

Loudon County Commission

Loudon, Tennessee

Monday, June 2, 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

- 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-2, RURAL RESIDENTIAL DISTRICT, F-1 FLOODWAY DISTRICT, TO A-3, DEVELOPING AGRICULTURE DISTRICT, F-1 FLOODWAY DISTRICT. LOUDON COUNTY TAX MAP 017N, GROUP C, PARCELS 005.00 - 007.00 LOCATED 1758 N. WILKERSON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 084, PARCEL 095.00 LOCATED 3330 N. TRIGONIARD, LOUDON COUNTY, TN, SITUATED IN THE 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-1, AGRICULTURE FORESTRY DISTRICT TO CFD COMMUNITY FACILITES DISTRICT, LOUDON COUNTY TAX MAP 064, PARCEL 036.03, LOCATED NEW HOPE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH 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 A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 056, PARCEL 007.00 & 008.00, LOCATED 10401 W. LEE HWY, LOUDON COUNTY, TN, SITUATED IN THE 4TH 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 058, PARCEL 054.00, LOCATED 20745 VONORE RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY
- F) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 039, PARCEL 135.00, LOCATED 3860 PROSPECT CHURCH RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT
- G) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO R-2, MULTI FAMILY RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 044, PARCELS 061.28, 061.29, 061.30 LOCATED 700 FRIENDSVILLE RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT
- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Cullen
- 2) Roll Call
- 3) Adoption of June 2, 2025 County Commission Agenda
- 4) Reading and Acceptance of May 5, 2025 Loudon County Commission Minutes
- 5) General Public Comments
(General Public is only allowed to speak on items germane to items on the agenda)
T.C.A. § 8-44-112
- 6) Loudon County Codes Enforcement Director – Jim Jenkins
*(Planning Commission - APPROVED or DISAPPROVED)
- A) 1758 N. WILKERSON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT
*(APPROVED 9 / DISAPPROVED 0)
- B) 3330 N. TRIGONIARD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT.
*(APPROVED 9 / DISAPPROVED 0)

C) NEW HOPE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT

*(APPROVED 0 / DISAPPROVED 9)

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E) 20745 VONORE RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

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G) 700 FRIENDSVILLE RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

*(APPROVED 8 / DISAPPROVED 0)

7) Mayor - Buddy Bradshaw

A) Interlocal Agreement for Resurfacing of Browder Hollow Road and Johnson Drive

8) Loudon County Purchasing - Matt Kleinschmidt

A) Salary and Benefits Committee Employee Health Insurance Recommendation

B) Register of Deeds Large Format printer lease - \$205 per month for 36 months

C) Philadelphia Copy Machine Lease - \$149.16 per month for 60 months

9) Commissioner - Gary Whitfield

A) Rescinding of EDA Letter

10) Director of Accounts and Budgets - Erin Rice

A) Consideration of request to accept the bequests from the Estate of Margaret A. Jessiman to the Animal Shelter

B) Consideration of recommendation to approve a one-time bonus for Loudon County Ag employees from current contract funding

C) Consideration of recommendation to approve 5 year contract for drone purchase in the Sheriff's Department (to be funded by TLETA reserves)

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

1. Homeland Security 2025 in EMA – no matching funds

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

1. County General Fund 101
2. Public Libraries Fund 115
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4. Drug Fund 122
5. Highway Fund 131
6. General Purpose School Fund 141
7. Federal Projects School Fund 142
8. School Central Cafeteria Fund 143
9. Education Debt Service Fund 156
10. General Capital Projects Fund 171
11. General Capital Projects Fund 177

F) Distribution of the following reports:

- 1) Approved Budget Committee Minutes – April 21, 2025
- 2) Summary Financial Reports for May 2025

11) Commissioner – Adam Waller

A) Notaries-

Amanda Carolyn Beavers, Debbie Jean Daub, Lee Ann Farrell, Barbie A Hintz,
Karen Johnson, Austin McCarley, Allison McConkey, Michael David Thompson

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, May 5, 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 5th day of May 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 eight zoning issues for:
- 1211 Old Hollow Road, 3877 Riverview Road, 14950 Hotchkiss Calley Road, Grubb Road, 3297 Antioch Church Road, 9300 Hickory Creek Road, 22822 Fork Creek Road, 25588 Hwy 321
- (3) Opening of Meeting Commissioner Whitfield 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, , Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (9)
- Also present, were Mayor Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.
- Commissioner William Jenkins was absent from the meeting.
- Commission Chairman Henry Cullen requested that the May 5, 2025 agenda be adopted.
- (5) Agenda Adoption Commissioner Shaver made a request to move the Bond Resolution to the top of the agenda.
- Commissioner Shaver made a motion to approve the agenda as amended.
- Commissioner Randolph seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (6) Minutes Approved Commission Chairman Henry Cullen requested that the April 7, 2025 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as presented.
- Commissioner Whitfield seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (7) Public Comments Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. Those that spoke were: Lolita Kressin, Edmond Ledford, Jan Dougherty, Pandora Vreeland, Jim Stephenson, Chasey Hackman, Blake Moore and Pat Hunter
- (8) Bond Resolution \$ 110 Million for School Bldg. Commission Chairman Cullen presented to commission for consideration of recommendation to approve a Bond Resolution for \$ 110 million for school building projects.
- Commissioner Quillen made a motion to delay this item until we had a full commission to vote and to have a feasibility study and to have some things rebid due to changes in the plans.
- Commission Chairman Cullen asked for a second. There was not a second given, therefore the motion failed.
- Commissioner Shaver made a motion to approve the issuance of the Bond Resolution for the Loudon County School Building Program.

Commissioner Whitfield seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE: Geames, Satterfield, Whitfield, Morrison, Shaver, Randolph (6)

The following commissioners voted NAY: Quillen, Cullen, Waller (3)

Upon Roll Call Vote, the motion PASSED.

9) 10 minute
Break

Commission Chairman Cullen called for a ten-minute break.

The meeting was called back to order a few minutes after 7:00 pm by Commission Chairman Cullen.

10) Zoning -
1211 Old Hollow
Road

Loudon County Codes Enforcement - Jim Jenkins presented to commission the following Zoning Items:

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 058, PARCEL 052.00, LOCATED 1211 OLD HOLLOW RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

Commissioner Geames made a motion to approve the zoning resolution.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-A

11) Zoning -
3877 Riverview
Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM M-1 GENERAL INDUSTRIAL DISTRICT TO R-1 SUBURBAN RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 026, PARCEL 084.01, LOCATED AT 3877 RIVERVIEW RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

Commissioner Morrison made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-B

12) Zoning -
14950
Hotchkiss Valley
Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM C-2, GENERAL COMMERCIAL DISTRICT TO CFD, COMMUNITY FACILITIES DISTRICT. LOUDON COUNTY TAX MAP 019, PARCEL 118.04, LOCATED AT 14950 HOTCHKISS VALLEY RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

13) Zoning -
Grubb Road

Commissioner Morrison made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-C

13) Zoning -
Grubb Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 003, PARCEL 044.00 LOCATED GRUBB RD, LOUDON COUNTY,

TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

Commissioner Shaver made the motion to approve the recommendation.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-D

14) Zoning -
3297 Antioch
Church Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT AND A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 035, PARCEL 024.00 LOCATED 3297 ANTIOCH CHURCH RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

Commissioner Satterfield made the motion to approve the recommendation.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-E

15) Zoning -
9300 Hickory
Creek Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO CFD COMMUNITY FACILITIES DISTRICT, LOUDON COUNTY TAX MAP 006, PARCEL 174.01, LOCATED 9300 HICKORY CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

Commissioner Shaver made the motion to approve the recommendation.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-F

16) Zoning -
22822 Fork
Creek Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1 AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT AND A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 067, PARCEL 094.00 LOCATED 22822 FORK CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-G

17) Zoning -
25588 Hwy
321

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT LOUDON COUNTY TAX MAP 044, PARCEL 041.01 LOCATED 25588 HWY 321, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

Commissioner Satterfield made the motion to approve the recommendation.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-H

18) Proclamation -
Connie Kay
Moore Black

A proclamation for Connie Kay Moore Black was requested to be entered into the minutes.

EXHIBIT 050525-I

19) Health
Dept. New
Position

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

Consideration of recommendation to add a new position to the Health Department (fully funded by DGA grant)

Commissioner Satterfield made a motion to approve the request.

Commissioner Shaver 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, Waller, Randolph, Geames (9)

Upon Roll Call Vote, the motion PASSED.

20) TCRS
Employer
Contribution
Rate 2025

Consideration of recommendation to acknowledge the TCRS employer contribution rate effective July 1, 2025 - No change in rate.

Commissioner Shaver made a motion to approve the request.

Commissioner Randolph 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, Waller, Randolph, Geames (9)

Upon Roll Call Vote, the motion PASSED.

21) Budget
Amendment -
EMPG Grant
24, DOE Grant
25, Litter
Grant 26

Consideration of recommendation to approve/accept the following grants with no match:

1. Emergency Management Performance Grant (EMPG) 2024 in the amount of \$37,759.25
2. DOE 2025 Grant in the amount of \$21,000
3. FY 2026 Litter Grant

Commissioner Shaver made a motion to approve the request.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

22) Budget
Amendment -
Capital Outlay
Note Series
2023

Consideration of recommendation to approve debt payoff for Capital Outlay Note Series 2023 (\$3 million)

Commissioner Shaver made a motion to approve the request.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

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

23) Budget
Amendment –
Funds
101,119,122,131,1
41,142,156,171

- 1) County General Fund 101 RESOLUTION 050525-J
- 2) Industrial/Economic Development (Centre 75) Fund 119
RESOLUTION 050525-K
- 3) Drug Fund 122 RESOLUTION 050525-L
- 4) Highway Fund 131 RESOLUTION 050525-M
- 5) General Purpose School Fund 141 RESOLUTION 050525-N
- 6) Federal Projects Fund 142 RESOLUTION 050525-O
- 7) Education Debt Service Fund 156 RESOLUTION 050525-P
- 8) General Capital Projects Fund 171 RESOLUTION 050525-Q

Commissioner Shaver made a motion to approve the request.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

24) 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 – March 17, 2025
- 2) Summary Financial Reports for April 2025
- 3) Preliminary Funding Analysis for \$110 million at 25 years

25) Bonds &
Notaries

Commissioner Adam Waller made a motion to approve the following notaries:

Terry Brackett, Karen J. Churchwell, Lauren A Darnell, Jennifer D Frye, Paige Giles, Kimberly Millsaps, Myron C Mullins, Jeremy D Useton, Justice Walther, Wendy Welch, Catherine Maggie Ziegler

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 050525-

26) Adjournment

There being no further business, a motion being duly made by Commissioner Waller and seconded by Commissioner Shaver the May 5, 2025 County Commission Meeting was adjourned at 7:15 pm.

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County Commission

Loudon, Tennessee

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Courthouse Annex

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RESOLUTION _____

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LOCATED 1758 N. WILKERSON RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT,

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on May 16, 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 1758 N. Wilkerson Rd, situated in the 6th Legislative District, referenced by Tax Map 017N, Group C, Parcels 005.00 – 007.00, to be rezoned from A-2 (Rural Residential District) F-1 (Floodway District) to A-3 (Developing Agriculture District) F-1 (Floodway District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 5-20-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT) F-1 (FLOODWAY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT) F-1 (FLOODWAY DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 017N, GROUP C, PARCELS 005.00 – 007.00
LOCATED AT 1758 N. WILKERSON RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT,



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 084, PARCEL 095.00 LOCATED 3330 N. TRIGONIA RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT,

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on May 16, 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 3330 N. Trigon Rd, situated in the 3rd Legislative District, referenced by Tax Map 084, Parcel 095.00, to be rezoned from A-2 (Rural Residential 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: 9

DISAPPROVED: 0

ABSTAINED: _____

Patricia D. McKee
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 5-20-25

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 084, PARCEL 095.00,
LOCATED AT 3330 N. TRIGONIA RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT,



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO CFD COMMUNITY FACILITIES DISTRICT, LOUDON COUNTY TAX MAP 064, PARCEL 036.03, LOCATED NEW HOPE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT,

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on May 16, 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 New Hope Rd, situated in the 4th Legislative District, referenced by Tax Map 064, Parcel 036.03, to be rezoned from A-1 (Agriculture Forestry District) to CFD (Community Facility 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: 9

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 5-20-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO CFD (COMMUNITY FACILITY DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 064, PARCEL 036.03
LOCATED AT NEW HOPE RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM
A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX
MAP 056, PARCEL 007.00 & 008.00, LOCATED 10401 W. LEE HWY,
LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on May 16, 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 10401 W. Lee Hwy, situated in the 4th Legislative District, referenced by Tax Map 056, Parcels 007.00 & 008.00, to be rezoned from A-2 (Rural Residential 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: 9

DISAPPROVED: 0

ABSTAINED: _____

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

5-20-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 056, PARCELS 007.00 & 008.00
LOCATED AT 10401 W. LEE HWY,
LOUDON COUNTY, TN, SITUATED IN THE
4TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM
A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX
MAP 058, PARCEL 054.00, LOCATED 20745 VONORE RD,
LOUDON COUNTY, TN, SITUATED IN THE 1ST 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 May 16, 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 20745 Vonore Rd, situated in the 1st Legislative District, referenced by Tax Map 058, Parcel 054.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately 1 acre only.

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: _____

Patricia S. McNew
ATTEST: SECRETARY LOUDON COUNTY
5-20-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 058, PARCEL 054.00
LOCATED AT 20745 VONORE RD,
LOUDON COUNTY, TN, SITUATED IN THE
1ST LEGISLATIVE DISTRICT, APPROXIMATELY ONE ACRE ONLY



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 039, PARCEL 135.00,
LOCATED 3860 PROSPECT CHURCH RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on May 16, 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 3860 Prospect Church Rd, situated in the 4th Legislative District, referenced by Tax Map 039, Parcel 135.00 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: 9

DISAPPROVED: 0

ABSTAINED: _____

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

Dated: 5-20-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 039, PARCEL 135.00
LOCATED AT 3860 PROSPECT CHURCH RD
LOUDON COUNTY, TN, SITUATED IN THE
4TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY,
TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE
TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE
FORESTRY DISTRICT TO R-2, MULTI FAMILY RESIDENTIAL DISTRICT,
LOUDON COUNTY TAX MAP 044, PARCELS 061.28, 061.29, 061.30
LOCATED 700 FRIENDSVILLE RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on November 15, 2024 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 700 Friendsville Rd, situated in the 3rd Legislative District, referenced by Tax Map 044, Parcels 061.28, 061.29 & 061.30 to be rezoned from A-1 (Agriculture Forestry District) to R-2 (Multi Family Residential District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____

Priscilla G. McLean

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 1-17-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO R-2 (MULTI FAMILY RESIDENTIAL DISTRICT).
REFERENCED BY LOUDON COUNTY
TAX MAP 044, PARCELS 061.28, 061.29 & 061.30
LOCATED AT 700 FRIENDSVILLE RD
LOUDON COUNTY, TN, SITUATED IN THE
3RD LEGISLATIVE DISTRICT



DRAFT

**INTERLOCAL COOPERATION AGREEMENT FOR THE
RESURFACING OF BROWDER HOLLOW ROAD AND JOHNSON DRIVE**

This Interlocal Cooperation Agreement ("Agreement") is entered into this ____ day of _____ 2025 by and between **THE CITY OF LENOIR CITY, TENNESSEE** (the "City") and **LOUDON COUNTY, TENNESSEE** (the "County"), each a "Party" and collectively, the "Parties."

WITNESSETH

WHEREAS, *Tennessee Code Annotated* §12-9-108 authorizes public agencies to "...contract with any one (1) or more public agencies to perform any governmental service, activity or undertaking which each public agency entering into the contract is authorized by law to perform; provided, that such contract shall be authorized by the governing body of each party to the contract...;" and

WHEREAS, the City and the County jointly share maintenance responsibilities for Browder Hollow Road, from the intersection of Highway 11 to Johnson Drive (approximately 0.9 miles), and for Johnson Drive, from the intersection of Browder Hollow Road to Norwood Street (approximately 0.4 miles) (collectively, the "Road Sections"); and

WHEREAS, the County and City have determined it would be in the best interest of the County and City, and to the inhabitants thereof, that provisions be made for the improvement of the Road Sections in accordance with the terms of this Agreement; and

WHEREAS, County and City officials have agreed to equally share the costs of resurfacing these Road Sections, with each entity contributing fifty percent (50%) of the total project cost; and

WHEREAS, the estimated total cost of the project, as determined in November 2024, is \$278,350.80, with an allowance for inflation and necessary adjustments not to exceed ten percent (10%), which is a total projected cost of \$ 306,185.88. A True and correct copy of this estimate is attached hereto as **Exhibit B**; and

WHEREAS, the Parties desire to enter into this Agreement whereby the County shall contract with a third-party entity to complete the resurfacing work, and the City shall reimburse the County for fifty percent (50%) of the total project cost.

NOW THEREFORE IT IS AGREED AS FOLLOWS:

1. The City and County shall continue to jointly share maintenance responsibilities for the Road Sections as stated herein.
2. The County shall be responsible for procuring and contracting with a qualified third-party entity to complete the resurfacing of the Road Sections (the "Contract"),

EXHIBIT A

DRAFT

including the installation of manhole risers provided by utility districts that own or control infrastructure within the Road Sections.

3. The County shall be responsible for all obligations under the Contract with said third-party entity including, but not limited to, payment for the resurfacing.
4. Upon completion of the resurfacing project, the City shall reimburse the County for fifty percent (50%) of the total cost of the resurfacing project.
5. The County shall inform the City of the entity chosen to perform the resurfacing, and keep the City apprised of any changes thereto moving forward.
6. The County's Road Superintendent shall be the designated point of contact for this road resurfacing project.
7. Nothing in this Agreement shall be construed as waiving any governmental immunity enjoyed by either Party under Tennessee law.
8. This Agreement shall take effect upon its adoption and approval by the governing bodies of both parties hereto and shall be binding upon the undersigned, their successors and assigns unless modified by an agreement in writing executed by the parties hereto.
9. The recitals set forth above are incorporated herein by reference and made a part of this Agreement.

Witness the day and year first above written.

City of Lenoir City, Tennessee

Loudon County, Tennessee

By: _____

By: _____

Adopted: _____

Adopted: _____

DRAFT

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

**RESOLUTION AUTHORIZING INTERLOCAL COOPERATION AGREEMENT WITH
CITY OF LENOIR CITY, TENNESSEE FOR THE RESURFACING OF BROWDER
HOLLOW ROAD AND JOHNSON DRIVE**

WHEREAS, *Tennessee Code Annotated* §12-9-108 authorizes public agencies to "...contract with any one (1) or more public agencies to perform any governmental service, activity or undertaking which each public agency entering into the contract is authorized by law to perform; provided, that such contract shall be authorized by the governing body of each party to the contract...;" and

WHEREAS, the City of Lenoir City, Tennessee ("the City"), and Loudon County, Tennessee ("the County") jointly share maintenance responsibilities for Browder Hollow Road, from the intersection of Highway 11 to Johnson Drive (approximately 0.9 miles), and for Johnson Drive, from the intersection of Browder Hollow Road to Norwood Street (approximately 0.4 miles); and

WHEREAS, County and City officials have reached an agreement to jointly fund the resurfacing of these road sections, with each entity contributing fifty percent (50%) of the total project cost; and

WHEREAS, the City and the County desire to formalize this arrangement through an Interlocal Cooperation Agreement (attached hereto as **Exhibit A**), under which the County will contract with a third-party entity to complete the resurfacing, and the City will reimburse the County for its share of the costs; and

WHEREAS, the estimated total cost of the project, as determined in November 2024, is \$278,350.80, with an allowance for inflation and necessary adjustments not to exceed ten percent (10%), which is a total projected cost of \$ 306,185.88. A True and correct copy of this estimate is attached hereto as **Exhibit B**.

NOW THEREFORE, BE IT RESOLVED, by the Loudon County Board of Commissioners, in regular session assembled this ____ day of _____, 2025, that the County Mayor be authorized to enter into the Interlocal Cooperation Agreement with the City of Lenoir City, Tennessee, in the form attached hereto as **Exhibit A** to this resolution.

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

ATTEST:

Riley Wampler, County Clerk

APPROVED:

Rollen (Buddy) Bradshaw, Mayor

Henry Cullen, Chairman, Loudon County, Tennessee
Board of Commissioners

DRAFT



Loudon County/Lenoir City
Road List 4/15/25

Road Name	Length (ft)	Width (ft)	Area (SY)	Leveling				Surface				Total	Notes
				Depth (in)	Tons	Mix	Price	Depth (in)	Tons	Mix	Price		
Browder Hollow Rd	4800	22	11733.3	0.7	480	CS mix	\$141.74	1.5	1020	C mix	\$117.34	\$187,722.00	Spot Level trenches (120 ton) then level all (355 tons) + 1.5" overlay from Hwy 11 to Johnson Dr 20 MH risers
Johnson Drive	2300	22				CS mix	\$141.74	1.5	490	C mix	\$117.34	\$90,096.80	Spot Level trenches (60 tons) then level all (170 ton) + 1.5" overlay from Browder Hollow to Norwood Dr 10 MH risers
			0.0		0				0			\$0.00	
			0.0		0				0			\$0.00	
			0.0		0				0			\$0.00	
Totals:	7100		17355.6		710				1510			\$277,818.80	
2220													

All provided risers will be installed by contractor

	A	B	C	D	E	F	G
1	Current Benefits	Cigna	Cigna Renewal	UHC	UHC	UHC	BCBS
2	Network	Local Plus		Surest Choice	Surest Choice	PPO	Network S
3	Deductible			Option 1	Option 2		
4	Ind	\$750.00	\$750.00	\$0	\$0	\$750.00	\$750
5	Fam	\$1,500.00	\$1,500.00	\$0	\$0	\$1,500.00	\$1,500.00
6	OPP	\$1500/\$3000	\$1500/\$3000	\$4000/\$8000	\$1500/\$3000	\$1500/\$3000	\$1500/\$3000
7	PCP/ Co pay	\$35	\$35	\$10-\$65	\$5-\$25	\$35	\$35
8	SPC	\$50	\$50	\$10- \$65	\$5-\$25	\$50	\$50
9	OP/D&C/IP/UC	\$100	\$100	\$15-\$2500	\$5-\$1200/\$10	\$100	\$100
10	ER	\$250	\$250	\$375.00	\$110	\$250	\$250
11	Co-Insurance	90%	90%	100%	100%	70%	90%
12	OON	\$1500/\$3000	\$1500/\$3000	\$8000/\$16000	\$3000/\$6000	\$1500/\$3000	\$1500/\$3000
13	RX	\$15/\$40/\$70	\$15/\$40/\$70	\$10/\$35/\$70	\$10/\$35/\$70	\$15/\$40/\$70	\$10/\$10/\$40/\$70
14							
15	Enrollment						
16	EE-97	\$666.13	\$773.46	\$707.65	\$773.79	\$797.30	\$818.93
17	EE/Dep 70	\$1,332.21	\$1,547.43	\$1,415.25	\$1,547.53	\$1,594.54	\$1,638.87
18	Family -81	\$1,898.40	\$2,205.09	\$2,016.73	\$2,205.22	\$2,272.22	\$2,343.35
19	Total-248						
20	Monthly	\$311,639.71	\$369,400.29	\$330,821.68	\$362,007.55	\$373,005.72	\$383,976.56
21	Annual	\$3,739,676.52	\$4,432,803.12	\$3,969,860.16	\$4,344,090.60	\$4,476,068.64	\$4,607,718.72
22							
23	Percentage increase		17.00%	6%	16%	20%	23%
24	Monthly Increase		\$57,760.12	\$19,181.97	\$50,367.84	\$61,366.01	\$72,336.82
25	Annual \$ increase		\$693,126.60	\$230,183.64	\$604,414.08	\$736,392.12	\$868,042.22
26	Dental and Vision						
27	Discount			-2.50%	-2.50%		
28				Net 3.5%	Net 13.5%		

Sales Rep # 10SA36

Email
tammy@titlesearcher.com

This is a non-cancelable agreement

Order # **JIES00**

2. RENTAL AGREEMENT. You agree to rent the equipment described in this Cost per Copy agreement (collectively "Equipment"). This Agreement will begin on the commencement date listed in the Cost Per Copy Agreement (CPC). You agree to pay us any required Security Deposit when you sign this Agreement. Your CPC Payment consists of the Periodic Equipment Payment and the Periodic Supply Maintenance Payment. The Excess Charge Per Copy is the variable charge for maintenance services and supplies (as set forth in this Agreement) for copies in excess of Minimum Copy Requirement for the applicable period. Unless otherwise set forth in this Agreement, each CPC payment is due and payable monthly. The Minimum Monthly Payment is due whether or not you receive an invoice from us. Excess Charge Per Copy amounts are payable as invoiced by us following the end of each Billing Period. If in any period you make fewer copies than the Periodic Copy Requirement, you cannot carry over that amount to any other period. We have the right to increase, without written notice, the Periodic Supply Maintenance Payment and the Excess Charge per Copy on an annual basis. You will provide us with accurate meter readings for each item of Equipment when and by such means as we request. **YOU AGREE THAT WE MAY ESTIMATE THE NUMBER OF COPIES PRODUCED IF A METER READING IS NOT RECEIVED BY US WITHIN 5 DAYS OF THE DATE WE SPECIFY. IF AN ACTUAL METER READING IS RECEIVED WITHIN 90 DAYS OF THE BILLING DATE FOR THE EXCESS COPIES, AN ADJUSTMENT WILL BE MADE. NOTWITHSTANDING ANY ADJUSTMENT, YOU WILL NEVER PAY LESS THAN THE PERIODIC CPC PAYMENT.** Single copy charges apply up to 8.5" x 14". For efficient and electronic meter reading, RJY utilizes specialized software that reports current meter readings on all print devices connected to your Network. Customer agrees that meters may be accessed and reported in this manner. Should the number of scans exceed the total of all prints and copies, we reserve the right to invoice these excess scans at \$.0025 per scan. You will make all payments required under this Agreement to us at the address we may specify in writing. Unless a proper exemption certificate is provided applicable sales and use taxes will be added to the Payment. If any Payment is not paid when due, you will pay us a late charge of up to 15% of the amount of the payment or \$15.00 whichever is greater (or such lesser rate as is the maximum rate allowed under applicable law). You also agree to pay \$35.00 for each returned check. Restrictive endorsements or additional terms on checks you send to us will not reduce your obligations to us.

3. CONNECTION TO COMPUTERS/NETWORKS. RJY offers complimentary installation of manufacturer print drivers and software for any connectable equipment listed in this agreement. Installation is performed by support personnel. Customer agrees to provide access and information required to complete the requested installation. Customer will provide all necessary network cabling required for installation. If RJY performs the Installation/Connection, the customer agrees that RJY is responsible for only completing the installation and setup of the equipment listed in this agreement. The initial installation and any additional basic configurations are covered at no charge for the first 90 days under the condition that the customer has made no changes to their network during that period. Installations requiring extensive configuration will be quoted separately and performed upon request. After the initial 90 day period, any network connectivity support requested by the customer will be billed at RJY's then current charge rate for connectivity support. RJY will not be held liable for any errors, property damage, loss of time or profit, consequential or incidental damages of any kind arising as result of operating any software provided with the purchase of a manufacturer's product or downloaded from a manufacturer's website.

4. TITLE; RECORDING. We are the owner of and will hold title to the Equipment. You will keep the Equipment free of all liens and encumbrances.

5. USE. You shall use the Equipment in a careful and proper manner in conformance with manufacturer's specifications and all laws, ordinances and regulations in any way relating to the possession or use of the Equipment. Customer represents that these products are NOT acquired for personal, family, or household purposes.

