.

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
72000		**Support Services**					
72110		*Attendance*					
105		Supervisor / Director	82,194	0	82,194	0	82,194
130	SLC	Social Workers	0	0	0	0	0
188		Bonus Payments	0	0	0	0	0
201		Social Security	5,090	0	5,090	0	5,090
201	SLC	Social Security	0	0	0	0	0
204		State Retirement	5,747	0	5,747	0	5,747
204	SLC	State Retirement	0	0	0	0	0
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	0	0	0	0	0
208		Dental Insurance	0	0	0	0	0
212		Employer Medicare	1,191	0	1,191	0	1,191
212	SLC	Employer Medicare	0	0	0	0	0
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		Total Attendance	**96,432**	**0**	**96,432**	**0**	**96,432**
72120		*Health Services*					
105	CSH	Supervisor/Director	73,014	0	73,014	8,232	81,246
131		Medical Personnel	605,505	12,000	617,505	0	617,505
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0
188		Bonus Payments	0	0	0		0
189	CSH	Other Salaries & Wages	71,171	0	71,171		71,171
195	HSSL	Certified Substitute Teachers	0	0	0	0	0
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
198	HSSL	Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	37,542	744	38,286	511	38,797
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	CSH	Social Security	8,940	0	8,940	0	8,940
201	HSSL	Social Security	0	0	0	0	0
204		State Retirement	54,500	0	54,500	741	55,241
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204	CSH	State Retirement	8,652	0	8,652	0	8,652
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795

LCBOE:
Advanced degree

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
206	CSH	Life Insurance	325	0	325	0	325
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	85,500	0	85,500	0	85,500
207	CSH	Medical Insurance	19,100	0	19,100	0	19,100
208		Dental Insurance	3,066	0	3,066	0	3,066
208	CSH	Dental Insurance	338	0	338	0	338
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	8,780	175	8,955	120	9,075
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	CSH	Employer Medicare	2,091	0	2,091	0	2,091
212	HSSL	Employer Medicare	0	0	0	0	0
355		Travel	2,400	0	2,400	0	2,400
355	CSH	Travel	2,500	0	2,500	0	2,500
355	SLC	Travel	0	0	0	0	0
399		Other Contracted Services	7,100	0	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	5,000	5,000	0	5,000
399	SLC	Other Contracted Services - Summer Learning Car	0	0	0	0	0
399	CSH	Other Contracted Services	0	0	0	0	0
413		Drugs and Medical Supplies	14,800	0	14,800	0	14,800
435		Office Supplies	1,000	0	1,000	0	1,000
499	ACE	Other Supplies & Materials	0	80,000	80,000	0	80,000
499	CSH	Other Supplies & Materials	12,670	0	12,670	0	12,670
499	MHP	Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	15,000	15,000	0	15,000
524	CSH	In-Service/Staff Development	2,100	0	2,100	0	2,100
524	HSSL	In-Service/Staff Development	0	0	0	0	0
735	CSH	Health Equipment	3,472	0	3,472	0	3,472
735	HSSL	Health Equipment	0	0	0	0	0
735	MHP	Health Equipment	0	0	0	0	0
		Total Health Services	**1,027,820**	**112,919**	**1,140,739**	**9,604**	**1,150,343**

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
72130		*Other Student Support*					
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		3,386
206-RET	LIF	Life Insurance	480	0	480		480
207		Medical Insurance	245,000	0	245,000		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
499	SSG	Other Supplies & Materials	0	0	0	4,319	4,319
524		In Service/Staff Development	7,500	0	7,500	0	7,500
524	ISM	In Service/Staff Development - ISM Grant	40,000	(18,553)	21,447	0	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	45,159	45,159
		Total Other Student Support	**2,256,727**	**(18,553)**	**2,238,174**	**49,478**	**2,287,652**

LCBOE:
Public Safety School Grant.

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
72210		*Regular Instruction Program*					
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	SLC	Other Salaries & Wages	0	0	0	19,200	19,200
189	TUT	Other Salaries & Wages	0	2,400	2,400	0	2,400
201		Social Security	115,800	0	115,800	0	115,800
201	SLC	Social Security	0	0	0	1,190	1,190
201	TUT	Social Security	0	149	149	0	149
204		State Retirement	145,972	0	145,972	0	145,972
204	SLC	State Retirement	0	0	0	2,016	2,016
204	TUT	State Retirement	0	252	252	0	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	SLC	Employer Medicare	0	0	0	496	496
212	TUT	Employer Medicare	0	35	35	0	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 Scho	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 Sc	2,137	0	2,137	0	2,137
432	SES	Library Books/Media - Steekee Elementary School	1,804	0	1,804	0	1,804
499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000

LCBOE:
Summer Learning Camps

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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**	**2,836**	**2,594,659**	**22,902**	**2,617,561**

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
72320		*Office of the Superintendent*					
101		County Official/Administrative Office	171,975	0	171,975	6,879	178,854
117		Career Ladder Program	1,000	0	1,000	(1,000)	0
161		Secretary (s)	65,700	0	65,700	0	65,700
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	7,200		7,200	1,000	8,200
201		Social Security	15,245		15,245	30	15,275
204		State Retirement	18,085		18,085	(1,385)	16,700
205-RET	VIS	Employee and Dependent Insurance	0	0	0	0	0
206		Life Insurance	350	0	350	0	350
206-RET	LIF	Life Insurance	0	0	0	0	0
207		Medical Insurance	33,356	0	33,356	0	33,356
208		Dental Insurance	1,354	0	1,354	0	1,354
208-REF	DEN	Dental Insurance	0	0	0	0	0
212		Employer Medicare	3,570	0	3,570	10	3,580
302		Advertising	1,000	0	1,000	0	1,000
307		Communication	52,000	0	52,000	0	52,000
320		Dues & Memberships	21,000	0	21,000	0	21,000
348		Postal Charges	3,000	0	3,000	0	3,000
355		Travel	500	0	500	0	500
399		Other Contracted Services	58,000	0	58,000	0	58,000
435		Office Supplies	8,000	0	8,000	0	8,000
524		In Service/Staff Development	9,000	0	9,000	0	9,000
599		Other Charges	11,000	0	11,000	0	11,000
		Total Office of the Superintendent	**481,335**	**0**	**481,335**	**5,534**	**486,869**

LCBOE:
Based on most recent contract.

