

Loudon County Commission

Loudon, Tennessee

Monday, April 7, 2025

Courthouse Annex

6:00 pm

AGENDA

Regular Meeting

To provide public comment, prior to the start of the meeting please write your name on the sign up sheet located on the podium for the Public Hearing

Public Hearing

1) Loudon County Codes Enforcement Director – Jim Jenkins

A) A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 5 ZONING DISTRICTS, SECTION 5.46 C-1 RURAL CENTER DISTRICT, PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105

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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 051, PARCEL 046.09 LOCATED 28374 HWY 95, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT, APPROXIMATELY (2) ONE ACRE LOTS ONLY

C) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 019, PARCEL 120.00 LOCATED 13118 EAST HOTCHKISS VALLEY RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

- 2) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Satterfield
- 3) Roll Call
- 4) Adoption of April 7, 2025 County Commission Agenda
- 5) Reading and Acceptance of March 3, 2025 Loudon County Commission Minutes
- 6) General Public Comments
- 7) Loudon County Codes Enforcement Director – Jim Jenkins

*(Planning Commission - APPROVED or DISAPPROVED)

- A) ARTICLE 5 ZONING DISTRICTS, SECTION 5.46 C-1 RURAL CENTER DISTRICT
*(APPROVED 8 / DISAPPROVED 0)
- B) 28374 HWY 95, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT
*(APPROVED 8 / DISAPPROVED 0)
- C) 13118 EAST HOTCHKISS VALLEY RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT *(APPROVED 8 / DISAPPROVED 0)

8) Director of Accounts and Budgets – Erin Rice

- A) Consideration of recommendation to approve Courthouse related expense change from owner alternates to sidewalk repair
- B) Consideration of recommendation to approve Courthouse cash flow for additional temporary rents (not reimbursed by insurance) and contents expenses to be reimbursed by the insurance company
- C) Consideration of recommendation to approve increase in part-time line (funded from the full-time line) in the amount of \$6,500 in the Property Assessor budget

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

1. GHSOG grant in the Sheriff's Office – no matching funds
2. Homeland Security 2024 (\$21,600) in EMA – no matching funds
3. Pettway 2025 grant in Libraries – no matching funds
4. ETRRA competitive grant in Sr. Center – maximum matching funds=\$2,750 (recommended to be funded from General Fund balance)

E) Consideration of recommendation to approve match for TDOT grant to re-align Riley Drive from Sports Gaming Tax in County General Fund 101

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

1. County General Fund 101
2. Highway Fund 131
3. General Capital Projects Fund 171

G) Distribution of the following reports:

1. Approved Budget Committee minutes – February 18, 2025
2. Summary Financial Reports for March 2025

9) Commissioner – Adam Waller

A) Notaries-

Ladonna Beaty, Destiny Cecil, Rachel Chatfield, Mary A Conlee, Nickie A Dunker, Deborah Ann Gardner, Martha S Irely, Libby Ann Kent, Amanda Gale Kimbrell, Ariana G. Kraus, Kala G Malone, Michael W McBroon, Janet Miller, Felica Nitz, Amanda Kay Orr, Nichole S Rogers, Adam Strachn, Brian Sumption, Michael Thornton, Billy Walker, Rebecca Wallace, Kim Watson, Jennifer A'Dell Whithead

B) Statutory Bond – Erin Rice /Director of Accounts & Budgets

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, March 3, 2025
Courthouse Annex Building
6:00 P.M.

REGULAR COMMISSION MINUTES

- (1) Opening of Meeting BE IT REMEMBERED, that the Board of Commission of Loudon County was convened in regular session in Loudon, Tennessee on the 3rd day of March 2025.

Commission Chairman Henry Cullen called the meeting to order at 6:00 pm.
- (2) Public Hearing Loudon County Codes Enforcement Director – Jim Jenkins held the Public Hearing for the five zoning issues for: 2608 Washington Pike, 3275 Hotchkiss Valley Road, McGhee Road, White Wing Road, and 5805 Unitia Road.
- (3) Opening of Meeting Commissioner Quillen opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America and then gave the invocation.
- (4) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, William Jenkins, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (10)

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

Mayor Buddy Bradshaw was not present.

Commission Chairman Henry Cullen requested that the March 3, 2025 agenda be adopted.
- (5) Agenda Adoption Commissioner Shaver made a motion to approve the agenda.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED unanimously.
- (6) Minutes Approved Commission Chairman Henry Cullen requested that the February 3, 2025 Loudon County Commission Meeting Minutes be accepted.

Commissioner Shaver made the motion to accept the minutes as presented.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED.
- (7) Public Comments Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. The following people spoke:

1) Rich Anklin – \$ 450,000 Capital Outlay Note
2) Pat Hunter – Budget Amendments

Loudon County Codes Enforcement - Jim Jenkins presented to commission the following Zoning Items:
- (8) Zoning - 2608 Washington Pike/4th Legislative District A) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT AND A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 065, PARCEL 057.01 LOCATED 2608 WASHINGTON PIKE, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT

Commissioner Whitfield made a motion to approve the zoning resolution.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030325-A

(9) Zoning -
3275
Hotchkiss
Valley Road/
1st
Legislative
District

B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 024, PARCELS 040.00 & 040.01 LOCATED 3275 HOTCHKISS VALLEY RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

Commissioner Randolph made a motion to approve the zoning resolution.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030325-B

(10) Zoning -
McGhee
Road/3rd
Legislative
District

C) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 084, PARCEL 064.00 LOCATED MCGHEE RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

Commissioner Satterfield made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030325-C

(11) Zoning -
White Wing
Road /5th
Legislative
District

D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO CFD COMMUNITY FACILITIES DISTRICT, LOUDON COUNTY TAX MAP 005, PARCEL 068.00, LOCATED WHITE WING RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

Commissioner Shaver made a motion to approve the zoning resolution contingent on the church purchasing the land and building a church. Otherwise, this would go back to the previous zoning.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030325-D

(12) Zoning -
5805 Unitia
Road /3rd
Legislative
District

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-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 036, PARCELS 123.00 & 123.01 LOCATED 5805 UNITIA RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

Commissioner Satterfield made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 030325-E

- (13) 911 Board Appointment - Sam Harrison
Commission Chairman Cullen presented to Commission in the absence of Mayor Buddy Bradshaw the 911 appointment recommendation - Sam Harrison.
Commissioner Geames made a motion to approve the recommendation to the 911 Board.
Commissioner Randolph seconded the motion.
Upon Voice Vote, the motion PASSED. RESOLUTION D30325-F
- (14) Budget Recommendation - \$10,950 Fire Safety Commitment - Stevens Lane Tower Clean-Up
Director of Accounts and Budgets - Erin Rice made a recommendation to approve payment from Fire Safety Commitment in the amount of \$10,950 for Stevens Lane Tower clean-up.
Commissioner Shaver made the motion to approve the recommendation.
Commissioner Geames seconded the motion.
Commission Chairman Henry Cullen called for a Roll Call Vote.
Upon Roll Call Vote, the following commissioners voted AYE: Geames, Jenkins, Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph (10)
Upon Roll Call Vote, the motion PASSED.
- (15) Budget Amendment - Chancery Court Part-Time Position thru June 30, 2025
Director of Accounts and Budgets - Erin Rice presented to commission for consideration of recommendation to approve a part time position at Chancery Court through June 30, 2025.
Commissioner Shaver made the motion to approve the recommendation.
Commissioner Whitfield seconded the motion.
Commission Chairman Henry Cullen called for a Roll Call Vote.
Upon Roll Call Vote, the following commissioners voted AYE: Jenkins, Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames (10)
Upon Roll Call Vote, the motion PASSED.
- (16) Budget Amendment - Flock Camera's Contract for Sheriff's Department
Director of Accounts and Budgets - Erin Rice presented to commission for consideration to approve the initiation of Flock Camera's contract at the Sheriff's Department.
Commissioner Shaver made the motion to approve the recommendation.
Commissioner Whitfield seconded the motion.
Commission Chairman Cullen called for a Roll Call Vote.
Upon Roll Call Vote, the following commissioners voted AYE: Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Randolph, Geames, Jenkins (9)
The following commissioners voted NAY: Waller (1)
Upon Roll Call Vote, the motion PASSED.

(17) Budget
Amendment
- Funds: 101,
115, 122,
141, 142,
156

Director of Accounts and Budgets – Erin Rice presented to commission for consideration of recommendation to approve amendments/line adjustments in the following funds:

1. County General Fund 101 RESOLUTION 030325-G
2. Public Libraries Fund 115 RESOLUTION 030325-H
3. Drug Fund 122 RESOLUTION 030325-I
4. General Purpose School Fund 141 RESOLUTION 030325-J
5. School Federal Projects Fund 142 RESOLUTION 030325-K
6. Education Debt Service Fund 156 RESOLUTION 030325-L

Commissioner Shaver made the motion to approve items 1 thru 6.

Commissioner Randolph seconded the motion.

Commission Chairman Henry Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(18) Monthly
Reports

Director of Accounts and Budgets – Erin Rice requested that the record reflect the distribution of the following reports:

1. Approved Budget Committee Minutes – January 21, 2025
EXHIBIT 030325-M
2. Summary Financial Reports for February 2025
EXHIBIT 030325-N
3. Report of Debt for Capital Outlay Note in the amount of \$ 450,000
EXHIBIT 030325-O
4. Report of ARPA appropriations / commitments
EXHIBIT 030325-P

(19) Bonds &
Notaries

Commissioner – Adam Waller made a motion to approve the following bonds and notaries- Tony Aikens, Layonne Myers Barbour, Heather Bishop, Rebecca Burnett, Melanie Crowder, Robert Granville Hinton, Dawson A Hope, April Houston, Dana L Kelley, Amber Scott Kelso, John B Morris, Lynn Shadow Shneider, Rebecca A Scott, Susie Shultz, Emily Faye Skidmore, Donovan Stapp, G Paige Trammell, Ashley N Vandyke, Magali Zavala Garcia

Commissioner Quillen seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 030325-Q

(20) Adjournment

There being no further business, a motion being duly made by Commissioner Waller and seconded by Commissioner Geames the March 3, 2025 County Commission Meeting was adjourned at 6:27 pm.

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

RESOLUTION _____

A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 5 ZONING DISTRICTS, SECTION 5.46 C-1 RURAL CENTER DISTRICT, PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105

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 Resolution of Loudon County, Tennessee, and

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Loudon County newspaper, the Daily Edition on March 14, 2025 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

NOW, THEREFORE, BE IT RESOLVED by the Loudon County Commission that the Zoning Resolution of Loudon County, Tennessee, Section 5.46 C-1 Rural Center District be amended as follows:

That subsection B. Uses Permitted: shall be amended by adding the following:

4. Detached single-family dwellings.
5. Prefabricated dwellings.
6. Mobile homes.
7. Customary home occupations as regulated in Article 4, Section 4.040.

That subsection E. Dimensional Regulations: shall be amended by adding the following:

1. Front Yard: The minimum depth of the front yard for residential and non-residential uses thirty (30) feet.
2. Rear Yard: The minimum depth of the rear yard for (a) residential uses twenty-five (25) feet; (b) non-residential uses twenty (20) feet.
3. Side Yard: The minimum width of the side yard for (a) residential uses twenty (20) feet for single story structures, plus five (5) feet for each additional story; (b) non-residential uses twenty (20) feet for single-story structures, plus ten (10) additional feet for each additional story.
4. Land Area:
 - c. Residential – no lot or parcel of land shall be reduced in size to provide separate lots, for single-family dwellings, of less than one (1) acre.

However, where there is an existing lot of record of less than the minimum land areas outlined above, at the time of adoption of this Resolution, this lot may be utilized for the construction of one single-family dwelling, provided said lot is not less than 15,000 square feet where public water supply is available and one (1) acre where public water supply is not available.

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 on March 11, 2025 are as follows:

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____

Paula G. McNew
**ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION**

3-17-25

RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 051, PARCEL 046.09 LOCATED 28374 HWY 95, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT, APPROXIMATELY (2) ONE ACRE LOTS 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 March 14, 2025 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located 28374 Hwy 95, situated in the 3rd Legislative District, referenced by Tax Map 051, Parcel 046.09 to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District).
Approximately (2) one acre lots 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: 8

DISAPPROVED: 0

ABSTAINED: _____

Pamela G. McNew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
3-17-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 051, PARCEL 046.09
LOCATED AT 28374 HWY 95, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT,
APPROXIMATELY 1 TO 1 ½ ACRES 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-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 019, PARCEL 120.00
LOCATED 13118 EAST HOTCHKISS VALLEY RD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 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 March 14, 2025 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located 13118 East Hotchkiss Valley Rd, situated in the 5th Legislative District, referenced by Tax Map 019, Parcel 120.00 to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____

Pamela S. McKew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 3-17-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 019, PARCEL 120.00
LOCATED AT 13118 EAST HOTCHKISS VALLEY RD LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT



RESOLUTION # _____

**A RESOLUTION AMENDING THE COUNTY GENERAL FUND 101
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the County General Fund 101 on June 24, 2024; 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 2024 – 2025 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 2024 - 2025 County General Fund 101 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2024 FB	16,761,587			
Less Restricted, Committed & Assigned	1,868,962			
Est. Avail. Fund Balance July 1, 2024	14,892,625			
Total Revenue & Transfers In	24,128,580	1,867,950	12,502	26,009,032
Total Available Funds	39,021,205	1,867,950	12,502	40,901,657
Total Expenditures & Transfers Out	28,066,804	3,511,061	186,349	31,764,214
Effect on Fund Balance	(3,938,224)	(1,643,111)	(173,847)	(5,755,182)
Ending Fund Balance	10,954,401	(1,643,111)	(173,847)	9,137,443