6. INDEMNIFICATION. You are responsible for any losses, damages, penalties, claims, suits and actions (collectively "Claims"), whether based on a theory of strict liability or otherwise caused by or related to the installation, ownership, maintenance, use, rental, possession, or delivery of the Equipment. You agree to reimburse us for and, if we request, to defend us against any Claims.

7. ASSIGNMENT. You agree not to sell, assign, transfer or sublease the equipment or your interest in this Agreement. We may, without notifying you, sell, assign, or transfer this Agreement and our rights to the Equipment. The rights of the assignee will not be subject to any claim, defense or set-off that you may have against us.

8. LOSS OR DAMAGE. You are responsible for any loss, theft, destruction of, or damage to, the Equipment (collectively "Loss") from any cause at all, whether or not insured, until it is delivered to us at the end of this Agreement. You are required to make all CPC payments even if there is a Loss. You must notify us in writing immediately of any Loss. Then, at our option, you will either (a) repair the Equipment so that it is in good condition and working order, eligible for any manufacturer's certification, or (b) pay us the amount equal to the net present value of all unpaid CPC Payments for the remainder of the term plus the present value of our anticipated residual interest in the Equipment, each discounted at 5% per year, compounded annually, plus all other amounts due or that may become due under this Agreement. If you have satisfied your obligations under this Section 9, we will forward to you any insurance proceeds that we receive for lost, damaged, or destroyed Equipment. If you are in default, we will apply any insurance proceeds we receive to reduce your obligations under Section 16 of this Agreement.

9. TAXES AND FEES. You agree to show the Equipment as "Leased Property" on all personal property tax returns. You will pay when due, either directly or to us upon our demand, all taxes, fines and penalties relating to this Agreement or the Equipment that are now or in the future assessed or levied by any state, local or government authority.

10. EQUIPMENT LOCATION; RETURN. You will keep and use the Equipment only at the Equipment Location shown in this Agreement. You may not move the Equipment without our prior written consent. You will provide adequate space and electrical services for the operation of the Equipment. You will not make any alterations, additions or replacements to the Equipment without our prior written consent. All alterations, additions or replacements will become part of the Equipment and our property at no cost or expense to us. Upon the expiration or earlier termination of this Agreement, you will deliver the Equipment to us, in good condition, full working order and in complete repair, except ordinary wear and tear. We will pick up the Equipment provided that the Equipment is in our servicing territory. If the Equipment is outside our servicing territory, you will crate, insure, and ship the Equipment, in good working condition, to us by means we designate, with all expenses to be prepaid by you. You will be responsible for any damage to the Equipment during shipping.

11. RENEWAL. Unless you give us at least 30 days written notice before the end of the initial term or any renewal term of this Agreement, this Agreement will automatically renew for an additional one year renewal term. During such renewal term(s) the CPC Payment will remain the same (subject to the annual adjustment provided in Section 2 above). We may cancel an automatic renewal term by sending you written notice 10 days prior to such renewal term.

12. YOUR REPRESENTATIONS. You state for our benefit that as of the date of this Agreement: (a) you have the lawful power and authority to enter into this Agreement; (b) the individuals signing this Agreement have been duly authorized to do so on your behalf; (c) by entering into this Agreement you will not violate any law or other agreement to which you are a party; (d) you are not aware of anything that will have a material negative effect on your ability to satisfy your obligations under this Agreement; and (e) all financial information you have provided us is true and accurate and provides a good representation of your current financial condition.

13. YOUR PROMISES. In addition to the other provisions of this Agreement, you agree that during the term of this Agreement (a) you will promptly notify us in writing if you move your principal place of business, if you change the name of your business, or if there is a change in your ownership; (b) you will provide to us such financial information as we may reasonably request from time to time; and (c) you will take any action we reasonably request to protect our rights in the Equipment and to meet your obligation under this Agreement.

14. DEFAULT. You will be in default under this Agreement if any of the following events occur: (a) you fail to make any CPC payment or other sum when due; (b) you fail to comply with any other term or condition of this Agreement or any other agreement between us, or fail to perform any obligation imposed upon you relating to this Agreement or any such other agreement; (c) you become insolvent, you dissolve or are dissolved, you assign your assets for the benefit of your creditors, you sell, transfer or otherwise dispose of all or substantially all of your assets, or you enter (voluntarily or involuntarily) into any bankruptcy or reorganization proceeding; (d) without our prior written consent, you merge or consolidate with any other entity and you are not the survivor of such merger or consolidation; (e) any guarantor of this Agreement dies, does not perform its obligations under the guaranty, or becomes subject to one of the events listed in clause (c) above.

15. REMEDIES. In the event you default under this Agreement, as defined above, we will have the right to take ONE OR MORE of the following actions, in addition to any and all other remedies that may be available to us under law: (a) cancel this Agreement without prior notice or warning to you; (b) file a law suit against you to collect all past due amounts AND ALL AMOUNTS THAT WILL BECOME DUE IN THE FUTURE DURING THE UNEXPIRED TERM, plus the "residual value" of the Equipment as determined by us in our sole but reasonable judgment, plus all other fees, charges or amount that are then due, plus all of our reasonable legal costs, including but not limited to reasonable attorneys' fees, reasonable overhead for employee time spent on preparing for suit or attempting to collect payments and mitigate our damages; (c) repossess the Equipment or apply to a court for an order allowing repossession. In this event, you agree that, after the Equipment is repossessed, you will have no further rights in the Equipment, and you agree we may resell, re-lease or otherwise remarket the Equipment without notice to you. You agree (and you waive any rights that may provide to the contrary) that we will NOT be required to repossess, resell, re-lease or otherwise remarket the Equipment at any time, and that our failure to do so will not affect our other rights of collection and other rights under this Agreement or under law.

16. NOTICES. All of your written notices to us must be sent by certified mail or recognized overnight delivery service, postage prepaid, to us at our address stated in this Agreement. All of our notices to you may be sent first class mail, postage prepaid, to your address stated in this Agreement. At any time after this Agreement is signed, you or we may change an address by giving notice to the other of the change.

17. MISCELLANEOUS. This Agreement contains our entire agreement and supersedes any conflicting provision of any equipment purchase order or any other agreement. Once this agreement is signed by you, the agreement constitutes an OFFER to you, and will not be binding until ACCEPTED by us, as evidenced by the signature of the Corporate Office. Any change in the terms and conditions of this Agreement must be in writing and signed by one of our Officers. You agree, however, that we are authorized, without notice to you, to supply missing information or correct obvious errors in this Agreement. If a court finds any provision of this Agreement to be unenforceable, the remaining terms of the Agreement shall remain in effect.

18. JURISDICTION. You and any Guarantor agree that this Agreement will be deemed fully executed and performed in the State of Tennessee and will be governed by Tennessee law. YOU AND ANY GUARANTOR EXPRESSLY AGREE TO: (A) BE SUBJECT TO THE PERSONAL JURISDICTION OF THE STATE OF TENNESSEE; (B) ACCEPT VENUE IN ANY FEDERAL OR STATE COURT IN TENNESSEE; AND (C) WAIVE ANY RIGHT TO A TRIAL BY JURY.

19. INTERPRETATION. As a convenience to you and to further expedite this transaction for you, you agree that a photocopy, electronic image or facsimile of this Agreement which includes a photocopy, electronic image or facsimile of the signatures of both parties shall be as valid, authentic and legally binding as the original version for all purposes and shall be admissible in court as final and conclusive evidence of this transaction and of the execution of this document.

20. Customer will be enrolled in the RJ Young online customer portal (ePASS). This online portal allows authorized users designated by customer to order supplies, place service calls, pay invoices, view bills and view account information online.



IMAGE SOLUTIONS

March 18, 2025

Philadelphia Elementary School
Chad Presley / CJ Martin
Quote Number 08204022CS-01

CS-7003i / TA-7002i – 70 ppm A3 B&W MFP Printer

DP - 7110 Dual Scan Document Processor

DF - 7110 4000 Sheet Finisher

PF – 7110 2 x 1500 Paper Feeder

Price \$6659.00 – Omnia

OR

\$149.16 Per Month with Dollar Buyout Option.



LOUDON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION _____

RESOLUTION ACCEPTING A MONETARY BEQUEST FOR THE
BENEFIT OF THE LOUDON COUNTY ANIMAL SHELTER AND
AUTHORIZING THE LOUDON COUNTY MAYOR TO EXECUTE
THE NECESSARY DOCUMENTS FOR ITS RECEIPT

WHEREAS, Loudon County (the "County") is generally authorized to accept and receive gifts and donations of money, intangible personal property, tangible personal property, and real property pursuant to Tenn. Code Ann. §5-8-101(b), and is specifically authorized to accept conditional or restrictive gifts by a majority vote of the County Board of Commissioners as long as the gift is used by the County subject to its terms; and

WHEREAS, the Estate of Margaret A. Jessiman has made two bequests, one from cash assets of Two Thousand Two Hundred Forty-five Dollars and Fifty-two Cents (\$2,245.52) and one from the sale of personality in the amount of Eighteen Thousand Nine Hundred Seventeen Dollars and Ninety-six Cents (\$18,917.96) to the Loudon County Animal Shelter, a public facility managed and operated by the County; and

WHEREAS, the County Board of Commissioners is of the opinion that the acceptance of such bequest is in the best interest of the County; and

WHEREAS, the County Board of Commissioners has authorized the County Mayor to execute all documents necessary for the receipt of the bequest.

NOW THEREFORE, BE IT RESOLVED, by the Loudon County Board of Commissioners, in regular session assembled this 2nd day of June, 2025, that the above-described bequest is hereby accepted by the County and the County Mayor is hereby authorized to execute the necessary documents for the release and acceptance of the funds.

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

ATTEST:

Riley Wampler, County Clerk

APPROVED:

Rollen (Buddy) Bradshaw, Mayor

Henry Cullen, Chairman, Loudon County, Tennessee
Board of Commissioners

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	16,781,587			
Less Restricted, Committed & Assigned	1,868,962			
Est. Avail. Fund Balance July 1, 2024	14,892,625			
 Total Revenue & Transfers In	24,128,580	1,884,352	2,261,717	28,274,649
Total Available Funds	39,021,205	1,884,352	2,261,717	43,167,274
Total Expenditures & Transfers Out	28,066,804	3,886,960	(124,543)	31,829,221
Effect on Fund Balance	(3,938,224)	(2,002,608)	2,386,260	(3,554,572)
Ending Fund Balance	10,954,401	(2,002,608)	2,386,260	11,338,053

[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

June 2, 2025

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

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

General Fund 101						
Account Number	5/28/2025 14:17	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	250,000	14,946,193
40120	Trustee's Collections Prior Year	130,000		130,000	54,000	184,000
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	5,900	30,900
40150	Pick-Up Taxes			0		0
40163-GATOR	Payment in Lieu of Tax (GATOR)	9,691		9,691		9,691
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 - MORG	Payment in Lieu of Tax (Morgan Olson)	71,247	19,611	90,858		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	Payment in Lieu of Tax			0		0
	Total County Property Taxes	15,422,545	19,611	15,442,156	309,900	15,752,056
<i>40200</i>	<i>County Local Option Taxes</i>					
40210	Local Option Sales Tax	1,460,000		1,460,000	500,000	1,960,000
40220	Hotel/Motel Tax	455,000		455,000	63,000	518,000
40220 - OCCUP	Hotel/Motel Tax - VRBO - Occupancy Tax	55,000		55,000	27,835	82,835
40250	Litigation Tax - General	100,000		100,000	2,815	102,815
40260	Litigation Tax - Special Purpose	290,000		290,000		290,000
40270	Business Tax	536,400		536,400	472,000	1,008,400
40275	Mixed Drink Tax	29,000		29,000	2,700	31,700
	Total County Local Option Taxes	2,925,400	0	2,925,400	1,068,350	3,993,750

The amount rec'd in commensurate months last year less the amount not yet rec'd in current budget

>Sales Tax-Est. based on last year
>Hotel/Motel; Occupancy, Litigation, & Mixed Drink, Business Tax-adj for realized amount

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

General Fund 101						
Account Number	5/28/2025 14:17	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	19,611	18,561,400	1,378,250	19,939,650
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	5,500	35,500
	Total Licenses and Permits	632,900	0	632,900	5,500	638,400
Total Licenses and Permits		1,028,400	0	1,028,400	5,500	1,033,900

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

General Fund 101						
Account Number	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
				Based on actuals		
44000	Other Local Revenues					
44100	Investments					
44110	Investment Income	100,000		100,000	416,476	516,476
44110-MHTPG	Investment Income - Mental Health Transp. Grant			0		0
44120	Lease/Rentals			0		0
44130	Sale of Materials and Supplies			0		0
44130 SHERF	Sale of Materials and Supplies		0	0		0
44131	Commissary Sales	29,000		29,000		29,000
44140	Sale of Maps			0		0
44145	Sale of Recycled Materials			0		0
44160	Retirees' Insurance Payments	63,258		63,258		63,258
44160-RET-LIF	Retirees' Insurance Payments-Life			0		0
44160-RET-MED	Retirees' Insurance Payments-Medical			0		0
44160-RET-DEN	Retirees' Insurance Payments-Dental			0		0
44161	COBRA Insurance Payments	2,873		2,873		2,873
44161-COBRA-DEN	COBRA Insurance Payments-Dental			0		0
44161-COBRA-MED	COBRA Insurance Payments-Medical			0		0
44170	Miscellaneous Refunds	2,500	1,186	3,686		3,686
44180	Expenditure Credits			0		0
44530 ANIMA	Sale of Equipment	500		500		500
44540	Sale of Property			0		0
44560	Damages Recovered from Individuals			0		0
44570-AED	Contributions & Gifts - Auto External Defibrillators			0		0
44570 - ASHLT	Contributions and Gifts	20,000		20,000		20,000
44570-AWARE	Contributions and Gifts - Community Awareness	0		0		0
44570-DIVE	Contributions and Gifts - DIVE Team	3,400		3,400		3,400
44570 - LADDs	Contributions and Gifts - Laddies Program	2,000		2,000		2,000
44570-LFSVR	Contributions and Gifts - Project Lifesaver	5,000		5,000		5,000
44570-RESER	Contributions and Gifts - Reserves			0		0
44570-PETSM	Contributions and Gifts - PetsMart	5,000		5,000		5,000
44570-SRCTR	Contributions and Gifts	500		500		500
44570-SRCTZ	Contributions and Gifts			0	3,757	3,757
44570-FDBOX	Contributions and Gifts	3,200		3,200	(2,540)	660
44990	Other Local Revenue	0		0		0
	Total Investments	237,231	1,186	238,417	417,693	656,110
Total Other Local Revenues		237,231	1,186	238,417	417,693	656,110

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
45000	Fees Received from County Officials	Based on actuals					
45510	County Clerk		520,000		520,000	58,205	578,205
45520	Circuit Court		120,000		120,000	38,083	158,083
45540	General Sessions Court Clerk		340,000		340,000	60,461	400,461
45550	Clerk and Master		85,000		85,000	13,072	98,072
45580	Register		500,000		500,000	(67,000)	433,000
45590	Sheriff		18,000		18,000	12,655	30,655
45610	Trustee		880,000		880,000	273,411	1,153,411
	Total Fees Received from County Officials		2,463,000	0	2,463,000	388,887	2,851,887
Total Fees Received from County Officials			2,463,000	0	2,463,000	388,887	2,851,887
46000	State of Tennessee						
46100	General Government Grants						
46110	Juvenile Services Program		9,000		9,000		9,000
46140-SRCTR	Aging Programs - Sr. Center		13,300	224	13,524		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	(31,567)	60,733	0	60,733
46200	Public Safety Grants						
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 Hwy 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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
48000	Other Governments and Citizens					
48100	Other Governments					
48110	Prisoner Board	0		0		0
48130 SRO	Contributions - BOE to SRO Program			0		0
48130 LOANI	Contributions - Loudon for Animal Shelter	3,282		3,282		3,282
48130 LOANI-F21	Contributions - Loudon for Animal Shelter FY21			0		0
48130 LEANI	Contributions - Lenoir City for Animal Shelter	2,500		2,500		2,500
48130 SOIL	Contributions for PT Soil Technical	19,077		19,077		19,077
48140	Contracted Services/Agreements			0		0
48140 LOPLN	Contracted Services/Loudon City Planning			0		0
48140 LOPTX	Contracted Services/Agreements			0	15,646	15,646
48140 LEPTX	Contracted Services/Agreements			0	3,288	3,288
48140 REAPP	Contracted Services/Agreements-Municipal Share of Reappraisal	0		0		0
		0		0		0
	Total Other Governments	24,859	0	24,859	18,934	43,793

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

General Fund 101						
Account Number	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
48600	<i>Citizen Groups and Other</i>					
48610-DIVE	Donations (Dive Team Resolution)	0		0	0	0
48610 - LUNCH	Donations (Sr. Center Lunch Program)	850		850		850
48610 SRCTR	Donations - Sr Cntr	11,000		11,000		11,000
48610 SRCTR-F21	Donations - Sr Cntr - City of Loudon FY 2021	0		0		0
48990	Other (HIDTA)	0		0		0
	Total Citizens Groups and Other	11,850	0	11,850	0	11,850
Total Other Governments and Citizens		36,709	0	36,709	18,934	55,643
Total Revenues		24,128,580	1,027,563	25,156,143	2,209,264	27,365,407
49000	<i>Other Sources</i>					
49200	Notes Issued (\$450K to Fund 177-SCH repayment)	0	450,000	450,000		450,000
49500	Other Loans Issued			0		0
49600-TRADE	Proceeds on Sale of Capital Assets (Weapons Trade-in)			0		0
49700	Insurance Recovery	0	10,081	10,081	52,453	62,534
49800 ELEC	Transfers In - From 171-600-Voting Machines/Carts	0		0		0
49800	Transfers In - From ARPA Funds (Legal fees for LC Annex)		115,444	115,444	Expensed @ 54110	115,444
49800	Transfers In - From ARPA Funds (Legal fees for Co Attorney)		100,000	100,000	[19May_02June25]	100,000
49800	Transfers In - From ARPA Funds (Reimb. Animal Shltr Wages)		49,619	49,619		49,619
49800	Transfers In - From ARPA Funds (IX Payments)		131,645	131,645		131,645
	Total Transfers In	0	856,789	856,789	52,453	909,242
Total Revenues and Transfers In		24,128,580	1,884,352	26,012,932	2,261,717	28,274,649

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51300	County Mayor						
101	County Official/Administrative Officer		123,751		123,751		123,751
140	Salary Supplement				0		0
105	Supervisor/Director of Libraries		4,693		4,693		4,693
161	Secretary(ies)		53,200	232	53,432		53,432
162	Clerical Personnel				0		0
168	Temporary Personnel				0		0
169	Part-Time Personnel				0		0
187	Overtime Wages				0		0
189-IXPMT	Other Wages - 1X Payment			500	500		500
201	Social Security		11,262	31	11,293		11,293
204	State Retirement		12,188	34	12,222		12,222
206	Life Insurance		359	(15)	344	15	359
206-RET-LIF	Life Insurance		260		260	(15)	245
207	Medical Insurance		12,356	857	13,213		13,213
208	Dental Insurance		850		850		850
208-RET-DEN	Dental Insurance - Retirees		353		353	(29)	324
212	Employer Medicare		2,634	8	2,642		2,642
307	Communication		2,000		2,000		2,000
320	Dues and Memberships		4,000		4,000		4,000
330	Operating Lease Payments		2,000		2,000		2,000
338	Vehicle Maintenance		100		100		100
348	Postal Charges		200		200		200
349	Printing, Stationery & Forms		500		500		500
355	Travel		3,000		3,000		3,000
414	Duplicating Supplies		150		150		150
425	Gasoline		3,200		3,200		3,200
435	Office Supplies		1,000		1,000		1,000
499	Other Supplies and Materials		200		200	147	347
508	Premium on Corporate Surety Bonds		367		367		367
513	Workers' Comp Insurance		2,467	138	2,605		2,605
524	Staff Development		400		400		400
711	Furniture & Fixture		500		500	(147)	353
719	Office Equipment		1,500		1,500		1,500
	Total County Mayor		243,490	1,785	245,275	(29)	245,246

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

	General Fund 101					
Account Number	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51500	Election Commission					
101	County Official/Administrative Officer (Election Official)	96,430		96,430		96,430
161	Administrative Assistant	53,206	205	53,411		53,411
168	Temporary Personnel	22,500	2,000	24,500		24,500
187	Overtime Pay	8,000	(1,000)	7,000		7,000
189-1XPMT	Other Wages - 1X Payment		1,750	1,750		1,750
192	Election Commission (Payroll; but no TCRS)	13,500		13,500		13,500
193	Election Workers (Some payroll; SS & Med; NO TCRS)	166,374	(21,000)	145,374		145,374
201	Social Security	22,321	109	22,430		22,430
204	State Retirement	10,577	118	10,695		10,695
206	Life Insurance	359		359		359
206-RET-LIF	Life Insurance	245	(5)	240		240
207	Medical Insurance	6,182	428	6,610		6,610
207-RET-MED	Medical Insurance	7,538	523	8,061	(2,015)	6,046
207-SRHTH	Medical Insurance	2,250	242	2,492	646	3,138
208	Dental Insurance	850		850		850
208-RET-DEN	Dental Insurance - Retirees	353		353		353
210	Unemployment Compensation	0		0		0
212	Employer Medicare	5,220	25	5,245		5,245
302	Advertising	600		600		600
307	Communication	3,250		3,250		3,250
307-WIRE	Communication	750		750		750
320	Dues and Memberships	500		500		500
330	Operating Lease Payments	5,000		5,000		5,000
332	Legal Notices, Recording and Court Cos	4,000		4,000		4,000
333	License (Hardware)	15,000		15,000		15,000
336	Maintenance and Repair Services - Office Equipment	14,000	20,000	34,000		34,000
348	Postal Charges	12,000		12,000		12,000
349	Printing, Stationery, and Forms	7,000		7,000		7,000
351	Rental	2,000	(1,000)	1,000		1,000
355	Travel	13,000	(4,976)	8,024		8,024
399	Other Contracted Services	23,000		23,000		23,000
414	Duplicating Supplies	11,000		11,000		11,000
422	Food Supplies	3,500		3,500		3,500
435	Office Supplies	8,000		8,000		8,000
451	Uniforms	1,200		1,200		1,200
513	Workers' Comp Insurance	1,234	68	1,302		1,302
524	In-Service/Staff Development	500		500		500
599	Other Charges		946	946		946
711	Furniture and Fixtures	1,000		1,000		1,000
719	Office Equipment	2,500	5,030	7,530		7,530
790	Other Equipment (Carts)			0		0
	Total Election Commission	544,939	3,463	548,402	(1,369)	547,033

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51600	Register of Deeds					
101	County Official/Administrative Officer	107,144		107,144		107,144
162	Clerical Personnel	173,243	667	173,910		173,910
189-1XPMT	Other Wages - 1X Payment		2,000	2,000		2,000
187	Overtime Pay			0		0
201	Social Security	17,384	124	17,508		17,508
204	State Retirement	18,814	134	18,948		18,948
206	Life Insurance	853	(42)	811	(5)	806
206-RET-LIF	Life Insurance	259	(14)	245		245
207	Medical Insurance	53,146	5,337	58,483		58,483
207-RET-MED	Medical Insurance - Retirees	7,538	523	8,061		8,061
207-SRHTH	Medical Insurance - Sr. Health	13,495	(1,034)	12,461		12,461
208	Dental Insurance	3,594	93	3,687		3,687
208-RET-DEN	Dental Insurance - Retirees	1,388		1,388		1,388
212	Employer Medicare	4,066	29	4,095		4,095
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	1,500	(100)	1,400		1,400
330	Operating Lease Payments (Copier)	5,200		5,200		5,200
348	Postal Charges	2,000		2,000		2,000
349	Printing, Stationery & Forms	600		600		600
355	Travel/Training	2,000	100	2,100		2,100
399	Other Contracted Services		1,500	1,500		1,500
399-REGIS	Other Contracted Services - Official's Reserve	24,000	1,401	25,401		25,401
414	Duplicating Supplies	400		400		400
435	Office Supplies	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,084	171	3,255		3,255
709	Data Processing Equipment			0		0
711	Office Furniture	1,500		1,500		1,500
711-REGIS	Office Furniture			0		0
719	Office Equipment	1,500	(1,500)	0		0
790-REGIS	Other Equipment			0		0
				0		0
	Total Register of Deeds	448,208	9,389	457,597	(5)	457,592

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

Account Number	General Fund 101					
	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed Amds
						Amded Budget
51720	Planning					
105	Supervisor/Director				0	0
103	Assistants	52,270	202	52,472		52,472
162	Clerical Personnel	38,584	189	38,773		38,773
189-IXPMT	Other Wages - 1X Payment		1,000	1,000		1,000
201	Social Security	5,633	62	5,695		5,695
204	State Retirement	6,096	67	6,163		6,163
206	Life Insurance	337		337		337
206-RET-LIF	Life Insurance-Retirees	384	(83)	301		301
207	Medical Insurance	23,797	12,940	36,737	469	37,206
207 SRHTH	Medical Insurance	4,498	486	4,984	647	5,631
207-RET-MED	Medical Insurance	7,539	522	8,061	(2,015)	6,046
208	Dental Insurance	1,139	560	1,699		1,699
208-RET-DEN	Dental Insurance - Retirees	706		706		706
212	Employer Medicare	1,317	15	1,332		1,332
307	Communication	1,000		1,000		1,000
307-WIRE	Communication	1,000		1,000		1,000
308	Consultant Services (Stormwater)			0		0
320	Dues & Memberships	1,700		1,700		1,700
330	Operating Lease Payments (Copier)	2,500		2,500		2,500
338	Maintenance/Repair Vehicle	1,000		1,000		1,000
348	Postage	1,000		1,000		1,000
349	Printing, Stationary & Forms	1,500		1,500		1,500
355	Travel	2,000		2,000		2,000
399	Other Contracted Services			0		0
399 HICRK	Other Contracted Services - Hickory Creek Park	18,000		18,000		18,000
399-STORM	Other Contracts	10,000		10,000		10,000
414	Duplicating Supplies	200		200		200
425	Gasoline	1,500		1,500		1,500
435	Office Supplies	2,000		2,000		2,000
450	Tires	500		500		500
513	Workman's Comp Insurance	1,234	68	1,302		1,302
524	In Service/Staff Development	1,500		1,500		1,500
711	Furniture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	Total Planning	190,934	16,028	206,962	(899)	206,063