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
72810		*Central & Other*					
399	FRCSH	Other Contracted Services	0	~~6,500~~	6,500	0	6,500
499		Other Supplies & Materials	0	0	~~0~~	25,000	25,000
599	NMS	Other Charges	0	0	0	90,000	90,000
790	FRCSH	Other Equipment	0	37,317	37,317	0	37,317
		Total Central & Other	**0**	**43,817**	**43,817**	**115,000**	**158,817**
72901		**Education COVID-19**					
72901		*Support Services*					
499		Other Supplies & Materials	25,000	0	25,000	(25,000)	0
		Total COVID-19	**25,000**	**0**	**25,000**	**-25,000**	**0**
		Total Support Services	**20,065,531**	**143,938**	**20,209,469**	**62,518**	**20,271,987**
Total Education			**63,120,238**	**305,791**	**63,426,029**	**307,368**	**63,733,397**

LCBOE: Board approved North football startup/ field upgrades

LCBOE: Moving to 72810 per state.

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		10/15/2026 15:36	2026-2027 Original Budget	2026-2027 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
73000		**Operation of Non-Instructional Service**					
73100		*Food Service*					
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		*Community Services*					
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		2,316
206		Life Insurance	188	0	188		188
206-RET	LIF	Life Insurance	216	0	216		216
207		Medical Insurance	9,520	0	9,520		9,520
208		Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011
212	FRC	Employer Medicare FRC	480	0	480	0	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	6,500	27,638
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	12,107	12,107	0	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	875	13,204
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**	**70,406**	**132,936**	**7,375**	**140,311**

LCBOE:
FRC Donation

	BUDGET AMENDMENTS					
	General Fund 141					
Account Number	10/15/2026 15:36	2026-2027	2026-2027	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
Beginning Fund Balance (Unaudited)		19,377,430	0	19,377,430	0	19,377,430
Total Revenue		56,622,859	331,359	56,954,218	224,743	57,178,961
Total Available Funds		76,000,289	331,359	76,331,648	224,743	76,556,391
Total Expenditures		64,433,121	442,931	64,876,052	314,743	65,190,795
Estimated Ending Fund Balance		11,567,168	-111,572	11,455,596	-90,000	11,365,596
	* $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 RESOULTION 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	911,956	0.00	3,571,643
Total Expenditures	2,659,687	911,956	0.00	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 2nd day of November 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**		10/15/2026 15:15	**2026-2027**	**2026-2027**	**Approved**	**Proposed**	**Proposed**
3				**Org Bgt**	**Amds**	**Amded Bgt**	**Amds**	**Amded Budget**
4								
531	**Sub Fund**		**439 21st CCLC Grant - Expenditures**					
532								
533	*73300*		*Community Services*					
534	105		Supervisor/Director	0.00	10,000.00	10,000.00	0.00	10,000.00
535	116		Teachers	0.00	211,400.00	211,400.00	0.00	211,400.00
536	116	CCLC	Teachers	0.00	21,600.00	21,600.00	0.00	21,600.00
537	163		Educational Assistants	0.00	33,500.00	33,500.00	0.00	33,500.00
538	163	CCLC	Educational Assistants	0.00	3,600.00	3,600.00	0.00	3,600.00
539	201		Social Security	0.00	15,810.00	15,810.00	0.00	15,810.00
540	201	CCLC	Social Security	0.00	1,686.00	1,686.00	0.00	1,686.00
541	204		State Retirement	0.00	19,342.00	19,342.00	0.00	19,342.00
542	204	CCLC	State Retirement	0.00	2,016.00	2,016.00	0.00	2,016.00
543	212		Employer Medicare	0.00	3,698.00	3,698.00	0.00	3,698.00
544	212	CCLC	Employer Medicare	0.00	394.00	394.00	0.00	394.00
545	355	CCLC	Travel	0.00	2,000.00	2,000.00	0.00	2,000.00
546	422	CCLC	Food Supplies	0.00	0.00	0.00	4,000.00	4,000.00
547	429	CCLC	Instructional Supplies and Materials	0.00	0.00	0.00	8,000.00	8,000.00
548	499	CCLC	Other Supplies and Materials	0.00	12,704.00	12,704.00	(12,000.00)	704.00
549	524	CCLC	Professional Development	0.00	1,000.00	1,000.00	0.00	1,000.00
550				0.00	338,750.00	338,750.00	0.00	338,750.00
551								
552								
553			**Total Title IV**	0.00	338,750.00	338,750.00	0.00	338,750.00
554								
555			**Total Expenditures Title IV**	**0.00**	**338,750.00**	**338,750.00**	**0.00**	**338,750.00**
556								
557			**Beginning Fund Balance**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
558								
559			**Revenues**	**0.00**	**338,750.00**	**338,750.00**	**0.00**	**338,750.00**
560								
561			**Expenditures**	**0.00**	**338,750.00**	**338,750.00**	**0.00**	**338,750.00**
562								
563			**Ending Fund Balance**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

LCBOE:
CCLC Supplemental 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**		10/15/2026 15:15	**2026-2027**	**2026-2027**	**Approved**	**Proposed**	**Proposed**
3				**Org Bgt**	**Amds**	**Amded Bgt**	**Amds**	**Amded Budget**
4								
1105								
1106								
1107			**Fund 142 Total Beginning Fund Balance**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**1,000,000.00**
1108								
1109			**Fund 142 Total Expenditures**	**2,659,687.29**	**911,955.60**	**3,571,642.89**	**0.00**	**3,571,642.89**
1110								
1111			**Fund 142 Total Revenues**	**2,659,687.29**	**911,955.60**	**3,571,642.89**	**0.00**	**3,571,642.89**
1112								
1113			**Fund 142 Total Ending Fund Balance**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**1,000,000.00**
1114								
1115			*** $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.**					

Loudon County Budget Committee
Meeting Minutes
September 21, 2026

COMMITTEE MEMBERS:
Mayor Rollen "Buddy" Bradshaw, Chair
Commissioner Bill Satterfield
Commissioner Van Shaver
Commissioner Adam Waller
Commissioner Gary Whitfield
Erin Rice, Budget Director

All Budget Committee members were present

The following items were considered:

Consideration of approval of minutes of August 17, 2026 meeting:

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

Consideration of request to accept payments for the Basic Ordering Agreement from Department of Homeland Security, Immigration & Customs Enforcement

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

Consideration of request to approve new rates for 2027 Sr. Health Insurance contract

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

Discussion of Career Center HVAC issues

This item was *TABLED* awaiting further information.