[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

March 17, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

General Fund 101						
Account Number	4/1/2025 14:38	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Revenue						
40000	Local Taxes					
<i>40100</i>	<i>County Property Taxes</i>					
40110	Current Property Tax	14,696,193		14,696,193		14,696,193
40120	Trustee's Collections Prior Year	130,000		130,000		130,000
40125	Trustee's Collections-Bankruptcy	3,000		3,000		3,000
40130	Clerk and Master's Collections Prior Year	75,000		75,000		75,000
40140	Interest and Penalty	25,000		25,000		25,000
40150	Pick-Up Taxes			0		0
40163 - DELCA	Payment in Lieu of Tax (DelConca)			0		0
40163 - DUPOT	Payment in Lieu of Tax (Dupont)			0		0
40163-GATOR	Payment in Lieu of Tax (GATOR)	9,691		9,691		9,691
40163 - GOODS	Payment in Lieu of Tax (Goodson Coffee)			0		0
40163 - SPRPL	Payment in Lieu of Tax (Springplace)	15,000		15,000		15,000
40163-LOGAR	Payment in Lieu of Tax (Loudon Gardens)	8,500		8,500		8,500
40163 - MORGN	Payment in Lieu of Tax (Morgan Olson)	71,247		71,247	19,611	90,858
40163 - OVRLK	Payment in Lieu of Tax (Overlook)	1,000		1,000		1,000
40163 - PROTO	Payment in Lieu of Tax (Protomet Corp)	25,912		25,912		25,912
40163 - TATE	Payment in Lieu of Tax (Tate & Lyle)	293,886		293,886		293,886
40163 - TWCRK	Payment in Lieu of Tax (Town Creek Apt)	68,116		68,116		68,116
40163 - VANHO	Payment in Lieu of Tax (VanHooseCo)			0		0
	Total County Property Taxes	15,422,545	0	15,422,545	19,611	15,442,156
<i>40200</i>	<i>County Local Option Taxes</i>					
40210	Local Option Sales Tax	1,460,000		1,460,000		1,460,000
40220	Hotel/Motel Tax	455,000		455,000		455,000
40220 - OCCUP	Hotel/Motel Tax - VRBO - Occupancy Tax	55,000		55,000		55,000
40250	Litigation Tax - General	100,000		100,000		100,000
40260	Litigation Tax - Special Purpose	290,000		290,000		290,000
40270	Business Tax	536,400		536,400		536,400
40275	Mixed Drink Tax	29,000		29,000		29,000
	Total County Local Option Taxes	2,925,400	0	2,925,400	0	2,925,400

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

		General Fund 101					
Account Number		4/1/2025 14:38	2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
40300	<u>Statutory Local Taxes</u>						
40320	Bank Excise Tax		73,844		73,844		73,844
40330	Wholesale Beer Tax		120,000		120,000		120,000
	Total Statutory Local Taxes		193,844	0	193,844	0	193,844
Total Local Taxes			18,541,789	0	18,541,789	19,611	18,561,400
41000	Licenses and Permits						
41100	<u>Licenses & Registrations</u>						
			0		0		0
41120	Animal Registration		57,000		57,000		57,000
41120-TEST	Animal Registration-TEST		6,500		6,500		6,500
41140	Cable TV Franchise		332,000		332,000		332,000
41140-FY	Cable TV Franchise		0		0		0
	Total Licenses		395,500	0	395,500	0	395,500
41500	<u>Permits</u>						
41510	Beer Permits		2,900		2,900		2,900
41520	Building Permits		600,000		600,000		600,000
41590	Other Permits (Plannin)		30,000		30,000		30,000
	Total Licenses and Permits		632,900	0	632,900	0	632,900
Total Licenses and Permits			1,028,400	0	1,028,400	0	1,028,400

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101		2024-2025	2024-2025	Approved	Proposed	Proposed
	4/1/2025 14:38		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
45000	Fees Received from County Officials						
45510	County Clerk		520,000		520,000		520,000
45520	Circuit Court		120,000		120,000		120,000
45540	General Sessions Court Clerk		340,000		340,000		340,000
45550	Clerk and Master		85,000		85,000		85,000
45580	Register		500,000		500,000		500,000
45590	Sheriff		18,000		18,000		18,000
45610	Trustee		880,000		880,000		880,000
	Total Fees Received from County Officials		2,463,000	0	2,463,000	0	2,463,000
Total Fees Received from County Officials			2,463,000	0	2,463,000	0	2,463,000
46000	State of Tennessee						
<i>46100</i>	<i>General Government Grants</i>						
46110	Juvenile Services Program		9,000		9,000		9,000
46140-SRCTR	Aging Programs - Sr. Center		13,300		13,300	224	13,524
46140-TCAD	Aging Programs - TN Comm on Aging & Disability				0		0
46160	State Reappraisal Grant				0		0
46190-MHTPG	Other General Govt Grant-Mental Health Grant		70,000	(31,791)	38,209		38,209
46190-ELEC	Other General Govt Grant - Computer Grant				0		0
46190 PRIM	Other General Govt Grant		0		0		0
	Total General Government Grants		92,300	(31,791)	60,509	224	60,733
<i>46200</i>	<i>Public Safety Grants</i>						
46210	Law Enforcement Grant (In-Service/Police Pay Supplement)		38,400	48,000	86,400		86,400
46210-TLETA	Law Enforcement Grant - TLETA				0		0
46290-TCI	Other Public Safety Grants-TCI Equipment Grant		0	15,000	15,000		15,000
46290-GHSOG	Other Public Safety Grants-Governor's Hw Safety Office Grant						0
46290-SROGT	Other Public Safety Grants-School Resource Grant			675,000	675,000		675,000
46290-VCIF-COL	Other Public Safety Grants-VCIF-Collaborative			14,880	14,880		14,880
46290-VCIF-FOR	Other Public Safety Grants-VCIF-Formula Based			60,064	60,064		60,064
	Total Public Safety Grants		38,400	812,944	851,344	0	851,344

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

		General Fund 101				
Account Number		2024-2025		Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
	4/1/2025 14:38					
46300	<i>Health and Welfare Grants</i>					
46310	Health Department Programs	516,400	129,100	645,500		645,500
	Total Health and Welfare Grants	516,400	129,100	645,500	0	645,500
46800-46900	<i>Other State Revenues</i>					
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	35,000		35,000		35,000
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
46980-CSG	Other State Grants - Court Security Grant		26,804	26,804		26,804
46990	Other State Revenues			0		0
46990-CONFL	Other State Revenues - Confiscated License Fee			0		0
46990-ELTEC	Other State Revenues-Election voting machines grant			0		0
46990-PRIM	Other State Revenues- Presidential Primary			0		0
46990-FANTA	Other State Revenues			0		0
	Total Other State Revenues	516,000	26,804	542,804	0	542,804
Total State of Tennessee		1,163,100	937,057	2,100,157	224	2,100,381

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101					
	4/1/2025 14:38	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52500	County Court Clerk					
101	County Official/Administrative Officer	107,144		107,144		107,144
162	Clerical Personnel	512,886	(37,953)	474,933		474,933
168	Temporary Personnel	0		0		0
169	Part-time Personnel	20,384		20,384		20,384
189-1XPMT	Other Wages - 1X Payment		5,500	5,500		5,500
187	Overtime			0		0
201	Social Security	39,706	341	40,047		40,047
201 ARPA	Social Security			0		0
204	State Retirement	41,604	369	41,973		41,973
204 ARPA	State Retirement			0		0
206	Life Insurance	2,287	175	2,462		2,462
206-RET-LIF	Life Insurance-Retirees	375	191	566		566
207	Medical Insurance	159,651	31,280	190,931		190,931
207-RET-MED	Retiree Medical Insurance			0		0
207 - SRHTH	Medical Insurance - Sr. Health	4,498	2,978	7,476		7,476
208	Dental Insurance	9,367	368	9,735		9,735
208-RET-DEN	Dental Insurance-Retirees	1,036	352	1,388		1,388
212	Employer Medicare	9,286	80	9,366		9,366
212 ARPA	Employer Medicare			0		0
307	Communication	4,000		4,000	1,500	5,500
307-WIRE	Communication			0		0
320	Dues and Memberships	1,300		1,300		1,300
330	Operating Lease Payments (Copier)	12,500		12,500		12,500
348	Postal Charges	37,000		37,000		37,000
349	Printing, Stationery & Forms	4,500		4,500		4,500
355	Travel	3,200		3,200		3,200
399	Other Contracted Services	32,000		32,000		32,000
414	Duplicating Supplies	4,000		4,000		4,000
435	Office Supplies	8,500		8,500		8,500
508	Premiums on Corporate Surety Bonds	550		550		550
513	Workers' Comp Insurance	6,785	2,981	9,766		9,766
524	In Service/Staff Development	1,800		1,800		1,800
711	Furniture & Fixtures	2,000		2,000		2,000
790-COCLK	Other Equipment			0		0
719	Office Equipment	5,000		5,000		5,000
	Total County Court Clerk	1,031,359	6,662	1,038,021	1,500	1,039,521

Adding budget for internet services at LC County Clerk Bldg

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101					
	4/1/2025 14:38	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54210	Jail Department					
109	Captain(s)	68,000		68,000		68,000
115	Corrections Sergeants	212,000	4,563	216,563		216,563
160	Guards (\$29,000 for 43 hrs)	2,395,200	(100,000)	2,295,200		2,295,200
160-CRSEC	Guards- CRSEC (3) (\$4,200 for 43 hrs)	148,200		148,200		148,200
169	Part-time Personnel	2,500		2,500		2,500
189-1XPMT	Other Wages - 1X Payment		28,500	28,500		28,500
187	Overtime Wages	130,000	50,000	180,000		180,000
187-CRSEC	Overtime Wages	4,000		4,000		4,000
201	Social Security	174,077	1,767	175,844		175,844
201 ARPA	Social Security			0		0
201-CRSEC	Social Security	9,436		9,436		9,436
204	State Retirement	188,229	2,892	191,121		191,121
204 ARPA	State Retirement			0		0
204-CRSEC	State Retirement	10,213		10,213		10,213
206	Life Insurance	9,473	(1,298)	8,175		8,175
206-CRSEC	Life Insurance	473		473		473
206-RET-LIF	Life Insurance-Retirees	356	43	399		399
207	Medical Insurance	570,980	(116,836)	454,144		454,144
207-CRSEC	Medical Insurance	18,545	1,286	19,831		19,831
207-RET-MED	Medical Insurance - Retirees	15,767	8,407	24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	1,857	427	2,284		2,284
208	Dental Insurance	32,716	(10,025)	22,691		22,691
208-CRSEC	Dental Insurance	31,867	(30,998)	869		869
208-RET	Dental Insurance - Retirees	649	56	705		705
210	Unemployment Compensation			0		0
212	Employer Medicare	40,712	413	41,125		41,125
212 ARPA	Employer Medicare			0		0
212-CRSEC	Employer Medicare	2,207		2,207		2,207
307	Communication	5,000		5,000		5,000
330	Operating Lease Payments (Copier)			0		0
331	Legal Services	5,000		5,000		5,000
334	Maintenance Agreements	10,000	(2,500)	7,500		7,500
336	Maintenance and Repair Services- Equipm	5,000	2,500	7,500		7,500
340	Medical and Dental Services	300,000		300,000		300,000
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	1,000		1,000		1,000
355	Travel	10,000		10,000		10,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101		2024-2025	2024-2025	Approved	Proposed	Proposed
	4/1/2025 14:38		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
355-EXTRA	Travel - Extradition		3,000		3,000		3,000
399	Other Contracted Services		12,000	8,371	20,371	6,800	27,171
410	Custodial Supplies		35,000		35,000		35,000
412	Diesel		4,000		4,000		4,000
413	Drugs and Medical Supplies (Inmates)		70,000		70,000		70,000
414	Duplicating Supplies		1,000	50	1,050		1,050
421	Food Preparation Supplies		3,000		3,000		3,000
422	Food Supplies (Inmates)		300,000		300,000		300,000
431	Law Enforcement Supplies		2,000		2,000		2,000
435	Office Supplies		6,000	(50)	5,950		5,950
451	Uniforms		45,000	(8,371)	36,629		36,629
468	Chemicals				0		0
471	Software				0		0
499	Other Supplies & Materials		50,000		50,000		50,000
509	Refunds				0		0
513	Workers' Comp Insurance		32,075	5,036	37,111		37,111
524	In-Service/Staff Development		15,000		15,000	(6,800)	8,200
599	Other Charges				0		0
708	Communication Equipment		6,000		6,000		6,000
709	Data Processing Equipment				0		0
710	Food Service Equipment		3,000		3,000		3,000
711	Furniture and Fixtures		3,000		3,000		3,000
716	Law Enf Equip		40,000		40,000		40,000
716-BDCAM	Law Enf Equip - Body Cameras (5 yr contr't-last pymt 7/2029)			12,830	12,830		12,830
716-TCI	Law Enforcement Equipment - Training Grant			15,000	15,000		15,000
719	Office Equipment		2,000		2,000		2,000
790	Other Equipment		0		0		0
					0		0
	Total Jail Department		5,035,732	(127,937)	4,907,795	0	4,907,795