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

Account Number	General Fund 101					
	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed Amds
						Amded Budget
51750	Codes Compliance					
103	Assistant(s)	148,533	1,422	149,955		149,955
105	Supervisor/Director	71,200		71,200		71,200
161	Secretary(ies)	37,710	997	38,707		38,707
189-IXPMT	Other Wages - 1X Payment		2,500	2,500		2,500
201	Social Security	15,961	208	16,169		16,169
204	State Retirement	17,274	225	17,499		17,499
206	Life Insurance	835		835	(7)	828
206-RET	Life Insurance-Retirees	192	26	218		218
207	Medical Insurance	64,372	(6,874)	57,498		57,498
207-SRHTH	Medical Insurance - Sr. Health	4,498	486	4,984		4,984
208	Dental Insurance	3,399	(561)	2,838		2,838
208-RET	Dental Insurance-Retirees	1,036		1,036		1,036
212	Employer Medicare	3,733	48	3,781		3,781
307	Communication	2,500		2,500		2,500
307-WIRE	Communication	1,500		1,500		1,500
320	Dues and Memberships	850		850		850
330	Operating Lease Payments	3,100		3,100		3,100
338	Maintenance and Repair Services-Vehicl	2,000	1,100	3,100		3,100
348	Postal Charges	1,200		1,200		1,200
349	Printing, Stationery and Forms	2,500		2,500		2,500
355	Travel	2,000	(1,100)	900		900
399	Other Contracted Services - Dirty Lot Cleanup	15,000		15,000		15,000
414	Duplicating Supplies	200		200		200
425	Gasoline	8,500		8,500		8,500
435	Office Supplies	1,500		1,500		1,500
450	Tires and Tubes	1,200		1,200		1,200
451	Uniforms	800		800		800
471	Software	1,200		1,200		1,200
513	Workman's Compensation Insurance	3,084	171	3,255		3,255
524	In-Service/Staff Development	3,200		3,200		3,200
711	Furniture and Fixtures	1,000		1,000		1,000
718	Vehicles	0		0		0
719	Office Equipment	3,500		3,500		3,500
	Total Codes Compliance	423,577	(1,352)	422,225	(7)	422,218

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51800	Plant Maintenance and Operations (County Buildings)					
105	Supervisor/Director	61,200		61,200		61,200
167	Maintenance Personnel	416,437	1,538	417,975		417,975
189-IXPMT	Other Wages - IX Payment		5,000	5,000		5,000
187	Overtime Pay	6,000		6,000		6,000
201	Social Security	29,985	310	30,295		30,295
204	State Retirement	32,452	336	32,788		32,788
206	Life Insurance	1,906	(212)	1,694		1,694
206-RET-LIF	Life Insurance-Retirees	960	72	1,032		1,032
207	Medical Insurance	136,594	(7,932)	128,662		128,662
207-RET-MED	Medical Insurance - Retirees	21,350	2,824	24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	20,241	2,188	22,429		22,429
208	Dental Insurance	6,813	(793)	6,020		6,020
208-RET-DEN	Retiree Dental Insurance	2,692	(951)	1,741		1,741
210	Unemployment Compensation	0		0		0
212	Employer Medicare	7,013	73	7,086		7,086
307	Communication	7,000		7,000	(4,551)	2,449
307 WIRE	Communication	8,000		8,000	(3,447)	4,553
320	Dues & Memberships	90		90		90
330	Operating Lease Payments	4,000		4,000		4,000
335	Maintenance and Repair Services - Buildings	100,000	(5,900)	94,100		94,100
336	Maintenance and Repair Services - Office Equipment	4,000	900	4,900		4,900
338	Maintenance and Repair Services - Vehicles	5,000		5,000		5,000
347	Pest Control	10,000	(2,599)	7,401		7,401
399	Other Contracted Services	300,000	20,555	320,555	13,163	333,718
410	Custodial Supplies	12,500		12,500	(4,000)	8,500
412	Diesel Fuel	3,000		3,000		3,000
413	Drug and Medical Supplies	500	(500)	0		0
414	Duplicating Supplies	250	(250)	0		0
425	Gasoline (Vehicle)	20,000		20,000		20,000
435	Office Supplies	750		750		750
450	Tires	1,500		1,500		1,500
451	Uniforms	7,000		7,000		7,000
452	Utilities	375,000		375,000	50,000	425,000
499	Other Supplies and Materials	100		100		100
513	Workers' Comp Insurance	6,160	351	6,511		6,511
524	In Service/Staff Development	1,500		1,500	(1,165)	335
599	Other Charges	200		200		200
711	Furniture & Fixtures	250		250		250
717	Maintenance Equipment	7,500	(7,500)	0		0
719	Office Equipment	1,000		1,000		1,000
790	Other Equipment			0		0
				0		0
	Total Plant Maintenance & Operations	1,618,943	7,510	1,626,453	50,000	1,676,453

Based on actuals last year

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52000	Finance					
52100	Accounting					
103	Assistant	63,200		63,200		63,200
105	Supervisor/Director	95,450		95,450		95,450
119	Accountants/Bookkeepers	317,760	1,185	318,945		318,945
189-IXPMT	Other Wages - IX Payment		4,250	4,250		4,250
169	Part-time Personnel	20,434		20,434		20,434
187	Overtime Pay	5,000		5,000		5,000
201	Social Security	29,847	264	30,111		30,111
204	State Retirement	32,303	281	32,584		32,584
206	Life Insurance	1,972	(490)	1,482	(104)	1,378
206-RET-LIF	Life Insurance	518	(14)	504		504
207	Medical Insurance	123,400	(21,521)	101,879	(14,269)	87,610
207-RET-MED	Medical Insurance - Retirees	22,606	(14,544)	8,062		8,062
207-SRHTH	Medical Insurance - Sr. Health	15,743	4,994	20,737		20,737
208	Dental Insurance	7,084	(1,007)	6,077	(480)	5,597
208-RET-DEN	Dental Insurance-Retirees	2,094		2,094		2,094
210	Unemployment	0		0	1,020	1,020
212	Employer Medicare	7,277	62	7,339		7,339
305	Audit Services	24,000		24,000		24,000
307	Communication	2,600		2,600		2,600
320	Dues and Memberships	300		300		300
330	Operating Lease Payment (Copier)	2,500		2,500		2,500
332	Legal Notices	500		500		500
348	Postal Charges	5,500		5,500		5,500
349	Printing, Stationery and Forms	5,000		5,000		5,000
355	Travel	3,000		3,000		3,000
399	Other Contracted Services	29,460		29,460		29,460
414	Duplicating Supplies	2,200		2,200		2,200
435	Office Supplies	7,000		7,000		7,000
499	Other Supplies & Materials	300		300		300
508	Premiums on Corporate Bonds	400		400		400
513	Workers' Comp Insurance	5,552	308	5,860		5,860
524	In Service/Staff Development	2,000		2,000		2,000
599	Other Charges	500		500		500
719	Office Equipment	5,000		5,000		5,000
		0		0		0
	Total Accounting/Budgeting/Payroll	840,500	(26,232)	814,268	(13,833)	800,435

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52300	Property Assessor's Office					
101	County Official/Administrative Officer	107,144		107,144		107,144
161	Staff Wages	290,014	(18,200)	271,814		271,814
168	Temporary Personnel	0		0		0
169	Part time Personnel	16,141		16,141		16,141
185	Educational Incentive	500		500		500
187	Overtime Pay			0		0
189-IXPMT	Other Wages - 1X Payment		2,750	2,750		2,750
201	Social Security	25,656	171	25,827		25,827
204	State Retirement	26,683	185	26,868		26,868
206	Life Insurance	1,548	(336)	1,212	(211)	1,001
206-RET-LIF	Life Insurance - Retirees	384		384		384
207	Medical Insurance	83,739	12,087	95,826	(24,943)	70,883
207-SRHTH	Medical Insurance - Sr Health	6,747	729	7,476		7,476
208	Dental Insurance	4,826	(6)	4,820	(1,157)	3,663
208-RET-DEN	Dental Insurance - Retiree	1,036		1,036		1,036
212	Employer Medicare	6,000	40	6,040		6,040
307	Communication	1,500		1,500		1,500
307-WIRE	Communication	500		500		500
317	Data Processing Services	9,500		9,500		9,500
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments (Copier)	2,500		2,500		2,500
331	Legal Services	7,500		7,500		7,500
332	Legal Notices, Recording and Court Cos	300		300		300
334	Maintenance Agreements	13,500		13,500		13,500
338	Maint & Repair of Vehicles	900		900		900
348	Postage	4,000		4,000		4,000
349	Printing, Stationery & Forms	1,000		1,000		1,000
355	Travel	4,000	1,800	5,800		5,800
399	Other Contracted Services	47,000	(1,800)	45,200		45,200
414	Duplicating Supplies	800		800		800
425	Gasoline	3,000		3,000		3,000
435	Office Supplies	3,000		3,000		3,000
451	Uniforms	1,000		1,000		1,000
499	Other Supplies and Materials	50		50		50
508	Premium on Corporate Surety Bonds	300		300		300
513	Workers' Comp Insurance	4,318	1,542	5,860		5,860
524	In Service/Staff Development	2,000		2,000		2,000
711	Furniture and Fixtures	2,000		2,000		2,000
719	Office Equipment	3,000		3,000		3,000
	Total Property Assessor's Office	686,086	(1,038)	685,048	(26,311)	658,737

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52400	Trustee's Department					
101	County Official/Administrative Office	107,144		107,144		107,144
162	Clerical Personnel	165,464	610	166,074		166,074
189-1XPMT	Other Wages - 1X Payment		2,000	2,000		2,000
187	Overtime Pay			0		0
201	Social Security	16,902	124	17,026		17,026
201 ARPA	Social Security			0		0
204	State Retirement	18,292	134	18,426		18,426
204 ARPA	State Retirement			0		0
206	Life Insurance	790	167	957	(158)	799
206-RET-LIF	Life Insurance	183	95	278		278
207	Medical Insurance	37,066	17,005	54,071	(11,334)	42,737
207-SRHTH	Medical Insurance	2,250	242	2,492		2,492
208	Dental Insurance	2,548	566	3,114	(846)	2,268
208-RET-DEN	Dental Insurance	2,548	(2,195)	353		353
210	Unemployment Compensation			0		0
212	Employer Medicare	3,953	29	3,982		3,982
212 ARPA	Employer Medicare			0		0
307	Communication	3,799		3,799		3,799
320	Dues and Memberships	1,200		1,200		1,200
330	Operating Lease Payments (Copier)	1,699		1,699		1,699
332	Legal Notices	500		500		500
332-AFT	Legal Notices	2,399		2,399		2,399
334	Maintenance Agreements	7,300		7,300		7,300
348	Postal Charges	26,000		26,000		26,000
349	Printing, Stationery, and Forms	9,500		9,500		9,500
355	Travel	2,499		2,499		2,499
399	Other Contracted Services	28,000		28,000		28,000
414	Duplicating Supplies	750		750		750
435	Office Supplies	6,999		6,999		6,999
508	Premiums on Corporate Surety Bonds	9,500		9,500		9,500
513	Workers' Comp Insurance	3,084	171	3,255		3,255
524	Staff Development	449		449		449
711	Furniture	649		649		649
719	Office Equipment	2,499		2,499		2,499
				0		0
	Total Trustee's Department	463,966	18,948	482,914	(12,338)	470,576

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

Account Number	General Fund 101					
	5/28/2025 14:17	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-IXPMT	Other Wages - IX 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	(333)	2,129
206-RET-LIF	Life Insurance-Retirees	375	191	566		566
207	Medical Insurance	159,651	31,280	190,931	(32,603)	158,328
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	(1,491)	8,244
208-RET-DEN	Dental Insurance-Retirees	1,036	352	1,388		1,388
210	Unemployment Compensation			0	449	449
212	Employer Medicare	9,286	80	9,366		9,366
212 ARPA	Employer Medicare			0		0
307	Communication	4,000	1,500	5,500		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	8,162	1,039,521	(33,978)	1,005,543

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53000	Administration of Justice						
53100	Circuit Court Clerk						
101	County Official/Administrative Officer		107,144		107,144		107,144
162	Clerical Personnel		227,448	792	228,240		228,240
169	Part-time Personnel		18,596		18,596		18,596
189-IXPMT	Other Wages - IX Payment			2,750	2,750		2,750
187	Overtime Pay		10,000		10,000		10,000
201	Social Security		22,518	171	22,689		22,689
201 ARPA	Social Security				0		0
204	State Retirement		23,122	185	23,307		23,307
204 ARPA	State Retirement				0		0
206	Life Insurance		1,076		1,076		1,076
206-RET-LIF	Life Insurance-Retirees		192		192	(16)	176
207	Medical Insurance		67,037	(7,576)	59,461		59,461
207-RET-MED	Medical Insurance-Retirees		7,538	523	8,061	(1,343)	6,718
207-SRHTH	Medical Insurance-Sr. Health				0	431	431
208	Dental Insurance		4,247	(560)	3,687	30	3,717
208-RET-DEN	Dental Insurance-Retirees		353		353		353
212	Employer Medicare		5,266	40	5,306		5,306
212 ARPA	Employer Medicare				0		0
307	Communication		7,100		7,100		7,100
320	Dues and Memberships		1,300		1,300		1,300
330	Operating Lease Payments (Copier)		8,000		8,000		8,000
348	Postal Charges		6,000		6,000		6,000
349	Printing, Stationery, and Forms		5,000		5,000		5,000
355	Travel		2,500		2,500		2,500
399	Other Contracted Services		35,500		35,500		35,500
414	Duplicating Supplies		2,000		2,000		2,000
435	Office Supplies		7,000		7,000		7,000
508	Premiums on Corporate Surety Bonds		500		500		500
513	Workers' Comp Insurance		3,701	205	3,906		3,906
524	In Service/Staff Development		1,200		1,200		1,200
709	Data Processing Equipment		5,000		5,000		5,000
711	Furniture and Fixtures		500		500		500
719	Office Equipment		500		500		500
					0		0
	Total Circuit Court Clerk		580,338	(3,470)	576,868	(898)	575,970

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53300	General Sessions Court						
					0		0
162	Clerical Personnel		528,528	(7,078)	521,450		521,450
169	Part-time Personnel		19,346		19,346		19,346
189-IXPMT	Other Wages - 1X Payment			7,500	7,500		7,500
187	Overtime Pay		10,000		10,000		10,000
201	Social Security		34,588	465	35,053		35,053
201 ARPA	Social Security				0		0
204	State Retirement		36,135	503	36,638		36,638
204 ARPA	State Retirement				0		0
206	Life Insurance		2,200	(160)	2,040	(73)	1,967
206-RET-LIF	Life Insurance - Retirees		387	(12)	375	112	487
207	Medical Insurance		91,772	11,326	103,098	(10,214)	92,884
207-RET-MED	Medical Insurance - Retirees				0	5,373	5,373
207 - SRHTH	Medical Insurance - Sr. Health		2,249	243	2,492	862	3,354
208	Dental Insurance		5,694	837	6,531	(566)	5,965
208-RET-DEN	Dental Insurance-Retirees		1,741		1,741	177	1,918
212	Employer Medicare		8,089	109	8,198		8,198
212 ARPA	Employer Medicare				0		0
307	Communication		5,000		5,000		5,000
307-WIRE	Communication		1,000		1,000		1,000
307-F23	Communication				0		0
320	Dues and Memberships		500		500		500
330	Operating Lease Payments (Copier)		8,500		8,500		8,500
334	Maintenance Agreements		3,500		3,500		3,500
348	Postal Charges		14,000		14,000		14,000
349	Printing, Stationery, and Forms		10,000		10,000		10,000
351	Rentals		10,000		10,000		10,000
355	Travel		3,000		3,000		3,000
399	Other Contracted Services (LGDP)		30,500		30,500		30,500
399-CSG	Other Cont'd Svc - Court Security Grant			26,804	26,804		26,804
414	Duplicating Supplies		2,500		2,500		2,500
435	Office Supplies		16,000		16,000		16,000
508	Premiums on Corporate Surety Bonds				0		0
513	Workers' Comp Insurance		7,402	1,713	9,115		9,115
524	In Service/Staff Development		1,500		1,500		1,500
708 SESSN	Communication Equipment - SESSN				0		0
709	Data Processing Equipment		5,000		5,000		5,000
709 SESSN	Data Processing Equipment				0		0
711	Furniture and Fixtures		4,000		4,000		4,000
719	Office Equipment				0		0
					0		0
	Total General Sessions Court		863,131	42,250	905,381	(4,329)	901,052

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53400	Chancery Court						
101	County Official/Administrative Officer		107,144		107,144		107,144
162	Clerical Personnel		165,984	15,910	181,894		181,894
169	Part Time Personnel			4,600	4,600		4,600
189-1XPMT	Other Wages - 1X Payment			2,000	2,000		2,000
201	Social Security		16,934	957	17,891		17,891
201 ARPA	Social Security				0		0
204	State Retirement		18,327	1,036	19,363		19,363
204 ARPA	State Retirement				0		0
206	Life Insurance		875	45	920	(79)	841
206-RET-LIF	Life Insurance		327		327	(221)	106
207	Medical Insurance		65,209	8,785	73,994	(18,700)	55,294
207-RET-MED	Medical Insurance				0		0
207-SRHTH	Medical Insurance		11,245	(1,276)	9,969		9,969
208	Dental Insurance		3,688	(290)	3,398	(283)	3,115
208-RET-DEN	Dental Insurance-Retirees		2,424	(1,035)	1,389		1,389
208-COBRA-DEN	Dental Insurance-COBRA		0	353	353		353
212	Employer Medicare		3,960	224	4,184		4,184
212 ARPA	Employer Medicare				0		0
307	Communication		3,600		3,600		3,600
320	Dues and Memberships		1,150		1,150		1,150
330	Operating Lease Payments (Copier)		3,800	2,148	5,948		5,948
331	Legal Services				0		0
334	Maintenance Agreements				0		0
337	Maintenance & Repair - Office Equipment		1,500		1,500		1,500
348	Postal Charges		7,500		7,500		7,500
349	Printing, Stationery, and Forms		1,500	(300)	1,200		1,200
355	Travel		3,700		3,700		3,700
399	Other Contracted Services		24,305		24,305		24,305
399-DQTAX	Delinquent Tax Sale pmt to Clerk & Master		3,000		3,000		3,000
414	Duplicating Supplies		700		700		700
435	Office Supplies		2,500		2,500		2,500
471	Software		2,200	300	2,500		2,500
508	Premium on Corporate Surety Bonds		500		500		500
513	Workers' Comp Insurance		2,467	788	3,255		3,255
524	In Service/Staff Development		1,000		1,000		1,000
719-CHANC	Office Equipment (from reserve)			10,606	10,606		10,606
719	Office Equipment		3,000		3,000		3,000
					0		0
	Total Chancery Court		458,539	44,851	503,390	(19,283)	484,107

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53500	Juvenile Court						
105	Supervisor/Director		79,236		79,236		79,236
111	Probation Officer(s)		93,246	359	93,605		93,605
161	Secretary(ies)		46,030	178	46,208		46,208
169	Part-time Personnel		22,853		22,853		22,853
189-1XPMT	Other Wages - 1X Payment			2,500	2,500		2,500
187	Overtime Wages		10,000		10,000		10,000
201	Social Security		15,585	155	15,740		15,740
201 ARPA	Social Security				0		0
204	State Retirement		15,333	168	15,501		15,501
204 ARPA	State Retirement				0		0
206	Life Insurance		718	(63)	655	15	670
206-RET-LIF	Life Insurance		68		68		68
207	Medical Insurance		30,900	2,143	33,043		33,043
208	Dental Insurance		1,718		1,718		1,718
208 RET DEN	Dental Insurance - Retirees				0		0
212	Employer Medicare		3,645	36	3,681		3,681
212-ARPA	Employer Medicare				0		0
307	Communication		8,000		8,000		8,000
307-WIRE	Communication		3,000		3,000		3,000
309	Contracts with Gov't Agencies		5,000	7,000	12,000		12,000
320	Dues and Memberships		100		100		100
330	Operating Lease Payments (Copier)		1,500		1,500		1,500
336	Maintenance and Repair Services-Equipment				0		0
338	Vehicle Maintenance		3,000		3,000		3,000
348	Postal Charges		200		200		200
349	Printing, Sationery & Forms		200		200		200
355	Travel		3,000		3,000		3,000
399	Other Contracted Services		4,500		4,500		4,500
414	Duplicating Supplies		200		200		200
425	Gasoline		1,500		1,500		1,500
435	Office Supplies		3,000		3,000		3,000
450	Tires		700		700		700
451	Uniforms		1,000		1,000		1,000
499	Other Supplies and Materials		3,000		3,000		3,000
513	Workers' Comp Insurance		2,467	138	2,605		2,605
524	In Service/Staff Development		3,000		3,000		3,000
708	Communication Equipment		2,500		2,500		2,500
711	Furniture and Fixtures		1,000		1,000		1,000
719	Office Equipment		3,000		3,000		3,000
790	Other Equipment		0		0		0
					0		0
	Total Juvenile Court		369,199	12,614	381,813	15	381,828

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54000	Public Safety						
54110	Sheriff's Department						
101	County Official/Administrative Officer (Sheriff)		117,858		117,858		117,858
103	Assistants (Chief Deputies)		230,000		230,000	(64,000)	166,000
103	Assistants (Chief Deputies)				0		0
106	Deputies (+\$38,000 for 43 hrs)		1,956,000	(75,000)	1,881,000		1,881,000
108	Investigator(s)		354,000	3,684	357,684		357,684
109	Captain(s)				0		0
110	Lieutenant(s)		192,000	836	192,836		192,836
115	Sergeant(s)		230,000	352	230,352		230,352
120	Computer Programmer (\$3,400 for 43 hrs)		56,400		56,400		56,400
140	Salary Supplement (Inservice reimb by State)		38,400	42,400	80,800		80,800
140	Salary Supplement (SRO retention bonus)			5,600	5,600		5,600
161	Secretary(ies)		54,000	226	54,226		54,226
162	Clerical Personnel		128,000	538	128,538		128,538
166	Custodial Personnel		38,000	148	38,148		38,148
169	Part-time Personnel (Deputies)		45,000		45,000		45,000
189-1XPMT	Other Wages - 1X Payment			35,000	35,000		35,000
170	School Resource Officer (+ \$15,500 for 43 hrs)		653,500		653,500		653,500
187	Overtime Pay		250,000	125,000	375,000	64,000	439,000
187-GHSOG	Overtime Pay (GHSO Grant)		0	19,000	19,000		19,000
201	Social Security		269,276	4,899	274,175		274,175
201 ARPA	Social Security				0		0
201-GHSOG	Social Security (GHSO Grant)				0		0
204	State Retirement		425,247	3,574	428,821		428,821
204	State Retirement - Improved Benefit 55/25				0		0
204 ARPA	State Retirement				0		0
204-GHSOG	State Retirement (GHSO Grant)				0		0
206	Life Insurance		11,309	(40)	11,269	(127)	11,142
206-RET-LIF	Life Insurance-Retirees		2,064	13	2,077		2,077
207	Medical Insurance		843,626	44,966	888,592	(1,618)	886,974
207-COBRA	Medical Insurance - COBRA				0		0
207-RET	Medical Insurance - Retirees		14,266	10,620	24,886	1,915	26,801
207-SRTH	Medical Insurance - Sr. Health		11,245	1,216	12,461		12,461
208	Dental Insurance		43,252	(2,030)	41,222	(1,582)	39,640
208-COBRA	Dental Insurance - COBRA				0		0
208-RET-DEN	Dental Insurance-Retirees		4,103	917	5,020	30	5,050
210	Unemployment Compensation				0		0
212	Employer Medicare		62,976	1,146	64,122		64,122
212 ARPA	Employer Medicare				0		0
212-GHSOG	Employer Medicare (GHSO Grant)		0		0		0
307	Communication		30,000		30,000		30,000

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

General Fund 101						
Account Number	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
307-FY23	Communication			0		0
307-WIRE	Communication	30,000		30,000		30,000
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments	3,000		3,000		3,000
330-SHERF	Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
332-AWARE	Legal Notices (From Committed Funds)			0		0
333	Licenses	10,000		10,000		10,000
334	Maintenance Agreements	15,000		15,000		15,000
334-RADIO	Maintenance Agreements - Radios	15,000		15,000		15,000
336	Equipment Maint & Repair	5,000		5,000		5,000
338	Maintenance and Repair Services - Vehicles	220,000	6,632	226,632	52,453	279,085
340	Medical and Dental Services	10,000		10,000		10,000
348	Postal Charges	7,500		7,500		7,500
349	Printing, Stationery, and Forms	7,500		7,500		7,500
349-LFSVR	Printing, Stationery, and Forms	3,000	(3,000)	0		0
353	Tow-in Services	12,000		12,000		12,000
355	Travel	25,000		25,000	10,000	35,000
355-LFSVR	Travel	1,000		1,000		1,000
355-GHSOG	Travel			0		0
399	Other Contracted Services	60,000	5,000	65,000	24,000	89,000
399-AWARE	Other Contracted Services	5,000	4,500	9,500		9,500
399-CITZN	Other Contracted Services	1,500		1,500		1,500
412	Diesel Fuel	1,000		1,000		1,000
413	Drugs and Medical Supplies			0		0
414	Duplicating Supplies	3,000	105	3,105		3,105
422	Food Supplies	2,000		2,000		2,000
425	Gasoline	300,000		300,000		300,000
431	Law Enf Supplies	2,000	(1,800)	200		200
435	Office Supplies	12,000	(2,105)	9,895		9,895
446	Small Tools	1,500		1,500		1,500
450	Tires	30,000		30,000		30,000
451	Uniforms	82,000		82,000		82,000
471-VCIF-COL	Software		14,880	14,880		14,880
471-VCIF-FOR	Software		39,976	39,976		39,976
499	Other Supplies and Materials	15,000		15,000	(500)	14,500
499-AWARE	Other Supplies & Materials (From Committed Funds)	0		0		0
499-CITZN	Other Supplies & Materials (From Committed Funds)	2,000		2,000		2,000
499-LFSVR	Other Supplies & Materials (From Committed Funds)	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Worker's Comp Insurance	36,392	9,829	46,221		46,221
524	In Service/Staff Development	55,000		55,000		55,000
524 LFSVR	In Service/Staff Dev-Project Lifesaver	500		500		500

Insurance Recovery
@ 49700
[19May_02Jun2025]

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

	General Fund 101						
Account Number	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed	
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
599	Other Charges			0	500	500	
708	Communication Equipment	32,500		32,500	(4,000)	28,500	
708-VCIF-COL	Communication Equipment			0		0	
709-VCIF-FOR	Data Processing Equipment		20,088	20,088		20,088	
711	Furniture and Fixtures	8,000	(500)	7,500		7,500	
716	Law Enforcement Equipment	55,000		55,000		55,000	
716-TLETA	Law Enforcement Equipment - Drone (from TLETA reserve)			0	11,557	11,557	
716 AWARE	Law Enforcement Equipment	5,000	(4,500)	500		500	
716 GHSOG	Law Enforcement Equipment	0	19,000	19,000		19,000	
716 SRO	Law Enforcement Equipment - from BOE			0		0	
718	Vehicles	0	276,000	276,000	(30,000)	246,000	
719	Office Equipment	6,000	2,300	8,300		8,300	
719-SHERF	Office Equipment (From Restricted Funds)			0		0	
	Total Sheriff's Department	7,150,414	609,470	7,759,884	62,628	7,822,512	
54120	Special Patrols - Sheriff's Reserves						
307 WIRE	Communication			0		0	
340	Medical & Dental Services			0		0	
399-MHTPG	Other Contracted Services (Mental Health Grant)	70,000	(39,126)	30,874		30,874	
431	Law Enforcement Supplies	2,000		2,000		2,000	
451	Uniforms	4,000		4,000		4,000	
524	Staff Development	1,000		1,000		1,000	
708	Communication Equipment			0		0	
716	Law Enforcement Equipment	6,000		6,000		6,000	
718-MHTPG	Vehicles (Mental Health Grant)		46,255	46,255		46,255	
	Total Special Patrols	83,000	7,129	90,129	0	90,129	
54130	Traffic Control			0		0	
399	Other Contracted Services	20,000		20,000		20,000	
452	Utilities (Traffic)	14,500		14,500		14,500	
	Total Traffic Control	34,500	0	34,500	0	34,500	
54160	Administration of Sexual Offender Reg.						
187	Overtime	4,000		4,000		4,000	
355	Travel	250		250		250	
499	Other Supplies and Materials	1,000		1,000		1,000	
524	In Service/Staff Development	1,000		1,000		1,000	
716	Law Enforcement Equipment	4,000		4,000		4,000	
719	Office Equipment	2,000		2,000		2,000	
	Total Adm of Sexual Offender Registry	12,250	0	12,250	0	12,250	