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

A. ***County General Fund 101***
Summary of Amendments:
- Expenses
    - Register of Deeds – increase 719 (office equip.) from reserve - $2,176
    - line adjustments (bordered w/hyphenated line)

Overall amendments will decrease the fund balance by $2,176

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

B. *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

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

C. *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

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

D. *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

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

E. *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

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

F. ***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.

G. ***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

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

H. ***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

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

I. ***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

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

Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(11,391.89)	15.19%	6,250.00	(4,493.46)	71.90%
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	(625,986.79)	52.17%	100,000.00	(203,762.90)	203.76%
40220	Hotel/Motel Tax	510,000.00	(244,662.36)	47.97%	42,500.00	(82,310.78)	193.67%
40250	Litigation Tax - General	100,000.00	(27,211.59)	27.21%	8,333.33	(8,653.30)	103.84%
40260	Litigation Tax - Special Purpose	290,000.00	(67,829.08)	23.39%	24,166.67	(22,762.05)	94.19%
40270	Business Tax	600,000.00	(65,308.74)	10.88%	50,000.00	(17,936.08)	35.87%
40275	Mixed Drink Tax	29,000.00	(15,514.50)	53.50%	2,416.67	(5,403.00)	223.57%
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	(41,966.90)	34.97%	10,000.00	(13,474.80)	134.75%
41120	Animal Registration	55,000.00	(11,616.52)	21.12%	4,583.33	(2,675.00)	58.36%
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	(237.50)	8.19%	241.67	(237.50)	98.28%
41520	Building Permits	600,000.00	(179,033.00)	29.84%	50,000.00	(35,282.00)	70.56%
41590	Other Permits	30,000.00	(7,639.00)	25.46%	2,500.00	(1,960.00)	78.40%
42110	Fines	0.00	(17.10)	0.00%	0.00	(17.10)	0.00%
42180	DUI Treatment Fines	1,900.00	(380.00)	20.00%	158.33	(47.50)	30.00%
42190	Data Entry Fee - Circuit Court	930.00	(259.00)	27.85%	77.50	(56.00)	72.26%
42191	Courtroom Security Fee	5,300.00	(2,185.13)	41.23%	441.67	(674.62)	152.74%
42210	Fines	10,000.00	(2,906.76)	29.07%	833.33	(2,172.65)	260.72%
42220	Officers Costs	13,600.00	(6,341.20)	46.63%	1,133.33	(2,778.45)	245.16%
42240	Drug Control Fines	2,200.00	(1,147.95)	52.18%	183.33	(765.70)	417.65%
42250	Jail Fees	1,560.00	(429.05)	27.50%	130.00	(144.40)	111.08%
42290	Data Entry Fee - Criminal Court	1,500.00	(819.80)	54.65%	125.00	(183.80)	147.04%
42292	Victims Assistance Assessments	5,000.00	(1,623.76)	32.48%	416.67	(1,150.00)	276.00%
42310	Fines	45,000.00	(7,090.66)	15.76%	3,750.00	(1,739.45)	46.39%
42320	Officers Costs	65,000.00	(15,139.44)	23.29%	5,416.67	(4,962.86)	91.62%
42330	Games And Fish Fines	500.00	(42.30)	8.46%	41.67	(4.50)	10.80%
42340	Drug Control Fines	7,500.00	(753.82)	10.05%	625.00	(266.95)	42.71%
42350	Jail Fees	5,200.00	(1,227.33)	23.60%	433.33	(359.57)	82.98%
42380	DUI Treatment Fines	15,000.00	(2,908.61)	19.39%	1,250.00	(597.12)	47.77%
42390	Data Entry Fee - General Sessions	18,000.00	(7,715.07)	42.86%	1,500.00	(2,594.17)	172.94%
42391	Courtroom Security Fee	100,000.00	(25,727.65)	25.73%	8,333.33	(8,586.20)	103.03%
42392	Victims Assistance Assessments	24,550.00	(8,141.20)	33.16%	2,045.83	(1,890.50)	92.41%

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
42490	Data Entry Fee - Juvenile Court	510.00	(294.00)	57.65%	42.50	(70.00)	164.71%
42520	Officers Costs	3,000.00	(473.57)	15.79%	250.00	(186.67)	74.67%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,134.00)	45.36%	208.33	(332.00)	159.36%
42591	Courtroom Security Fee	2,580.00	(710.15)	27.53%	215.00	(200.75)	93.37%
42610	Fines	5,000.00	(1,129.00)	22.58%	416.67	(329.00)	78.96%
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%
43370	Telephone Commissions	0.00	0.00	0.00%	0.00	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	(13,037.00)	26.07%	4,166.67	(4,373.00)	104.95%
43392	Data Processing Fee -Register	30,000.00	(6,976.00)	23.25%	2,500.00	(2,174.00)	86.96%
43394	Data Processing Fee - Sheriff	4,500.00	(1,000.28)	22.23%	375.00	(339.36)	90.50%
43395	Sex Offender Registraion Fee	2,300.00	(600.00)	26.09%	191.67	(200.00)	104.35%
43396	Data Processing Fee - County Clerk	1,500.00	(504.00)	33.60%	125.00	(132.00)	105.60%
43399	Vehicle Insurance Coverage and	5,000.00	(1,595.00)	31.90%	416.67	(465.00)	111.60%
44110	Investment Income	320,000.00	18,665.53	-5.83%	26,666.67	0.00	0.00%
44131	Commissary Sales	29,000.00	(8,940.88)	30.83%	2,416.67	(2,763.53)	114.35%
44160	Retirees' Insurance Payments	78,000.00	(29,487.21)	37.80%	6,500.00	(3,958.59)	60.90%
44161	Cobra Insurance Payments	2,000.00	(415.64)	20.78%	166.67	(32.42)	19.45%
44170	Miscellaneous Refunds	8,400.00	(3,675.85)	43.76%	700.00	(1,590.53)	227.22%
44570	Contributions & Gifts	27,500.00	(16,411.16)	59.68%	2,291.67	(7,349.68)	320.71%
45510	County Clerk	520,000.00	(182,453.47)	35.09%	43,333.33	(60,519.52)	139.66%
45520	Circuit Court Clerk	120,000.00	(9,011.12)	7.51%	10,000.00	(12,720.88)	127.21%
45540	General Sessions Court Clerk	340,000.00	(107,978.81)	31.76%	28,333.33	(34,844.94)	122.98%
45550	Clerk And Master	85,000.00	(36,844.51)	43.35%	7,083.33	(11,346.64)	160.19%
45580	Register	500,000.00	(138,118.10)	27.62%	41,666.67	(46,454.70)	111.49%
45590	Sheriff	18,000.00	(8,201.90)	45.57%	1,500.00	(2,992.00)	199.47%
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	(3,485.75)	16.39%	1,772.00	(3,485.75)	196.71%
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	(675,000.00)	97.83%	57,500.00	(675,000.00)	1,173.91%
46310	Health Department Programs	744,200.00	(70,603.09)	9.49%	62,016.67	(70,603.09)	113.85%
46830	Beer Tax	20,000.00	(9,013.05)	45.07%	1,666.67	(9,013.05)	540.78%
46835	Vehicle Certificate Of Title Fees	9,000.00	(2,546.10)	28.29%	750.00	(850.80)	113.44%
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	(20,982.76)	34.97%	5,000.00	(4,411.34)	88.23%
46855	State Shared Sports Gaming Privilege	87,000.00	(22,145.89)	25.46%	7,250.00	0.00	0.00%