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

General Fund 101						
Account Number	4/1/2025 14:38	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
56000	Social, Cultural, and Recreational Services	0				
56300	Senior Citizens Assistance					
105	Supervisor/Director	49,094		49,094		49,094
161	Office on Aging Director	37,024	143	37,167		37,167
168	Temporary Personnel			0		0
189-IXPMT	Other Wages - 1X Payment		2,000	2,000		2,000
189	Other Salaries and Wages	73,008	281	73,289		73,289
201	Social Security	9,866	124	9,990		9,990
201 ARPA	Social Security			0		0
204	Retirement	10,677	187	10,864		10,864
204	Retirement			0		0
206	Life Insurance	674		674		674
206-RET-LIF	Life Insurance - Retirees	874		874		874
207	Medical Insurance	28,844	(2,419)	26,425		26,425
207-RET-MED	Medical Insurance - Retirees			0		0
207-SRHTH	Medical Insurance - Sr. Health	15,743	1,702	17,445		17,445
208	Dental Insurance	2,549		2,549		2,549
208-RET-DEN	Dental Insurance-Retirees	2,201	(460)	1,741		1,741
212	Employer Medicare	2,307	29	2,336		2,336
212 ARPA	Employer Medicare			0		0
302 VACCI	Advertising - ETHRA Grant - Vaccines			0		0
307	Communication	5,300		5,300		5,300
316-FDBOX	Contributions - Food Box Program			0		0
330	Operating Lease Payments (Copier)	2,200		2,200		2,200
333	Licenses	2,000		2,000		2,000
336	Maintenance and Repair Services-Equipment	2,000		2,000		2,000
338	Vehicle Maintenance	4,100		4,100	(3,500)	600
338-SRCTR-F24	Vehicle Maintenance - FY 24 SRCTR Grant			0	4,100	4,100
348	Postal Charges	200		200		200
349	Printing, Stationery, and Forms	1,500		1,500		1,500
349-FY2024	Printing, Stationery, and Forms - FY 24 ETHRA Grant Amend (Brochures)		5,000	5,000	(2,200)	2,800
351	Rentals	3,000		3,000		3,000
355	Travel	1,500		1,500		1,500
355-SRCTR-F24	Travel - FY 24 SRCTR Grant			0	3,000	3,000
399	Other Contracted Services	7,000		7,000		7,000
399-SRCTR-F24	Other Contracted Services - FY 24 SRCTR Grant			0	7,190	7,190

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

		General Fund 101					
Account Number		4/1/2025 14:38	2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
399-SRCTZ	Other Contracted Services - Sr. Center Guest Events				0		0
410	Custodial Supplies		900		900		900
414	Duplicating Supplies		100		100		100
422	Food Supplies		4,000		4,000		4,000
422 LUNCH	Food Supplies		8,000		8,000		8,000
425	Gasoline		6,000		6,000	(6,000)	0
425-SRCTR-F24	Gasoline- FY 24 SRCTR Grant				0	6,000	6,000
435	Office Supplies		2,000	(250)	1,750		1,750
450	Tires & Tubes		1,000		1,000	(1,000)	0
450-SRCTR-F24	Tires & Tubes - FY 24 SRCTR Grant				0	1,000	1,000
452	Utilities		15,000		15,000		15,000
499	Other Supplies and Materials		3,000		3,000		3,000
499-SRCTR-F24	Other Supplies-FY 24 ETHRA Grant			6,072	6,072	(4,180)	1,892
513	Workers' Comp Insurance		2,467	138	2,605		2,605
524	In-Service/Staff Development		300		300		300
599	Other Charges		2,000		2,000		2,000
599-SRCTZ	Other Charges - SRCTZ				0		0
711-TCAD	Furniture - TN Comm on Aging & Disability				0		0
719	Office Equipment			250	250		250
790-FY24	Other Equip.-FY24 ETHRA Grant Amend. (Fitness Equip.)			23,847			
790-TCAD	Other Equipment				0		0
					0		0
	Total Senior Citizens Assistance		306,428	36,644	343,072	4,410	347,482
	Total Social, Cultural, and Recreational Services		306,428	36,644	343,072	4,410	347,482

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

General Fund 101						
Account Number	4/1/2025 14:38	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58120	Economic and Industrial Agencies					
320	Dues and Memberships	5,932		5,932		5,932
320	Dues & Memberships (E TN Dev District)			0		0
339-RILEY-SPORT	Matching funds (Riley Drive re-alignment)			0	30,000	30,000
316	Contributions			0		0
316	Contributions (Loudon Co Ec Dev Ag)	177,174		177,174		177,174
316	Contributions (Innovation Valley)	0		0		0
	Total Economic and Industrial Agencies	183,106	0	183,106	30,000	213,106
58130	Housing and Urban Development					
316	Contributions	3,000		3,000		3,000
341	Pauper Burials	3,750		3,750		3,750
	Total Housing and Urban Development	6,750	0	6,750	0	6,750

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101		2024-2025	2024-2025	Approved	Proposed	Proposed
	4/1/2025 14:38		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
95000	Capital Projects - Donated						
95100	Capital Projects Donated to School Department						
316	Contributions			450,000	450,000		450,000
	Total Capital Projects Donated		0	450,000	450,000	0	450,000
	Total Capital Projects Donated		0	450,000	450,000	0	450,000
Total Expenditures			27,979,889	1,343,239	29,323,128	35,910	29,359,038
99000	Other Uses						
99100	Transfers Out						
590	Transfers to Other Funds				0		0
590	Transfers to Other Funds - Fund 115 - 1x payment			4,376	4,376		4,376
590	Transfers to Other Funds - Fund 116 - 1x payment			9,575	9,575		9,575
590	Transfers to Other Funds - Fund 131 - 1x payment			12,375	12,375		12,375
590-CRT	Trans. to Other Funds - Courthouse cash flow to be reimbursed			2,029,325	2,029,325	125,578	2,154,903
590-CCH	Trans. to Other Funds - Courthouse cash flow-not reimbursed			112,171	112,171	24,861	137,032
590	Transfers to Other Funds - To Hwy 131 Sports Gaming		86,915		86,915		86,915
	Total Transfers Out		86,915	2,167,822	2,254,737	150,439	2,405,176
		Temporary Rents (Alma place rental - April 2025 thru June 2025)					
Total Expenditures and Transfers Out			28,066,804	3,511,061	31,577,865	186,349	31,764,214

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2025

Account Number	General Fund 101	2024-2025	2024-2025	Approved	Proposed	Proposed
	4/1/2025 14:38	Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
	Estimated June 30, 2024 FB - Unaudited	16,761,587				
	Less Restricted, Committed & Assigned Items	1,308,962				
	Committed to Fire Safety	560,000				
	Estimated Available Fund Balance July 1, 2024	14,892,625		14,892,625		14,892,625
	Total Revenue	24,128,580	1,011,161	25,139,741	12,502	25,152,243
	Transfers In	0	856,789	856,789	0	856,789
	Total Revenue and Transfers In	24,128,580	1,867,950	25,996,530	12,502	26,009,032
	Total Available Funds	39,021,205	1,867,950	40,889,155	12,502	40,901,657
	Expenditure Budget	27,979,889	1,343,239	29,323,128	35,910	29,359,038
	Transfers Out	86,915	2,167,822	2,254,737	150,439	2,405,176
	Total Expenditures and Transfer Out	28,066,804	3,511,061	31,577,865	186,349	31,764,214
	Ending Fund Balance	10,954,401	(1,643,111)	9,311,290	(173,847)	9,137,443

RESOLUTION # _____

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the Highway Department Fund 131 on June 24, 2024; 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 2024 – 2025 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 2024 - 2025 Highway Department Fund 131 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Un-Audited June 30, 2024 Est FB	1,901,883			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2024	1,901,883			
Total Revenue & Transfers In	5,270,142	96,375	0	5,366,517
Total Available Funds	7,172,025	96,375	0	7,268,400
Total Expenditures & Transfers Out	5,645,108	274,593	73,269	5,992,970
Effect on Fund Balance	(374,966)	(178,218)	(73,269)	(626,453)
Ending Fund Balance	1,526,917	(178,218)	(73,269)	1,275,430

[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

March 17, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/1/2025 14:39	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
119								
120			<i>Total Highway/Public Works Expenditures</i>					
121	60000		Highways					
122	61000		Administration					
123	101		County Official	117,858		117,858		117,858
124	103		Assistant	80,326	292	80,618		80,618
125	140		Salary Supplement			0		0
126	141		Foremen	75,370	279	75,649		75,649
127	142		Mechanics	52,236	194	52,430		52,430
128	143		Equipment Operators			0		0
129	144		Equipment Operators - Heavy	287,881	(2,165)	285,716		285,716
130	145		Equipment Operators - Light	389,500	868	390,368		390,368
131	147		Truck Drivers	129,640	484	130,124		130,124
132	161		Secretary	53,764	190	53,954		53,954
133	162		Clerical Personnel			0		0
134	168		Temporary Personnel			0		0
135	169		Part-time Personnel			0		0
136	189-1XPMT		Other Salaries & Wages - 1 X Payment		10,500	10,500		10,500
137	187		Overtime Pay	35,000		35,000		35,000
138	302		Advertising	150		150		150
139	320		Dues & Memberships	5,000		5,000	(500)	4,500
140	331		Legal Services	500		500		500
141	337		Maintenance - Office Equipment			0		0
142	348		Postal Charges	150		150	(150)	0
143	349		Printing, Stationery & Forms	1,500	(500)	1,000	(650)	350
144	355		Travel	4,000		4,000		4,000
145	399		Other Contracted Services	3,500		3,500	(2,500)	1,000
146	414		Duplicating Supplies	210		210		210
147	435		Office Supplies	2,000		2,000	(1,500)	500
148	524		In-Service/Staff Development	500	500	1,000	(425)	575
149	711		Furniture & Fixtures		120	120		120
150	719		Office Equipment	1,500	(500)	1,000	(1,000)	0
151								
152			Total Administration	1,240,585	10,262	1,250,847	(6,725)	1,244,122

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/1/2025 14:39	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
153								
154								
155								
156								
157	62000		Highway and Bridge Maintenance					
158	321		Engineering Services	0		0		0
159	323		Explosive and Drilling Services			0		0
160	351		Rentals	4,500		4,500		4,500
161	399		Other Contracted Services	51,000		51,000		51,000
162	402		Asphalt	700,000		700,000		700,000
163	403		Asphalt - Cold Mix	40,000	(30,000)	10,000	(7,000)	3,000
164	404		Asphalt - Hot Mix	60,000	52,000	112,000	34,000	146,000
165	408		Concrete	1,000		1,000		1,000
166	409		Crushed Stone	100,000	(15,000)	85,000		85,000
167	436		Other Road Materials	8,000		8,000		8,000
168	438		Pipe	30,000	(8,000)	22,000	(2,000)	20,000
169	443		Road Signs	25,000	(9,000)	16,000	(5,000)	11,000
170	444		Salt	25,000		25,000		25,000
171	445		Sand	1,000		1,000		1,000
172	468		Chemicals	1,500		1,500		1,500
173	499		Other Supplies & Materials	10,000		10,000		10,000
174								
175			Total Highway & Bridge Maintenance	1,057,000	(10,000)	1,047,000	20,000	1,067,000
176								
177								
178								
179								
180								

**Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/1/2025 14:39	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
181	63100		Operation & Maintenance of Equipment					
182	336		Maintenance & Repair - Equipment	40,000	(9,000)	31,000	(20,000)	11,000
183	338		Maintenance & Repair Vehicles	5,000	5,000	10,000		10,000
184	353		Towing Services	1,000		1,000		1,000
185	359		Disposal Fees	4,000		4,000	(1,000)	3,000
186	399		Other Contracted Services			0		0
187	412		Diesel Fuel	77,000	(16,000)	61,000	(5,000)	56,000
188	416		Equipment Parts - Heavy	35,000	6,000	41,000		41,000
189	417		Equipment Parts - Light	105,000	24,380	129,380	10,300	139,680
190	418		Equip/Mach Parts			0		0
191	425		Gasoline	35,000		35,000		35,000
192	433		Lubricants	5,000		5,000		5,000
193	436		Other Road Materials			0		0
194	446		Small Tools			0		0
195	450		Tires and Tubes	40,000		40,000	6,000	46,000
196	499		Other Supplies & Materials	10,000		10,000		10,000
197	599		Other Charges	5,000		5,000		5,000
198								
199			Total Operation & Maint of Equip	362,000	10,380	372,380	(9,700)	362,680
200								
201								

**Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025**

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/1/2025 14:39	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
202	65000		Other Charges					
203	307		Communication	14,000		14,000		14,000
204	347		Pest Control	1,000		1,000		1,000
205	399		Other Contracted Services	4,000		4,000		4,000
206	410		Custodial Supplies	2,000		2,000		2,000
207	413		Drugs and Medical Supplies	1,700		1,700		1,700
208	415		Electricity	11,000		11,000		11,000
209	424		Garage Supplies	2,000		2,000		2,000
210	427		Ice	700		700	425	1,125
211	451		Uniforms	25,000		25,000	(4,000)	21,000
212	506		Liability Insurance	101,456		101,456	42,769	144,225
213	508		Premiums on Bonds	700		700		700
214	510		Trustee's Commission	35,000		35,000		35,000
215	511		Vehicle & Equip Insurance			0		0
216	599		Other Charges	2,000		2,000		2,000
217								
218			Total Other Charges	200,556	0	200,556	39,194	239,750
219								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/1/2025 14:39	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
244	68000		Capital Outlay					
245	321-BMILK		Engineering Services			0		0
246	321-STBGP		Engineering Services			0		0
247	332-BMILK		Evaluation and Testing			0		0
248	339		Matching Share- Add'l for STBGP			0		0
249	339-BRIDG		Matching Share	3,886		3,886		3,886
250	339-RILEY		Matching Share (Riley Drive realignment)			0	30,500	30,500
251	339-STAID		Matching Share	14,395		14,395		14,395
252	399-STBGP		Contracted Services - STBGP			0		0
253	404-BMILK		Asphalt - Hot Mix			0		0
254	404-STBGP		Asphalt - Hot Mix			0		0
255	409		Crushed Stone	3,000		3,000		3,000
256	705		Bridge Construction	777,332		777,332		777,332
257	706		Building Construction					
258	708		Communication Equipment			0		0
259	790		Other Equipment (Plotter)			0		0
260	711		Furniture & Fixtures			0		0
261	714		Highway Equipment	100,000	191,000	291,000		291,000
262	717		Maintenance Equipment			0		0
263	718		Motor Vehicles	50,000	100,000	150,000		150,000
264	718-TRADE		Vehicle Trade-ins			0		0
265	726		State Aid Projects - Add'l for STBGP			0		0
266	726-STAID		State Aid Projects	1,199,518		1,199,518		1,199,518
267	726-STBGP		State Aid Projects	0		0		0
268								
269			Total Capital Outlay	2,148,131	291,000	2,439,131	30,500	2,469,631
270								
271	TOTAL HIGHWAYS			5,645,108	274,593	5,919,701	73,269	5,992,970
272								
273								
274								
275								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/1/2025 14:39	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
305	Estimated Total FB June 30, 2024			1,901,883				
306	Less Encumbrances			0				
307								
308								
309								
310	Estimated Restricted Fund Balance July 1, 2024			1,901,883		1,901,883		1,901,883
311								
312								
313								
314								
315	Total Revenue			5,270,142	96,375	5,366,517	0	5,366,517
316								
317								
318	Total Available Funds			7,172,025	96,375	7,268,400	0	7,268,400
319								
320	Expenditure Budget			5,645,108	274,593	5,919,701	73,269	5,992,970
321								
322	Total Expenditures and Transfer Out			5,645,108	274,593	5,919,701	73,269	5,992,970
323								
324	Estimated Ending Fund Balance			1,526,917	(178,218)	1,348,699	(73,269)	1,275,430
325								
326								
327			County Commission meeting date:					
328			March 17, 2025					
329								
330								