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

	General Fund 101						
Account Number	5/28/2025 14:17		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	(35,000)	2,260,200
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-IXPMT	Other Wages - 1X Payment			28,500	28,500		28,500
187	Overtime Wages		130,000	50,000	180,000	35,000	215,000
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	(121)	8,054
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	(937)	453,207
207-CRSEC	Medical Insurance		18,545	1,286	19,831		19,831
207-RET-MED	Medical Insurance - Retirees		15,767	8,407	24,174	(1,342)	22,832
207-COBRA-MED	Medical Insurance - COBRA				0	672	672
207-SRHTH	Medical Insurance - Sr. Health		1,857	427	2,284		2,284
208	Dental Insurance		32,716	(10,025)	22,691	(160)	22,531
208-CRSEC	Dental Insurance		31,867	(30,998)	869		869
208-RET	Dental Insurance - Retirees		649	56	705		705
210	Unemployment Compensation				0	288	288
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					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
355-EXTRA	Travel - Extradition	3,000		3,000		3,000
399	Other Contracted Services	12,000	15,171	27,171	12,000	39,171
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	(6,800)	8,200	(5,000)	3,200
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	(5,000)	35,000
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)	0
790	Other Equipment	0		0		0
				0		0
	Total Jail Department	5,035,732	(127,937)	4,907,795	(1,600)	4,906,195

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54410	Emergency Management						
105	Supervisor/Director		60,013		60,013		60,013
161	Secretary(ies)		36,504	(25,008)	11,496		11,496
169	Part-Time Wages			30,240	30,240		30,240
189-IXPMT	Other Wages - 1X Payment			500	500		500
201	Social Security		5,984	31	6,015		6,015
201 ARPA	Social Security				0		0
204	State Retirement		6,476	(2,398)	4,078		4,078
204 ARPA	State Retirement				0		0
206	Life Insurance		337	(105)	232		232
206-RET-LIF	Life Insurance - Retiree		192		192		192
207	Medical Insurance		12,355	5,262	17,617	276	17,893
208	Dental Insurance		850	283	1,133	18	1,151
208-RET-DEN	Dental Insurance - Retiree		353		353	(29)	324
212	Employer Medicare		1,400	7	1,407		1,407
212 ARPA	Employer Medicare				0		0
307	Communication		2,820		2,820		2,820
307 Wire	Communication - Wireless		2,400		2,400		2,400
320	Dues and Memberships		165		165		165
327	Freight Expenses		250		250		250
330	Operating Lease Payments		1,100		1,100		1,100
333	Licenses				0		0
334	Maintenance Agreements - EMA Website Domain Fee		671		671		671
334-RADIO	Maintenance Agreements		1,942		1,942		1,942
336	Maintenance and Repair Services-Equipm		1,000		1,000		1,000
336-BOAT	Maintenance and Repair Services-Equipm		2,000	300	2,300	1,190	3,490
338	Maintenance and Repair Services - Vehicles		6,500		6,500		6,500
348	Postal Charges		130		130		130
349	Printing, Stationery and Forms		800	(400)	400		400
355	Travel		1,500		1,500		1,500
399	Other Contracted Services		8,500		8,500		8,500
399 DIVE	Other Contracted Services - (Marine Rescue Team)		9,258		9,258	(924)	8,334
399 HYPER	Other Contracted Services - (IPAS - Hyper Reach)		5,000		5,000		5,000
399-FY22	Other Contracted Services - FY 2022		1,700		1,700		1,700
399-FIRES	Other Contracted Services (from Fire Safety Commitment)			11,100	11,100		11,100
409	Crushed Stone		1,000		1,000		1,000
412	Diesel Fuel		2,000		2,000		2,000
414	Duplicating Supplies		760		760		760
422	Food Supplies		620		620		620
422-FIRES	Food Supplies (from Fire Safety Commitment)			500	500		500
425	Gasoline		7,000		7,000		7,000
434	Natural Gas				0		0
435	Office Supplies		2,600		2,600		2,600

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
450	Tires		2,500		2,500		2,500
451	Uniforms		2,000		2,000		2,000
451-DIVE	Uniforms		2,500		2,500		2,500
499	Other Supplies & Materials		2,000		2,000		2,000
499-DIVE	Other Supplies & Materials		2,000		2,000		2,000
508	Premiums on Corporate Surety Bonds				0		0
513	Workers' Comp Insurance		1,234	68	1,302		1,302
524	In Service/Staff Development		3,000	400	3,400		3,400
524 DIVE	In Service/Staff Development		4,000		4,000		4,000
708	Communication Equipment		2,796	2,687	5,483		5,483
708 DIVE	Communication Equipment		2,687	(2,687)	0		0
711	Furniture and Fixtures		500		500		500
719	Office Equipment		3,500		3,500		3,500
790	Other Equipment		3,704		3,704		3,704
790-BOAT	Other Equipment		7,000	(300)	6,700	(266)	6,434
790-DIVE	Other Equipment		3,455		3,455		3,455
799	Other Capital Outlay				0		0
	Total Emergency Management		227,056	20,480	247,536	265	247,801
54490	Other Emergency Mgmt (HLS & DOE Grants)						
							0
399-DOE21	Other Contracted Services		0		0		0
471 DOE23	Software				0		0
708-HLS23	Communication Equipment		19,000		19,000		19,000
790	Other Equipment		0		0		0
	Total Other Emergency Management		19,000	0	19,000	0	19,000

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55120	Animal Control					
103	Assistant Director	0		0		0
105	Supervisor/Director	57,849		57,849		57,849
169	Part-time Personnel	34,228		34,228		34,228
189-IXPMT	Other Wages - 1X Payment		3,250	3,250		3,250
187	Overtime Pay	10,000		10,000		10,000
189	Staff Wages	190,902	1,621	192,523		192,523
201	Social Security	18,165	202	18,367		18,367
201 ARPA	Social Security			0		0
204	State Retirement	17,362	288	17,650		17,650
204 ARPA	State Retirement			0		0
206	Life Insurance	1,054	(179)	875	(127)	748
207	Medical Insurance	45,432	(154)	45,278	(10,878)	34,400
208	Dental Insurance	2,297	(290)	2,007	(407)	1,600
210	Unemployment Insurance			0	358	358
212	Employer Medicare	4,248	47	4,295		4,295
212 ARPA	Employer Medicare			0		0
307	Communication	2,100		2,100		2,100
307-WIRE	Communication	2,600		2,600		2,600
320	Dues and Memberships	50		50		50
330	Operating Lease Payments	200		200		200
333	Licenses	220		220		220
338	Maintenance and Repair - Vehicles	7,174	2,962	10,136		10,136
338-ASHLT	Maintenance and Repair - Vehicles			0		0
340	Medical & Dental Services (Vaccinations for employees)	1,300		1,300		1,300
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	1,327		1,327		1,327
349 PETSMT	Printing, Stationery & Forms	500		500		500
355	Travel	1,000		1,000		1,000
355-PETSMT	Travel - PetsMart	4,500		4,500		4,500
357	Veterinary Services	29,754		29,754		29,754
357-ASHLTR	Veterinary Services	500		500		500
359	Disposal Fees	310		310		310
399	Other Contracted Services	1,000		1,000		1,000
401	Animal Food & Supplies	31,700		31,700		31,700
401 ASHLTR	Animal Food & Supplies	9,897	(2,962)	6,935		6,935
401 BQUST	Animal Food & Supplies	22,000		22,000		22,000
401-LADDS	Animal Food & Supplies	3,500		3,500		3,500
401-PETSMT	Animal Food & Supplies	5,000		5,000		5,000

Loudon County
County General Fund 101
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	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
401-TEST	Animal Food & Supplies		6,500		6,500		6,500
410	Custodial Supplies		5,000		5,000		5,000
414	Duplicating Supplies		269		269		269
425	Gasoline		11,300		11,300		11,300
435	Office Supplies		300	200	500		500
450	Tires		2,000		2,000		2,000
451	Uniforms		1,500		1,500		1,500
452	Utilities		10,200		10,200		10,200
499	Other Supplies & Materials		1,500		1,500		1,500
509	Refunds		80		80		80
513	Workers' Comp Insurance		3,084	822	3,906		3,906
524	In Service/Staff Development		1,000		1,000		1,000
718	Vehicles				0		0
719	Office Equipment		754	(200)	554		554
719-ASHLT	Office Equipment		3,300	1,012	4,312		4,312
790-BQUST	Other Equipment			708	708		708
790-MICRO	Other Equipment - Microscope purchase			975	975		975
790 ANIMA	Other Equipment		500		500		500
	Total Animal Control		553,656	8,302	561,958	(11,054)	550,904
55190	Other Local Health Services (DGA Grant)						
189	Wages/Salaries		315,764	69,636	385,400	(1,000)	384,400
187	Overtime Pay				0	1,000	1,000
189-1XPMT	Other Wages - 1X Payment				0		0
201	Social Security		23,974	4,076	28,050		28,050
204	Retirement		28,063	4,411	32,474		32,474
206	Life Insurance		2,600		2,600		2,600
206-RET-LIF	Life Insurance				0		0
207	Medical Insurance		102,379	40,159	142,538		142,538
207- SRHTH	Medical Insurance		2,141	7,590	9,731		9,731
208	Dental Insurance		8,700	3,675	12,375		12,375
212	Medicare		11,244	953	12,197		12,197
307	Communication				0	4,000	4,000
355	Travel		12,600		12,600		12,600
399	Other Cont'd Svc - Interpreter Svc		4,000		4,000	(4,000)	0
506	Liability Insurance				0		0
513	Workman's Comp Insurance		4,935	2,500	7,435		7,435
711	Furniture and Fixtures		0		0		0
	Total Other Local Health Services		516,400	133,000	649,400	0	649,400
Total Public Health and Welfare			1,111,444	146,065	1,257,509	(11,054)	1,246,455

Loudon County
County General Fund 101
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	General Fund 101						
Account Number	5/28/2025 14:17	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 - IX 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	Food box Reserve = \$7,207 available		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	7,207		7,207
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			2,324
338	Vehicle Maintenance	4,100	(3,500)	600			600
338-SRCTR-F24	Vehicle Maintenance - FY 24 SRCTR Grant		4,100	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)		2,800	2,800			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		3,000	3,000			3,000
399	Other Contracted Services	7,000		7,000			7,000
399-SRCTR-F24	Other Contracted Services - FY 24 SRCTR Grant		7,190	7,190			7,190

Food box Reserve =
\$7,207 available

Loudon County
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Account Number	General Fund 101					
	5/28/2025 14:17	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)	0		0
425-SRCTR-F24	Gasoline- FY 24 SRCTR Grant		6,000	6,000		6,000
435	Office Supplies	2,000	(250)	1,750		1,750
450	Tires & Tubes	1,000	(1,000)	0		0
450-SRCTR-F24	Tires & Tubes - FY 24 SRCTR Grant		1,000	1,000		1,000
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	3,000		3,000	(324)	2,676
499-SRCTR-F24	Other Supplies-FY 24 ETHRA Grant		1,892	1,892		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	6,117	6,117
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	23,847		23,847
790-TCAD	Other Equipment			0		0
				0		0
	Total Senior Citizens Assistance	306,428	41,054	347,482	13,324	360,806
	Total Social, Cultural, and Recreational Services	306,428	41,054	347,482	13,324	360,806

Revenue @ 44570-SRCTZ =
\$5,517 avail.

Loudon County
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Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58300	Veterans Services					
169	Part-time Personnel	22,240		22,240		22,240
189-1XPMT	Other Wages - 1X Payment		750	750		750
189	Other Salaries & Wages	37,877	24,762	62,639		62,639
201	Social Security	3,727	1,902	5,629		5,629
201 ARPA	Social Security			0		0
204	Retirement	2,542	2,076	4,618		4,618
204 ARPA	Retirement			0		0
206	Life Insurance		149	149		149
207	Medical Insurance		15,698	15,698	(9,418)	6,280
208	Dental Insurance		708	708	(424)	284
212	Employer Medicare	872	445	1,317		1,317
212 ARPA	Employer Medicare			0		0
307	Communications	1,300		1,300		1,300
307 WIRE	Communications	900		900		900
316	Contributions - Veteran's Honor Guard			0		0
320	Dues and Memberships	200		200		200
330	Operating Lease Payments	250		250		250
334	Maintenance Agreement - TDVA Claims Mgmt Program	1,100	(700)	400		400
338	Maintenace and Repair Services-Vehicl			0		0
348	Postal Charges	300		300		300
349	Printing, Stationery, and Forms	600		600		600
355	Travel	5,000		5,000		5,000
399	Other Contracted Services			0		0
414	Duplicating Supplies	162		162		162
425	Gasoline			0		0
435	Office Supplies	1,000		1,000		1,000
451	Uniforms	200		200		200
471	Software	300		300		300
499	Other Supplies & Materials			0		0
513	Workman's Comp	617	685	1,302		1,302
711	Furniture & Fixtures	500	(300)	200		200
718	Motor Vehicles	1,000	(1,000)	0		0
719	Office Equipment		2,000	2,000		2,000
	Total Veterans Services	80,687	47,175	127,862	(9,842)	118,020

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

	General Fund 101						
Account Number	5/28/2025 14:17		2024-2025	2024-2025	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58500	Contributions to Other Agencies						
316	Contributions		0				
316 CACJD	Child Advocacy Center		42,000		42,000		42,000
316 OURPL	Our Place Adult Day Center		10,000		10,000		10,000
316	Loudon County Sheriff's Dept Benevolent Fund				0		0
316 LCTV3	Loudon County Community Channel				0		0
316 IVAS	Iva's Place				0		0
316 GSCLC	Good Samaritan Center of Loudon County		13,000		13,000		13,000
316 SHBEN	Loudon Co Sheriffs' Dept Benevolent Fund		3,000		3,000		3,000
316 VETRS	The Lost Vets Resuee		2,000		2,000		2,000
316 B4ASH	Beauty For Ashes		8,000		8,000		8,000
					0		0
	Total Non Profit Organizations		78,000	0	78,000	0	78,000
58600	Employee Benefits						
205	Employee and Dependent Insurance		10,300		10,300		10,300
205	Employee and Dependent Insurance (Est. increase for insurance)		206,858	(85,439)	121,419	(115,000)	6,419
205-SRHTH	Employee and Dependent Insurance (Est. increase for Sr. Health)			7,778	7,778		7,778
205	Employee and Dependent Insurance- EAP Program				0		0
530	Fines, Assessments, & Penalties		0		0		0
	Total Employee Benefits		217,158	(77,661)	139,497	(115,000)	24,497
58803	COVID-19 Grant #3						
709	Data Processing Equipment		0		0		0
					0		0
	Total General Welfare Assistance		0	0	0	0	0
58900	Miscellaneous / Building & Contents Insurance						
309	Contracts with Government Agencies		0		0		0
510	Trustee's Commission		350,000	75,000	425,000		425,000
540	Tax Relief Program		205,000		205,000		205,000
599	Other Charges				0		0
	Total Misc./Building & Contents Insurance		555,000	75,000	630,000	0	630,000
Total Other General Government			1,240,701	74,514	1,315,215	(124,842)	1,190,373

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		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	1,568,699	29,548,588	(124,543)	29,424,045
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		2,154,903	2,154,903		2,154,903
590-CCH	Trans. to Other Funds - Courthouse cash flow-not reimbursed		137,032	137,032		137,032
590	Transfers to Other Funds - To Hwy 131 Sports Gaming	86,915		86,915		86,915
	Total Transfers Out	86,915	2,318,261	2,405,176	0	2,405,176
Total Expenditures and Transfers Out		28,066,804	3,886,960	31,953,764	(124,543)	31,829,221

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

Account Number	General Fund 101					
	5/28/2025 14:17	2024-2025	2024-2025	Approved	Proposed	Proposed
		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	1,027,563	25,156,143	2,209,264	27,365,407
Transfers In		0	856,789	856,789	52,453	909,242
Total Revenue and Transfers In		24,128,580	1,884,352	26,012,932	2,261,717	28,274,649
Total Available Funds		39,021,205	1,884,352	40,905,557	2,261,717	43,167,274
Expenditure Budget		27,979,889	1,568,699	29,548,588	(124,543)	29,424,045
Transfers Out		86,915	2,318,261	2,405,176	0	2,405,176
Total Expenditures and Transfer Out		28,066,804	3,886,960	31,953,764	(124,543)	31,829,221
Ending Fund Balance		10,954,401	(2,002,608)	8,951,793	2,386,260	11,338,053

RESOLUTION # _____

**A RESOLUTION AMENDING THE PUBLIC LIBRARIES FUND 115
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 Public Libraries Fund 115 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 Grants; 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 has been updated to reflect the Year End Report (unaudited estimates) or audit (if available); thereby a more accurate budget.

NOW, THEREFORE, BE IT RESOLVED, that the FY 2024 - 2025 Public Libraries Fund 115 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amds</u>	<u>Amends Approved This Res</u>	<u>Approved Amended Budget</u>
UnAudited June 30, 2024 FB	386,624			
Less PY POs	0			
Total Revenue	394,295	5,376	15,957	415,628
Expenditure Budget	442,715	10,626	6,238	459,579
Less Cash on Hand	(250)			
Effect on Fund Balance	(48,420)	(5,250)	9,719	(43,951)
Ending Fund Balance	337,954	(5,250)	9,719	342,423

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 2nd day of June 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
45	EXPENDITURES -Subfund COU - County Contribution							
46								
47	56000		Social, Cultural, and Recreational Services					
48	56500		<u>Libraries</u>					
49								
50	162		Clerical Personnel-Wages	168,567		168,567		168,567
51	168		Temporary Personnel	19,305		19,305		19,305
52	169		Part-time Personnel	41,654		41,654		41,654
53	187		Overtime Pay	0		0		0
54	189-1XPMT		Other Salaries and Wages - I X Payment		3,750	3,750		3,750
55	201		Social Security	14,231	233	14,464		14,464
56	204		State Retirement	11,311	339	11,650		11,650
57	206		Life Insurance	812		812	(137)	675
58	206 RET LIF		Life Insurance Retirees	384		384	116	500
59	207		Medical Insurance	71,738		71,738	(13,098)	58,640
60	207 RET MED		Medical Insurance Retirees	7,538		7,538	524	8,062
61	207 SRHTH		Medical Insurance - Sr Health	11,245		11,245	6,600	17,845
62	208		Dental Insurance	3,686		3,686	(1,279)	2,407
63	208 RET DEN		Dental Insurance - Retirees	1,411		1,411	1,036	2,447
64	210		Unemployment Compensation			0		0
65	212		Employee Medicare	3,328	54	3,382		3,382
66	316		Contributions			0		0
67	330		Book Lease	10,000		10,000		10,000
68	355		Travel	3,100		3,100		3,100
69	499		Other Supplies			0		0
70	510		Trustees Commission	8,500				
71	513		Workman's Comp Insurance	5,600		5,600		5,600
72	524		Staff Development	1,200		1,200	6,238	7,438
73	599		Other Charges			0		0
74								
75			Total Libraries	383,610	4,376	387,986	0	387,986

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
76								
77								
78								
79	Total Expenditures			383,610	4,376	387,986	0	387,986
80								
81		Total Revenue		340,810	4,376	345,186	0	345,186
82		Total Expenditures		383,610	4,376	387,986	0	387,986
83								
84		Effect on Fund Balance		(42,800)	0	(42,800)	0	(42,800)
85								
86		Estimated Beginning Fund Balance		194,547		194,547		194,547
87								
88	ESTIMATED ENDING FUND BALANCE SUBFUND COU			151,747		151,747		151,747

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
89	Subfund LEN - Lenoir City Library							
90	REVENUES							
91	43000		<i>Charges for Current Services</i>					
92	43350		Copy Fees	1,000		1,000		1,000
93	43360		Library Fees	200		200		200
94	44570		Contributions & Gifts	0		0	317	317
95						0		0
96	Total Charges for Current Services			1,200	0	1,200	317	1,517
97								
98	47100		<i>Federal through State</i>					
99	47301-ARPA		COVID-19 Grant #1	0		0		0
100								
101	Total Federal through State			0	0	0	0	0
102								
103								
104	48000		<i>Other Governments and Citizens Groups</i>					
105	48130		Contr from Govt's	11,000		11,000		11,000
106	48130-FY24		Contr from Govt's			0	11,000	11,000
107	48610		Donations from Citizens Groups			0		0
108	48610-PETTW		Donations from Citizens Groups	3,000	1,000	4,000		4,000
109	Total Other Governments and Citizens Groups			14,000	1,000	15,000	11,000	26,000
110								
111	Total Revenues			15,200	1,000	16,200	11,317	27,517
112								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
113	EXPENDITURES							
114	56000		Social, Cultural, and Recreational Services					
115	56500		<u>Libraries</u>					
116	307		Communications	1,000		1,000		1,000
117	330		Operating Lease Payments	2,000		2,000	2,777	4,777
118	333		License - Book System	1,250		1,250		1,250
119	349		Printing - Library Cards & Applications			0		0
120	399		Other Contracted Services	100		100		100
121	399-FY22		Other Contracted Services			0		0
122	414		Duplicating Supplies	100		100	107	207
123	422		Story Time (Food Supplies)	150	750	900		900
124	432		Library Books	7,000		7,000	1,235	8,235
125	432-ARPA		Library Books - ARPA Grant			0		0
126	432-PETTW		Library Books/Media - Pettway Grant	3,000	(1,000)	2,000		2,000
127	435		Office Supplies	750		750		750
128	437		Periodicals	200		200		200
129	499		Other Supplies & Materials	500		500	411	911
130	709		Data Processing Equipment			0		0
131	711		Furniture			0	363	363
132	711-PETTW		Furniture - Pettway Grant		2,000	2,000		2,000
133	719		Office Equipment	3,000	4,000	7,000	(363)	6,637
134	790		Other Equipment			0		0
135	Total Libraries			19,050	5,750	24,800	4,530	29,330
136								
137			Total Expenditures	19,050	5,750	24,800	4,530	29,330
138								
139			Est Beginning Fund Balance July 1, 2024- Includes Cash on Hand	46,335		46,335		46,335
140			Less Cash on Hand	(50)		(50)		(50)
141			Less PY Encumbrance					
142			Total Revenue	15,200	1,000	16,200	11,317	27,517
143			Total Expenditures	19,050	5,750	24,800	4,530	29,330
144								
145			Effect on Fund Balance	(3,850)	(4,750)	(8,600)	6,787	(1,813)
146								
147			ESTIMATED ENDING FUND BALANCE SUBFUND LEN	42,435	(4,750)	37,685	6,787	44,472

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
148	Subfund LOU - Loudon Public Library							
149	REVENUES							
150	43000		Charges for Current Services					
151	43350		Copy Fees	2,400		2,400	486	2,886
152	43360		Library Fees			0	250	250
153	Total Charges for Current Services			2,400	0	2,400	736	3,136
154								
155	44000		Other Local Revenues					
156	44130		Sale of Materials & Supplies			0	207	207
157	44570		Contributions & Gifts	1,000		1,000		1,000
158	Total Other Local Revenues			1,000	0	1,000	207	1,207
159								
160	47100		Federal through State					
161	47301-ARPA		COVID-19 Grant #1	0		0		0
162	47590-TECH		Other Federal through State Revenues			0		0
163	Total Federal through State			0	0	0	0	0
164								
165	48000		Other Governments and Citizens Groups					
166	48130		Contributions from Governments	10,500		10,500		10,500
167	48610		Contributions from Citizens Groups	200		200	100	300
168	48610-PETTW		Contributions from Citizens Groups (Pettway Grant)	3,500		3,500		3,500
169	48610		Donations from Citizens Groups (Rotary Club)			0		0
170	Total Other Governments and Citizens Groups			14,200	0	14,200	100	14,300
171								
172	Total Revenues			17,600	0	17,600	1,043	18,643

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
173	Subfund LOU - Loudon Public Library							
174	EXPENDITURES							
175	56000		Social, Cultural, and Recreational Services					
176	56500		<u>Libraries</u>					
177	307		Communications	850		850	30	880
178	320		Dues & Memberships	500		500		500
179	330		Operating Lease Payment	1,200		1,200	33	1,233
180	333		Licenses			0	562	562
181	348		Postal Charges	50		50	9	59
182	349		Printing	350	600	950	37	987
183	399		Other Contracted Services	500		500		500
184	399 PETTW		Other Contracted Services - Pettway Grant	3,500	(3,500)	0		0
185	410		Custodial Supplies	200		200		200
186	414		Duplicating Supplies	200		200		200
187	432		Library Books	6,300		6,300		6,300
188	432-DIGIT		Library Books	1,000		1,000	(671)	329
189	432-PETTW		Library Books - Pettway Grant		3,500	3,500		3,500
190	435		Office Supplies	1,050		1,050		1,050
191	437		Periodicals	120		120		120
192	499		Other Supplies & Materials	1,050	(200)	850		850
193	524		In-Service/Staff Development	400		400	(50)	350
194	599		Other Charges			0	50	50
195	711		Furniture and Fixtures	400	(400)	0		0
196	711 PETTW		Furniture and Fixtures	0		0		0
197	719		Office Equipment			0		0
198	Total Libraries			17,670	0	17,670	0	17,670
199								
200			Total Expenditures	17,670	0	17,670	0	17,670
201								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
202	Est Beginning Fund Balance July 1, 2024- Includes Cash on Hand			26,996		26,996		26,996
203			Less PY Encumbrance					
204			Less Cash on Hand	(50)				
205			Total Revenue	17,600	0	17,600	1,043	18,643
206			Total Expenditures	17,670	0	17,670	0	17,670
207			Effect on Fund Balance	(70)	0	(70)	1,043	973
208								
209	ESTIMATED ENDING FUND BALANCE SUBFUND LOU			26,876	0	26,876	1,043	27,919

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
210	Subfund PHI - Philadelphia Library							
211	REVENUES							
212	43000		Charges for Current Services					
213	43350		Copy Fees	200		200		200
214	43360		Library Fees	200		200		200
215						0		0
216	Total Charges for Current Services			400	0	400	0	400
217								
218	47100		State of Tennessee					
219	46980-GRANT		Other State Grants	0		0		0
220	Total State of Tennessee			0	0	0	0	0
221								
222	44000		Other Local Revenues					
223	44130		Sale of Materials & Supplies	5		5		5
224	44570		Contributions & Gifts			0	280	280
225	Total Other Local Revenues			5	0	5	280	285
226								
227								
228	47100		Federal through State					
229	47301-ARPA		COVID-19 Grant #1	0		0		0
230	47590-TECH		Other Federal through State Revenues			0		0
231	Total Federal through State			0	0	0	0	0
232								
233								
234	48000		Other Governments and Citizens Groups					
235	48130		Contributions from Governments			0	2,000	2,000
236	48130-FY24		Contributions from Governments			0	2,000	2,000
237	48610-PETTW		Donations from Citizens Groups - PETTW	2,000		2,000		2,000
238	Total Other Governments and Citizens Groups			2,000	0	2,000	4,000	6,000
239								
240	Total Revenues			2,405	0	2,405	4,280	6,685
241								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
242	EXPENDITURES							
243	56000		Social, Cultural, and Recreational Services					
244	56500		<u>Libraries</u>					
245	302		Advertising	0		0		0
246	307		Communications	750		750	426	1,176
247	330		Lease Payments	60		60		60
248	348		Postal Charges	150		150		150
249	349		Printing	200		200	(100)	100
250	399		Other Contracted Services			0		0
251	399 PETTW		Other Contracted Services			0		0
252	355		Summer Reading Program (Travel)	150		150		150
253	410		Custodial Supplies	100		100	(50)	50
254	414		Duplicating Supplies			0	42	42
255	422		Food Supplies	100		100		100
256	429		Instructional Supplies & Materials	200		200	(50)	150
257	432		Library Books			0		0
258	432-ARPA		Library Books - ARPA Grant			0		0
259	432-PETTW		Library Books	2,000		2,000		2,000
260	435		Office Supplies	100		100	(42)	58
261	499		Other Supplies & Materials	100		100	(50)	50
262	524		In-Service/Staff Development	400		400	(176)	224
263	711		Furniture and Fixtures			0		0
264	719-ARPA		Office Equipment - ARPA Grant			0		0
265	719 PETTW		Office Equipment			0		0
266	Total Libraries			4,310	0	4,310	0	4,310
267								
268			Total Expenditures	4,310	0	4,310	0	4,310
269								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
270	Est Beginning Fund Balance July 1, 2024 - Includes Cash on Hand			13,552		13,552		13,552
271		Less Cash on Hand		(50)		(50)		(50)
272								
273		Total Revenue		2,405	0	2,405	4,280	6,685
274		Total Expenditures		4,310	0	4,310	0	4,310
275								
276		Effect on Fund Balance		(1,905)		(1,905)	4,280	2,375
277								
278	ESTIMATED ENDING FUND BALANCE SUBFUND PHI			11,597		11,597	4,280	15,877