101 General		**Year-To-Date**			**Month-To-Date**		
Account	**Description**	**Budget Estimate**	**Actual**	**% of Budget**	**Estimate Avg/Mth**	**Actual**	**% of Avg**
46915	Contracted Prisoner Board	275,000.00	(88,847.00)	32.31%	22,916.67	(22,304.00)	97.33%
46960	Registrar's Salary Supplement	15,000.00	(3,791.00)	25.27%	1,250.00	(3,791.00)	303.28%
46970	State Shared Sales Tax - Cities	6,000.00	(4,139.28)	68.99%	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	(15,763.25)	28.68%	4,580.67	(15,763.25)	344.13%
47990	Other Direct Federal Revenue	3,100.00	(662.62)	21.37%	258.33	0.00	0.00%
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	(4,842.67)	40.36%	1,000.00	(1,821.13)	182.11%
49700	Insurance Recovery	10,000.00	(5,110.71)	51.11%	833.33	(1,268.71)	152.25%
49800	Transfers In	103,549.00	0.00	0.00%	8,629.08	0.00	0.00%
	Total Revenues	**26,331,372.00**	**(3,077,346.24)**	**11.69%**	**2,194,281.00**	**(1,431,009.50)**	**65.22%**
Expenditures							
51100	County Commission	(245,801.00)	84,369.02	34.32%	(20,483.42)	19,086.35	93.18%
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)	87,909.72	33.62%	(21,791.08)	19,626.35	90.07%
51310	Personnel Office	(166,100.00)	60,769.87	36.59%	(13,841.67)	11,842.09	85.55%
51400	County Attorney	(490,000.00)	124,395.51	25.39%	(40,833.33)	35,572.50	87.12%
51500	Election Commission	(587,668.00)	252,132.41	42.90%	(48,972.33)	29,945.96	61.15%
51600	Register Of Deeds	(508,310.00)	178,874.13	35.19%	(42,359.17)	34,520.66	81.50%
51720	Planning	(222,174.00)	47,879.96	21.55%	(18,514.50)	11,434.23	61.76%
51750	Codes Compliance	(459,252.00)	137,601.13	29.96%	(38,271.00)	31,962.70	83.52%
51760	Geographical Information Systems	(92,704.00)	33,706.26	36.36%	(7,725.33)	7,099.98	91.91%
51800	County Buildings	(1,783,210.00)	810,548.09	45.45%	(148,600.83)	96,993.28	65.27%
51810	Other Facilities	0.00	6,503.87	0.00%	0.00	9,363.11	0.00%
51900	Other General Administration	(497,000.00)	534,220.02	107.49%	(41,416.67)	0.00	0.00%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(889,763.00)	304,465.73	34.22%	(74,146.92)	55,662.51	75.07%
52200	Purchasing	(363,085.00)	116,337.63	32.04%	(30,257.08)	26,877.38	88.83%
52300	Property Assessor's Office	(871,806.00)	299,543.57	34.36%	(72,650.50)	36,989.76	50.91%
52400	County Trustee's Office	(531,248.00)	204,307.73	38.46%	(44,270.67)	32,025.41	72.34%
52500	County Clerk's Office	(1,187,643.00)	340,591.94	28.68%	(98,970.25)	66,664.93	67.36%
52600	Data Processing	(250,404.00)	80,819.87	32.28%	(20,867.00)	12,795.14	61.32%
53100	Circuit Court	(541,198.00)	201,775.45	37.28%	(45,099.83)	34,880.69	77.34%

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
53300	General Sessions Court	(1,033,956.00)	359,735.17	34.79%	(86,163.00)	64,878.08	75.30%
53310	General Sessions Judge	(637,050.00)	186,058.25	29.21%	(53,087.50)	52,318.19	98.55%
53400	Chancery Court	(516,684.00)	189,557.39	36.69%	(43,057.00)	34,470.15	80.06%
53500	Juvenile Court	(452,745.00)	127,746.10	28.22%	(37,728.75)	24,790.22	65.71%
53700	Judicial Commissioners	(99,095.00)	27,069.04	27.32%	(8,257.92)	5,373.23	65.07%
53900	Other Administration Of Justice	(19,300.00)	4,793.62	24.84%	(1,608.33)	1,920.00	119.38%
53920	Courtroom Security	(1,500.00)	0.00	0.00%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	9,764.96	32.55%	(2,500.00)	3,040.50	121.62%
54110	Sheriff's Department	(8,585,897.00)	3,129,122.67	36.44%	(715,491.42)	546,273.04	76.35%
54120	Special Patrols	(68,000.00)	25,000.00	36.76%	(5,666.67)	0.00	0.00%
54130	Traffic Control	(15,100.00)	1,913.10	12.67%	(1,258.33)	819.08	65.09%
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)	2,464,105.19	40.13%	(511,679.92)	350,140.97	68.43%
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)	73,586.48	31.28%	(19,602.58)	15,731.56	80.25%
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)	39,550.00	27.28%	(12,083.33)	11,775.00	97.45%
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)	18,555.87	40.21%	(3,845.92)	802.18	20.86%
55120	Rabies And Animal Control	(597,169.00)	202,503.29	33.91%	(49,764.08)	47,388.73	95.23%
55190	Other Local Health Services	(744,200.00)	157,552.39	21.17%	(62,016.67)	48,918.01	78.88%
56300	Senior Citizens Assistance	(374,508.00)	133,815.40	35.73%	(31,209.00)	24,898.03	79.78%
57100	Agricultural Extension Service	(298,805.00)	287,472.56	96.21%	(24,900.42)	282,605.00	1,134.94%
57500	Soil Conservation	(57,647.00)	10,739.96	18.63%	(4,803.92)	2,190.28	45.59%
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)	45,460.94	28.84%	(13,135.42)	12,368.36	94.16%
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)	203,770.34	52.51%	(32,339.50)	100.00	0.31%
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	**(33,239,787.00)**	**13,575,592.61**	**40.84%**	**(2,769,982.25)**	**2,104,143.64**	**75.96%**
Total 101	General	**(6,908,415.00)**	**10,498,246.37**	**151.96%**	**(575,701.25)**	**673,134.14**	**116.92%**