RESOLUTION # _____

**A RESOLUTION AMENDING THE GENERAL CAPITAL PROJECTS FUND 171
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the General Capital Projects Fund 171 on June 24, 2024; and

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

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

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2024 – 2025 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 2024 - 2025 General Capital Projects Fund 171 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Unaudited June 30, 2024 FB	5,004,905			
Less Unaudited Enc	(5,930,067)			
Available Fund Balance July 1, 2024	(925,162)			
Total Revenue & Transfers In	0	4,711,120	150,439	4,861,559
Total Available Funds	(925,162)	4,711,120	150,439	3,936,397
Total Expenditures & Transfers Out	250,000	2,621,730	150,439	3,022,169
Effect on Fund Balance	(250,000)	2,089,390	0	1,839,390
Ending Fund Balance	(1,175,162)	2,089,390	0	914,228

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

April 7, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/01/25						
3					4/1/25 2:58 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
210	SUBFUND CRT - Courthouse Fire										
211	REVENUE										
212		49000	Other Sources								
213			49700		Insurance Recovery		0	2,329,624	2,329,624		2,329,624
214			49800		Transfers In - County General Fund 101			2,029,325	2,029,325	125,578	2,154,903
215					Total Other Sources		0	4,358,949	4,358,949	125,578	4,484,527
216											
217					TOTAL SUBFUND CRT REVENUE		0	4,358,949	4,358,949	125,578	4,484,527
218	EXPENDITURES										
219		91120	Administration of Justice Projects								
220			399		Other Contracted Services		0	65,946	65,946	125,578	191,524
221			399		Other Contracted Services		0	2,029,325	2,029,325		2,029,325
222			599-SOIL		Other Charges		0	327	327		327
223			790		Other Equipment		0	4,827	4,827		4,827
224			711		Furniture and Fixtures		0	94,244	94,244		94,244
225					Total General Administration Projects		0	2,194,669	2,194,669	125,578	2,320,247
226											
227		91160	Agriculture & Natural Resources Projects								
228			399 SOIL		Other Contracted Services		0	267	267		267
229			719		Office Equipment				0		0
230											
231					Total Agriculture & Natural Resources Projects		0	267	267	0	267
232											
233					TOTAL SUBFUND CRT EXPENDITURES		0	2,194,936	2,194,936	125,578	2,320,514
235	SUBFUND CRT SUMMARY:										
236					Beginning Balance July 1, 2024		2,612,420				
237					Less PY Encumbrances		(4,776,433)				
238					Total Available July 1, 2024		(2,164,013)				
240					Plus FY 24-25 Revenue		0	4,358,949	4,358,949	125,578	4,484,527
242					Less FY 24-25 Expenditures		0	2,194,936	2,194,936	125,578	2,320,514
244					Revenue/Expense Effect		0	2,164,013	2,164,013	0	2,164,013
245											
248					Estimated June 30 2025 Subfund CRT Balance		(2,164,013)	2,164,013	(0)	0	(0)

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/01/25						
3					4/1/25 2:58 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
249											
250	SUBFUND CCH - COUNTY COURTHOUSE REPAIRS (STRUCTURAL; NOT FIRE-RELATED)										
251	REVENUE										
252		49000	Other Sources								
253			49800	Transfers	From Fund 101 - County General		0	112,171	112,171	24,861	137,032
254			49800	Transfers	From Fund 127-ARPA				0		0
255					Total Other Sources		0	112,171	112,171	24,861	137,032
256											
257					TOTAL SUBFUND CCH REVENUE		0	112,171	112,171	24,861	137,032
258											
259	EXPENDITURES										
260		91120	Administration of Justice Projects								
261			399		Other Contracted Services		0	3,377	3,377		3,377
262			399		Other Contracted Services-Alternates-Ceiling Tiles			4,955	4,955		4,955
263			399		Other Contd Svc - Alma place rentals			91,157	91,157	24,861	116,018
264			399		Other Contd Svc - Document restoration-Belfore			21,014	21,014		21,014
265			711		Furniture and Fixtures		0	76,628	76,628		76,628
266					Total General Administration Projects		0	197,131	197,131	24,861	221,992
267											
268					TOTAL SUBFUND CCH EXPENDITURES		0	197,131	197,131	24,861	221,992
269											
270	SUBFUND CCH SUMMARY:										
271					Beginning Balance July 1, 2024		336,093				
272					Less PY Encumbrances		(332,611)				
273					Total Available July 1, 2024		3,482				
274											
275					Plus FY 24-25 Revenue		0	112,171	112,171	24,861	137,032
276											
277					Less FY 24-25 Expenditures		0	197,131	197,131	24,861	221,992
278											
279					Revenue/Expense Effect		0	(84,960)	(84,960)	0	(84,960)
280											
281					Cash Transfer from subfund 600			4,955	4,955		4,955
282					Cash Transfer from subfund C75 - Furniture			76,628			
283											
284					Estimated June 30 2025 Subfund CCH Balance		3,482	(3,377)	105	0	105

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/01/25						
3					4/1/25 2:40 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
766											
767											
768											
769											
770											
771											
772											
773					TOTAL REVENUE/Transfers In		0	4,711,120	4,711,120	150,439	4,861,559
774											
775											
776					TOTAL EXPENDITURE/TRFS		250,000	2,621,730	2,871,730	150,439	3,022,169
777					TOTAL TRANSFERS OUT		0		0		0
778											
779					Effect on Fund Balance		(250,000)	2,089,390		0	
780											
781											
782											
783					ESTIMATED BEGINNING FUND BALANCE		5,004,905				
784					Less PY Encumbrances		(5,930,067)				
785					Est Available Beg Fund Balance July 1, 2024		(925,162)				
786											
787											
788					ENDING FUND BALANCE		(1,175,162)		914,228		914,228
789											
790											
791											
792											
793					<u>County Commission Meeting Date:</u>						
794					April 7, 2025						
795											
796											
797											
798											

**Loudon County Budget Committee
Meeting Minutes
February 18, 2025**

COMMITTEE MEMBERS:

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

The following members of the Budget Committee were present: Mayor Bradshaw, Commissioner Cullen, Commissioner Shaver, Commissioner Whitfield and Ms. Rice. Commissioner Satterfield was absent.

The following items were considered:

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

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

Consideration of Request to add two part-time employees at Lenoir City Library – Susan Dorsey, Lenoir City Librarian:

Ruth Henderson McQueen spoke regarding the background of the association of the library with the State. Ms. McQueen spoke about the services provided through the libraries in Loudon County. She also spoke to the statistics of the Loudon County libraries as it is associated with the other counties in the State. She then moved to the staffing challenges of Lenoir City Library and the other 4 libraries in the County. The discussion was then turned over to Susan Dorsey. Ms. Dorsey requested an additional 20 hours for 2 part-time employees. The Mayor asked how many part-time employees are at the Lenoir City location, Ms. Dorsey responded with 5 part-time employees. Two are funded by the County and two are funded by Lenoir City. The discussion moved to the intention of the request is to open on Saturday's with the two new employees from 8:00am to 12:00pm.

Commissioner Whitfield requested the total amount that is contributed from the City and the total amount from the County. Ms. Dorsey indicated that she would send out that information to the Budget Committee.

Commissioner Cullen made a motion to table this item until the FY 2026 budget preparation process, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote.

Consideration of request for Stevens Lane Tower clean-up – Kelli Branam, EMA Director:

Ms. Branam turned the floor over to Don Lee. Mr. Lee spoke about the necessity of cleaning up the tower to help better the communications for emergency services. He spoke to the issue with over weight due to excess cables from past change over in communications equipment.

Mr. Lee indicated that \$10,950 is the over all cost needed from the County. He continued that the three police departments will split the remaining funds needed for the excess over the counties portion.

The Budget Committee discussed options of funding and decided it would be best to expense from the Fire Safety Commitment.

Commissioner Shaver made a motion to fund this item from the Fire Safety Commitment, seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

Consideration of request to add a part-time position at Chancery Court – Lisa Scott, Chancery Court Clerk:

Ms. Scott explained that she came and asked for additional money for a temporary person to help training before Connie retires and there was a delay in getting the individual hired; therefore money is left in the budget. She is requesting to move this money to a part-time budget to continue Connie's employment on a part-time basis after she retires. She indicated this part-time position would continue through June 30th and the total transfer would be \$4,600.

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

Consideration of request to initiate Flock Camera's contract – Chris Hutchens, Operations Chief:

Chief Hutchens explained that currently the County does not have any flock camera's and this contract is to purchase 6 cameras to spread throughout the County. The comment was made that there are multiple cameras that belong to the cities. He continued that the Sheriff's Department has complimentary access to the cities cameras. He indicated that this request will be presented to be funded through Fund 122.

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

Discussion of OPIOID reporting:

It was recognized that Sarah McCall with the SMART Initiative was present. The Sheriff handed out his project details for the OPIOID funding for the Sheriff's Department. Sheriff Davis indicated that staffing, program materials, and equipment/supplies would be needed for the project laid out in his hand-out.

The Budget Committee discussed the project and the future OPIOID funding. The Committee also discussed the possibility of a variety of future appropriations.

The discussion then turned to the estimated payments that would be received by the County. The Committee requested these estimates when they are available.

The discussion then moved to the possible reporting by the organizations/departments receiving the funds. Ms. Rice explained that the reporting required by the Abatement Council includes multi-faceted information and she has compiled some possible reporting requirements based on the templates available through the SMART Initiative. Ms. McCall indicated that her group could also be a resource to compose an outline of reporting requirements. The Committee determined that the OPIOID funds/reporting requirements would be managed through the Budget Committee. The Mayor requested for Ms. Rice to send out the possible reporting requirements to the Budget Committee for how they would like the reporting.

Discussion of FY 2026 Budget Prep meeting dates:

Ms. Rice asked if the Committee was in agreement with three days a week (Monday, Wednesday, & Friday) beginning at 10AM. The Committee did agree to this scheduling.

The first meeting would be scheduled for March 31st to keep the same number of meetings that were included last year.

Distribution of report on Debt for Capital Outlay Note (\$450,000) approved by Commission on August 5, 2024:

Ms. Rice informed the Committee that this report was included in the packet of information. This report is required by the State to indicate that the County has issued debt.

Consideration of approval of line adjustments and/or recommendation to approve amendments in multiple funds:

A. County General Fund 101

Amendments include:

- >Pg. 10 – Revenue adj to VCIF grant – Expensed @ 54110
- >Pg. 14 - \$450K is the repayment of Interfund CON; \$1K is to recognize insurance recovery that was expensed in 51800
- >Pg. 15 – Co. Comm – adj for workers’ comp
 - >>Overall the adj for workers’ comp was an additional total of \$9,317 after the workers comp audit
- >Pg. 17 – Mayor – workers comp adj
- >Pg. 18 – Emp. Benefits – line adjustment from travel to equipment
- >Pg. 20 – Election –
 - a. Increase \$2K for temp emp to account for a few emp that were paid to work the election under this line instead of 193
 - b. Reduce OT \$1K
 - c. Reduce 193 (election workers) by \$21K to move money to 336 (equip) to purchase some 5-6 yr batteries
 - d. line adj. from 351 (rental) to 719 (equip) of \$1K
- >Pg. 21 – Register of Deeds – Line adj from office equip to other cont. svc; amount added to 399 from officials reserve; and workers’ comp adj
- >Pg. 22 – Planning – workers comp adj
- >Pg. 23 – Codes - workers comp adj
- >Pg. 25 – Maintenance – Line adj to increase 399 except \$1K from insurance recovery
- >Pg. 26 – Building/Contents Insurance – This amendment reflects the increase in the insurance for the current year.
 - Preservation of Records – Line adj to increase licenses \$81
- >Pg. 27 – Accounting - workers comp adj
- >Pg. 28 – Purchasing - workers comp adj
- >Pg. 29 – Assessor - workers comp adj
- >Pg. 30 – Trustee - workers comp adj
- >Pg. 31 – Co. Clerk - workers comp adj
- >Pg. 32 – IT - workers comp adj
- >Pg. 33 – Circuit Court - workers comp adj
- >Pg. 34 – Gen. Sessions Court - workers comp adj

>Pg. 35 – Gen. Sessions Judge – The reductions/increase were requested to purchase updated I-pads. A portion of the reduction was moved to Judicial Commissioners.

>Pg. 36 – Chancery Court – The request is to use a portion of the official’s reserve to purchase updated computers for the department.
 Also, includes the request to move \$4,600 from full-time to part time for request of part-time employee through 6/30/25.

>Pg. 37 – Juvenile - workers comp adj

>Pg. 38 – Judicial Commissioners – includes the movement of \$ from Judge budget to purchase updated I-pads.