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
279			Subfund GRE - Greenback Library					
280			REVENUES					
281	43000		Charges for Current Services					
282	43350		Copy Fees	0		0	176	176
283	43360		Library Fees	0		0		0
284			Total Charges for Current Services	0	0	0	176	176
285								
286	44000		Other Local Revenues					
287	44130		Sale of Materials and Supplies			0	51	51
288	44170		Miscellaneous Refunds			0	33	33
289	44570		Contributions & Gifts	0		0	40	40
290	43360		Library Fees			0		0
291			Total Other Local Revenues	0	0	0	124	124
292								
293	46000		State of Tennessee					
294	46980		Other State Grants			0		0
295			Total State of Tennessee	0		0		0
296								
297	47100		Federal through State					
298	47301-ARPA		COVID-19 Grant #1	0		0		0
299	47590-TECH		Other Federal through State Revenues			0		0
300			Total Federal through State	0	0	0	0	0
301								
302								
303	48000		Other Governments and Citizens Groups					
304	48130		Contributions from Governments	1,875		1,875		1,875
305	48610-PETTW		Donations from Citizens Groups (PETTW)	2,700		2,700		2,700
306			Total Other Governments and Citizens Groups	4,575	0	4,575	0	4,575
307								
308			Total Revenues	4,575	0	4,575	300	4,875
309								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
310	EXPENDITURES							
311	56000		Social, Cultural, and Recreational Services					
312	56500		<u>Libraries</u>					
313	307		Communications	700		700		700
314	330-PETTW		Lease - Pettway Grant			0	2,700	2,700
315	330		Lease			0	46	46
316	333		Licenses	575		575		575
317	348		Postal Charges			0		0
318	349		Printing, Stationery, & Forms			0		0
319	399		Other Contracted Services			0		0
320	414		Duplicating Supplies			0	42	42
321	429		Instructional Supplies	200		200		200
322	432		Library Books	500		500	(46)	454
323	432 ARPA		Library Books - ARPA Grant			0		0
324	432 PETTW		Library Books - Pettway Grant	2,700		2,700	(2,700)	0
325	435		Office Supplies	0	500	500	(42)	458
326	499		Other Supplies			0		0
327	499 PETTW		Other Supplies & Materials			0		0
328	711 PETTW		Furniture & Fixtures			0		0
329	719-ARPA		Office Equipment - ARPA			0	0	0
330	719		Office Equipment			0		0
331	Total Libraries			4,675	500	5,175	0	5,175
332								
333			Total Expenditures	4,675	500	5,175	0	5,175
334								
335	Est Beginning Fund Balance July 1, 2024 - Includes Cash on Hand			10,726		10,726		10,726
336			Less Cash on Hand	(50)				
337								
338			Total Revenue	4,575	0	4,575	300	4,875
339			Total Expenditures	4,675	500	5,175	0	5,175
340								
341			Effect on Fund Balance	(100)	(500)	(600)	300	(300)
342								
343	ESTIMATED ENDING FUND BALANCE SUBFUND GRE			10,576	(500)	10,076	300	10,376
344								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
345			Subfund TEL - Tellico Village Library					
346			REVENUES					
347	43000		Charges for Current Services					
348	43350		Copy Fees	565		565		565
349	43360		Library Fees	2,890		2,890		2,890
350	44570		Contributions & Gifts			0		0
351			Total Charges for Current Services	3,455	0	3,455	0	3,455
352								
353	44000		Other Local Revenues					
354	44570		Contributions & Gifts	0		0	17	17
355			Total Other Local Revenues	0	0	0	17	17
356								
357	46000		State of Tennessee					
358	46980-GRANT		Other State Grants	0		0		0
359			Total State of Tennessee	0	0	0	0	0
360								
361	48000		Other Governments and Citizens Groups					
362	48610		Donations from Citizens Groups	10,000		10,000	(1,000)	9,000
363	48130		Contributions from Government Groups	250		250		250
364	48130		Contributions from Government Groups (Library Board)			0		0
365			Total Other Governments and Citizens Groups	10,250	0	10,250	(1,000)	9,250
366								
367			Total Revenues	13,705	0	13,705	(983)	12,722
368								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
369	EXPENDITURES							
370	56000		Social, Cultural, and Recreational Services					
371	56500		<u>Libraries</u>					
372	302		Advertising			0		0
373	330		Lease Payments	1,050		1,050	1,269	2,319
374	333		Licenses	850		850		850
375	337		Office Equipment Maint & Repair	500		500		500
376	348		Postal Charges			0		0
377	349		Printing	500		500		500
378	359		Disposal Fees			0		0
379	399		Contracted Services			0		0
380	410		Custodial Supplies	500		500		500
381	414		Duplicating Supplies			0		0
382	415		Electric			0		0
383	432		Library Books	5,000		5,000	356	5,356
384	435		Office Supplies	1,000		1,000		1,000
385	437		Periodicals	2,800		2,800		2,800
386	454		Water & Sewer			0		0
387	499		Other Supplies	1,200		1,200	83	1,283
388	719		Office Equipment	0		0		0
389								
390	Total Libraries			13,400	0	13,400	1,708	15,108
391								
392			Total Expenditures	13,400	0	13,400	1,708	15,108
393								
394	EST. Beginning Fund Balance July 1, 2024 - Includes Cash on Hand			11,869		11,869		11,869
395			Less Cash on Hand	(50)				
396								
397			Total Revenue	13,705	0	13,705	(983)	12,722
398			Total Expenditures	13,400	0	13,400	1,708	15,108
399								
400			Effect on Fund Balance	305	0	305	(2,691)	(2,386)
401								
402	ESTIMATED ENDING FUND BALANCE SUBFUND TEL			12,124	0	12,124	(2,691)	9,433
403								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/17/25 2:46 PM	2024-2025	2024-2025	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
473								
474								
475			TOTAL REVENUE & TRANSFERS IN	394,295	5,376	399,671	15,957	415,628
476								
477			TOTAL EXPENDITURES	442,715	10,626	453,341	6,238	459,579
478								
479			EFFECT ON FUND BALANCE	(48,420)				
480								
481			EST BEGINNING FUND BALANCE 7/1/24 Unaudited	386,624				
482								
483			Less PY POs					
484			Less Cash on Hand	(250)				
485								
486			Available Fund Balance 7/1/2023	386,374				
487								
488			ESTIMATED ENDING FUND BALANCE	337,954	(5,250)	332,704	9,719	342,423
489								
490								
491								
492								
493								
494								
495								
496								
497								
498								

RESOLUTION # _____

**A RESOLUTION AMENDING THE SOLID WASTE/SANITATION (RECYCLING CENTERS) FUND 116
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the Solid Waste/Sanitation (Recycling Centers) Fund 116 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 could be Local Revenue or Grants; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 has been updated to reflect the Year End Report (unaudited estimates) or audit (if available); thereby a more accurate budget.

NOW, THEREFORE, BE IT RESOLVED, that the FY 2024 - 2025 Solid Waste/Sanitation (Recycling Centers) Fund 116 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
UNAudited June 30, 2024 FB	1,352,184			
Less TIR Subfund	47,520			
Less UNaudited Enc FY 2024	20,949			
Available EST Fund Balance July 1, 2024	1,283,715			
 Total Revenue	739,860	9,575	251,706	1,001,141
Total Available Funds	2,023,575	9,575	251,706	2,284,856
Total Expenditures	1,273,435	55,798	(2,756)	1,326,477
Effect on Fund Balance	(533,575)	(46,223)	254,462	(325,336)
Ending Fund Balance	750,140	(46,223)	254,462	958,379

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 2nd day of June 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2025

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/17/25	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
5									
6			REVENUE						
7		40000	Local Taxes						
8			40110	Current Property Tax			0		0
9			40140	Interest and Penalty			0		0
10			40210	Sales Tax	540,000		540,000	200,000	740,000
11			40320	Bank Excise Tax	0		0		0
12									
13				Total Local Taxes	540,000	0	540,000	200,000	740,000
14									
15		44000	Other Local Revenue						
16			44145	Sale of Recycled Materials	100,000		100,000	51,706	151,706
17			44160-RET-MEI	Retirees' Insurance Payments	270		270		270
18			44160-RET-LIF	Retirees' Life Insurance PMTS	111		111		111
19			44160-RET-DEN	Retirees' Dental Insurance PMTS	54		54		54
20			44170-WKCMP	Misc Refunds - Workers Comp	225		225		225
21			44530	Sale of Equipment			0		0
22									
23				Total Other Local Revenue	100,660	0	100,660	51,706	152,366
24									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2025

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/17/25	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
25		46000	State of Tennessee						
26			46170-TIR Solid Waste Grant				0		0
27			46430 Litter Grant		49,200		49,200		49,200
28			46990-TIR Other State Revenues		50,000		50,000		50,000
29									
30			Total State Revenue		99,200	0	99,200	0	99,200
31									
32		49000	Other Sources						
33			49800 Transfers In (from Fund 101-1x Pymts		0	9,575	9,575		9,575
34			Total Other Sources		0	9,575	9,575	0	9,575
35									
36			46990 Other State Revenues		0		0		0
37					0	0	0	0	0
38									
39			TOTAL REVENUE		739,860	9,575	749,435	251,706	1,001,141
41									
42									
43			TOTAL REVENUE AND OTHER SOURCES		739,860	9,575	749,435	251,706	1,001,141
44									
45									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2025

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/17/25	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
46			EXPENDITURES						
47			55732 Convenience Center						
48			103 Assistant				0		0
49			105 Supervisor/Director		71,200		71,200		71,200
50			140 Salary Supplements				0		0
51			141 Foremen/Teamleaders		122,886	474	123,360		123,360
52			143 Equipment Operator				0		0
53			164 Attendants		180,502	695	181,197		181,197
54			169 Part-time Personnel		225,750		225,750		225,750
55			187 Overtime Pay		8,000		8,000		8,000
56			189-1XPMT Other Salaries & Wages-1 time payment			8,250	8,250		8,250
57			201 Social Security		37,717	512	38,229		38,229
58			204 State Retirement		25,672	694	26,366		26,366
59			206 Life Insurance		1,422	(81)	1,341	29	1,370
60			206-RET-LIF Life Insurance - Retirees		144		144	26	170
61			207 Medical Insurance		72,697	(13221)	59,476	(1185)	58,291
62			207-SRHTH Medical Insurance - Sr. Health		8,996	973	9,969	(861)	9,108
63			208 Dental Insurance		5,675	(849)	4,826	(618)	4,208
64			208-RET-DEN Dental Insurance-Retirees		353		353	(147)	206
65			210 Unemployment Compensation				0		0
66			212 Employer Medicare		8,821	119	8,940		8,940
67			307 Communication		5,500		5,500		5,500
68			307-WIRE Communication		900		900		900
69			312 Contracts with Private Agencies				0		0
70			320 Dues and Membership		500		500		500
71			330 Operating Lease Payments		6,000		6,000		6,000
72			332 Legal Notices, Recording, and Court		200		200		200

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2025

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/17/25	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
73			336	Maintenance Repair Equipment	17,500		17,500		17,500
74			338	Maintenance Repair Vechiles	6,000		6,000		6,000
75			347	Pest Control	2,000		2,000		2,000
76			348	Postal Charges	100		100		100
77			349	Printing, Stationery & Forms	1,200		1,200		1,200
78			351	Rentals	500		500		500
79			355	Travel	1,000		1,000		1,000
80			359	Disposal Fees	190,000		190,000		190,000
81			399	Other Contacted Services	80,000		80,000		80,000
82			410	Custodial Supplies	3,800		3,800		3,800
83			412	Diesel Fuel	2,000		2,000		2,000
84			425	Gasoline	8,200		8,200		8,200
85			435	Office Supplies	500		500		500
86			442	Propane	7,500		7,500		7,500
87			450	Tires and Tubes	2,500		2,500		2,500
88			451	Uniforms	7,200		7,200		7,200
89			452	Utilities	15,000		15,000		15,000
90			499	Other Supplies and Materials	5,000		5,000		5,000
91			510	Trustee's Commission	13,000		13,000		13,000
92			513	Workers Comp Insurance	7,300	(1,768)	5,532		5,532
93			524	In Service/Staff Development	500		500		500
94			599	Other Charges			0		0
95			707	Building Improvements	10,000		10,000		10,000
96			711	Furnitures and Fixtures			0		0
97			718	Vehicles			0		0
98			719	Office Equipment	500		500		500
99			733	Solid Waste Equipment	5,000	62,000	67,000		67,000
100			733-REBAT	Solid Waste Equipment - Rebate			0		0
101			790	Other Equipment	5,000	(2,000)	3,000		3,000
102									
103									
104				TOTAL CONVENIENCE CENTER	1,174,235	55,798	1,230,033	(2,756)	1,227,277

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2025

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/17/25	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
150									
151		99100	Transfers						
152			590	Operating Transfers	0		0		0
153				Total Transfers	0	0	0	0	0
154									
155				TOTAL EXPS AND TRANSFERS	1,273,435	55,798	1,329,233	(2,756)	1,326,477
156									
157				TOTAL REV and TRFS IN	739,860	9,575	749,435	251,706	1,001,141
158				TOTAL EXPS AND TRFS OUT	1,273,435	55,798	1,329,233	(2,756)	1,326,477
159				EFFECT ON FUND BALANCE	(533,575)	(46,223)	(579,798)	254,462	(325,336)
160									
161									
162				TOTAL UNAUDITED EST. FB JUNE 30, 2024	1,352,184				
163				SUBFUND TIR FB	47,520				
164				June 30 2024 UNAUDITED ENC	20,949				
165				EST AVAILABLE FOR OPERATIONS FB JUL 1, 2024	1,283,715				1,283,715
166									
167									
168				EST END OF YEAR BALANCE	750,140				958,379

RESOLUTION # _____

**A RESOLUTION AMENDING THE DRUG CONTROL FUND 122
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 Drug Control Fund 122 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 Fines, Forfeitures and Penalties, as well as Contributions; 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:

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Estimated June 30, 2024 FB	105,179			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2024	105,179			
Total Revenue & Transfers In	227,000	(100,000)	0	127,000
Total Available Funds	227,000	(100,000)	0	127,000
Total Expenditures & Transfers Out	160,500	459	0	160,959
Effect on Fund Balance	66,500	(100,459)	0	(33,959)
Ending Fund Balance	171,679	(100,459)	0	71,220

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

June 2, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account Number		5/17/2025 14:06	2024-2025	2024-2025	Approved	Proposed	Proposed
4				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
79	Total General Expenditures							
80								
81	50000		General Government					
82								
83	54000		Public Safety					
84		54150	Drug Enforcement					
85		140	Salary Supplements (Reimb 101-Garcia Pay)	27,500		27,500		27,500
86		320	Dues & Memberships		275	275		275
87		355	Travel	3,000		3,000		3,000
88		399	Other Contracted Services	25,000	3,825	28,825	(10,000)	18,825
89		399-AUCTN	Other Contracted Services - Auction			0		0
90		431	Law Enforcement Supplies	5,000	(693)	4,307		4,307
91		471	Software			0		0
92		499	Other Supplies and Materials	5,000	(3,345)	1,655		1,655
93		499-LEAD	Other Supplies and Materials - LEAD	5,000		5,000		5,000
94		499-AUCTN	Other Supplies and Materials - Auction			0		0
95		499-CITZN	Other Supplies and Materials - Citizens Academy			0		0
96		510	Trustee's Commission		459	459		459
97		524	In-Service/Staff Development	3,000	172	3,172		3,172
98		590	Transfers to Other Funds			0		0
99		599	Other Charges ("Buy Money")	10,000		10,000		10,000
100		716	Law Enforcement Equipment	15,000	5,586	20,586	10,000	30,586
101		716 VESTS	Law Enforcement Equip -Bulletproof Vests			0		0
102		719	Office Equipment	2,000		2,000		2,000
103		718	Motor Vehicles	60,000	(5,820)	54,180		54,180
104								
105			Total Alcohol and Drug Program	160,500	459	160,959	0	160,959
106								
107								
108	Total Expenditures			160,500	459	160,959	0	160,959

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account Number		5/17/2025 14:06	2024-2025	2024-2025	Approved	Proposed	Proposed
4				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
116								
117								
118								
119								
120	Un-Audited Est Beg Fund Balance July 1, 2024 per YE			105,179		105,179		105,179
121								
122	Total Revenue			227,000	(100,000)	127,000	0	127,000
123								
124	Total Revenue and Transfers In			227,000	(100,000)	127,000	0	127,000
125								
126	Total Available Funds			332,179	(100,000)	232,179	0	232,179
127								
128	Expenditure Budget			160,500	459	160,959	0	160,959
129	Transfers Out			0	0	0	0	0
130								
131	Total Expenditures and Transfer Out			160,500	459	160,959	0	160,959
132								
133	Ending Fund Balance			171,679	(100,459)	71,220	0	71,220
134								
135								
136	<u>County Commission Meeting Date:</u>							
137	June 2, 2025							
138								
139								
140								
141								
142								
143								

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	331,407	5,697,924
Total Available Funds	7,172,025	96,375	331,407	7,599,807
Total Expenditures & Transfers Out	5,645,108	347,826	(5,585)	5,987,349
Effect on Fund Balance	(374,966)	(251,451)	336,992	(289,425)
Ending Fund Balance	1,526,917	(251,451)	336,992	1,612,458

[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

June 2, 2025

ATTEST:

Loudon County Commission Chair

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		5/17/2025 14:07	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
65	46000		State of Tennessee					
66								
67	46400		<u>Public Works Grants</u>					
68	46410		Bridge Program	777,332		777,332		777,332
69	46420		State Aid Program (Add'l for STBGP)			0		0
70	46420 STBGP		State Aid Program -			0		0
71	46420 STAID		State Aid Program	1,199,518		1,199,518		1,199,518
72	46440 STBGP		TN Industrial Infrastructure Program- STI	0		0		0
73	46490		Other Public Works Grants			0	45,979	45,979
74								
75			Total Public Works Grants	1,976,850	0	1,976,850	45,979	2,022,829
76								
77								
78	46800		<u>Other State Revenues</u>					
79	46920		Gasoline & Motor Fuel Tax	2,390,925		2,390,925		2,390,925
80	46930		Petroleum Special Tax	31,000		31,000		31,000
81						0		0
82								
83			Total Other State Revenues	2,421,925	0	2,421,925	0	2,421,925
84								
85	Total State of Tennessee			4,398,775	0	4,398,775	45,979	4,444,754
86								
87								
88	47000		Federal Revenue					
89	47100		<u>Federal Through State</u>					
90	47590-STBGP		Other Federal Through State					
91	47590-STBGP		Other Federal Through State	0		0		0
92	47590		Other Federal Through State	0		0	281,877	281,877
93	47230		Disaster Relief	0		0		0
94								
95	Total Federal Revenue			0	0	0	281,877	281,877

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		5/17/2025 14:07	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
96								
97								
98								
99								
100								
101								
102								
103	48000		Other Governments & Citizens Groups					
104	48140-PHIL		Contracted Services	0		0		0
105								
106								
107			Total Other Governments & Citizen	0	0	0	0	0
108								
109								
110								
111	49000		Other Sources					
112	49600-TRADE		Proceeds from Sale of Cap Assets-TRADE			0		0
113	49800		Transfer In (from 101 - Sports Gaming Ta	86,915		86,915		86,915
114	49800		Transfer In (from Fund 101 - 1x Pymts)		12,375	12,375		12,375
115	49800		Transfer In (From Fund 171-024 - for Trade-in Vehicle)			0		0
116	49700		Insurance Recovery	0	84,000	84,000	3,551	87,551
117			Total Other Sources	86,915	96,375	183,290	3,551	186,841
118								
119	Total Revenues			5,270,142	96,375	5,366,517	331,407	5,697,924

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		5/17/2025 14:07	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
221	66000		Employee Benefits					
222	201		Social Security	75,738	651	76,389		76,389
223	204		State Retirement- Pensions	81,968	1,072	83,040		83,040
224	205		Employee & Dependent Insurance	2,000		2,000		2,000
225	206		Life Insurance	3,901	(283)	3,618	26	3,644
226	206-RET		Life Insurance - Retirees			0		0
227	206-RET-LIF		Life Insurance - Retirees	1,306	38	1,344		1,344
228	207		Medical Insurance	331,814	(21,764)	310,050	1,907	311,957
229	207-RET-MED		Medical Insurance - Retirees	16,127	(8,065)	8,062	(6,046)	2,016
230	207-SRHTH		Medical Insurance - Sr Health	26,988	2,317	29,305	(200)	29,105
231	208		Dental Insurance	17,006	(1,085)	15,921	(1,213)	14,708
232	208-RET-DEN		Dental Insurance - Retirees	3,812	1,036	4,848	(59)	4,789
233	209		Disability Insurance			0		0
234	210		Unemployment Compensation	5,000		5,000		5,000
235	212		Employer Medicare	17,713	152	17,865		17,865
236	513		Workman's Compensation Insurance	53,463	(1,118)	52,345		52,345
237								
238			Total Employee Benefits	636,836	(27,049)	609,787	(5,585)	604,202
239								
240								
241								
242								
243								
244								

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		5/17/2025 14:07	2024-2025	2024-2025	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
306	Estimated Total FB June 30, 2024			1,901,883				
307	Less Encumbrances			0				
308								
309								
310								
311	Estimated Restricted Fund Balance July 1, 2024			1,901,883		1,901,883		1,901,883
312								
313								
314								
315								
316	Total Revenue			5,270,142	96,375	5,366,517	331,407	5,697,924
317								
318								
319	Total Available Funds			7,172,025	96,375	7,268,400	331,407	7,599,807
320								
321	Expenditure Budget			5,645,108	347,826	5,992,934	(5,585)	5,987,349
322								
323	Total Expenditures and Transfer Out			5,645,108	347,826	5,992,934	(5,585)	5,987,349
324								
325	Estimated Ending Fund Balance			1,526,917	(251,451)	1,275,466	336,992	1,612,458
326								
327								
328			County Commission meeting date:					
329			June 2, 2025					
330								
331								

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141
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 Purpose School Fund 141 on June 24, 2024; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets could be Non-Recurring Items, State Funds or Grants, Federal Funds, and/or Other Sources; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 has been updated to reflect the Year End Report (unaudited estimates) or audit (if available), thereby a more accurate budget.

NOW, THEREFORE, BE IT RESOLVED, that the FY 2024 - 2025 General Purpose School Fund 141 has been amended by Loudon County Commission.

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

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Est June 30, 2024 FB	16,217,431			
Less Restricted, Committed & Assigned				
Available Fund Balance July 1, 2024	16,217,431			
Total Revenue & Transfers In	52,452,539	2,856,997	839,026	56,148,562
Total Expenditures & Transfers Out	55,224,225	3,371,549	889,026	59,484,800
Effect on Fund Balance	(2,771,686)	(514,552)	(50,000)	(3,336,238)
Ending Fund Balance	13,445,745			12,881,193

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 2nd day of June 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Fund 141
Ending June 30, 2025

46000		State of Tennessee							
46500		State Education Funds							
	46510	TN Investment in Student Achievement (TISA)	32,649,135	731,735	33,380,870	0	33,380,870		
	46515	Early Childhood Education	765,303	0	765,303	0	765,303		
	46515 SPED	State Special Education Preschool Grant	0	108,433	108,433	0	108,433		
	46590	Other State Education Funds	58,467	0	58,467	0	58,467		
	46590 LC	Learning Camp Transportation	0	0	0	110,609	110,609		
	46590 SLC	Summer Learning Camps	0	0	0	609,846	609,846		
	46590 ACE	Other State Education Funds	0	100,000	100,000	0	100,000		
	46590 LEAP	LEAPS Grant	0	0	0	0	0		
	46596	Paid Parental Leave	0	0	0	178,547	178,547		
	46610	Career Ladder Program	67,000	0	67,000	0	67,000		
	46790	Other Vocational	0	1,339,564	1,339,564	0	1,339,564		
		Total State Education Funds	33,539,905	2,279,732	35,819,637	899,002	36,718,639		
46800		Other State Revenues							
	46851	State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000		1,150,000		
		Total Other State Revenues	1,150,000	0	1,150,000		1,150,000		
		Total State of Tennessee	34,689,905	2,279,732	36,969,637	899,002	37,868,639		
	46980 TCCY	Other State Grants	0	67,745	67,745	0	67,745		
	46981	Safe Schools	0	0	0	0	0		
	46990 PPL	Other State Revenue	0	62,976	62,976	(62,976)	0		
		Total	0	130,721	130,721	-62,976	67,745		

LCBOE:
Summer Learning Camp &
transportation.

LCBOE:
Paid Parental Leave - \$115,571.