112 Courthouse & Jail Maintenance

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(28,359.29)	28.36%	8,333.33	(9,362.30)	112.35%
	Total Revenues	**100,000.00**	**(28,359.29)**	**28.36%**	**8,333.33**	**(9,362.30)**	**112.35%**
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)**	**(28,180.18)**	**-1,409.01%**	**(166.67)**	**(9,362.30)**	**-**

114 Law Library

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,300.00	(1,154.23)	26.84%	358.33	(381.86)	106.57%
	Total Revenues	**4,300.00**	**(1,154.23)**	**26.84%**	**358.33**	**(381.86)**	**106.57%**
Expenditures							
56500	Libraries	(3,600.00)	1,532.07	42.56%	(300.00)	1,232.07	410.69%
58900	Miscellaneous	(150.00)	7.22	4.81%	(12.50)	0.00	0.00%
	Total Expenditures	**(3,750.00)**	**1,539.29**	**41.05%**	**(312.50)**	**1,232.07**	**394.26%**
Total 114	Law Library	**550.00**	**385.06**	**-70.01%**	**45.83**	**850.21**	**-**

115 Public Library

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(423.95)	21.20%	166.67	(131.69)	79.01%
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	(1,707.95)	29.45%	483.33	(477.60)	98.81%
43360	Library Fees	510.00	(248.00)	48.63%	42.50	(100.00)	235.29%
44130	Sale Of Materials And Supplies	500.00	(178.10)	35.62%	41.67	(38.00)	91.20%
44160	Retirees' Insurance Payments	7,303.00	(3,364.32)	46.07%	608.58	(532.50)	87.50%
44570	Contributions & Gifts	1,900.00	(1,062.45)	55.92%	158.33	(300.80)	189.98%
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**	**(26,011.49)**	**5.66%**	**38,319.42**	**(1,580.59)**	**4.12%**
Expenditures							
56500	Libraries	(530,495.00)	180,800.11	34.08%	(44,207.92)	37,622.40	85.10%
	Total Expenditures	**(530,495.00)**	**180,800.11**	**34.08%**	**(44,207.92)**	**37,622.40**	**85.10%**
Total 115	Public Library	**(70,662.00)**	**154,788.62**	**219.05%**	**(5,888.50)**	**36,041.81**	**612.07%**

116 Solid Waste/Sanitation

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40210	Local Option Sales Tax	800,000.00	(417,324.54)	52.17%	66,666.67	(135,841.94)	203.76%
44145	Sale Of Recycled Materials	100,000.00	(60,934.53)	60.93%	8,333.33	(29,553.30)	354.64%
44160	Retirees' Insurance Payments	435.00	(485.04)	111.50%	36.25	0.00	0.00%
46430	Litter Program	49,200.00	(28,684.45)	58.30%	4,100.00	(28,684.45)	699.62%
46990	Other State Revenues	50,000.00	(13,669.19)	27.34%	4,166.67	0.00	0.00%
	Total Revenues	**999,635.00**	**(521,097.75)**	**52.13%**	**83,302.92**	**(194,079.69)**	**232.98%**
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	10,732.61	21.81%	(4,100.00)	1,009.56	24.62%
55732	Convenience Centers	(1,488,409.00)	694,666.59	46.67%	(124,034.08)	156,076.49	125.83%
55739	Other Waste Collection	(50,000.00)	3,766.30	7.53%	(4,166.67)	3,739.00	89.74%
	Total Expenditures	**(1,587,609.00)**	**709,165.50**	**44.67%**	**(132,300.75)**	**160,825.05**	**121.56%**
Total 116	Solid Waste/Sanitation	**(587,974.00)**	**188,067.75**	**31.99%**	**(48,997.83)**	**(33,254.64)**	**-67.87%**

119 Industrial/Economic Development

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
44120	Lease/Rentals/PPP	5,300.00	(1,766.64)	33.33%	441.67	0.00	0.00%
44540	Sale Of Property	400,900.00	(400,900.00)	100.00%	33,408.33	0.00	0.00%
	Total Revenues	**406,200.00**	**(402,666.64)**	**99.13%**	**33,850.00**	**0.00**	**0.00%**
Expenditures							
58120	Industrial Development	(406,200.00)	398,400.76	98.08%	(33,850.00)	0.00	0.00%
	Total Expenditures	**(406,200.00)**	**398,400.76**	**98.08%**	**(33,850.00)**	**0.00**	**0.00%**
Total 119	Industrial/Economic Development	**0.00**	**(4,265.88)**	**100.00%**	**0.00**	**0.00**	**0.00%**

121 Special Purpose - Opioid

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(89,914.69)	101.31%	7,395.67	(11,507.74)	155.60%
	Total Revenues	**247,509.00**	**(91,610.81)**	**37.01%**	**20,625.75**	**(11,507.74)**	**55.79%**
Expenditures							
54210	Jail	0.00	3,443.18	0.00%	0.00	2,720.00	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)**	**78,443.18**	**47.38%**	**(13,795.75)**	**2,720.00**	**19.72%**
Total 121	Special Purpose - Opioid	**81,960.00**	**(13,167.63)**	**16.07%**	**6,830.00**	**(8,787.74)**	**128.66%**

122 Drug Control

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(2,477.01)	24.77%	833.33	(2,009.25)	241.11%
42340	Drug Control Fines	7,000.00	(753.83)	10.77%	583.33	(266.95)	45.76%
43370	Telephone Commissions	100,000.00	(9,582.39)	9.58%	8,333.33	(2,641.23)	31.69%
44530	Sale Of Equipment	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(1,501.50)	15.02%	833.33	(104.00)	12.48%
	Total Revenues	**157,000.00**	**(14,314.73)**	**9.12%**	**13,083.33**	**(5,021.43)**	**38.38%**
Expenditures							
54150	Drug Enforcement	(104,975.00)	22,572.37	21.50%	(8,747.92)	5,684.68	64.98%
	Total Expenditures	**(104,975.00)**	**22,572.37**	**21.50%**	**(8,747.92)**	**5,684.68**	**64.98%**
Total 122	Drug Control	**52,025.00**	**8,257.64**	**-15.87%**	**4,335.42**	**663.25**	**-15.30%**