>Pg. 39 – Sheriff – Amendments include a reduction to deputies to increase overtime. The increase in overtime also includes an amount from the guards line in the Jail budget. *(There was some discussion about the amendments for overtime in the Sheriff and Jail department. The discussion lead to the need for an assessment in the Sheriff’s Office of the cost of the overtime. Ms. Rice distributed an analysis of the overtime line for the last 5 years.)*

>Pg. 40-41 – Sheriff – Includes some line adjustments and VCIF grant adjust.

>Pg. 42-43 – Jail – Amendments include a reduction to guards to increase overtime in Jail and Sheriff; also includes some line adjustments.

>Pg. 45-46 – EMA - workers comp adj

>Pg. 49-50 – Animal Shelter – includes line adjustments and amendments to use some of the official’s reserve.

>Pg. 51-52 – Sr. Citizens - workers comp adj

>Pg. 55 – Veteran’s Affairs – includes line adjustments to allow for the purchase of a laptop for the new employee

>Pg. 56 – This budget is normally used to offset the cost of employees that leave employment within a month that the insurance company charges for their benefit. This year when preparing the original budget, I did not have time to get the insurance increase in each department; therefore I included an estimate of the overall increase in this budget. Since the mid-year estimates reflected an overall decrease, I left this budget for the potential increase with year-end insurance estimates. However, if the committee wishes to use some of these funds to offset the cost of Building/Contents Insurance and worker’s comp insurance, then the amendment is reflective of that on these spreadsheets.

>Overall these amendments are an increase to the fund balance of \$436,006 *(The amendment for Stevens Lane Tower clean up was added, which changed the increase to the fund balance to \$425,056)*

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

B. Public Libraries Fund 115

Amendments:

The amendments include a usage of \$750 from the fund balance for the Lenoir City Library and a line adjustment for the Pettway Grant in the Loudon Library.

Overall these amendments are a decrease to the Lenoir City Library fund balance of \$750.

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

C. Drug Fund 122

The amendments include multiple line adjustments and an amendment to set a budget for Trustee's Commission.

Overall these amendments are a decrease to the fund balance of \$459

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

D. General Purpose School Fund 141

Overall these amendments are a decrease to the fund balance of \$145,000

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

E. School Federal Projects Fund 142

Overall these amendments have no bearing on the fund balance

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

F. Education Debt Service Fund 156

The amendment in this fund is to repay the Interfund CON to the General Fund.

Overall the amendment is a decrease to the fund balance of \$450,000

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

Recommendations from Capital Projects and/or Purchasing Committee.

There were no recommendations from Capital Projects and/or Purchasing Committee.

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



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 1 of 24

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	14,696,193.00	(13,625,631.84)	92.72%	1,224,682.75	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(137,866.74)	106.05%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	(522.20)	17.41%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(48,079.41)	64.11%	6,250.00	(2,688.05)	43.01%
40140	Interest And Penalty	25,000.00	(18,352.73)	73.41%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	493,352.00	(514,381.68)	104.26%	41,112.67	(414,123.36)	1,007.29%
40210	Local Option Sales Tax	1,460,000.00	(1,635,878.66)	112.05%	121,666.67	(185,659.11)	152.60%
40220	Hotel/Motel Tax	510,000.00	(539,938.95)	105.87%	42,500.00	(49,608.48)	116.73%
40250	Litigation Tax - General	100,000.00	(83,387.30)	83.39%	8,333.33	(9,411.42)	112.94%
40260	Litigation Tax - Special Purpose	290,000.00	(210,807.51)	72.69%	24,166.67	(23,054.98)	95.40%
40270	Business Tax	536,400.00	(237,155.01)	44.21%	44,700.00	(11,528.24)	25.79%
40275	Mixed Drink Tax	29,000.00	(30,957.96)	106.75%	2,416.67	(592.25)	24.51%
40320	Bank Excise Tax	73,844.00	(58,332.79)	78.99%	6,153.67	(58,332.79)	947.94%
40330	Wholesale Beer Tax	120,000.00	(95,500.54)	79.58%	10,000.00	(9,496.39)	94.96%
41120	Animal Registration	63,500.00	(31,861.00)	50.17%	5,291.67	(1,885.00)	35.62%
41140	Cable TV Franchise	332,000.00	(233,263.88)	70.26%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	(2,090.00)	72.07%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(417,921.00)	69.65%	50,000.00	(59,302.00)	118.60%
41590	Other Permits	30,000.00	(32,498.75)	108.33%	2,500.00	(1,380.00)	55.20%
42180	DUI Treatment Fines	1,900.00	(1,282.49)	67.50%	158.33	(47.50)	30.00%
42190	Data Entry Fee - Circuit Court	930.00	(352.00)	37.85%	77.50	(70.00)	90.32%
42191	Courtroom Security Fee	5,300.00	(3,710.16)	70.00%	441.67	(711.89)	161.18%
42210	Fines	10,000.00	(5,484.35)	54.84%	833.33	(283.10)	33.97%
42220	Officers Costs	13,600.00	(13,801.53)	101.48%	1,133.33	(1,733.79)	152.98%
42240	Drug Control Fines	2,200.00	(1,406.48)	63.93%	183.33	(3.80)	2.07%
42250	Jail Fees	1,560.00	(835.12)	53.53%	130.00	(145.60)	112.00%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,129.99)	113.00%	83.33	(81.00)	97.20%
42292	Victims Assistance Assessments	5,450.00	(2,717.00)	49.85%	454.17	(364.00)	80.15%
42310	Fines	45,000.00	(21,961.58)	48.80%	3,750.00	(2,503.25)	66.75%
42320	Officers Costs	113,000.00	(44,219.64)	39.13%	9,416.67	(4,396.68)	46.69%
42330	Games And Fish Fines	500.00	(139.50)	27.90%	41.67	(13.50)	32.40%
42340	Drug Control Fines	7,500.00	(2,628.41)	35.05%	625.00	(267.90)	42.86%
42350	Jail Fees	5,200.00	(3,118.27)	59.97%	433.33	(285.11)	65.79%
42380	DUI Treatment Fines	15,000.00	(9,491.44)	63.28%	1,250.00	(498.75)	39.90%
42390	Data Entry Fee - General Sessions	18,000.00	(15,325.94)	85.14%	1,500.00	(1,761.98)	117.47%
42391	Courtroom Security Fee	100,000.00	(78,579.71)	78.58%	8,333.33	(8,528.98)	102.35%
42392	Victims Assistance Assessments	24,550.00	(11,849.84)	48.27%	2,045.83	(1,174.82)	57.43%
42490	Data Entry Fee - Juvenile Court	510.00	(386.00)	75.69%	42.50	(24.00)	56.47%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 2 of 24

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42520	Officers Costs	2,500.00	(2,381.17)	95.25%	208.33	(283.10)	135.89%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,238.00)	49.52%	208.33	(128.00)	61.44%
42591	Courtroom Security Fee	2,580.00	(1,587.75)	61.54%	215.00	(200.75)	93.37%
42610	Fines	5,000.00	(8,157.00)	163.14%	416.67	(1,096.00)	263.04%
42990	Other Fines, Forfeitures, And Penalties	0.00	0.00	0.00%	0.00	0.00	0.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43350	Copy Fees	0.00	(45.00)	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	(30,963.00)	61.93%	4,166.67	(3,528.00)	84.67%
43392	Data Processing Fee -Register	30,000.00	(15,096.00)	50.32%	2,500.00	(1,922.00)	76.88%
43394	Data Processing Fee - Sheriff	6,000.00	(2,806.78)	46.78%	500.00	(331.64)	66.33%
43395	Sex Offender Registraion Fee	3,000.00	(1,000.00)	33.33%	250.00	(100.00)	40.00%
43396	Data Processing Fee - County Clerk	1,000.00	(894.00)	89.40%	83.33	(159.00)	190.80%
43399	Vehicle Insurance Coverage and	2,000.00	(5,800.00)	290.00%	166.67	(715.00)	429.00%
44110	Investment Income	100,000.00	(439,232.32)	439.23%	8,333.33	(122,618.86)	1,471.43%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	(24,482.33)	84.42%	2,416.67	(3,430.03)	141.93%
44160	Retirees' Insurance Payments	63,258.00	(72,705.10)	114.93%	5,271.50	(9,052.47)	171.72%
44161	Cobra Insurance Payments	2,873.00	(2,064.96)	71.87%	239.42	(458.88)	191.67%
44165	Rebates	0.00	(899.34)	0.00%	0.00	(843.37)	0.00%
44170	Miscellaneous Refunds	3,686.00	(3,873.18)	105.08%	307.17	0.00	0.00%
44530	Sale Of Equipment	500.00	(7,039.00)	1,407.80%	41.67	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(1,860.00)	0.00%	0.00	(442.00)	0.00%
44570	Contributions & Gifts	39,100.00	(24,712.20)	63.20%	3,258.33	(2,684.27)	82.38%
45510	County Clerk	520,000.00	(431,456.02)	82.97%	43,333.33	(52,852.51)	121.97%
45520	Circuit Court Clerk	120,000.00	(126,081.35)	105.07%	10,000.00	(11,443.96)	114.44%
45540	General Sessions Court Clerk	340,000.00	(316,337.54)	93.04%	28,333.33	(36,945.13)	130.39%
45550	Clerk And Master	85,000.00	(82,397.73)	96.94%	7,083.33	(11,358.64)	160.36%
45580	Register	500,000.00	(280,657.71)	56.13%	41,666.67	(28,478.43)	68.35%
45590	Sheriff	18,000.00	(24,834.20)	137.97%	1,500.00	(2,699.40)	179.96%
45610	Trustee	880,000.00	(1,069,345.74)	121.52%	73,333.33	0.00	0.00%
46110	Juvenile Services Program	9,000.00	(4,500.00)	50.00%	750.00	0.00	0.00%
46140	Aging Programs	13,300.00	(6,907.00)	51.93%	1,108.33	(3,453.50)	311.59%
46190	Other General Government Grants	38,209.00	(38,209.00)	100.00%	3,184.08	0.00	0.00%
46210	Law Enforcement Training Programs	86,400.00	(96,400.00)	111.57%	7,200.00	0.00	0.00%
46290	Other Public Safety Grants	764,944.00	(710,362.27)	92.86%	63,745.33	0.00	0.00%
46310	Health Department Programs	645,500.00	(224,422.90)	34.77%	53,791.67	(44,820.06)	83.32%
46830	Beer Tax	20,000.00	(9,684.51)	48.42%	1,666.67	0.00	0.00%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 3 of 24

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46835	Vehicle Certificate Of Title Fees	9,000.00	(6,665.70)	74.06%	750.00	(783.60)	104.48%
46840	Alcoholic Beverage Tax	96,000.00	(83,283.54)	86.75%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(37,710.98)	62.85%	5,000.00	(5,026.09)	100.52%
46855	State Shared Sports Gaming Privilege	35,000.00	(58,632.60)	167.52%	2,916.67	0.00	0.00%
46915	Contracted Prisoner Board	275,000.00	(183,065.00)	66.57%	22,916.67	0.00	0.00%
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82%	1,250.00	(3,791.00)	303.28%
46970	State Shared Sales Tax - Cities	6,000.00	(10,059.92)	167.67%	500.00	(1,257.49)	251.50%
46980	Other State Grants	26,804.00	(26,803.00)	100.00%	2,233.67	0.00	0.00%
46990	Other State Revenues	0.00	(1,514.14)	0.00%	0.00	0.00	0.00%
47220	Civil Defense Reimbursement	39,747.00	(60,746.58)	152.83%	3,312.25	0.00	0.00%
47235	Homeland Security Grants	19,000.00	(19,000.00)	100.00%	1,583.33	0.00	0.00%
47301	COVID-19 Grant #1	0.00	(18,915.65)	0.00%	0.00	0.00	0.00%
47590	Other Federal Through State	161,692.00	(80,359.70)	49.70%	13,474.33	(52,232.76)	387.65%
48130	Contributions	24,859.00	(11,282.00)	45.38%	2,071.58	(6,282.00)	303.25%
48140	Contracted Services	0.00	(18,935.34)	0.00%	0.00	0.00	0.00%
48610	Donations	11,850.00	(10,004.97)	84.43%	987.50	(3,699.00)	374.58%
49200	Notes Issued	450,000.00	0.00	0.00%	37,500.00	0.00	0.00%
49700	Insurance Recovery	10,081.00	(37,862.21)	375.58%	840.08	(3,741.78)	445.41%
49800	Transfers In	396,708.00	(371,382.08)	93.62%	33,059.00	0.00	0.00%
Total Revenues		25,996,530.00	(23,288,876.91)	89.58%	2,166,377.50	(1,266,816.44)	58.48%
Expenditures							
51100	County Commission	(244,430.00)	155,780.33	63.73%	(20,369.17)	16,523.98	81.12%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51240	Other Boards And Committees	(9,500.00)	3,600.00	37.89%	(791.67)	0.00	0.00%
51300	County Mayor/Executive	(245,275.00)	177,897.24	72.53%	(20,439.58)	19,837.79	97.06%
51310	Personnel Office	(149,366.00)	108,809.93	72.85%	(12,447.17)	10,623.25	85.35%
51400	County Attorney	(380,000.00)	253,562.99	66.73%	(31,666.67)	26,895.18	84.93%
51500	Election Commission	(548,402.00)	444,517.08	81.06%	(45,700.17)	37,700.89	82.50%
51600	Register Of Deeds	(457,597.00)	346,642.69	75.75%	(38,133.08)	32,954.39	86.42%
51720	Planning	(206,962.00)	126,517.27	61.13%	(17,246.83)	13,009.87	75.43%
51750	Codes Compliance	(422,225.00)	291,702.47	69.09%	(35,185.42)	30,825.49	87.61%
51760	Geographical Information Systems	(85,037.00)	59,692.09	70.20%	(7,086.42)	5,781.33	81.58%
51800	County Buildings	(1,626,453.00)	1,286,626.66	79.11%	(135,537.75)	126,062.07	93.01%
51810	Other Facilities	0.00	32,004.46	0.00%	0.00	(489.77)	0.00%
51900	Other General Administration	(455,599.00)	442,049.81	97.03%	(37,966.58)	872.50	2.30%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(814,268.00)	519,242.64	63.77%	(67,855.67)	54,439.60	80.23%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 4 of 24