LCBOE:
Moving to new revenue
code - 46596 - Paid
Parental Leave.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

47000		Federal Government					
47100		<u>Federal Through State</u>					
47143		Special Education - Grants to States	0	59,578	59,578	0	59,578
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	0	0	0	0	0
47147	21st	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47590	SLC	Other Federal Through State	0	0	0	0	0
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632
		Total Federal Through State	210,632	59,578	270,210	0	270,210
47600		<u>Direct Federal Revenue</u>					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000
		Total Federal Government	281,632	59,578	341,210	0	341,210
48600		Citizens Groups					
48130		Contributions	0	3,700	3,700	0	3,700
48610		Donations	0	6,100	6,100	0	6,100
48610-ALT		Donations - Alternative School	0	0	0	0	0
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	400	400	0	400
48610-CL		Donations - CL	0	4,160	4,160	0	4,160
48610-FAM		Donations - FAM	0	600	600	0	600
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	4,000	4,000	0	4,000
48610-LCAP		Donations - LCA	0	0	0	0	0
48610-LCEF		Donations - LCEF	0	0	0	0	0
48610-MUSIC		Donations - MUSIC	0	0	0	0	0
48610-NMS		Donations - North Middle School	0	0	0	0	0
48610-RTI		Donations - RTI	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	6,511	6,511	0	6,511
48610-WSF		Donations - WSF	0	31,266	31,266	3,000	34,266
		Total Citizens Groups	0	56,737	56,737	3,000	59,737

LCBOE:
Weekend Feeding
donation \$3,000

Loudon County Board of Education
Fund 141
Ending June 30, 2025

48990	Other					
48990	Other	0	0	0	0	0
49700	Insurance Recovery	0	320,230	320,230	0	320,230
49800	Transfer In	0	0	0	0	0
Total Revenues		52,452,539	2,856,997	55,309,536	839,026	56,148,562
Total Other Source		0	0	0	0	0
Total General Purpose School		52,452,539	2,856,997	55,309,536	839,026	56,148,562

Loudon County Board of Education

Fund 141

Ending June 30, 2025

General Purpose School Expenditures						
70000	Education					
71000	Instruction					
71100	Regular Instruction Program					
116		Teachers	19,283,119	69,178	19,352,297	128,571
116 SLC		Teachers - Summer Learning Camps	0	0	0	471,992
117		Career Ladder Program	35,000	0	35,000	0
128		Homebound Teachers	7,000	0	7,000	0
163		Educational Assistants	1,925,108	(30,000)	1,895,108	0
163 SLC		Educational Assistants - Summer Learning Camps	0	0	0	66,976
188		Bonus Payments	0	374,500	374,500	0
189		Other Salaries & Wages	0	37,000	37,000	(13,000)
195		Certified Substitute Teachers	65,000	0	65,000	42,370
198		Non-Certified Substitute Teachers	194,800	0	194,800	0
201		Social Security	1,333,622	25,668	1,359,290	0
201 SLC		Social Security - Summer Learning Camps	0	0	0	33,112
204		State Retirement	1,868,435	27,900	1,896,335	0
204 SLC		State Retirement - Summer Learning Camps	0	0	0	47,788
205-RET VIS		Employee and Dependent Insurance	2,803	0	2,803	0
206		Life Insurance	60,000	0	60,000	0
206-RET LIF		Life Insurance	14,700	0	14,700	0
207		Medical Insurance	3,345,673	65,000	3,410,673	0
207-RET MED		Medical Insurance	52,828	0	52,828	0
208		Dental Insurance	149,181	0	149,181	0
208-RET DEN		Dental Insurance	36,800	0	36,800	0
210		Unemployment Compensation	25,000	0	25,000	0
212		Employer Medicare	311,895	6,004	317,899	0
212 SLC		Employer Medicare - Summer Learning Camps	0	0	0	6,713

LCBOE:
Paid Parental Leave &
funds move from 189
for tutors.

LCBOE:
Summer Learning Camp
expenditures.

LCBOE:
Moving to 116 for
Tutors.

LCBOE:
Increased subs based
on estimated final
expenditures.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

355	Travel	7,000	0	7,000	0	7,000
399	Other Contracted Services	194,000	25,000	219,000	0	219,000
429	Instructional Supplies	120,000	2,000	122,000	0	122,000
429 BC	Instructional Supplies - Bridge Camp	0	0	0	0	0
429 SLC	Instructional Supplies - Summer Learning Camps	0	0	0	1,135	1,135
429 SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0
429 EES	Instructional Supplies - Eaton Elementary School	48,197	0	48,197	0	48,197
429 FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	11,697	31,483	0	31,483
429 GBS	Instructional Supplies - Greenback School	33,196	7,000	40,196	0	40,196
429 HPS	Instructional Supplies - Highland Park Elementary	25,832	(6,500)	19,332	0	19,332
429 LES	Instructional Supplies - Loudon Elementary School	32,623	5,106	37,729	0	37,729
429 LHS	Instructional Supplies - Loudon High School	46,040	(10,540)	35,500	0	35,500
429 NMS	Instructional Supplies - North Middle School	42,256	7,601	49,857	0	49,857
429 PES	Instructional Supplies - Philadelphia Elementary School	28,782	(2,000)	26,782	0	26,782
429 SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975
449	Textbooks	625,145	0	625,145	0	625,145
471	Software	70,000	0	70,000	0	70,000
524	In-Service Staff Development	2,000	0	2,000	0	2,000
599 NMS	Other Charges	0	3,500	3,500	0	3,500
599 PES	Other Charges	0	200	200	0	200
790	Other Equipment	200,000	0	200,000	(102,000)	98,000
790 EES	Other Equipment - Eaton Elementary School	20,305	0	20,305	0	20,305
790 FLM	Other Equipment - Fort Loudoun Middle School	17,578	(7,000)	10,578	0	10,578
790 GBS	Other Equipment - Greenback School	15,929	0	15,929	0	15,929
790 HPS	Other Equipment - Highland Park Elementary School	11,993	9,500	21,493	0	21,493
790 LES	Other Equipment - Loudon Elementary School	17,929	0	17,929	0	17,929
790 LHS	Other Equipment - Loudon High School	20,962	13,569	34,531	0	34,531
790 NMS	Other Equipment - North Middle School	39,522	(8,500)	31,022	0	31,022
790 PES	Other Equipment - Philadelphia Elementary School	16,513	7,600	24,113	0	24,113
790 SES	Other Equipment - Steekee Elementary School	2,809	1,256	4,065	0	4,065
	Total Regular Instruction Program	30,383,336	634,739	31,018,075	683,657	31,701,732

LCBOE:
Moving to Social
Workers, Principal, &
summer school.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

71200		<u>Special Education Program</u>					
116		Teachers	1,833,855	(50,950)	1,782,905	0	1,782,905
116 VR		Teachers	93,942	0	93,942		93,942
117		Career Ladder Program	4,000	0	4,000		4,000
128		Homebound Teachers	23,000	(7,000)	16,000		16,000
163		Educational Assistants	582,133	0	582,133		582,133
163 SPED		Educational Assistants	0	75,600	75,600	0	75,600
163 VR		Educational Assistants	57,029	0	57,029	0	57,029
171		Speech Pathologist	398,646	0	398,646	0	398,646
188		Bonus Payments	0	83,000	83,000	0	83,000
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
195		Certified Substitute Teachers	8,000	0	8,000	13,000	21,000
198		Non-Certified Substitute Teachers	39,500	0	39,500	13,000	52,500
201		Social Security	181,606	1,977	183,583	0	183,583
201 SPED		Social Security	0	4,700	4,700	0	4,700
201 VR		Social Security	9,360	0	9,360	0	9,360
204		State Retirement	246,016	1,950	247,966	0	247,966
204 VR		State Retirement	15,948	0	15,948	0	15,948
205-RET VIS		Employee and Dependent Insurance	860	0	860	0	860
206		Life Insurance	8,418	(160)	8,258	0	8,258
206-RET LIF		Life Insurance	1,511	0	1,511	0	1,511
206 VR		Life Insurance - VR Grant	798	0	798	0	798
207		Medical Insurance	450,000	(8,900)	441,100	0	441,100
207-RET MED		Medical Insurance	3,750	0	3,750	0	3,750
207 VR		Medical Insurance - VR Grant	29,856	0	29,856	0	29,856
208		Dental Insurance	17,000	(372)	16,628	0	16,628
208-RET DEN		Dental Insurance	4,300	0	4,300	0	4,300
208 VR		Dental Insurance - VR Grant	1,500	0	1,500	0	1,500
212		Employer Medicare	42,472	513	42,985	0	42,985
212 SPED		Employer Medicare	0	1,150	1,150	0	1,150
212 VR		Employer Medicare	2,199	0	2,199	0	2,199
429		Instructional Supplies	43,752	10,000	53,752	0	53,752
499		Other Supplies & Materials	40,000	8,000	48,000	0	48,000
725		Special Education Equipment	102,500	(28,000)	74,500	0	74,500
725 SPED		Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	4,281,951	91,508	4,373,459	26,000	4,399,459

LCBOE:
Increase subs based on
estimated final
expenditures.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72000		Support Services					
72110		<u>Attendance</u>					
105		Supervisor / Director	72,307	1,000	73,307	0	73,307
188		Bonus Payments	0	1,000	1,000	0	1,000
201		Social Security	4,483	62	4,545	0	4,545
204		State Retirement	4,852	68	4,920	0	4,920
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	0	0	0	0	0
208		Dental Insurance	0	0	0	0	0
212		Employer Medicare	1,049	15	1,064	0	1,064
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		Total Attendance	84,901	2,145	87,046	0	87,046
72120		<u>Health Services</u>					
105 CSH		Supervisor/Director	59,015	2,501	61,516	0	61,516
131		Medical Personnel	526,170	13,500	539,670	0	539,670
131 SLC		Medical Personnel - Summer Learning Camps	0	0	0	19,800	19,800
188		Bonus Payments	0	12,500	12,500	0	12,500
189 CSH		Other Salaries & Wages	57,990	(4,497)	53,493	0	53,493
198 CSH		Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	32,623	775	33,398	0	33,398
201 SLC		Social Security - Summer Learning Camps	0	0	0	1,229	1,229
201 CSH		Social Security	7,255	(170)	7,085	0	7,085
204		State Retirement	47,355	1,000	48,355	0	48,355
204 SLC		State Retirement - Summer Learning Camps	0	0	0	1,531	1,531
204 CSH		State Retirement	7,851	(1,151)	6,700	0	6,700
205-RET VIS		Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795
206 CSH		Life Insurance	160	160	320	0	320
206-RET LIF		Life Insurance	325	0	325	0	325
207		Medical Insurance	75,100	5,300	80,400	0	80,400
207 CSH		Medical Insurance	14,891	(5,991)	8,900	0	8,900
208		Dental Insurance	3,066	0	3,066	0	3,066
208 CSH		Dental Insurance	375	(48)	327	0	327
208-RET DEN		Dental Insurance	432	0	432	0	432
212		Employer Medicare	7,630	182	7,812	0	7,812
212 SLC		Employer Medicare - Summer Learning Camps	0	0	0	288	288
212 CSH		Employer Medicare	1,697	0	1,697	0	1,697
355		Travel	400	2,000	2,400	0	2,400

LCBOE:
Summer Learning Camp
expenditures.

BOE May 2025

Budget Committee May 19, 2025

County Commission June 2, 2025

Loudon County Board of Education

Fund 141

Ending June 30, 2025

355	CSH	Travel	2,000	350	2,350	0	2,350
355	SLC	Travel	0	0	0	420	420
399		Other Contracted Services	9,100	(2,000)	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	10,052	10,052	0	10,052
399	SLC	Other Contracted Services - Summer Learning Cal	0	0	0	18,310	18,310
399	CSH	Other Contracted Services	0	0	0	0	0
413		Drugs and Medical Supplies	14,800	0	14,800	0	14,800
435		Office Supplies	1,000	0	1,000	0	1,000
499	ACE	Other Supplies & Materials	0	73,948	73,948	0	73,948
499	CSH	Other Supplies & Materials	2,650	9,690	12,340	0	12,340
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	16,000	16,000	0	16,000
524	CSH	In-Service/Staff Development	3,500	(1,550)	1,950	0	1,950
735	CSH	Health Equipment	2,616	706	3,322	0	3,322
Total Health Services			880,498	133,257	1,013,755	41,578	1,055,333

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72130		<i>Other Student Support</i>					
117		Career Ladder Program	1,000	0	1,000	0	1,000
123		Guidance Personnel	828,156	52,737	880,893	0	880,893
123 SLC		Guidance Personnel - Summer Learning Camps	0	0	0	24,000	24,000
130		Social Workers	272,514	0	272,514	29,000	301,514
130 SLC		Social Workers - Summer Learning Camps	0	0	0	24,000	24,000
162		Clerical Personnel	202,600	0	202,600		202,600
188		Bonus Payments	0	21,000	21,000		21,000
195 TCCY		Certified Substitute Teachers	0	4,562	4,562		4,562
198 TCCY		Non-Certified Substitute Teachers	0	10,400	10,400	0	10,400
201		Social Security	80,865	1,302	82,167	1,800	83,967
201 SLC		Social Security - Summer Learning Camps	0	0	0	2,976	2,976
201 TCCY		Social Security	0	928	928	0	928
204		State Retirement	112,745	1,630	114,375	(2,220)	112,155
204 SLC		State Retirement - Summer Learning Camps	0	0	0	3,879	3,879
205-RET VIS		Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	3,386	0	3,386		3,386
206-RET LIF		Life Insurance	480	0	480		480
207		Medical Insurance	221,000	3,500	224,500		224,500
207-RET MED		Medical Insurance	0	0	0		0
208		Dental Insurance	8,025	0	8,025	0	8,025
208-RET DEN		Dental Insurance	432	0	432	0	432
212		Employer Medicare	18,912	305	19,217	420	19,637
212 SLC		Employer Medicare - Summer Learning Camps	0	0	0	697	697
212 TCCY		Employer Medicare	0	223	223	0	223
309 SAFE		Contracts with Government Agencies	5,000	0	5,000	0	5,000
322		Evaluation and Testing	20,000	0	20,000	0	20,000
355		Travel	500	0	500	0	500
399 SAFE		Contracted Services	50,260	0	50,260	0	50,260
399 TCCY		Contracted Services	0	11,520	11,520	0	11,520
499 TCCY		Other Supplies & Materials	0	17,750	17,750	0	17,750
524		In Service/Staff Development	5,500	0	5,500	0	5,500
524 ISM		In Service/Staff Development - ISM Grant	0	57,007	57,007	0	57,007
524 TCCY		In Service/Staff Development	0	22,362	22,362	0	22,362
790 SAFE		Other Equipment	30,000	0	30,000	0	30,000
790 SSG		Other Equipment	0	0	0	0	0
		Total Other Student Support	1,861,605	205,226	2,066,831	84,552	2,151,383

LCBOE:
Summer Learning Camp
expenditures.

LCBOE:
Increased due to
maternity leave.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72220		<i>Special Education Program</i>					
105		Supervisor/Director	30,720	0	30,720	0	30,720
117		Career Ladder Program	1,000	0	1,000	0	1,000
124		Psychological Personnel	304,652	8,620	313,272	0	313,272
135		Assessment Personnel	0	75,950	75,950	0	75,950
171		Speech Pathologist	0	0	0	0	0
188		Bonus Payments	0	8,000	8,000	0	8,000
201		Social Security	20,855	5,730	26,585	0	26,585
204		State Retirement	30,274	6,640	36,914	0	36,914
205-RET	VIS	Employee and Dependent Insurance	280	0	280	0	280
206		Life Insurance	1,200	160	1,360	0	1,360
206-RET	LIF	Life Insurance	480	0	480	0	480
207		Medical Insurance	58,870	13,900	72,770	0	72,770
207-RET	MED	Medical Insurance	3,900	0	3,900	0	3,900
208		Dental Insurance	2,625	372	2,997	0	2,997
208-REF	DEN	Dental Insurance	863	0	863	0	863
212		Employer Medicare	4,877	1,344	6,221	0	6,221
348		Postal Charges	1,000	0	1,000	0	1,000
355		Travel	21,650	(4,000)	17,650	0	17,650
399		Other Contracted Services	153,250	51,465	204,715	19,000	223,715
399	SPED	Other Contracted Services	0	26,983	26,983	0	26,983
524		In-Service/Staff Development	0	0	0	0	0
		Total Special Education Program	636,496	195,164	831,660	19,000	850,660

LCBOE:
Increase for
transportation for
summer learning camps.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72310		<u>Board of Education</u>					
191	Board and Committee Members Fees	112,240	0	112,240		112,240	
201	Social Security	6,960	0	6,960		6,960	
204	State Retirement	6,427	0	6,427		6,427	
206	Life Insurance	1,600	0	1,600		1,600	
208	Dental Insurance	2,650	0	2,650		2,650	
212	Employer Medicare	1,628	0	1,628		1,628	
304	Architects	0	0	0		0	
305	Audit Services	13,500	0	13,500		13,500	
331	Legal Services	37,000		37,000		37,000	
355	Travel	4,000		4,000		4,000	
506	Liability Insurance	29,149		29,149	(18,726)	10,423	
508	Premium on Corporate Surety Bonds	400		400	0	400	
509	Refunds	85,000	0	85,000	(84,995)	5	
510	Trustee's Commission	356,000	0	356,000	0	356,000	
513	Workman's Compensation Insurance	186,181	9,837	196,018	18,726	214,744	
524	In Service/Staff Development	35,000	0	35,000	0	35,000	
599	Other Charges	0	0	0	0	0	
	Total Board of Education	877,735	9,837	887,572	(84,995)	802,577	

LCBOE:
Moving to Workman's
Comp to cover 23-24
audit.

LCBOE:
Moving to 71100-195
subs \$42,370 & \$42,625
to lunch debt Transfer
Out to #143

Loudon County Board of Education
Fund 141
Ending June 30, 2025

72410		<u>Office of the Principal</u>					
104	Principals	968,340	0	968,340	30,000	998,340	
117	Career Ladder Program	4,000	0	4,000	0	4,000	
188	Bonus Payments	0	9,000	9,000	0	9,000	
201	Social Security	60,038	558	60,596	1,860	62,456	
204	State Retirement	87,511	720	88,231	2,100	90,331	
205-RET VIS	Employee and Dependent Insurance	182	0	182	0	182	
206	Life Insurance	1,450	0	1,450	0	1,450	
206-RET LIF	Life Insurance	2,000	0	2,000	0	2,000	
207	Medical Insurance	116,550	0	116,550	(26,395)	90,155	
207-RET MED	Medical Insurance	4,350	0	4,350	0	4,350	
208	Dental Insurance	4,630	0	4,630	0	4,630	
208-RET DEN	Dental Insurance	3,400	0	3,400	0	3,400	
212	Employer Medicare	14,041	130	14,171	435	14,606	
307	Communication	115,000	0	115,000	(7,500)	107,500	
348	Postage	5,000	0	5,000	0	5,000	
355	Travel	10,000	0	10,000	0	10,000	
524	In Service/Staff Development	3,000	0	3,000	0	3,000	
599	Other Charges	0	0	0	0	0	
790	Other Equipment	0	0	0	0	0	
	Total Office of the Principal	1,399,492	10,408	1,409,900	500	1,410,400	
72510		<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	85,280	0	85,280		85,280	
188	Bonus Payments	0	1,000	1,000		1,000	
201	Social Security	5,288	62	5,350		5,350	
204	State Retirement	5,723	68	5,791	0	5,791	
206	Life Insurance	165	0	165	0	165	
206-RET LIF	Life Insurance	86	0	86	0	86	
207	Medical Insurance	7,284	0	7,284	0	7,284	
208	Dental Insurance	375	0	375	0	375	
212	Employer Medicare	1,237	15	1,252	0	1,252	
355	Travel	200	0	200	0	200	
524	In Service/Staff Development	1,800	0	1,800	0	1,800	
	Total Fiscal Services	107,438	1,145	108,583	0	108,583	

LCBOE:
Increased due to
substitute principal.

LCBOE:
Moving to subs.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

72620		<u>Maintenance of Plant</u>						
316		Contributions	0	0	0	0	0	0
335		Maintenance and Repair Services-Building	275,000	0	275,000	0	275,000	
338		Maintenance and Repair Services-Vehicles	2,000	0	2,000	0	2,000	
		Total Maintenance of Plant	277,000	0	277,000	0	277,000	
72710		<u>Transportation</u>						
105		Supervisor/Director	69,680	0	69,680	0	69,680	
188		Bonus Payments	0	1,000	1,000	0	1,000	
189		Other Salaries & Wages	0	0	0	0	0	
201		Social Security	4,321	62	4,383	0	4,383	
204		State Retirement	4,676	68	4,744	0	4,744	
206		Life Insurance	160	0	160	0	160	
207		Medical Insurance	10,100	0	10,100	0	10,100	
208		Dental Insurance	375	0	375	0	375	
212		Employer Medicare	1,011	15	1,026	0	1,026	
313		Contracts with Parents	12,070	0	12,070	3,000	15,070	
315		Contracts with Vehicle Owners	2,347,235		2,347,235	(10,000)	2,337,235	
315 LC		Contracts with Vehicle Owners	0		0	110,609	110,609	
315 SPED		Contracts with Vehicle Owners	55,000		55,000	(48,000)	7,000	
327		Freight Expenses	100		100	0	100	
336		Maintenance and Repair Services - Equipment	6,243	0	6,243	0	6,243	
340		Medical and Dental Services	3,000	0	3,000	0	3,000	
348		Postal Charges	100	0	100	0	100	
355		Travel	1,750	0	1,750		1,750	
399		Other Contracted Services	6,000	0	6,000		6,000	
435		Office Supplies	2,000	0	2,000		2,000	
524		In-Service/Staff Development	5,000	0	5,000	0	5,000	
599		Other Charges	5,985	(2,000)	3,985	0	3,985	
729 ISM		Transportation Equipment	0	40,000	40,000	0	40,000	
790		Other Equipment	4,000	2,000	6,000	10,000	16,000	
		Total Transportation	2,538,806	41,145	2,579,951	65,609	2,645,560	
72810		<u>Central & Other</u>						
499		Other Supplies & Materials	0	40,000	40,000	0	40,000	
790		Other Equipment	0	36,495	36,495	0	36,495	
		Total Central & Other	0	76,495	76,495	0	76,495	

LCBOE:
Moved to equipment.

LCBOE:
Summer Learning Camp
expenditures.

LCBOE:
Moving \$19K to
contracted services &
\$26k to subs.

Loudon County Board of Education

Fund 141

Ending June 30, 2025

73000		Operation of Non-Instructional Service						
73100		<u>Food Service</u>						
	165 SLC	Cafeteria Personnel	0	0	0	0	0	0
	201 SLC	Social Security	0	0	0	0	0	0
	204 SLC	State Retirement	0	0	0	0	0	0
	212 SLC	Employer Medicare	0	0	0	0	0	0
	710	Food Service Equipment	0	0	0	0	0	0
		Total Food Service	0	0	0	0	0	0
73300		<u>Community Services</u>						
	105 CCLC	Supervisor/Director - CCLC	0	0	0	0	0	0
	105 LEAP	Supervisor/Director - LEAP Grant	0	0	0	0	0	0
	116 CCLC	Teachers - CCLC	0	0	0	0	0	0
	116 CCLC-EES	Teachers - CCLC	0	0	0	0	0	0
	116 LEAP	Teachers - LEAP	0	0	0	0	0	0
	163 CCLC	Educational Assistants - CCLC Grant	0	0	0	0	0	0
	163 CCLC-EES	Educational Assistants - CCLC Grant	0	0	0	0	0	0
	163 LEAP	Educational Assistants - LEAPS Grant	0	0	0	0	0	0
	188	Bonus Payments	0	1,000	1,000	0	1,000	0
	189 FRC	Other Salaries & Wages - FRC	30,000	0	30,000	0	30,000	0
	189 GYS	Other Salaries & Wages - GYS	0	0	0	0	0	0
	201	Social Security	0	62	62	0	62	0
	201 CCLC	Social Security CCLC Grant	0	0	0	0	0	0
	201 CCLC-EES	Social Security CCLC Grant	0	0	0	0	0	0
	201 FRC	Social Security - FRC Grant	1,860	0	1,860	0	1,860	0
	201 GYS	Social Security - GYS	0	0	0	0	0	0
	201 LEAP	Social Security - LEAPS Grant	0	0	0	0	0	0
	204	State Retirement	0	68	68	0	68	0
	204 CCLC	State Retirement - CCLC Grant	0	0	0	0	0	0
	204 CCLC-EES	State Retirement - CCLC Grant	0	0	0	0	0	0
	204 FRC	State Retirement - FRC Grant	2,013	0	2,013	0	2,013	0
	204 GYS	State Retirement - GYS	0	0	0	0	0	0
	204 LEAP	State Retirement - LEAPS Grant	0	0	0	0	0	0
	206	Life Insurance	188	0	188	0	188	0
	206-RET LIF	Life Insurance	216	0	216	0	216	0
	206 LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0	0
	207	Medical Insurance	8,600	0	8,600	0	8,600	0
	207 LEAP	Medical Insurance - LEAPS Grant	0	0	0	0	0	0
	208	Dental Insurance	375	0	375	0	375	0
	208-RET DEN	Dental Insurance	1,011	0	1,011	0	1,011	0

Loudon County Board of Education

Fund 141

Ending June 30, 2025

208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0
212		Employer Medicare	0	15	15	0	15
212	CCLC	Employer Medicare - CCLC Grant	0	0	0	0	0
212	CCLC-EES	Employer Medicare - CCLC Grant	0	0	0	0	0
212	FRC	Employer Medicare FRC	435	0	435	0	435
212	GYS	Employer Medicare GYS	0	0	0	0	0
212	LEAP	Employer Medicare - LEAPS Grant	0	0	0	0	0
299		Other Fringe Benefits	0	245	245	0	245
355		Travel	1,500	0	1,500	0	1,500
355	CCLC	Travel - CCLC	0	0	0	0	0
355	CCLC-EES	Travel - CCLC	0	0	0	0	0
355	LEAP	Travel - LEAPS Grant	0	0	0	0	0
399		Other Contracted Services	0	0	0	0	0
399	CCLC	Other Contracted Services - CCLC	0	0	0	0	0
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0
399	LEAP	Other Contracted Services - LEAP	0	0	0	0	0
422		Food Supplies	4,300	0	4,300	0	4,300
422	CCLC	Food Supplies - CCLC	0	0	0	0	0
422	21ST	Food Supplies - CCLC	0	0	0	0	0
422	LEAP	Food Supplies - LEAP	0	0	0	0	0
422	WSF	Food Supplies	0	31,266	31,266	3,000	34,266
429	CCLC	Instructional Supplies - CCLC	0	0	0	0	0
429	21ST	Instructional Supplies - CCLC	0	0	0	0	0
429	LEAP	Instructional Supplies - LEAP	0	0	0	0	0
499		Other Supplies and Materials	5,000	0	5,000	0	5,000
499	CCLC	Other Supplies & Materials - CCLC	0	0	0	0	0
499	CCLC-EES	Other Supplies & Materials - CCLC	0	0	0	0	0
499	CHR	Other Supplies & Materials - CHR	0	6,612	6,612	0	6,612
499	CL	Other Supplies & Materials - CL	0	9,228	9,228	0	9,228
499	FAM	Other Supplies & Materials - FAM	0	3,460	3,460	0	3,460
499	GYS	Other Supplies & Materials - GYS	0	10,932	10,932	0	10,932
499	LEAP	Other Supplies & Materials - LEAPS Grant	0	0	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	7,113	7,113	0	7,113
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC	0	0	0	0	0
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524	FRC	In Service/Staff Development - CCLC	0	0	0	0	0
524	LEAP	In Service/Staff Development - LEAP	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0	0
Total Community Services			57,998	70,001	127,999	3,000	130,999

LCBOE:
Weekend Feeding
donation \$3,000

BOE May 2025

Budget Committee May 19, 2025

County Commission June 2, 2025

Loudon County Board of Education
Fund 141
Ending June 30, 2025

73400		<u>Early Childhood Education</u>					
116		Teachers	475,268	0	475,268	0	475,268
163		Educational Assistants	213,300	0	213,300	0	213,300
188		Bonus Payments	0	14,500	14,500	0	14,500
195		Certified Substitute Teachers	4,080	0	4,080	0	4,080
198		Non-Certified Substitute Teachers	10,250	0	10,250	7,500	17,750
201		Social Security	43,580	900	44,480	0	44,480
204		State Retirement	57,088	980	58,068	0	58,068
205-RET	VIS	Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	2,395	0	2,395	0	2,395
206-RET	LIF	Life Insurance	652	0	652	0	652
207		Medical Insurance	102,330	18,000	120,330	0	120,330
207-RET	MED	Medical Insurance	1,950	0	1,950	0	1,950
208		Dental Insurance	4,500	0	4,500	0	4,500
208-RET	DEN	Dental Insurance	1,640	0	1,640	0	1,640
212		Employer Medicare	10,192	211	10,403	0	10,403
311	HHA	Contracts with Other School Systems	85,034	0	85,034	0	85,034
429		Instructional Supplies	1,600	0	1,600	0	1,600
499		Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
		Total Early Childhood Education	1,016,109	34,591	1,050,700	7,500	1,058,200
76000		<u>Capital Outlay</u>					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	0	0	0	0
399	ISM	Other Contracted Services	0	73,670	73,670	0	73,670
707	ISM	Building Improvements	0	21,875	21,875	0	21,875
799	ISM	Other Capital Outlay	0	127,221	127,221	0	127,221
		Total Regular Capital Outlay	0	222,766	222,766	0	222,766

LCBOE:
Increased subs based
on estimated final
expenditures

Loudon County Board of Education
Fund 141
Ending June 30, 2025

80000		Debt Service						
82130		<i>Principal</i>						
	601	Principal On Bonds	0	0	0	0	0	0
	602	Principal on Notes	0	0	0	0	0	0
			0	0	0	0	0	0
82300		Other Debt Service						
82330		<i>Education</i>						
	699	Other Debt Service	0	0	0	0	0	0
		Total Education Debt Service	0	0	0	0	0	0
80000		Total Education Debt Service	0	0	0	0	0	0
90000		Capital Projects						
99000		Other Uses						
	99100	<i>Transfer out</i>						
	590	Transfer to other funds	0	0	0	42,625	42,625	
		Total Expenditures	55,224,225	3,371,549	58,595,774	889,026	59,484,800	
		Total Other Uses	0	0	0	0	0	
Total General Purpose School			55,224,225	3,371,549	58,595,774	889,026	59,484,800	

LCBOE:
Lunch Debt

Loudon County Board of Education
Fund 141
Ending June 30, 2025

Beginning Fund Balance (Unaudited)	16,217,431	0	16,217,431	0	16,217,431
Total Revenue	52,452,539	2,856,997	55,309,536	839,026	56,148,562
Total Available Funds	68,669,970	2,856,997	71,526,967	839,026	72,365,993
Total Expenditures	55,224,225	3,371,549	58,595,774	889,026	59,484,800
Estimated Ending Fund Balance	13,445,745	-514,552	12,931,193	-50,000	12,881,193
* \$1,000,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.					