127 Other General Government Special Revenue

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	0.00	0.00%
	Total Revenues	**5,000.00**	**(1,729,145.08)**	**34,582.90%**	**416.67**	**0.00**	**0.00%**
Total 127	Other General Government Special	**5,000.00**	**(1,729,145.08)**	**34,582.90%**	**416.67**	**0.00**	**0.00%**

128 Other Special Revenue Fund

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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%**

131 Highway/Public Works

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(753.46)	18.84%	333.33	(234.04)	70.21%
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	(18,321.36)	20.36%	7,500.00	(18,321.36)	244.28%
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	0.00	0.00%
44145	Sale Of Recycled Materials	500.00	(457.92)	91.58%	41.67	0.00	0.00%
44160	Retirees' Insurance Payments	6,800.00	(3,538.06)	52.03%	566.67	(1,001.60)	176.75%
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	(644,902.87)	26.87%	200,000.00	(221,796.71)	110.90%
46925	Hybrid/Electric Vehicle Registration	30,000.00	(12,479.11)	41.60%	2,500.00	(3,937.16)	157.49%
46930	Petroleum Special Tax	37,000.00	(9,975.67)	26.96%	3,083.33	(3,325.21)	107.84%
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**	**(779,736.77)**	**20.67%**	**314,425.50**	**(248,616.08)**	**79.07%**
Expenditures							
61000	Administration	(1,382,393.00)	412,693.96	29.85%	(115,199.42)	104,770.64	90.95%
62000	Highway And Bridge Maintenance	(909,000.00)	251,944.50	27.72%	(75,750.00)	111,784.50	147.57%
63100	Operation And Maintenance Of	(293,000.00)	247,647.48	84.52%	(24,416.67)	8,329.45	34.11%
65000	Other Charges	(242,781.00)	183,579.34	75.62%	(20,231.75)	0.00	0.00%
66000	Employee Benefits	(684,892.00)	277,034.58	40.45%	(57,074.33)	50,205.08	87.96%
68000	Capital Outlay	(639,831.00)	590,375.82	92.27%	(53,319.25)	11,690.97	21.93%
	Total Expenditures	**(4,151,897.00)**	**1,963,275.68**	**47.29%**	**(345,991.42)**	**286,780.64**	**82.89%**
Total 131	Highway/Public Works	**(378,791.00)**	**1,183,538.91**	**312.45%**	**(31,565.92)**	**38,164.56**	**120.90%**

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(13,128.17)	7.50%	14,583.33	(4,077.85)	27.96%
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	(2,157,621.90)	44.95%	400,000.00	(704,833.75)	176.21%
40275	Mixed Drink Tax	35,000.00	(27,421.73)	78.35%	2,916.67	(5,402.99)	185.25%
40320	Bank Excise Tax	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(541.50)	45.13%	100.00	(242.25)	242.25%
43570	Receipts From Individual Schools	15,000.00	(2,101.03)	14.01%	1,250.00	(1,097.13)	87.77%
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	(40,556.13)	59.82%	5,650.00	(3,391.59)	60.03%
44161	Cobra Insurance Payments	0.00	(38.04)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(4,927.70)	0.00%	0.00	(2,372.83)	0.00%
46510	Tennessee Investment in Student	35,999,000.00	(10,473,309.91)	29.09%	2,999,916.67	(3,491,103.30)	116.37%
46515	Early Childhood Education	894,087.00	(179,413.45)	20.07%	74,507.25	(163,217.31)	219.06%
46590	Other State Education Funds	280,344.00	(20,116.63)	7.18%	23,362.00	(5,847.10)	25.03%
46610	Career Ladder Program	55,000.00	0.00	0.00%	4,583.33	0.00	0.00%
46790	Other Vocational	238,034.00	(14,786.42)	6.21%	19,836.17	(14,786.42)	74.54%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(3,309.82)	0.29%	95,833.33	0.00	0.00%
46990	Other State Revenues	0.00	(1,710.00)	0.00%	0.00	(1,710.00)	0.00%
47590	Other Federal Through State	256,191.00	(20,103.09)	7.85%	21,349.25	(20,103.09)	94.16%
47640	Rotc Reimbursement	71,000.00	(21,407.45)	30.15%	5,916.67	0.00	0.00%
48610	Donations	18,489.00	(25,110.00)	135.81%	1,540.75	(5,300.00)	343.99%
	Total Revenues	**56,954,218.00**	**(13,126,051.53)**	**23.05%**	**4,746,184.83**	**(4,423,485.61)**	**93.20%**
Expenditures							
71100	Regular Instruction Program	(35,292,842.00)	9,553,125.27	27.07%	(2,941,070.17)	2,735,622.81	93.01%
71200	Special Education Program	(5,385,176.00)	1,344,389.54	24.96%	(448,764.67)	395,036.38	88.03%
71300	Vocational Education Program	(2,494,725.00)	838,444.85	33.61%	(207,893.75)	182,909.82	87.98%
72110	Attendance	(96,432.00)	32,231.24	33.42%	(8,036.00)	7,884.36	98.11%
72120	Health Services	(1,140,739.00)	326,550.20	28.63%	(95,061.58)	92,472.70	97.28%
72130	Other Student Support	(2,238,174.00)	603,379.90	26.96%	(186,514.50)	180,228.55	96.63%
72210	Regular Instruction Program	(2,594,659.00)	703,180.79	27.10%	(216,221.58)	202,108.19	93.47%
72220	Special Education Program	(924,307.00)	304,358.30	32.93%	(77,025.58)	48,416.39	62.86%
72230	Vocational Education Program	(195,465.00)	63,012.68	32.24%	(16,288.75)	15,688.91	96.32%