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52200	Purchasing	(328,607.00)	233,607.26	71.09%	(27,383.92)	26,065.39	95.19%
52300	Property Assessor's Office	(685,048.00)	457,449.87	66.78%	(57,087.33)	39,985.70	70.04%
52400	County Trustee's Office	(482,914.00)	348,536.22	72.17%	(40,242.83)	27,131.48	67.42%
52500	County Clerk's Office	(1,038,021.00)	654,335.36	63.04%	(86,501.75)	68,545.70	79.24%
52600	Data Processing	(233,600.00)	178,875.45	76.57%	(19,466.67)	34,693.96	178.22%
53100	Circuit Court	(576,868.00)	417,290.37	72.34%	(48,072.33)	39,417.07	82.00%
53300	General Sessions Court	(905,381.00)	654,694.99	72.31%	(75,448.42)	56,738.09	75.20%
53310	General Sessions Judge	(598,257.00)	434,421.49	72.61%	(49,854.75)	49,438.13	99.16%
53400	Chancery Court	(503,390.00)	363,598.59	72.23%	(41,949.17)	49,560.69	118.14%
53500	Juvenile Court	(381,813.00)	269,539.69	70.59%	(31,817.75)	25,215.48	79.25%
53700	Judicial Commissioners	(87,808.00)	62,832.77	71.56%	(7,317.33)	6,146.96	84.01%
53900	Other Administration Of Justice	(19,300.00)	7,913.26	41.00%	(1,608.33)	363.60	22.61%
53920	Courtroom Security	(1,500.00)	394.26	26.28%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	14,566.84	48.56%	(2,500.00)	1,538.82	61.55%
54110	Sheriff's Department	(7,759,884.00)	5,804,294.09	74.80%	(646,657.00)	494,317.45	76.44%
54120	Special Patrols	(90,129.00)	78,699.48	87.32%	(7,510.75)	0.00	0.00%
54130	Traffic Control	(34,500.00)	3,037.09	8.80%	(2,875.00)	291.99	10.16%
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00%	(1,020.83)	0.00	0.00%
54210	Jail	(4,907,795.00)	3,619,815.64	73.76%	(408,982.92)	290,919.96	71.13%
54320	Rural Fire Protection	(526,500.00)	526,500.00	100.00%	(43,875.00)	0.00	0.00%
54410	Civil Defense	(246,886.00)	140,408.25	56.87%	(20,573.83)	11,604.78	56.41%
54490	Other Emergency Management	(19,000.00)	0.00	0.00%	(1,583.33)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	74,875.00	59.90%	(10,416.67)	9,000.00	86.40%
54900	Other Public Safety	(545,000.00)	545,000.00	100.00%	(45,416.67)	0.00	0.00%
55110	Local Health Center	(46,151.00)	26,855.37	58.19%	(3,845.92)	7,090.52	184.36%
55120	Rabies And Animal Control	(561,958.00)	374,763.93	66.69%	(46,829.83)	30,038.71	64.14%
55190	Other Local Health Services	(645,500.00)	297,148.05	46.03%	(53,791.67)	33,941.51	63.10%
56300	Senior Citizens Assistance	(343,072.00)	239,628.84	69.85%	(28,589.33)	23,209.44	81.18%
57100	Agricultural Extension Service	(213,020.00)	203,547.74	95.55%	(17,751.67)	160.36	0.90%
57500	Soil Conservation	(55,207.00)	15,922.65	28.84%	(4,600.58)	2,143.70	46.60%
57700	Flood Control	(2,000.00)	2,000.00	100.00%	(166.67)	0.00	0.00%
57800	Storm Water Management	(4,000.00)	3,460.00	86.50%	(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)	213,105.04	116.38%	(15,258.83)	0.00	0.00%
58130	Housing And Urban Development	(6,750.00)	5,250.00	77.78%	(562.50)	0.00	0.00%
58300	Veteran's Services	(127,862.00)	57,936.44	45.31%	(10,655.17)	9,036.78	84.81%
58500	Contributions To Other Agencies	(78,000.00)	78,000.00	100.00%	(6,500.00)	0.00	0.00%
58600	Employee Benefits	(139,497.00)	9,777.42	7.01%	(11,624.75)	3,081.63	26.51%
58900	Miscellaneous	(555,000.00)	325,529.43	58.65%	(46,250.00)	0.00	0.00%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 5 of 24

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
95100	Capital Projects Donated To School	(450,000.00)	450,000.00	100.00%	(37,500.00)	0.00	0.00%
99100	Transfers Out	(2,254,737.00)	2,141,496.00	94.98%	(187,894.75)	0.00	0.00%
	Total Expenditures	(31,577,865.00)	23,703,752.54	75.06%	(2,631,488.75)	1,714,714.47	65.16%
Total	101 General	(5,581,335.00)	414,875.63	7.43%	(465,111.25)	447,898.03	96.30%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 6 of 24

112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(83,387.24)	83.39%	8,333.33	(9,499.97)	114.00%
	Total Revenues	100,000.00	(83,387.24)	83.39%	8,333.33	(9,499.97)	114.00%
Expenditures							
58900	Miscellaneous	(2,000.00)	848.95	42.45%	(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)	848.95	0.83%	(8,500.00)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	(2,000.00)	(82,538.29)	-4,126.91%	(166.67)	(9,499.97)	-

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 7 of 24

114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,300.00	(3,380.22)	78.61%	358.33	(396.24)	110.58%
	Total Revenues	4,300.00	(3,380.22)	78.61%	358.33	(396.24)	110.58%
Expenditures							
56500	Libraries	(3,600.00)	2,473.30	68.70%	(300.00)	0.00	0.00%
58900	Miscellaneous	(150.00)	34.25	22.83%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	2,507.55	66.87%	(312.50)	0.00	0.00%
Total	114 Law Library	550.00	(872.67)	158.67%	45.83	(396.24)	864.52%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 8 of 24

115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	314,207.00	(291,296.66)	92.71%	26,183.92	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(3,095.03)	88.43%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	(11.45)	5.73%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,409.08)	70.45%	166.67	(78.78)	47.27%
40140	Interest And Penalty	900.00	(411.97)	45.77%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24%	858.33	(10,324.81)	1,202.89%
40320	Bank Excise Tax	2,400.00	(1,247.17)	51.97%	200.00	(1,247.17)	623.59%
43350	Copy Fees	4,165.00	(3,725.99)	89.46%	347.08	(386.65)	111.40%
43360	Library Fees	3,290.00	(2,069.01)	62.89%	274.17	0.00	0.00%
44130	Sale Of Materials And Supplies	5.00	(255.00)	5,100.00%	0.42	(6.00)	1,440.00%
44160	Retirees' Insurance Payments	7,303.00	(5,333.37)	73.03%	608.58	(373.27)	61.33%
44170	Miscellaneous Refunds	0.00	(33.15)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	1,000.00	(507.35)	50.74%	83.33	(6.00)	7.20%
48130	Contributions	23,625.00	(34,375.00)	145.50%	1,968.75	(1,875.00)	95.24%
48610	Donations	22,400.00	(21,200.00)	94.64%	1,866.67	0.00	0.00%
49800	Transfers In	4,376.00	(4,196.54)	95.90%	364.67	0.00	0.00%
	Total Revenues	399,671.00	(379,491.58)	94.95%	33,305.92	(14,297.68)	42.93%
Expenditures							
56500	Libraries	(453,341.00)	340,792.45	75.17%	(37,778.42)	28,162.63	74.55%
	Total Expenditures	(453,341.00)	340,792.45	75.17%	(37,778.42)	28,162.63	74.55%
Total	115 Public Library	(53,670.00)	(38,699.13)	-72.11%	(4,472.50)	13,864.95	310.00%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 9 of 24

116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	540,000.00	(605,051.04)	112.05%	45,000.00	(68,668.44)	152.60%
44145	Sale Of Recycled Materials	100,000.00	(134,007.72)	134.01%	8,333.33	(20,876.27)	250.52%
44160	Retirees' Insurance Payments	435.00	(190.15)	43.71%	36.25	63.58	-175.39%
44170	Miscellaneous Refunds	225.00	0.00	0.00%	18.75	0.00	0.00%
46430	Litter Program	49,200.00	(27,161.35)	55.21%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	(27,207.96)	54.42%	4,166.67	0.00	0.00%
49800	Transfers In	9,575.00	(9,171.30)	95.78%	797.92	0.00	0.00%
	Total Revenues	749,435.00	(802,789.52)	107.12%	62,452.92	(89,481.13)	143.28%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	28,207.19	57.33%	(4,100.00)	2,068.71	50.46%
55732	Convenience Centers	(1,230,033.00)	962,111.32	78.22%	(102,502.75)	63,089.21	61.55%
55739	Other Waste Collection	(50,000.00)	19,565.00	39.13%	(4,166.67)	0.00	0.00%
	Total Expenditures	(1,329,233.00)	1,009,883.51	75.97%	(110,769.42)	65,157.92	58.82%
Total	116 Solid Waste/Sanitation	(579,798.00)	207,093.99	35.72%	(48,316.50)	(24,323.21)	-50.34%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 10 of 24

119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	5,300.00	(4,416.60)	83.33%	441.67	(441.66)	100.00%
44540	Sale Of Property	0.00	(504,300.00)	0.00%	0.00	(504,300.00)	0.00%
	Total Revenues	5,300.00	(508,716.60)	9,598.43%	441.67	(504,741.66)	114,281.
Expenditures							
58120	Industrial Development	(5,300.00)	504,339.78	9,515.84%	(441.67)	504,300.00	14,181.13%
	Total Expenditures	(5,300.00)	504,339.78	9,515.84%	(441.67)	504,300.00	114,181.
Total	119 Industrial/Economic Development	0.00	(4,376.82)	100.00%	0.00	(441.66)	0.00%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 11 of 24

121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	1,000.00	(10,176.89)	1,017.69%	83.33	0.00	0.00%
46845	Opioid Settlement Funds - TN	266,936.00	0.00	0.00%	22,244.67	0.00	0.00%
48991	Opioid Settlement Funds - Past	37,805.00	(112,583.46)	297.80%	3,150.42	0.00	0.00%
	Total Revenues	305,741.00	(122,760.35)	40.15%	25,478.42	0.00	0.00%
Expenditures							
54110	Sheriff's Department	(119,608.00)	0.00	0.00%	(9,967.33)	0.00	0.00%
58500	Contributions To Other Agencies	(125,000.00)	125,000.00	100.00%	(10,416.67)	0.00	0.00%
	Total Expenditures	(244,608.00)	125,000.00	51.10%	(20,384.00)	0.00	0.00%
Total	121 Special Purpose - Opioid	61,133.00	2,239.65	-3.66%	5,094.42	0.00	0.00%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 12 of 24

122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(7,333.33)	73.33%	833.33	(735.30)	88.24%
42340	Drug Control Fines	7,000.00	(2,628.41)	37.55%	583.33	(267.90)	45.93%
42910	Proceeds From Confiscated Property	70,000.00	0.00	0.00%	5,833.33	0.00	0.00%
43370	Telephone Commissions	100,000.00	(55,692.78)	55.69%	8,333.33	(6,280.43)	75.37%
44530	Sale Of Equipment	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(10,300.00)	103.00%	833.33	(2,075.00)	249.00%
	Total Revenues	227,000.00	(75,954.52)	33.46%	18,916.67	(9,358.63)	49.47%
Expenditures							
54150	Drug Enforcement	(160,959.00)	97,144.55	60.35%	(13,413.25)	609.04	4.54%
	Total Expenditures	(160,959.00)	97,144.55	60.35%	(13,413.25)	609.04	4.54%
Total	122 Drug Control	66,041.00	21,190.03	-32.09%	5,503.42	(8,749.59)	158.98%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 13 of 24

127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	45,000.00	(45,186.61)	100.41%	3,750.00	0.00	0.00%
	Total Revenues	45,000.00	(45,186.61)	100.41%	3,750.00	0.00	0.00%
Expenditures							
91401	ARPA Grant #1-PUBLIC SAFETY	(137,717.00)	137,351.86	99.73%	(11,476.42)	0.00	0.00%
91402	ARPA Grant #2 - HIGHWAY	(567,410.00)	567,409.33	100.00%	(47,284.17)	0.00	0.00%
91403	American Rescue Plan Act Grant #3	(331,095.00)	330,889.50	99.94%	(27,591.25)	72,193.84	261.65%
91404	American Rescue Plan Act Grant #4	(520,000.00)	520,000.00	100.00%	(43,333.33)	0.00	0.00%
91405	American Rescue Plan Act Grant #5	0.00	0.00	0.00%	0.00	0.00	0.00%
99100	Transfers Out	(410,308.00)	410,307.93	100.00%	(34,192.33)	0.00	0.00%
	Total Expenditures	(1,966,530.00)	1,965,958.62	99.97%	(163,877.50)	72,193.84	44.05%
Total	127 Other General Government Special	(1,921,530.00)	1,920,772.01	99.96%	(160,127.50)	72,193.84	45.09%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 14 of 24

128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47700	Asset Forfeiture Funds	1,000.00	(7,550.70)	755.07%	83.33	0.00	0.00%
	Total Revenues	1,000.00	(7,550.70)	755.07%	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	(7,550.70)	100.00%	0.00	0.00	0.00%