RESOLUTION # _____

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the School Federal Projects Fund 142 on June 24, 2024; and

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

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

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2024 – 2025 budget adoption; and

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2024 – 2025 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2024 FB	1,000,000			
Total Revenue	2,529,065	1,482,076	0.00	4,011,141
Total Expenditures	2,529,065	1,482,076	(0.00)	4,011,141
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	1,000,000			1,000,000

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 2nd day of June 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/17/2025 14:09	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
530	Sub Fund		439 21st CCLC Grant - Expenditures					
531								
532	73300		<i>Community Services</i>					
533	105	Supervisor/Director	LCBOE: Amendments based on final expected expenditures.	0.00	1.00	1.00	0.00	1.00
534	116	Teachers		0.00	225,099.00	225,099.00	1,789.99	226,888.99
535	163	Educational Assistants		0.00	24,400.00	24,400.00	2,803.33	27,203.33
536	201	Social Security		0.00	14,970.00	14,970.00	781.65	15,751.65
537	204	State Retirement		0.00	23,384.00	23,384.00	(5,439.91)	17,944.09
538	212	Employer Medicare		0.00	3,618.00	3,618.00	64.94	3,682.94
539	355	Travel		0.00	0.00	0.00	0.00	0.00
540	429	Instructional Supplies & Materials		0.00	2,178.00	2,178.00	0.00	2,178.00
541	499	Other Supplies & Materials		0.00	0.00	0.00	0.00	0.00
542	524	Professional Development		0.00	100.00	100.00	0.00	100.00
543				0.00	293,750.00	293,750.00	(0.00)	293,750.00
544								
545								
546		Total Title IV		0.00	293,750.00	293,750.00	(0.00)	293,750.00
547								
548		Total Expenditures Title IV		0.00	293,750.00	293,750.00	(0.00)	293,750.00
549								
550		Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00
551								
552		Revenues		0.00	293,750.00	293,750.00	0.00	293,750.00
553								
554		Expenditures		0.00	293,750.00	293,750.00	(0.00)	293,750.00
555								
556		Ending Fund Balance		0.00	0.00	0.00	0.00	0.00
557								

BOE May 2025
Budget Comm May 19, 2025
Co Comm June 2, 2025

London County Board of Education
Federal Fund 142
Ending June 30, 2025

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/17/2025 14:09	2024-2025	2024-2025	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1316								
1317								
1318			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1319								
1320			Fund 142 Total Expenditures	2,529,065.47	1,482,075.58	4,011,141.05	(0.00)	4,011,141.05
1321								
1322			Fund 142 Total Revenues	2,529,065.47	1,482,075.58	4,011,141.05	0.00	4,011,141.05
1323								
1324			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1325								
1326			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

**A RESOLUTION AMENDING THE CENTRAL CAFETERIA FUND 143
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 Central Cafeteria Fund 143 on June 24, 2024; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets could be Charges for Services, State and/or Federal Funds; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 has been updated to reflect the Year End Report (unaudited estimates) or audit (if available); thereby a more accurate budget.

NOW, THEREFORE, BE IT RESOLVED, that the FY 2024 - 2025 Central Cafeteria Fund 143 has been amended by Loudon County Commission.

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

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Estimated June 30, 2024 FB	1,967,549			
Less PY Enc & Commitment				
Est Available Beg FB	1,967,549			
Total Revenue	3,121,162	22,426	42,625	3,186,213
Total Expenditures	3,121,162	41,890	83,000	3,246,052
Effect on Fund Balance	0	(19,464)	(40,375)	(59,839)
Ending Fund Balance	1,967,549			1,907,710

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 2nd day of June 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Fund 143
Ending June 30, 2025

47000	Federal Government					
47100	Federal Through State					
47111	USDA School Lunch Program	1,527,566	0	1,527,566	0	1,527,566
47113	Breakfast	542,222	0	542,222	0	542,222
47114	USDA-Other	43,993	0	43,993	0	43,993
47114-SCAG	USDA-Other (Supply Chain Assistance Grant)	0	0	0	0	0
47114-SFP	USDA - SFP	119,084	0	119,084	0	119,084
47590	Other Federal Through State	0	0	0	0	0
47590-NSLP	Other Federal Through State	0	0	0	0	0
	Total Federal Through State	2,232,865	0	2,232,865	0	2,232,865
47600	Direct Federal					
47990	Other Direct Federal	263,000	0	263,000	0	263,000
	Total Direct Federal	263,000	0	263,000	0	263,000
49000	Other Sources					
49700	Insurance Recovery	0	0	0	0	0
49800	Transfer In	0	0	0	42,625	42,625
	Total Other Sources	0	0	0	42,625	42,625
	TOTAL REVENUE	3,121,162	22,426	3,143,588	42,625	3,186,213

LCBOE:
Lunch debt

Loudon County Board of Education

Fund 143

Ending June 30, 2025

	Centralized Cafeteria Fund Expenditures					
73000	Operation of Non-Instructional Services					
73100	Food Service					
165	Cafeteria Personnel	985,000	0	985,000	0	985,000
165-SFP	Cafeteria Personnel	40,000	0	40,000	0	40,000
188	Bonus Payments	0	34,000	34,000	0	34,000
201	Social Security	61,500	2,108	63,608	0	63,608
201-SFP	Social Security	2,500	0	2,500	0	2,500
204	State Retirement	34,000	2,282	36,282	0	36,282
204-SFP	State Retirement	2,700	0	2,700	0	2,700
205-RET-VIS	Employee and Dependent Insurance	270	0	270	0	270
206	Life Insurance	4,950	0	4,950	0	4,950
206-RET-LIF	Life Insurance	1,250	0	1,250	0	1,250
207	Medical Insurance	173,200	0	173,200	0	173,200
208	Dental Insurance	9,792	0	9,792	0	9,792
208-RET-DEN	Dental Insurance	1,300	0	1,300	0	1,300
212	Employer Medicare	14,300	500	14,800	0	14,800
212-SFP	Employer Medicare	600	0	600	0	600
315	Contracts with Vehicle Owners	0	0	0	0	0
320	Dues and Memberships	1,500	0	1,500	0	1,500
334	Maintenance Agreements	0	0	0	0	0
348	Postage Charges	1,000	0	1,000	0	1,000
355	Travel	7,000	0	7,000	0	7,000
355-SFP	Travel	500	0	500	0	500
399	Other Contracted Services	34,500	0	34,500	0	34,500
399-SFP	Other Contracted Services	0	0	0	0	0
422	Food Supplies	1,450,000	0	1,450,000	83,000	1,533,000
422-SCAG	Food Supplies	0	0	0	0	0
422-SFP	Food Supplies	58,000	0	58,000	0	58,000

LCBOE:
Increase to Food Supply.

BOE May 2025

Budget Committee May 19, 2025

Co Comm June 2, 2025

Loudon County Board of Education

Fund 143

Ending June 30, 2025

435	Office Supplies	3,000	0	3,000	0	3,000
451	Uniforms	700	500	1,200	0	1,200
471	Software	16,700	0	16,700	0	16,700
499	Other Supplies and Materials	147,000	0	147,000	0	147,000
499-SFP	Other Supplies and Materials	7,900	0	7,900	0	7,900
524	In-Service/Staff Development	7,500	3,000	10,500	0	10,500
524-SFP	In-Service/Staff Development	500	0	500	0	500
599	Other Charges	4,000	0	4,000	0	4,000
599-SFP	Other Charges	0	0	0	0	0
710	Food Service Equipment	50,000	(500)	49,500	0	49,500
710-AFHK	Food Service Equipment	0	0	0	0	0
710-NSLP	Food Service Equipment	0	0	0	0	0
710-SFP	Food Service Equipment	0	0	0	0	0
	Total Food Service	3,121,162	41,890	3,163,052	83,000	3,246,052
	Total Operation of Non-Instructional Services	3,121,162	41,890	3,163,052	83,000	3,246,052
	Total Expenditures	3,121,162	41,890	3,163,052	83,000	3,246,052
	Beginning Fund Balance	1,967,549	0	1,967,549	0	1,967,549
	Total Revenue	3,121,162	22,426	3,143,588	42,625	3,186,213
	Total Available Funds	5,088,711	22,426	5,111,137	42,625	5,153,762
	Total Expenditures	3,121,162	41,890	3,163,052	83,000	3,246,052
	Estimated Ending Fund Balance	1,967,549	(19,464)	1,948,085	(40,375)	1,907,710

BOE May 2025

Budget Committee May 19, 2025

Co Comm June 2, 2025

RESOLUTION #

**A RESOLUTION AMENDING THE RURAL DEBT FUND 156
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 Rural Debt Fund 156 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, Debt Issuance, or Transfers In; and

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

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
YE Est. June 30, 2024 FB	8,219,296			
Less Restricted, Committed & Assigned	0			
Avail. Fund Balance July 1, 2024	8,219,296			
Total Revenue & Transfers In	4,651,036	0	5,484,570	10,135,606
Total Available Funds	12,870,332	0	5,484,570	18,354,902
Total Expenditures & Transfers Out	4,907,442	2,988,000	75,000	7,970,442
Effect on Fund Balance	(256,406)	(2,988,000)	5,409,570	2,165,164
Ending Fund Balance	7,962,890	(2,988,000)	5,409,570	10,384,460

[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

June 2, 2025

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					5/17/25 2:10 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
5										
6										
7	REVENUE									
8		40000	Local Taxes							
9			40110		Current Property Taxes	2,851,976		2,851,976	5,484,570	8,336,546
10			40120		Trustee's Pr Yr	60,000		60,000		60,000
11			40125		Trustee's - Bankruptcy	3,000		3,000		3,000
12			40130		Clerk and Master's Pr Yr	46,000		46,000		46,000
13			40140		Interest and Penalty	18,000		18,000		18,000
14			40163		Payments in Lieu of Taxes - Other			0		0
15			40163	TATE	Payments in Lieu of Taxes	162,060		162,060		162,060
16			40285		Adequate Facilities/Development Tax	1,450,000		1,450,000		1,450,000
17										
18					Total Local Revenue	4,591,036	0	4,591,036	5,484,570	10,075,606
19										
20										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					5/17/25 2:10 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
21		44000	Other Local Revenue							
22			44110		Investment Income/Interest Earned	60,000		60,000		60,000
23			44170		Miscellaneous Refunds			0		0
24			44990		Other Local Revenue			0		0
25										
26					Total Other Local Revenue	60,000	0	60,000	0	60,000
34										
35			TOTAL REVENUE			4,651,036	0	4,651,036	5,484,570	10,135,606
43										
44			TOTAL REVENUE AND OTHER SOURCES			4,651,036	0	4,651,036	5,484,570	10,135,606
45										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					5/17/25 2:10 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
70										
71		82330	Education Debt Other							
72			510		Trustee's Commission	125,000		125,000	75,000	200,000
73			605		Underwriter's Discount			0		0
74			606		Other Debt Issuance Charges			0		0
75			699	12.5M	Other Debt Service			0		0
76			699	24.2M	Other Debt Service			0		0
77			699	7.1M	Other Debt Service			0		0
78										
79			Total Education Debt Other			125,000	0	125,000	75,000	200,000
80										
81										
82					Total General Government Debt	4,907,442	2,988,000	7,895,442	75,000	7,970,442
83										
89										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J
1										
2						2024-2025	2024-2025	Approved	Proposed	Proposed
3					5/17/25 2:10 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
90					Est Total Restricted FB June 30, 2024	8,219,296				
91					Less PY Encumbrances	0				
92					Est Restricted Aavailable Beg FB July 1,	8,219,296		8,219,296		8,219,296
93										
94					Total Revenue	4,651,036	0	4,651,036	5,484,570	10,135,606
95										
96					Total Revenue and Transfers In	4,651,036	0	4,651,036	5,484,570	10,135,606
97										
98					Total Available Funds	12,870,332	0	12,870,332	5,484,570	18,354,902
99										
100					Expenditure Budget	4,907,442	2,988,000	7,895,442	75,000	7,970,442
101					Transfers Out			0		0
102										
103					Total Expenditures and Transfer Out	4,907,442	2,988,000	7,895,442	75,000	7,970,442
104										
105					Ending Fund Balance	7,962,890	(2,988,000)	4,974,890	5,409,570	10,384,460

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	5,572,365	0	5,572,365
Total Available Funds	(925,162)	5,572,365	0	4,647,203
Total Expenditures & Transfers Out	250,000	3,189,694	15,706	3,455,400
Effect on Fund Balance	(250,000)	2,382,671	(15,706)	2,116,965
Ending Fund Balance	(1,175,162)	2,382,671	(15,706)	1,191,803

[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

June 2, 2025

ATTEST:

Loudon County Commission Chair

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					05/28/25						
3					5/28/25 1:30 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
253											
254	<u>SUBFUND CCH - COUNTY COURTHOUSE REPAIRS (STRUCTURAL; NOT FIRE-RELATED)</u>										
255	REVENUE										
256		49000	Other Sources								
257			49800	Transfer:	From Fund 101 - County General		0	137,032	137,032		137,032
258			49800	Transfer:	From Fund 127-ARPA				0		0
259					Total Other Sources		0	137,032	137,032	0	137,032
260											
261					TOTAL SUBFUND CCH REVENUE		0	137,032	137,032	0	137,032
262											
263	EXPENDITURES										
264		91120	Administration of Justice Projects								
265			399		Other Contracted Services		0	3,377	3,377		3,377
266			399		Other Contracted Services-Alternates-Ceiling Tiles			4,955	4,955	11,815	16,770
267			399		Other Contracted Services-Judge's bench-bulletproof panels			7,000	7,000	3,891	10,891
268			399		Other Contd Svc - Alma place rentals			116,018	116,018		116,018
269			399		Other Contd Svc - Document restoration-Belfore			21,014	21,014		21,014
270			711		Furniture and Fixtures		0	76,628	76,628		76,628
271					Total General Administration Projects		0	228,992	228,992	15,706	244,698
272											
273					TOTAL SUBFUND CCH EXPENDITURES		0	228,992	228,992	15,706	244,698
274											

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					05/28/25						
3					5/28/25 1:30 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
275	SUBFUND CCH SUMMARY:										
276					Beginning Balance July 1, 2024		336,093				
277					Less PY Encumbrances		(332,611)				
278					Total Available July 1, 2024		3,482				
280					Plus FY 24-25 Revenue		0	137,032	137,032	0	137,032
282					Less FY 24-25 Expenditures		0	228,992	228,992	15,706	244,698
284					Revenue/Expense Effect		0	(91,960)	(91,960)	(15,706)	(107,666)
286					Cash Transfer from subfund 600			4,955	4,955		4,955
287					Cash Transfer from subfund C75 - Furniture			76,628	76,628		76,628
288					Cash Transfer from subfund C75 - bullet-proof panels			7,000	7,000		7,000
289					Cash Transfer from subfund C75 - Phase 1 owner alt/bullet-proof judges bench				0	15,706	15,706
291					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					05/28/25						
3					5/28/25 1:30 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
382											
383					SUBFUND C75 - PROCEEDS FROM SALE OF PROPERTY IN CENTRE 75						
384					REVENUE						
385		49800			Transfers in from Centre 75 Fund 119 - Sale of Lot 7 & 8			0	0		0
386		49800			Transfers in from Centre 75 Fund 119 - Lot #12			300,281	300,281		300,281
387											
388					Total Other Non-Revenue Sources		0	300,281	300,281	0	300,281
389											
390					TOTAL SUBFUND C75 REVENUE		0	300,281	300,281	0	300,281
391											
392					EXPENDITURES						
393		91190			Other General Government Projects						
394			309		Contracts with Government Agencies				0		0
395											
396					TOTAL SUBFUND C75 EXPENSES		0	0	0	0	0
397											
398											
399											
400					SUBFUND C75 SUMMARY:						
401					Beginning Balance July 1, 2024		353,454				
402											
403					Plus FY 24-25 Revenue		0	300,281	300,281	0	300,281
404											
405					Less FY 24-25 Expenditures		0	0	0	0	0
406											
407					Revenue/Expense Effect		0	300,281	300,281	0	300,281
408											
409											
410					Cash Transfer to Subfund 024 - Co. Clerk LC Bldg Purchase				0		0
411					Cash Transfer to Subfund 024 - Co. Clerk LC Bldg Renovation			(152,392)	(152,392)		(152,392)
412					Cash Transfer to Subfund CCH - Judge's bench-bullet proof panels			(7,000)	(7,000)		(7,000)
413					Cash Transfer to Subfund CCH - Circuit/Chancery/DA Furniture			(76,628)	(76,628)		(76,628)
414					Cash Transfer to Subfund CCH - Phase 1 owner alt/bullet-proof judges bench				0	(15,706)	(15,706)
415											
416					Estimated June 30 2025 Subfund C75 Balance		353,454	64,261	417,715	(15,706)	402,009

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					05/28/25						
3					5/28/25 1:30 PM						
4							2024-2025	2024-2025	Approved	Proposed	Proposed
691							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
692	<u>SUBFUND 025 - FY 2024-2025 Requested Projects</u>										
693	REVENUE										
694											
695		47000	Federal Government								
696			47590	SRCTR-F	Other Federal through State - Sr. Center - FY24 Amend.				0		0
697											
698					Total Federal Government		0	0	0	0	0
699											
700		49000	Other Sources - Non-Revenue								
701			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
702											
703					Total Other Non-Revenue Sources		0	0	0	0	0
704											
705					TOTAL SUBFUND 024 REVENUE		0	0	0	0	0
706											
707	EXPENDITURES										
708		91110	General Administration Projects								
709			399		Other Contracted Services		250,000	(78,366)	171,634	(150,815)	20,819
710			399	ANNEX	Other Contrd Svc - Replace carpet in upstairs offices			15,081	15,081		15,081
711			399	ANNEX	Other Contrd Svc - Restroom renovation				0	25,959	25,959
712			399	ANNEX	Other Contrd Svc - Painting				0	27,588	27,588
713			718	TRADE	Motor Vehicles - TRADE - FY 23				0		0
714			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office				0		0
715											
716					Total Expenses		250,000	(63,285)	186,715	(97,268)	89,447
717											
718		91120	Administration of Justice								
719			399	SHRF	Other Contd Svc - Sheriff's dept. walkway cover			31,072	31,072		31,072
720			790	SESSN	Other Equip - Vault for wills			6,986	6,986		6,986
721			790	EMA	Other Equip - Air Lights			3,000	3,000		3,000
722			790	SESSN	Other Equip-Door Entry Key Cards				0		0
723											
724					Total Expenses		0	41,058	41,058	0	41,058
725											

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					05/28/25						
3					5/28/25 1:30 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
726		91140	Public Health and Welfare Projects								
727			708	ANIMA	Internet and Camera System		0	5,869	5,869		5,869
728							0		0		0
729											
730					Total Expenses		0	5,869	5,869	0	5,869
731											
732		91150	Social, Cultural, and Recreation Projects								
733			335	SRCTR	Bldg repairs @ Sr. Center		0	10,135	10,135		10,135
734			709	PHLIB	Data Processing Equip. - Computers @ Philadelphia Library			2,802	2,802		2,802
735			709	SRCTR	Data Processing Equip.		0		0	3,519	3,519
736											
737					Total Expenses		0	12,937	12,937	3,519	16,456
738											
739		91160	Agricultural and Natural Resources Projects								
740			399	AG	Other Contracted Services - Painting of conference room		0	500	500		500
741							0		0		0
742											
743					Total Expenses		0	500	500	0	500
744											
745		91190	Other General Government Projects								
746			708	VA	Communication Equip - Camera system		0	2,921	2,921		2,921
747			709	VA	Data Processing Equipment		0		0	2,346	2,346
748											
749					Total Expenses		0	2,921	2,921	2,346	5,267
750											
751		91200	Highway and Street Capital Projects								
752			718	TRADE	Vehicles - Trade-Highway		0		0	27,809	27,809
753			718	TRADE	Vehicles - Trade-Highway		0		0	20,740	20,740
754			718		Vehicles - Dump Truck-Highway		0		0	42,854	42,854
755							0		0		0
756											
757					Total Expenses		0	0	0	91,403	91,403
758											
759											
760		99100	Transfers Out								
761			590		Transfer to Fund 131 - Trade-in Explorer to COB		0		0		0
762											
763					Total Expenses		0	0	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					05/28/25						
3					5/28/25 1:30 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
764											
765											
766	SUBFUND 025 SUMMARY:										
767					Beginning Balance July 1, 2024		0				
768											
769					Plus FY 24-25 Revenue		0	0	0	0	0
770											
771					Less FY 24-25 Expenditures		250,000	0	250,000	0	250,000
772											
773					Revenue/Expense Effect		(250,000)	0	(250,000)	0	(250,000)
774											
775					Cash Transfer in from SUBFUND BAL		30,000				
776					Cash Transfer in from SUBFUND 600		220,000				
777											
778											
779											
780					Estimated June 30 2025 Subfund 025 Balance		0	0	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					05/28/25						
3					5/28/25 1:30 PM		2024-2025	2024-2025	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
781											
782											
783											
784											
785											
786											
787											
788					TOTAL REVENUE/Transfers In		0	5,572,365	5,572,365	0	5,572,365
789											
790											
791					TOTAL EXPENDITURE/TRFS		250,000	3,189,694	3,439,694	15,706	3,455,400
792					TOTAL TRANSFERS OUT		0		0		0
793											
794					Effect on Fund Balance		(250,000)	2,382,671		(15,706)	
795											
796											
797											
798					ESTIMATED BEGINNING FUND BALANCE		5,004,905				
799					Less PY Encumbrances		(5,930,067)				
800					Est Available Beg Fund Balance July 1, 2024		(925,162)				
801											
802											
803					ENDING FUND BALANCE		(1,175,162)		1,207,509		1,191,803
804											
805											
806											
807											
808					<u>County Commission Meeting Date:</u>						
809					June 2, 2025						
810											
811											
812											
813											

RESOLUTION #

**A RESOLUTION AMENDING THE EDUCATION CAPITAL PROJECTS FUND 177
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the Education Capital Projects Fund 177 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 Education Capital Projects Fund 177 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Un-Audited June 30, 2024 FB	1,060,482			
Less PY Enc	(1,004,742)			
Available Fund Balance July 1, 2024	55,740			
Total Revenue & Transfers In	708,536	463,600	2,167	1,174,303
Total Available Funds	764,276	463,600	2,167	1,230,043
Total Expenditures & Transfers Out	0	463,600	33,923	497,523
Effect on Fund Balance	708,536	0	(31,756)	676,780
Ending Fund Balance	764,276	0	(31,756)	732,520

[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

June 2, 2025

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

Loudon County Mayor

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
1								
2								
3			Fund 177					
4	Account Number		5/17/2025 14:11	2024-2025	2024-2025	Approved	Proposed	Proposed
5				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
6								
7	Education Capital Projects							
8								
9	Revenue							
10	Sub Fund		CAP					
11	40000		Local Taxes					
12	40100		County Property Taxes					
13	40110		Current Property Tax	508,536	0	508,536	0	508,536
14	40125		Trustee's Collections - Bankruptcy	0	0	0	13	13
15	40140		Interest and Penalty	0	0	0	126	126
16				508,536	0	508,536	139	508,675
17								
18	40300		Statutory Local Taxes					
19	40320		Bank Excise Tax	0	0	0	2,028	2,028
20				0	0	0	2,028	2,028
21								
22	49000		Other Sources (non-revenue)					
23	49800		Transfer In	0	13,600	13,600	0	13,600
24								
25			Total Education Capital - CAP	508,536	13,600	522,136	2,167	524,303
26								
27	Total Funds Educational Capital Projects			508,536	13,600	522,136	2,167	524,303
28								
29								
30								
31								
32								

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H
33								
34	Capital Funds School Expenditures							
35	Sub Fund		CAP					
36	91300		Education Capital Projects					
37	399 LES		Other Contracted Services	0	0	0	23,824	23,824
38	510		Trustee's Commission			0	10,099	10,099
39	790 LHS		Other Equipment	0	13,600	13,600	0	13,600
40								
41			Total Education Capital Projects	0	13,600	13,600	33,923	47,523
42								
43			Total Expenditures - CAP	0	13,600	13,600	33,923	47,523
44								
45	Beginning Balance July 1, 2024			0				
46	Less PY Encumbrances			(456,176)				
47	Effect on fund balance			(456,176)				
48								
49	Total Revenues			508,536	13,600	522,136	2,167	524,303
50								
51	Total Available Funds			52,360	13,600	65,960	2,167	68,127
52								
53	Total Expenditures			0	13,600	13,600	33,923	47,523
54								
55	Estimated Ending Fund Balance - Sub Fund CAP			52,360	0	52,360	(31,756)	20,604
56								
57								
58								
59								
60								
61								
62			<u>County Commission Meeting Date:</u>					
63			June 2, 2025					

**Loudon County Budget Committee
Meeting Minutes
April 21, 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

All members of the Budget Committee were present.

The following items were considered:

Consideration of approval of minutes of March 17, 2025 meeting:

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

Consideration of request to add a new position to the Health Department (fully funded by DGA grant):

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

Consideration of request to acknowledge the TCRS employer contribution rate effective July 1, 2025 – No change in rate:

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

Consideration of request to approve/accept the following grants with no match:

- A. Emergency Management Performance Grant (EMPG) in the amount of \$37,759.25***
- B. DOE 2025 Grant in the amount of \$21,000***
- C. FY 2026 Litter Grant***

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

Discussion and consideration of funding request for school building projects – Mike Garren, Director of Schools:

Mr. Garren started by stating that all the bids have been received for the projects requested by the BOE for funding. Philadelphia project bid came in at \$6,288,626, the estimate was \$9,796,200; therefore, the bid came in under. Greenback project bid came in at \$5,988,700 and the estimate was \$6,782,940. The North End School bid came in at \$86,000,000 and the estimate was \$94,186,036. The CTE bid came in at \$1,015,000 and the estimate was \$762,710. The additional costs for Architecture Construction Admin Fee, Construction Testing/Special Inspections, Technology, and furnishings and equipment are estimated at the total cost of \$5,206,620.