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
72250	Technology	(1,440,596.00)	734,852.49	51.01%	(120,049.67)	56,945.08	47.43%
72310	Board Of Education	(835,946.00)	381,867.29	45.68%	(69,662.17)	19,460.91	27.94%
72320	Office Of The Superintendent	(481,335.00)	214,498.97	44.56%	(40,111.25)	36,913.52	92.03%
72410	Office Of The Principal	(1,490,966.00)	549,020.97	36.82%	(124,247.17)	110,275.91	88.76%
72510	Fiscal Services	(118,313.00)	38,623.64	32.65%	(9,859.42)	9,647.95	97.86%
72610	Operation Of Plant	(5,533,416.00)	3,192,623.33	57.70%	(461,118.00)	196,992.54	42.72%
72620	Maintenance Of Plant	(302,000.00)	186,706.72	61.82%	(25,166.67)	29,382.62	116.75%
72710	Transportation	(2,792,121.00)	666,229.99	23.86%	(232,676.75)	9,061.35	3.89%
72810	Central And Other	(43,817.00)	103,557.08	236.34%	(3,651.42)	81,713.42	2,237.86%
72901	COVID-19 Expenditures	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
73300	Community Services	(132,936.00)	57,687.28	43.39%	(11,078.00)	8,026.53	72.45%
73400	Early Childhood Education	(1,180,028.00)	369,338.95	31.30%	(98,335.67)	82,468.10	83.86%
76100	Regular Capital Outlay	(39,059.00)	6,238.93	15.97%	(3,254.92)	0.00	0.00%
99100	Transfers Out	(98,000.00)	51,825.23	52.88%	(8,166.67)	51,825.23	634.59%
	Total Expenditures	**(64,876,052.00)**	**20,321,743.64**	**31.32%**	**(5,406,337.67)**	**4,553,081.27**	**84.22%**
Total 141	General Purpose School	**(7,921,834.00)**	**7,195,692.11**	**90.83%**	**(660,152.83)**	**129,595.66**	**19.63%**

142 School Federal Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	85,156.36	(14,856.55)	17.45%	7,096.36	(14,856.55)	209.35%
47141	Title 1 Grants To Local Educ Agencies	1,247,451.90	(214,552.73)	17.20%	103,954.33	(70,770.35)	68.08%
47143	Special Education - Grants To States	1,303,413.62	(352,537.54)	27.05%	108,617.80	(147,399.63)	135.70%
47145	Special Education Preschool Grants	28,931.70	(25,000.00)	86.41%	2,410.98	(25,000.00)	1,036.92%
47146	English Language Acquisition Grants	49,507.97	(7,148.95)	14.44%	4,125.66	(3,634.87)	88.10%
47147	Safe And Drug-Free Schools-St Grants	1,453.00	(351.60)	24.20%	121.08	(113.82)	94.00%
47150	21st Century Community Learning	338,750.00	0.00	0.00%	28,229.17	0.00	0.00%
47189	Eisenhower Prof Development State	327,199.07	(48,170.97)	14.72%	27,266.59	(16,733.78)	61.37%
47590	Other Federal Through State	189,779.27	(4,962.45)	2.61%	15,814.94	(2,956.31)	18.69%
	Total Revenues	**3,571,642.89**	**(667,580.79)**	**18.69%**	**297,636.91**	**(281,465.31)**	**94.57%**
Expenditures							
71100	Regular Instruction Program	(979,298.01)	212,627.78	21.71%	(81,608.17)	63,392.91	77.68%
71200	Special Education Program	(940,956.00)	256,638.18	27.27%	(78,413.00)	86,199.56	109.93%
71300	Vocational Education Program	(45,657.72)	45,657.72	100.00%	(3,804.81)	0.00	0.00%
72120	Health Services	(16,931.00)	0.00	0.00%	(1,410.92)	0.00	0.00%
72130	Other Student Support	(195,473.99)	37,097.53	18.98%	(16,289.50)	11,791.38	72.39%
72210	Regular Instruction Program	(752,486.85)	224,443.03	29.83%	(62,707.24)	45,972.65	73.31%
72220	Special Education Program	(291,389.32)	149,231.71	51.21%	(24,282.44)	19,448.18	80.09%
72230	Vocational Education Program	(3,300.00)	829.68	25.14%	(275.00)	89.68	32.61%
72710	Transportation	(7,400.00)	1,100.00	14.86%	(616.67)	1,100.00	178.38%
73300	Community Services	(338,750.00)	64,729.27	19.11%	(28,229.17)	43,686.76	154.76%
	Total Expenditures	**(3,571,642.89)**	**992,354.90**	**27.78%**	**(297,636.91)**	**271,681.12**	**91.28%**
Total 142	School Federal Projects	**0.00**	**324,774.11**	**100.00%**	**0.00**	**(9,784.19)**	**0.00%**

143 Central Cafeteria

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(47,168.78)	8.42%	46,666.67	0.00	0.00%
43522	Lunch Payments - Adults	68,000.00	(1,974.40)	2.90%	5,666.67	0.00	0.00%
43523	Income From Breakfast	700.00	(6.30)	0.90%	58.33	0.00	0.00%
43525	A La Carte Sales	18,920.00	(1,095.65)	5.79%	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	(8,335.72)	33.34%	2,083.33	0.00	0.00%
44165	Rebates	8,000.00	(552.51)	6.91%	666.67	0.00	0.00%
46520	School Food Service	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
47111	USDA School Lunch Program	1,711,189.00	(157,950.72)	9.23%	142,599.08	(157,950.72)	110.77%
47113	Breakfast	542,222.00	(37,678.56)	6.95%	45,185.17	(37,678.56)	83.39%
47114	USDA - Other	139,159.00	(62,002.24)	44.55%	11,596.58	(2,080.00)	17.94%
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	(51,825.23)	60.97%	7,083.33	(51,825.23)	731.65%
	Total Revenues	**3,451,290.00**	**(449,848.11)**	**13.03%**	**287,607.50**	**(249,534.51)**	**86.76%**
Expenditures							
73100	Food Service	(3,366,290.00)	2,047,655.24	60.83%	(280,524.17)	124,274.13	44.30%
	Total Expenditures	**(3,366,290.00)**	**2,047,655.24**	**60.83%**	**(280,524.17)**	**124,274.13**	**44.30%**
Total 143	Central Cafeteria	**85,000.00**	**1,597,807.13**	**-1,879.77%**	**7,083.33**	**(125,260.38)**	**1,768.**

151 General Debt Service

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(2,270.35)	22.70%	833.33	(705.22)	84.63%
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**	**(18,579.78)**	**1.49%**	**104,236.42**	**(705.22)**	**0.68%**
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)	3,578.45	9.54%	(3,125.00)	500.00	16.00%
	Total Expenditures	**(1,358,878.00)**	**3,578.45**	**0.26%**	**(113,239.83)**	**500.00**	**0.44%**
Total 151	General Debt Service	**(108,041.00)**	**(15,001.33)**	**-13.88%**	**(9,003.42)**	**(205.22)**	**-2.28%**