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	623,305.00	(577,899.04)	92.72%	51,942.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(5,856.16)	65.07%	750.00	0.00	0.00%
40125	Bankruptcy	50.00	(23.20)	46.40%	4.17	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(2,504.17)	62.60%	333.33	(140.00)	42.00%
40140	Interest And Penalty	2,000.00	(779.22)	38.96%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	(18,196.77)	1,199.98%
40280	Mineral Severance Tax	90,000.00	(49,309.95)	54.79%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	(2,474.05)	61.85%	333.33	(2,474.05)	742.22%
44130	Sale Of Materials And Supplies	5,000.00	(3,765.00)	75.30%	416.67	0.00	0.00%
44145	Sale Of Recycled Materials	200.00	(319.00)	159.50%	16.67	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(5,765.93)	21.60%	2,225.00	(546.60)	24.57%
44170	Miscellaneous Refunds	2,000.00	0.00	0.00%	166.67	0.00	0.00%
46410	Bridge Program	777,332.00	0.00	0.00%	64,777.67	0.00	0.00%
46420	State Aid Program	1,199,518.00	(217,557.65)	18.14%	99,959.83	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,390,925.00	(1,636,650.89)	68.45%	199,243.75	(179,890.52)	90.29%
46925	Hybrid/Electric Vehicle Registration	0.00	(18,812.70)	0.00%	0.00	(2,782.47)	0.00%
46930	Petroleum Special Tax	31,000.00	(24,244.35)	78.21%	2,583.33	(3,030.54)	117.31%
49700	Insurance Recovery	84,000.00	(87,551.48)	104.23%	7,000.00	0.00	0.00%
49800	Transfers In	99,290.00	(11,958.01)	12.04%	8,274.17	0.00	0.00%
	Total Revenues	5,366,517.00	(2,663,667.57)	49.63%	447,209.75	(207,060.95)	46.30%
Expenditures							
61000	Administration	(1,250,847.00)	910,696.52	72.81%	(104,237.25)	93,652.73	89.85%
62000	Highway And Bridge Maintenance	(1,047,000.00)	1,036,811.03	99.03%	(87,250.00)	322.75	0.37%
63100	Operation And Maintenance Of	(372,380.00)	333,750.33	89.63%	(31,031.67)	20,334.99	65.53%
65000	Other Charges	(200,556.00)	213,324.39	106.37%	(16,713.00)	1,312.89	7.86%
66000	Employee Benefits	(609,787.00)	457,444.08	75.02%	(50,815.58)	42,661.56	83.95%
68000	Capital Outlay	(2,439,131.00)	711,465.32	29.17%	(203,260.92)	0.00	0.00%
	Total Expenditures	(5,919,701.00)	3,663,491.67	61.89%	(493,308.42)	158,284.92	32.09%
Total	131 Highway/Public Works	(553,184.00)	999,824.10	180.74%	(46,098.67)	(48,776.03)	-105.81%

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,805,207.00	(10,933,906.78)	92.62%	983,767.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(114,515.73)	114.52%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	(426.55)	2.84%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(43,632.47)	24.93%	14,583.33	(2,439.42)	16.73%
40140	Interest And Penalty	35,000.00	(15,243.34)	43.55%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23%	27,053.75	(325,396.79)	1,202.78%
40210	Local Option Sales Tax	4,800,000.00	(5,027,224.31)	104.73%	400,000.00	(566,889.89)	141.72%
40275	Mixed Drink Tax	35,000.00	(47,024.07)	134.35%	2,916.67	(1,587.99)	54.45%
40320	Bank Excise Tax	30,000.00	(46,856.32)	156.19%	2,500.00	(46,856.32)	1,874.25%
41110	Marriage Licenses	1,200.00	(1,182.75)	98.56%	100.00	(90.25)	90.25%
43570	Receipts From Individual Schools	15,000.00	(3,150.00)	21.00%	1,250.00	(870.00)	69.60%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(346,267.07)	461.69%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(60,903.68)	97.60%	5,200.00	(2,837.80)	54.57%
44165	Rebates	0.00	(899.34)	0.00%	0.00	(843.38)	0.00%
44170	Miscellaneous Refunds	11,999.00	(13,721.00)	114.35%	999.92	0.00	0.00%
46510	Tennessee Investment in Student	33,225,870.00	(26,723,883.93)	80.43%	2,768,822.50	(3,276,678.57)	118.34%
46515	Early Childhood Education	873,736.00	(593,004.23)	67.87%	72,811.33	(80,620.54)	110.73%
46590	Other State Education Funds	158,467.00	(161,987.51)	102.22%	13,205.58	(5,847.10)	44.28%
46610	Career Ladder Program	67,000.00	(15,744.63)	23.50%	5,583.33	0.00	0.00%
46790	Other Vocational	1,339,564.00	(468,911.94)	35.00%	111,630.33	(75,395.09)	67.54%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(651,515.44)	56.65%	95,833.33	(1,654.89)	1.73%
46980	Other State Grants	67,745.00	0.00	0.00%	5,645.42	0.00	0.00%
46990	Other State Revenues	62,976.00	0.00	0.00%	5,248.00	0.00	0.00%
47143	Special Education - Grants To States	59,578.00	(59,578.11)	100.00%	4,964.83	0.00	0.00%
47590	Other Federal Through State	210,632.00	(92,981.67)	44.14%	17,552.67	(22,785.59)	129.81%
47640	Rotc Reimbursement	71,000.00	(41,661.33)	58.68%	5,916.67	0.00	0.00%
48130	Contributions	3,500.00	(3,500.00)	100.00%	291.67	0.00	0.00%
48610	Donations	45,877.00	(62,551.67)	136.35%	3,823.08	(6,100.00)	159.56%
49700	Insurance Recovery	287,735.00	(289,575.57)	100.64%	23,977.92	0.00	0.00%
	Total Revenues	55,114,681.00	(46,145,246.23)	83.73%	4,592,890.08	(4,416,893.62)	96.17%
Expenditures							
71100	Regular Instruction Program	(30,886,705.00)	20,271,654.40	65.63%	(2,573,892.08)	2,460,163.04	95.58%
71200	Special Education Program	(4,373,959.00)	2,875,011.86	65.73%	(364,496.58)	334,574.24	91.79%
71300	Vocational Education Program	(2,907,757.00)	1,714,533.54	58.96%	(242,313.08)	177,830.46	73.39%
72110	Attendance	(86,046.00)	64,866.94	75.39%	(7,170.50)	6,903.98	96.28%
72120	Health Services	(1,008,455.00)	678,127.93	67.24%	(84,037.92)	72,553.39	86.33%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 17 of 24

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72130	Other Student Support	(2,063,331.00)	1,364,724.24	66.14%	(171,944.25)	153,723.23	89.40%
72210	Regular Instruction Program	(2,392,499.00)	1,544,015.94	64.54%	(199,374.92)	177,212.66	88.88%
72220	Special Education Program	(826,660.00)	629,735.88	76.18%	(68,888.33)	101,286.58	147.03%
72230	Vocational Education Program	(202,768.00)	146,517.84	72.26%	(16,897.33)	16,164.18	95.66%
72250	Technology	(1,277,199.00)	976,764.76	76.48%	(106,433.25)	72,242.31	67.88%
72310	Board Of Education	(887,572.00)	735,039.27	82.81%	(73,964.33)	10,097.49	13.65%
72320	Office Of The Superintendent	(436,714.00)	335,578.78	76.84%	(36,392.83)	28,843.33	79.26%
72410	Office Of The Principal	(1,409,900.00)	1,046,472.97	74.22%	(117,491.67)	107,494.49	91.49%
72510	Fiscal Services	(108,583.00)	80,927.87	74.53%	(9,048.58)	8,840.32	97.70%
72610	Operation Of Plant	(5,205,260.00)	4,307,048.56	82.74%	(433,771.67)	243,984.93	56.25%
72620	Maintenance Of Plant	(277,000.00)	239,923.60	86.62%	(23,083.33)	21,610.34	93.62%
72710	Transportation	(2,579,951.00)	2,004,469.67	77.69%	(214,995.92)	245,589.93	114.23%
72810	Central And Other	(44,000.00)	43,001.35	97.73%	(3,666.67)	(998.60)	-27.23%
72901	COVID-19 Expenditures	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
73300	Community Services	(120,594.00)	72,563.74	60.17%	(10,049.50)	3,488.56	34.71%
73400	Early Childhood Education	(1,033,200.00)	712,267.87	68.94%	(86,100.00)	75,280.27	87.43%
76100	Regular Capital Outlay	(222,766.00)	56,922.05	25.55%	(18,563.83)	(370.80)	-2.00%
	Total Expenditures	(58,400,919.00)	39,900,169.06	68.32%	(4,866,743.25)	4,316,514.33	88.69%
Total	141 General Purpose School	(3,286,238.00)	(6,245,077.17)	-190.04%	(273,853.17)	(100,379.29)	-36.65%

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	93,721.92	(64,191.69)	68.49%	7,810.16	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,114,390.93	(704,870.17)	63.25%	92,865.91	(74,813.15)	80.56%
47143	Special Education - Grants To States	1,457,618.35	(926,792.72)	63.58%	121,468.20	(101,076.58)	83.21%
47145	Special Education Preschool Grants	29,660.51	(29,659.81)	100.00%	2,471.71	0.00	0.00%
47146	English Language Acquisition Grants	55,870.68	(22,889.29)	40.97%	4,655.89	(1,145.11)	24.59%
47147	Safe And Drug-Free Schools-St Grants	1,494.00	(1,040.49)	69.64%	124.50	(225.06)	180.77%
47150	21st Century Community Learning	293,750.00	(183,861.66)	62.59%	24,479.17	(37,042.26)	151.32%
47189	Eisenhower Prof Development State	317,055.96	(136,264.28)	42.98%	26,421.33	(26,985.25)	102.13%
47309	COVID-19 Grant D	87,800.00	(61,315.50)	69.84%	7,316.67	(18,200.00)	248.75%
47401	American Rescue Plan Act Grant #1	388,300.27	(388,300.27)	100.00%	32,358.36	0.00	0.00%
47404	American Rescue Plan Act Grant #4	9,706.02	(5,803.87)	59.80%	808.84	0.00	0.00%
47590	Other Federal Through State	115,238.88	(60,098.14)	52.15%	9,603.24	(13,273.73)	138.22%
	Total Revenues	3,964,607.52	(2,585,087.89)	65.20%	330,383.96	(272,761.14)	82.56%
Expenditures							
71100	Regular Instruction Program	(1,296,862.15)	995,746.33	76.78%	(108,071.85)	67,853.42	62.79%
71200	Special Education Program	(1,043,317.00)	656,025.44	62.88%	(86,943.08)	77,929.24	89.63%
71300	Vocational Education Program	(51,757.07)	51,757.07	100.00%	(4,313.09)	7,235.51	167.76%
72120	Health Services	(13,680.00)	3,350.11	24.49%	(1,140.00)	3,350.11	293.87%
72130	Other Student Support	(128,312.56)	50,552.71	39.40%	(10,692.71)	(597.69)	-5.59%
72210	Regular Instruction Program	(684,827.94)	413,395.26	60.36%	(57,069.00)	43,902.28	76.93%
72220	Special Education Program	(439,961.86)	356,776.99	81.09%	(36,663.49)	22,527.71	61.44%
72230	Vocational Education Program	(4,138.94)	3,980.44	96.17%	(344.91)	61.16	17.73%
72710	Transportation	(8,000.00)	5,037.95	62.97%	(666.67)	0.00	0.00%
73300	Community Services	(293,750.00)	251,345.33	85.56%	(24,479.17)	36,643.46	149.69%
	Total Expenditures	(3,964,607.52)	2,787,967.63	70.32%	(330,383.96)	258,905.20	78.36%
Total	142 School Federal Projects	0.00	202,879.74	100.00%	0.00	(13,855.94)	0.00%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 19 of 24

143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(271,360.18)	48.46%	46,666.67	0.00	0.00%
43522	Lunch Payments - Adults	28,000.00	(14,438.99)	51.57%	2,333.33	0.00	0.00%
43523	Income From Breakfast	0.00	(17.03)	0.00%	0.00	0.00	0.00%
43525	A La Carte Sales	5,000.00	(3,221.64)	64.43%	416.67	0.00	0.00%
43570	Receipts From Individual Schools	100.00	(12.67)	12.67%	8.33	0.00	0.00%
44110	Investment Income	5,000.00	(33,875.59)	677.51%	416.67	0.00	0.00%
44165	Rebates	0.00	(4,789.48)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(1,131.26)	0.00%	0.00	0.00	0.00%
46520	School Food Service	27,197.00	(22,425.69)	82.46%	2,266.42	(22,425.69)	989.48%
47111	USDA School Lunch Program	1,527,566.00	(951,271.79)	62.27%	127,297.17	(138,830.10)	109.06%
47113	Breakfast	542,222.00	(292,816.94)	54.00%	45,185.17	(41,430.57)	91.69%
47114	USDA - Other	163,077.00	(35,312.80)	21.65%	13,589.75	(5,138.87)	37.81%
47990	Other Direct Federal Revenue	263,000.00	(220,715.00)	83.92%	21,916.67	(15,450.00)	70.49%
	Total Revenues	3,121,162.00	(1,851,389.06)	59.32%	260,096.83	(223,275.23)	85.84%
Expenditures							
73100	Food Service	(3,160,052.00)	2,393,353.68	75.74%	(263,337.67)	166,576.54	63.26%
	Total Expenditures	(3,160,052.00)	2,393,353.68	75.74%	(263,337.67)	166,576.54	63.26%
Total	143 Central Cafeteria	(38,890.00)	541,964.62	1,393.58%	(3,240.83)	(56,698.69)	-