156 Education Debt Service

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(5,330.02)	11.59%	3,833.33	(1,655.60)	43.19%
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**	**(143,341.51)**	**1.37%**	**874,268.75**	**(1,655.60)**	**0.19%**
Expenditures							
82130	Education	(4,805,000.00)	0.00	0.00%	(400,416.67)	0.00	0.00%
82230	Education	(4,535,364.00)	1,041,249.98	22.96%	(377,947.00)	1,041,249.98	275.50%
82330	Education	(200,000.00)	432.54	0.22%	(16,666.67)	0.00	0.00%
	Total Expenditures	**(9,540,364.00)**	**1,041,682.52**	**10.92%**	**(795,030.33)**	**1,041,249.98**	**130.97%**
Total 156	Education Debt Service	**950,861.00**	**898,341.01**	**-94.48%**	**79,238.42**	**1,039,594.38**	**-**

171 General Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(225.33)	0.00%	0.00	(69.99)	0.00%
44570	Contributions & Gifts	0.00	(610.00)	0.00%	0.00	(250.00)	0.00%
49100	Bonds Issued	60,000,000.00	(60,000,000.00)	100.00%	5,000,000.00	0.00	0.00%
49410	Premiums On Debt Issued	3,050,480.00	(3,050,480.00)	100.00%	254,206.67	0.00	0.00%
49800	Transfers In	237,795.00	(237,795.30)	100.00%	19,816.25	0.00	0.00%
	Total Revenues	**63,288,275.00**	**(63,289,110.63)**	**100.00%**	**5,274,022.92**	**(319.99)**	**0.01%**
Expenditures							
82330	Education	(599,800.00)	599,800.00	100.00%	(49,983.33)	0.00	0.00%
91110	General Administration Projects	(174,774.00)	12,256.98	7.01%	(14,564.50)	0.00	0.00%
91140	Public Health And Welfare Projects	(69,226.00)	69,201.67	99.96%	(5,768.83)	0.00	0.00%
91160	Agriculture & Natural Resources	(6,000.00)	0.00	0.00%	(500.00)	0.00	0.00%
95100	Capital Projects Donated To School	(62,450,680.00)	62,450,680.00	100.00%	(5,204,223.33)	0.00	0.00%
	Total Expenditures	**(63,300,480.00)**	**63,131,938.65**	**99.73%**	**(5,275,040.00)**	**0.00**	**0.00%**
Total 171	General Capital Projects	**(12,205.00)**	**(157,171.98)**	**-1,287.77%**	**(1,017.08)**	**(319.99)**	**-31.46%**

176 Highway Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(387.65)	9.23%	350.00	(120.41)	34.40%
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**	**(525.35)**	**0.33%**	**13,383.92**	**(120.41)**	**0.90%**
Expenditures							
91200	Highway & Street Capital Projects	(161,976.00)	21,631.17	13.35%	(13,498.00)	4,024.98	29.82%
	Total Expenditures	**(161,976.00)**	**21,631.17**	**13.35%**	**(13,498.00)**	**4,024.98**	**29.82%**
Total 176	Highway Capital Projects	**(1,369.00)**	**21,105.82**	**1,541.70%**	**(114.08)**	**3,904.57**	**3,422.**

177 Education Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	62,450,680.00	(62,450,680.00)	100.00%	5,204,223.33	0.00	0.00%
	Total Revenues	**63,201,669.00**	**(62,768,722.46)**	**99.31%**	**5,266,805.75**	**0.00**	**0.00%**
Expenditures							
91300	Education Capital Projects	(1,027,284.00)	1,273,381.46	123.96%	(85,607.00)	259,073.60	302.63%
	Total Expenditures	**(1,027,284.00)**	**1,273,381.46**	**123.96%**	**(85,607.00)**	**259,073.60**	**302.63%**
Total 177	Education Capital Projects	**62,174,385.00**	**(61,495,341.00)**	**98.91%**	**5,181,198.75**	**259,073.60**	**-5.00%**

OPIOID funds report

FY 26-27 - OPIOID ABATEMENT

Current reserve - (34530) ABATE Fund 121	613,116.59
Revenue Est. as of October 12, 2026:	
Abatement Council Funds - (46845)	
Investment Income-(44110)	848.06
Revenue Est. as of October 12, 2026:	**848.06**
Expenditures Est. as of October 12, 2026:	
Jail - Payroll/program expenses	(13,207.62)
Boys and Girls Clubs of Loudon County	(75,000.00)
Expenditures Est. as of October 12, 2026:	**(88,207.62)**

Calculation:	
July 1, 2026 Balance	613,116.59
Plus 26-27 Revenue	848.06
Less 26-27 Expenses	(88,207.62)
June 30, 2027 Est. Balance (before allocations listed below)	***525,757.03***

Encumbrances and/or appropriations as of June 30, 2027:	
(Allocated, but not expensed)	
Jail Dept. - February 2025	(105,012.83)
Jail Dept. - February 2026	(141,868.77)
Encumbrances and/or appropriations as of June 30, 2027:	**(246,881.60)**

June 30, 2026 Est. Balance (after allocations listed above)	***278,875.43***

>The next appropriation deadline is February 2027 for a total of $192,521.82
>Anticipated revenue thru 2028 = $404,958

Updated 10/12/2026

FY 26-27 - OPIOID SETTLEMENT

Current reserve - (34630) OPSET Fund 121	739,153.25
Revenue Est. as of October 12, 2026:	
Investment Income - (44110)	848.06
Revenue-Settlement Funds (48991)	89,914.69
	0.00
Revenue Est. as of October 12, 2026:	**90,762.75**
Expenditures Est. as of October 12, 2026:	0.00
	0.00
Expenditures Est. as of October 12, 2026:	**0.00**

Calculation:	
July 1, 2026 Balance	739,153.25
Plus 26-27 Revenue	90,762.75
Less 26-27 Encumbrances/Approp.	0.00
Less 26-27 Expenses	0.00
June 30, 2027 Est. Balance	***829,916.00***

Five-Year Estimated Revenue:

2027	$	88,748.00
2028	$	117,767.00
2029	$	113,389.00
2030	$	108,737.00
2031	$	102,634.00
	$	531,275.00

>Payments are expected to continue thru 2040.

Updated 10/12/2026

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 November 02,2026

TERRY M BLEDSOE	AMY M MILLSAPS
BEVERLY A COLEMAN	STEPHANIE ANN RICHMOND
GRAZYNA GAMMONS	ALEXIS ROACH
LESLIE M. HOWARD	RENE MCGILL SCHULTZ
KELSEY KENDALL	REBECCA M WILLIS
KRISTI LOVELACE	