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 20 of 24

151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	980,938.00	(909,479.56)	92.72%	81,744.83	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(9,212.97)	92.13%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(35.30)	3.53%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(7,545.64)	75.46%	833.33	(421.87)	50.62%
40140	Interest And Penalty	6,000.00	(1,226.43)	20.44%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	(37,705.52)	100.00%	3,142.17	(37,705.52)	1,199.98%
40320	Bank Excise Tax	1,000.00	(3,893.59)	389.36%	83.33	(3,893.59)	4,672.31%
44110	Investment Income	3,000.00	(43,531.80)	1,451.06%	250.00	0.00	0.00%
48140	Contracted Services	203,472.00	(101,736.00)	50.00%	16,956.00	0.00	0.00%
49800	Transfers In	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
	Total Revenues	1,353,116.00	(1,114,366.81)	82.36%	112,759.67	(42,020.98)	37.27%
Expenditures							
82110	General Government	(895,000.00)	0.00	0.00%	(74,583.33)	0.00	0.00%
82210	General Government	(425,428.00)	212,713.75	50.00%	(35,452.33)	0.00	0.00%
82310	General Government	(240,972.00)	172,146.03	71.44%	(20,081.00)	16,956.00	84.44%
	Total Expenditures	(1,561,400.00)	384,859.78	24.65%	(130,116.67)	16,956.00	13.03%
Total	151 General Debt Service	(208,284.00)	(729,507.03)	-350.25%	(17,357.00)	(25,064.98)	-144.41%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User: Erin Rice
 Date/Time: 4/1/2025 12:53 PM
 Page 21 of 24

156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,851,976.00	(7,737,404.33)	271.30%	237,664.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	60,000.00	(21,953.53)	36.59%	5,000.00	0.00	0.00%
40125	Bankruptcy	3,000.00	(282.58)	9.42%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(17,714.69)	38.51%	3,833.33	(990.40)	25.84%
40140	Interest And Penalty	18,000.00	(2,981.32)	16.56%	1,500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00%	13,505.00	(162,059.59)	1,200.00%
40285	Adequate Facilities/Development Tax	1,450,000.00	(768,024.21)	52.97%	120,833.33	0.00	0.00%
44110	Investment Income	60,000.00	(198,337.06)	330.56%	5,000.00	0.00	0.00%
	Total Revenues	4,651,036.00	(8,908,757.31)	191.54%	387,586.33	(163,049.99)	42.07%
Expenditures							
82130	Education	(4,238,000.00)	0.00	0.00%	(353,166.67)	0.00	0.00%
82230	Education	(994,442.00)	504,833.15	50.77%	(82,870.17)	0.00	0.00%
82330	Education	(125,000.00)	155,359.60	124.29%	(10,416.67)	0.00	0.00%
	Total Expenditures	(5,357,442.00)	660,192.75	12.32%	(446,453.50)	0.00	0.00%
Total	156 Education Debt Service	(706,406.00)	(8,248,564.56)	-1,167.68%	(58,867.17)	(163,049.99)	-276.98%

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(748.89)	0.00%	0.00	(41.87)	0.00%
40163	Payments In Lieu Of Taxes - Other	0.00	(5,476.14)	0.00%	0.00	(5,476.14)	0.00%
44110	Investment Income	0.00	(9,222.85)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(12,013.00)	0.00%	0.00	0.00	0.00%
44540	Sale Of Property	240,000.00	(240,000.00)	100.00%	20,000.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(2,232.00)	0.00%	0.00	(177.00)	0.00%
47590	Other Federal Through State	0.00	0.00	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	2,329,624.00	(399,513.56)	17.15%	194,135.33	0.00	0.00%
49800	Transfers In	2,141,496.00	(2,441,776.80)	114.02%	178,458.00	(300,280.80)	168.26%
	Total Revenues	4,711,120.00	(3,110,983.24)	66.03%	392,593.33	(305,975.81)	77.94%
Expenditures							
91110	General Administration Projects	(375,304.00)	178,832.03	47.65%	(31,275.33)	315.86	1.01%
91120	Administration Of Justice Projects	(2,432,858.00)	539,752.42	22.19%	(202,738.17)	187,569.73	92.52%
91140	Public Health And Welfare Projects	(45,386.00)	418,848.71	922.86%	(3,782.17)	410,525.00	10,854.23%
91150	Social, Cultural And Recreation	(14,494.00)	14,494.40	100.00%	(1,207.83)	0.00	0.00%
91160	Agriculture & Natural Resources	(767.00)	767.38	100.05%	(63.92)	0.00	0.00%
91190	Other General Government Projects	(2,921.00)	2,920.46	99.98%	(243.42)	0.00	0.00%
	Total Expenditures	(2,871,730.00)	1,155,615.40	40.24%	(239,310.83)	598,410.59	250.06%
Total	171 General Capital Projects	1,839,390.00	(1,955,367.84)	106.31%	153,282.50	292,434.78	-190.78%

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 23 of 24

176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	132,835.00	(123,155.70)	92.71%	11,069.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	2,300.00	(1,247.73)	54.25%	191.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	(4.77)	1.59%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500.00	(1,288.39)	85.89%	125.00	(72.03)	57.62%
40140	Interest And Penalty	1,000.00	(166.00)	16.60%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	(9,412.12)	100.13%	783.33	(9,412.12)	1,201.55%
40320	Bank Excise Tax	200.00	(527.26)	263.63%	16.67	(527.26)	3,163.56%
	Total Revenues	147,535.00	(135,801.97)	92.05%	12,294.58	(10,011.41)	81.43%
Expenditures							
91200	Highway & Street Capital Projects	(146,919.00)	56,889.38	38.72%	(12,243.25)	0.00	0.00%
	Total Expenditures	(146,919.00)	56,889.38	38.72%	(12,243.25)	0.00	0.00%
Total	176 Highway Capital Projects	616.00	(78,912.59)	12,810.49%	51.33	(10,011.41)	19,502.

Template Name: LGC Defined
 Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 March 2025

User:
 Date/Time:

Erin Rice
 4/1/2025 12:53 PM
 Page 24 of 24

177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	508,536.00	(474,422.46)	93.29%	42,378.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(12.91)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(228,471.31)	114.24%	16,666.67	0.00	0.00%
40320	Bank Excise Tax	0.00	(2,027.91)	0.00%	0.00	(2,027.91)	0.00%
44110	Investment Income	0.00	(23,754.47)	0.00%	0.00	0.00	0.00%
48130	Contributions	450,000.00	(450,000.00)	100.00%	37,500.00	0.00	0.00%
49800	Transfers In	13,600.00	(13,600.00)	100.00%	1,133.33	0.00	0.00%
	Total Revenues	1,172,136.00	(1,192,289.06)	101.72%	97,678.00	(2,027.91)	2.08%
Expenditures							
91300	Education Capital Projects	(463,600.00)	506,242.96	109.20%	(38,633.33)	138,505.00	358.51%
	Total Expenditures	(463,600.00)	506,242.96	109.20%	(38,633.33)	138,505.00	358.51%
Total	177 Education Capital Projects	708,536.00	(686,046.10)	96.83%	59,044.67	136,477.09	-231.14%

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

Notaries to be elected April 07,2025

LADONNA BEATY	JANET MILLER
DESTINY CECIL	FELECIA NITZ
RACHEL CHATFIELD	AMANDA KAY ORR
MARY A CONLEE	NICOLE S ROGERS
NICKIE A DUNKER	ADAM STRACHN
DEBORAH ANN GARDNER	BRIAN SUMPTION
MARTHA S IREY	MICHAEL THORNTON
LIBBY ANN KENT	BILLY WALKER
AMANDA GALE KIMBRELL	REBECCA WALLACE
ARIANA G. KRAUS	KIM B WATSON
KALA G MALONE	JENNIFER A'DELL WHITEHEAD
MICHAEL W MCBROON	



SURETY'S BOND NO. 66587638 STATE OF TENNESSEE
 COUNTY OF Louden
 OFFICIAL STATUTORY BOND
 FOR
 COUNTY PUBLIC OFFICIALS
 OFFICE OF Budget Director

KNOW ALL MEN BY THESE PRESENTS:

That Erin McKay Rice
 of Lenoir City (City or Town), County of Loudon
 Tennessee, as Principal, and WESTERN SURETY COMPANY
 as Surety, are held and firmly bound unto THE STATE OF TENNESSEE in the full amount of
One Hundred Thousand and 00/100 Dollars (\$ 100,000.00)
 lawful money of the United States of America for the full and prompt payment whereof we bind ourselves, our representatives,
 successors and assigns, each jointly and severally, firmly and unequivocally by these presents.

WHEREAS, The said Principal was duly _____ elected X appointed to the office of Budget Director
 of and for Loudon County for the one year term beginning on the 1st day of
April, 2025 and ending on the 1st day of April, 2026.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH:

That if the said Erin McKay Rice, Principal, shall:

1. Faithfully perform the duties of the office of Budget Director of Loudon County during such person's term of office or his continuance therein; and,
2. Pay over to the persons authorized by law to receive them, all moneys, properties, or things of value that may come into such Principal's hands during such Principal's term of office or continuance therein without fraud or delay, and shall faithfully and safely keep all records required in such Principal's official capacity, and at the expiration of the term, or in case of resignation or removal from office, shall turn over to the successor all records and property which have come into such Principal's hands, then ~~this obligation shall be null and void; otherwise to remain in full force and effect.~~

WITNESS our hands and seals this 13th day of January, 2025.

WITNESS - ATTESTE

PRINCIPAL: Erin Rice

SURETY: WESTERN SURETY COMPANY
 by: Larry Kasten
Larry Kasten, Vice President

COUNTERSIGNED BY:

 NOT NEEDED
 Tennessee Resident Agent

(Attach evidence of authority to execute bond)

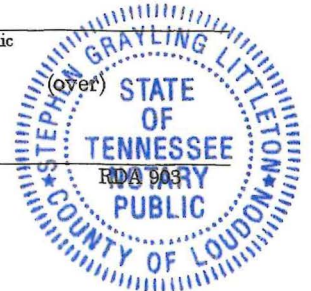
ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF TENNESSEE
 COUNTY OF LOUDON

Before me, a Notary Public, of the State and County aforesaid, personally appeared ERIN MCKAY RICE,
 to me known (or proved to me on the basis of satisfactory evidence) to be the individual described in the foregoing bond as
 Principal, and who, upon oath acknowledged that such individual executed the foregoing bond as such individual's free act and
 deed.

WITNESS my hand and seal this 20 day of MARCH, 2025.
 My Commission Expires: JUNE 14, 2027.

[Signature]
 Notary Public

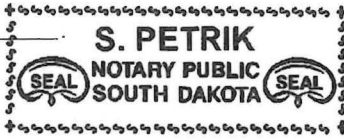


ACKNOWLEDGEMENT OF SURETY

STATE OF South Dakota
COUNTY OF Minnehaha

Before me, a Notary Public, of the State and County aforesaid, personally appeared Larry Kasten with whom I am personally acquainted and, who, upon oath, acknowledged himself/herself to be the individual who executed the foregoing bond on behalf of WESTERN SURETY COMPANY, the within named Surety, a corporation duly licensed to do business in the State of Tennessee, and that he/she as such individual being authorized so to do, executed the foregoing bond on behalf of the Surety, by signing the name of the corporation by himself/herself as such individual.

WITNESS my hand and seal this 13th day of January, 2025
My Commission Expires: August 11, 2028



S. Petrik
Notary Public

APPROVAL AND CERTIFICATION

SECTION I. (Applicable to all County Officials except County Executive/Mayor and Clerks of all Courts)

Bond and Sureties approved by ROLLEN BRADSHAW, County Executive/Mayor of LOUDON County, on this 26 day of MARCH, 2025.

Signed: [Signature]
County Executive/Mayor

CERTIFICATION:

I, _____, County Clerk of _____ County, hereby certify that the foregoing bond was approved by the County Executive/Mayor of said county, on the _____ day of _____, _____.

Signed: _____
County Clerk

SECTION II. (Applicable to County Executive/Mayor)

Bond and Sureties approved by _____, Judge of the General Sessions Court (First Division) of _____ County, on this _____ day of _____, _____.

Signed: _____
Judge of the General Sessions Court (First Division)

CERTIFICATION:

I, _____, County Clerk of _____ County, hereby certify that the foregoing bond was approved by the Judge of the General Sessions Court (First Division) of said county, on the _____ day of _____, _____.

Signed: _____
County Clerk

Western Surety Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Larry Kasten of Sioux Falls,
State of South Dakota, its regularly elected Vice President,
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Budget Director County of Loudon

bond with bond number 66587638

for Erin Mckay Rice

as Principal in the penalty amount not to exceed: \$ 100,000.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its Vice President with the corporate seal affixed this 13th day of January, 2025

ATTEST

L. Bauder
L. Bauder, Assistant Secretary



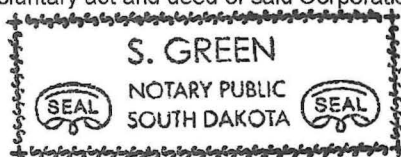
WESTERN SURETY COMPANY

Larry Kasten
Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }
COUNTY OF MINNEHAHA } ss

On this 13th day of January, 2025, before me, a Notary Public, personally appeared Larry Kasten and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the voluntary act and deed of said Corporation.



My Commission Expires February 12, 2027

S. Green
Notary Public

To validate bond authenticity, go to www.cnasurety.com > Owner/Obligee Services > Validate Bond Coverage.



SECTION III. (Applicable to all Clerks of all Courts)

CERTIFICATION:

This is to certify that I have examined the foregoing bond and found the same to be sufficient and in conformity to law, that the sureties on the same are good and worth the penalty thereof and that the same has been entered upon the minutes of said court.

Signed:

Judge of the _____ Court of and for said County
on this _____ day of _____, _____.

SECTION IV. (Applicable to all County Officials' Bonds)
FOR USE BY REGISTER OF DEEDS

SECTION V. (Applicable to all County Officials Bonds)

ENDORSEMENT:

Filed with the Office of the County Clerk, County of _____, this _____ day of _____, _____

Signed:

County Clerk

Form Prescribed by the Comptroller of the Treasury, State of Tennessee
Form Approved by the Attorney General, State of Tennessee

WESTERN SURETY COMPANY
101 S. Reid St., Ste. 300
Sioux Falls, SD 57103-7046
(800) 331-6053