The paperwork from Cumberland Securities included a cost analysis for \$115 million at 25 and 30 years and \$100 million at 25 years. Therefore, the question was asked of Scott Gibson with Cumberland if he could give the committee an estimated amount for a total of \$105 million? Mr. Gibson indicated that in the \$100 million dollar paperwork, the estimated debt service is \$6,858,277 million, which is \$68,000/million which then would add approximately an additional \$350,000 onto the numbers for the analysis of \$100 million. Then the question was asked about the interest rate and timing? Mr. Gibson indicated that based on the \$100 million analysis for 25 years which he ran with a 4-4.5% interest rate, adding an additional 5 years for the timing would cost approximately an additional 10 basis points. He also indicated that the rates have been fluctuating over the last couple of weeks. The question was asked to Mr. Gibson, being our fiduciary advisor, what his recommendation would be for the timing of \$105 million? Mr. Gibson indicated that based on the current tax rate and some debt dropping off over the next few years, the County could afford to finance the \$105 million on a 25-year amortization. It was also noted by Commissioner Shaver that the estimates are based on no growth of the tax penny. Mr. Gibson indicated that he did include a line of tax that does not grow, and the debt can be issued as fixed, which also would not grow. Mr. Gibson stated that a portion of the debt can be issued as variable to allow the debt to be paid at any time, since the County, in the past, has tried to pay off debt quickly. Mr. Gibson indicated that the fixed rate can be prepaid, but you are required to wait for a set number of years prior to prepayment. Commissioner Shaver then asked about the timelines of when the issuance could be complete after/if Commission approves issuing the debt? Mr. Gibson stated that we could potentially have funds within 60-75 days after the approval of Commission. Mr. Gibson also stated that if the Commission approves the issuance, the County does not have to wait on the money to begin projects, because there is a clause in the resolution that allows the County to reimburse itself from the bond money, if projects begin before receiving the bond money. Mr. Gibson then indicated that we would look at the potential of multiple issuances of the bonds due to time constraints required for spending the money within a certain amount of time after issuance to avoid penalties. He continued that under federal tax laws, you must spend 10% of the money within 6 months, 45% within a year, 75% within 18 months and all the remainder within two years and if you miss any of those, you are subject to rebate. This means you are required to give back your excess interest income, which would be substantial on these amounts of money. Therefore, Mr. Gibson indicated that he would probably recommend two issuances, which helps with the spend down requirement and potentially get a lower interest rate by issuing the second amount later.

The discussion then turned to requesting verification from COPE, if the amount needed would be \$105 million? At this time, Mr. Garren did refer to a possible additional amount needed for a track at Greenback School. Mr. Garren indicated that the BOE has not yet taken action on this item. Mr. Garren indicated that a citizen came to the BOE workshop and brought up the need for a track at Greenback. Mr. Garren stated that he spoke to COPE and that it could not be added to the current field, it would need to be shifted up to where the old school building was and therefore you would be looking at an additional add on for \$1 million that would not be included in the \$105 million amount. The Mayor asked Mr. Garren if the track was added, would it be a stand alone? Mr. Garren stated that he would move everything up to the new track, thereby, leaving the current field for a practice field. Mr. Shaver

then indicated that we would need an amount for the recommendation. Mr. Gibson then stated that the resolution will be for a "not to exceed amount"; therefore, it could be for an additional amount in preparation for the possibility. Mr. Gibson also indicated that the amount would not be for \$105 million because he will have to include costs for issuing the bond. Mr. Shaver then asked how much it would cost to issue the bonds? Mr. Gibson indicated that he would budget 2% for the fees. The Committee then weighed in on the amount that would need to be issued and the possibility of including the track in addition to the issuance fees. The Mayor then asked Mr. Gibson about the process of issuing the bonds in two issuances? Mr. Gibson indicated that it would require doing the process twice and it would be more expensive doing two issuances vs one; however, you run the potential of being unable to spend down the money based on the federal requirement and if the money was borrowed at a 4% rate, then you can go to LGIP and invest the money at a rate of 4.25% and earn some excess interest earning. Therefore, Mr. Gibson would recommend issuing the bonds in two issuances. He recommends this because he can phase in bond issues in two series vs one, so we would only be paying interest on the first issuance for an amount of time prior to the second issuance, which could be 6 months, and then phase in the second issuance with interest payments. The conversation then turned to, what if we get into the project and determine that we don't need all of the "amount not to exceed" to complete the project? Mr. Gibson indicated that you must have a reasonable expectation that you will spend all the money within 3 years and if the bonds are issued under a fixed rate, then the bonds will have to sit there or the schools would need to spend the money on capital expenses. Mr. Gibson then elaborated to after we issue and spend the first portion of the bond, then there can be a re-evaluation to determine how much of the second portion of the bond will be needed, which may be less than the remaining amount available on the resolution for the "not to exceed amount".

The Committee moved to the discussion of how much would be needed for the entirety of the resolution. The discussion included adding on the track at Greenback and the fees for issuance that would need to be added on to the total. The Committee also discussed possibly pulling the second issuance for less than the remainder of the resolution and potentially not needing to pull the remaining portion.

Commissioner Whitfield made a motion to approve \$110 million resolution at 25 years, seconded by Commissioner Shaver.

The discussion then continued regarding the term of the loan, the interest amount between a 25 year vs 30 year amortization period. Mr. Gibson also referred to some of the debt dropping off in 10-12 years. He also indicated that the red line on his graph refers to the revenue, if the penny does not grow. He indicated that if the penny is not growing, then the County is probably not adding more students because the County is probably not adding more houses. If the County has to add a school because of capacity issues, then the penny is probably generating more revenue to work with for the debt. Also, the principal payments are delayed a few years on the analysis.

Mr. Gibson then made a recommendation to pre-pay the Series 2023 Capital Outlay Note before June 30, 2025 with some of the revenue that has been collected from the tax increase from this year. He recommends doing this because the interest rate is at 4.99%, which is a high interest; also, everything on the graph that includes the red line would shift down due to paying off a debt. This will help to save approximately \$760,000.

The motion was **PASSED** upon the vote; **4 Ayes, 1 Nea [Cullen]**.

Commissioner Shaver made a motion for Budget Committee recommendation to the County Commission to pre pay in full the Series 2023 Capital Outlay Note from Education Debt Service Fund, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote.

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

A. County General Fund 101

Amendments include:

- >Pg. 18 – Est. increase to legal services = \$110,000
- >Pg. 20 – 51600 – line adj from dues to travel = \$100
- >Pg. 22 – 51750 (Codes) – line adj from travel to repair of vehicles = \$1,100
- >Pg. 31 – 52600 (IT) – line adj from staff development to contr. Svc = \$1,715
- >Pg. 47 – 55110 (Health) – line adj to move money to furniture to purchase new chairs = \$6,400
- >Pg. 55 – 58300 (VA) – line adj to purchase a new laptop = \$700

Overall these amendments are a decrease to the fund balance of \$185,000

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

B. Industrial/Economic Development (Centre 75) Fund 119

Amendments are to recognize the sale of property, the expenses and the split of revenue between the County and Loudon City at Centre 75.

Overall these amendments have no bearing on the fund balance.

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

C. Drug Fund 122

Amendments are to recognize the revenues that will not be received in the current fiscal year.

Overall these amendments are a decrease to the fund balance of \$100,000.

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

D. Highway Fund 131

Amendments are to move the budget to the lines needed for current year expenses.

Overall these amendments have no bearing on the fund balance.

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

E. General Purpose School Fund 141

Amendments are to recognize additional revenues/expenses or to move the budget to the lines needed for current year as approved by BOE.

Overall these amendments have no bearing on the fund balance.

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

F. Federal Project Fund 142

Amendments are to recognize additional revenues/expenses or to move the budget to the lines needed for current year as approved by BOE.

Overall these amendments have no bearing on the fund balance.

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

G. General Capital Projects Fund 171

Amendments include:

- >Pg. 1 – Subfund 023 – recognize the movement of cash to subfund BAL = \$3,060
- >Pg. 2 – Subfund ARC – recognize the movement of cash to subfund BAL = \$3,443
- >Pg. 4 – Subfund ADA – recognize the movement of cash to subfund BAL = \$6,077
- >Pg. 6-7 – Subfund BAL – recognize the movement of cash from other subfunds = \$45,212
- >Pg. 15 – Subfund 600 – recognize the movement of cash to subfund BAL = \$10,937
- >Pg. 4 – Subfund C75 – recognize the County's portion of the revenue from the property sale at Centre 75 = \$300,281
- >Pg. 19 – Subfund HFH – recognize remodel grant for the Health Department = \$410,525
- >Pg. 21 – Subfund COB – recognize the movement of cash to subfund BAL = \$21,695

Overall these amendments are an increase to the fund balance of \$300,281

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

At this time, Mayor Bradshaw made a request to add \$650 to EMA budget from the Fire Safety Commitment to be used for the facilities rental and food for the recent search and rescue/recovery for the boys from Chattanooga.

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

Recommendations from Capital Projects and/or Purchasing Committee.

Commissioner Quillen presented the Capital Projects Committee approvals as follows:

1. \$2,802 for Computers at Philadelphia Library

Commissioner Shaver made a motion to approve the capital projects, Commissioner Cullen seconded the motion. The motion ***PASSED UNANIMOUSLY*** upon the vote.

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

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	14,696,193.00	(14,503,767.52)	98.69%	1,224,682.75	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(184,352.04)	141.81%	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	(81,410.55)	108.55%	6,250.00	(20,663.44)	330.62%
40140	Interest And Penalty	25,000.00	(30,910.61)	123.64%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	512,963.00	(530,444.68)	103.41%	42,746.92	(15,000.00)	35.09%
40210	Local Option Sales Tax	1,460,000.00	(2,013,196.64)	137.89%	121,666.67	(206,228.41)	169.50%
40220	Hotel/Motel Tax	510,000.00	(680,509.25)	133.43%	42,500.00	(79,583.76)	187.26%
40250	Litigation Tax - General	100,000.00	(103,112.01)	103.11%	8,333.33	(9,140.87)	109.69%
40260	Litigation Tax - Special Purpose	290,000.00	(260,985.78)	90.00%	24,166.67	(23,979.03)	99.22%
40270	Business Tax	536,400.00	(951,996.95)	177.48%	44,700.00	(567,610.74)	1,269.82%
40275	Mixed Drink Tax	29,000.00	(39,186.96)	135.13%	2,416.67	(7,454.00)	308.44%
40320	Bank Excise Tax	73,844.00	(58,332.79)	78.99%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	(121,843.68)	101.54%	10,000.00	(14,149.27)	141.49%
41120	Animal Registration	63,500.00	(36,246.00)	57.08%	5,291.67	(2,030.00)	38.36%
41140	Cable TV Franchise	332,000.00	(310,258.09)	93.45%	27,666.67	(73,199.88)	264.58%
41510	Beer Permits	2,900.00	(2,327.50)	80.26%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(541,538.00)	90.26%	50,000.00	(54,125.00)	108.25%
41590	Other Permits	30,000.00	(35,777.50)	119.26%	2,500.00	(997.50)	39.90%
42180	DUI Treatment Fines	1,900.00	(1,567.49)	82.50%	158.33	(142.50)	90.00%
42190	Data Entry Fee - Circuit Court	930.00	(480.00)	51.61%	77.50	(44.00)	56.77%
42191	Courtroom Security Fee	5,300.00	(4,591.00)	86.62%	441.67	(315.39)	71.41%
42210	Fines	10,000.00	(6,834.20)	68.34%	833.33	(759.05)	91.09%
42220	Officers Costs	13,600.00	(17,829.51)	131.10%	1,133.33	(1,375.82)	121.40%
42240	Drug Control Fines	2,200.00	(1,748.95)	79.50%	183.33	(247.00)	134.73%
42250	Jail Fees	1,560.00	(1,012.71)	64.92%	130.00	(58.23)	44.79%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,491.99)	149.20%	83.33	(75.00)	90.00%
42292	Victims Assistance Assessments	5,450.00	(3,790.56)	69.55%	454.17	(317.96)	70.01%
42310	Fines	45,000.00	(28,594.46)	63.54%	3,750.00	(2,578.77)	68.77%
42320	Officers Costs	113,000.00	(56,277.96)	49.80%	9,416.67	(5,644.40)	59.94%
42330	Games And Fish Fines	500.00	(300.15)	60.03%	41.67	(141.75)	340.20%
42340	Drug Control Fines	7,500.00	(3,820.66)	50.94%	625.00	(353.87)	56.62%
42350	Jail Fees	5,200.00	(3,959.88)	76.15%	433.33	(420.43)	97.02%
42380	DUI Treatment Fines	15,000.00	(11,837.89)	78.92%	1,250.00	(1,267.30)	101.38%
42390	Data Entry Fee - General Sessions	18,000.00	(19,057.99)	105.88%	1,500.00	(1,784.43)	118.96%
42391	Courtroom Security Fee	100,000.00	(97,448.29)	97.45%	8,333.33	(8,860.60)	106.33%
42392	Victims Assistance Assessments	24,550.00	(15,155.00)	61.73%	2,045.83	(1,698.34)	83.01%
42490	Data Entry Fee - Juvenile Court	510.00	(494.00)	96.86%	42.50	(52.00)	122.35%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42520	Officers Costs	2,500.00	(3,128.34)	125.13%	208.33	(331.07)	158.91%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,842.00)	73.68%	208.33	(440.00)	211.20%
42591	Courtroom Security Fee	2,580.00	(2,029.55)	78.66%	215.00	(255.50)	118.84%
42610	Fines	5,000.00	(10,232.00)	204.64%	416.67	(950.00)	228.00%
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 Application 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	(39,635.50)	79.27%	4,166.67	(4,512.00)	108.29%
43392	Data Processing Fee -Register	30,000.00	(19,120.00)	63.73%	2,500.00	(2,030.00)	81.20%
43394	Data Processing Fee - Sheriff	6,000.00	(3,534.86)	58.91%	500.00	(312.55)	62.51%
43395	Sex Offender Registration Fee	3,000.00	(2,300.00)	76.67%	250.00	(100.00)	40.00%
43396	Data Processing Fee - County Clerk	1,000.00	(1,284.00)	128.40%	83.33	(225.00)	270.00%
43399	Vehicle Insurance Coverage and	2,000.00	(7,840.00)	392.00%	166.67	(1,020.00)	612.00%
44110	Investment Income	100,000.00	(517,631.32)	517.63%	8,333.33	0.00	0.00%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	(30,484.29)	105.12%	2,416.67	(3,436.57)	142.20%
44160	Retirees' Insurance Payments	63,258.00	(83,005.88)	131.22%	5,271.50	(4,352.06)	82.56%
44161	Cobra Insurance Payments	2,873.00	(2,523.84)	87.85%	239.42	0.00	0.00%
44165	Rebates	0.00	(899.34)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	3,686.00	(4,716.85)	127.97%	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	0.00	0.00%
44570	Contributions & Gifts	39,100.00	(31,684.20)	81.03%	3,258.33	(3,836.00)	117.73%
45510	County Clerk	520,000.00	(578,205.86)	111.19%	43,333.33	(70,063.28)	161.68%
45520	Circuit Court Clerk	120,000.00	(158,083.47)	131.74%	10,000.00	(8,818.34)	88.18%
45540	General Sessions Court Clerk	340,000.00	(400,461.74)	117.78%	28,333.33	(44,087.61)	155.60%
45550	Clerk And Master	85,000.00	(120,209.94)	141.42%	7,083.33	(22,137.76)	312.53%
45580	Register	500,000.00	(355,133.87)	71.03%	41,666.67	(39,329.18)	94.39%
45590	Sheriff	18,000.00	(30,655.30)	170.31%	1,500.00	(2,900.10)	193.34%
45610	Trustee	880,000.00	(1,153,411.56)	131.07%	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	13,524.00	(10,360.50)	76.61%	1,127.00	0.00	0.00%
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	(718,616.71)	93.94%	63,745.33	(8,254.44)	12.95%
46310	Health Department Programs	649,400.00	(292,844.00)	45.09%	54,116.67	(34,199.84)	63.20%
46830	Beer Tax	20,000.00	(17,752.39)	88.76%	1,666.67	0.00	0.00%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46835	Vehicle Certificate Of Title Fees	9,000.00	(8,293.80)	92.15%	750.00	(844.15)	112.55%
46840	Alcoholic Beverage Tax	96,000.00	(105,809.61)	110.22%	8,000.00	(22,526.07)	281.58%
46852	State Revenue Sharing -	60,000.00	(47,120.64)	78.53%	5,000.00	(4,580.79)	91.62%
46855	State Shared Sports Gaming Privilege	35,000.00	(80,990.81)	231.40%	2,916.67	(22,358.21)	766.57%
46915	Contracted Prisoner Board	275,000.00	(232,060.00)	84.39%	22,916.67	(17,179.00)	74.96%
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(12,574.90)	209.58%	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	(2,569.43)	0.00%	0.00	(1,055.29)	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	154,359.00	(130,947.00)	84.83%	12,863.25	(26,923.49)	209.31%
48130	Contributions	24,859.00	(11,282.00)	45.38%	2,071.58	0.00	0.00%
48140	Contracted Services	0.00	(18,935.34)	0.00%	0.00	0.00	0.00%
48610	Donations	11,850.00	(10,460.41)	88.27%	987.50	(496.00)	50.23%
49200	Notes Issued	450,000.00	0.00	0.00%	37,500.00	0.00	0.00%
49700	Insurance Recovery	10,081.00	(62,534.49)	620.32%	840.08	(23,518.00)	2,799.48%
49800	Transfers In	396,708.00	(371,382.08)	93.62%	33,059.00	0.00	0.00%
Total Revenues		26,012,932.00	(26,740,490.49)	102.80%	2,167,744.33	(1,472,628.53)	67.93%
Expenditures							
51100	County Commission	(244,430.00)	188,026.98	76.92%	(20,369.17)	15,982.81	78.47%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	460.11	15.34%	(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)	215,347.12	87.80%	(20,439.58)	18,839.44	92.17%
51310	Personnel Office	(149,366.00)	129,229.55	86.52%	(12,447.17)	10,194.08	81.90%
51400	County Attorney	(490,000.00)	319,398.17	65.18%	(40,833.33)	28,072.78	68.75%
51500	Election Commission	(548,402.00)	486,599.49	88.73%	(45,700.17)	24,499.16	53.61%
51600	Register Of Deeds	(457,597.00)	411,953.52	90.03%	(38,133.08)	32,588.02	85.46%
51720	Planning	(206,962.00)	152,415.84	73.64%	(17,246.83)	13,488.25	78.21%
51750	Codes Compliance	(422,225.00)	354,903.11	84.06%	(35,185.42)	32,414.71	92.13%
51760	Geographical Information Systems	(85,037.00)	71,254.77	83.79%	(7,086.42)	5,771.74	81.45%
51800	County Buildings	(1,626,453.00)	1,483,777.19	91.23%	(135,537.75)	90,902.94	67.07%
51810	Other Facilities	0.00	41,159.49	0.00%	0.00	9,198.36	0.00%
51900	Other General Administration	(455,599.00)	449,672.10	98.70%	(37,966.58)	2,618.89	6.90%
51910	Preservation Of Records	(1,000.00)	406.57	40.66%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(814,268.00)	647,526.09	79.52%	(67,855.67)	75,627.33	111.45%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52200	Purchasing	(328,607.00)	282,238.86	85.89%	(27,383.92)	23,588.36	86.14%
52300	Property Assessor's Office	(685,048.00)	526,439.55	76.85%	(57,087.33)	35,136.42	61.55%
52400	County Trustee's Office	(482,914.00)	405,884.87	84.05%	(40,242.83)	27,540.43	68.44%
52500	County Clerk's Office	(1,039,521.00)	795,016.39	76.48%	(86,626.75)	68,447.32	79.01%
52600	Data Processing	(233,600.00)	205,006.81	87.76%	(19,466.67)	13,580.13	69.76%
53100	Circuit Court	(576,868.00)	493,287.80	85.51%	(48,072.33)	38,008.97	79.07%
53300	General Sessions Court	(905,381.00)	772,590.33	85.33%	(75,448.42)	61,591.49	81.63%
53310	General Sessions Judge	(598,257.00)	529,149.44	88.45%	(49,854.75)	46,949.89	94.17%
53400	Chancery Court	(503,390.00)	427,508.46	84.93%	(41,949.17)	32,069.54	76.45%
53500	Juvenile Court	(381,813.00)	319,834.62	83.77%	(31,817.75)	25,938.55	81.52%
53700	Judicial Commissioners	(87,808.00)	75,638.25	86.14%	(7,317.33)	6,199.47	84.72%
53900	Other Administration Of Justice	(19,300.00)	8,366.26	43.35%	(1,608.33)	79.00	4.91%
53920	Courtroom Security	(1,500.00)	394.26	26.28%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	18,945.56	63.15%	(2,500.00)	2,016.30	80.65%
54110	Sheriff's Department	(7,759,884.00)	6,855,976.81	88.35%	(646,657.00)	534,349.17	82.63%
54120	Special Patrols	(90,129.00)	78,699.48	87.32%	(7,510.75)	0.00	0.00%
54130	Traffic Control	(34,500.00)	3,574.20	10.36%	(2,875.00)	256.18	8.91%
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)	4,222,672.59	86.04%	(408,982.92)	300,187.79	73.40%
54320	Rural Fire Protection	(526,500.00)	526,500.00	100.00%	(43,875.00)	0.00	0.00%
54410	Civil Defense	(247,536.00)	175,430.10	70.87%	(20,628.00)	22,644.68	109.78%
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)	105,000.00	84.00%	(10,416.67)	13,700.00	131.52%
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)	35,588.56	77.11%	(3,845.92)	7,498.51	194.97%
55120	Rabies And Animal Control	(561,958.00)	423,399.23	75.34%	(46,829.83)	23,434.52	50.04%
55190	Other Local Health Services	(649,400.00)	366,083.95	56.37%	(54,116.67)	34,534.13	63.81%
56300	Senior Citizens Assistance	(347,482.00)	289,469.38	83.30%	(28,956.83)	20,275.11	70.02%
57100	Agricultural Extension Service	(213,020.00)	208,408.39	97.84%	(17,751.67)	4,699.09	26.47%
57500	Soil Conservation	(55,207.00)	18,921.75	34.27%	(4,600.58)	1,575.80	34.25%
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	(213,106.00)	213,105.04	100.00%	(17,758.83)	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)	78,479.36	61.38%	(10,655.17)	10,367.50	97.30%
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)	11,315.94	8.11%	(11,624.75)	769.26	6.62%
58900	Miscellaneous	(630,000.00)	349,837.02	55.53%	(52,500.00)	0.00	0.00%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
95100	Capital Projects Donated To School	(450,000.00)	450,000.00	100.00%	(37,500.00)	0.00	0.00%
99100	Transfers Out	(2,405,176.00)	2,141,496.00	89.04%	(200,431.33)	0.00	0.00%
	Total Expenditures	(31,953,764.00)	27,123,699.36	84.88%	(2,662,813.67)	1,715,636.12	64.43%
Total	101 General	(5,940,832.00)	383,208.87	6.45%	(495,069.33)	243,007.59	49.09%

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(103,593.89)	103.59%	8,333.33	(9,534.66)	114.42%
	Total Revenues	100,000.00	(103,593.89)	103.59%	8,333.33	(9,534.66)	114.42%
Expenditures							
58900	Miscellaneous	(2,000.00)	943.94	-47.20%	(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)	943.94	0.93%	(8,500.00)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	(2,000.00)	(102,649.95)	-5,132.50%	(166.67)	(9,534.66)	-

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,300.00	(4,207.41)	97.85%	358.33	(386.98)	107.99%
	Total Revenues	4,300.00	(4,207.41)	97.85%	358.33	(386.98)	107.99%
Expenditures							
56500	Libraries	(3,600.00)	2,473.30	68.70%	(300.00)	0.00	0.00%
58900	Miscellaneous	(150.00)	38.21	25.47%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	2,511.51	66.97%	(312.50)	0.00	0.00%
Total	114 Law Library	550.00	(1,695.90)	308.35%	45.83	(386.98)	844.32%

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	314,207.00	(310,071.42)	98.68%	26,183.92	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(4,138.62)	118.25%	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	(2,385.93)	119.30%	166.67	(605.59)	363.35%
40140	Interest And Penalty	900.00	(689.83)	76.65%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24%	858.33	0.00	0.00%
40320	Bank Excise Tax	2,400.00	(1,247.17)	51.97%	200.00	0.00	0.00%
43350	Copy Fees	4,165.00	(4,380.24)	105.17%	347.08	(256.65)	73.94%
43360	Library Fees	3,290.00	(2,530.09)	76.90%	274.17	(31.99)	11.67%
44130	Sale Of Materials And Supplies	5.00	(258.00)	5,160.00%	0.42	0.00	0.00%
44160	Retirees' Insurance Payments	7,303.00	(6,262.11)	85.75%	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	(840.15)	84.02%	83.33	(55.00)	66.00%
48130	Contributions	23,625.00	(38,375.00)	162.43%	1,968.75	(4,000.00)	203.17%
48610	Donations	22,400.00	(21,500.00)	95.98%	1,866.67	(300.00)	16.07%
49800	Transfers In	4,376.00	(4,196.54)	95.90%	364.67	0.00	0.00%
Total Revenues		399,671.00	(407,244.51)	101.89%	33,305.92	(5,622.50)	16.88%
Expenditures							
56500	Libraries	(453,341.00)	398,797.92	87.97%	(37,778.42)	28,731.17	76.05%
Total Expenditures		(453,341.00)	398,797.92	87.97%	(37,778.42)	28,731.17	76.05%
Total	115 Public Library	(53,670.00)	(8,446.59)	-15.74%	(4,472.50)	23,108.67	516.68%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	540,000.00	(744,607.00)	137.89%	45,000.00	(76,276.26)	169.50%
44145	Sale Of Recycled Materials	100,000.00	(158,450.02)	158.45%	8,333.33	(13,048.75)	156.59%
44160	Retirees' Insurance Payments	435.00	(264.93)	60.90%	36.25	0.00	0.00%
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	(38,676.33)	77.35%	4,166.67	(11,468.37)	275.24%
49800	Transfers In	9,575.00	(9,171.30)	95.78%	797.92	0.00	0.00%
	Total Revenues	749,435.00	(978,330.93)	130.54%	62,452.92	(100,793.38)	161.39%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	31,438.71	63.90%	(4,100.00)	2,895.56	70.62%
55732	Convenience Centers	(1,230,033.00)	1,097,656.74	89.24%	(102,502.75)	70,154.06	68.44%
55739	Other Waste Collection	(50,000.00)	32,684.00	65.37%	(4,166.67)	0.00	0.00%
	Total Expenditures	(1,329,233.00)	1,161,779.45	87.40%	(110,769.42)	73,049.62	65.95%
Total	116 Solid Waste/Sanitation	(579,798.00)	183,448.52	31.64%	(48,316.50)	(27,743.76)	-57.42%

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	5,300.00	(4,858.26)	91.67%	441.67	0.00	0.00%
44540	Sale Of Property	504,300.00	(504,300.00)	100.00%	42,025.00	0.00	0.00%
	Total Revenues	509,600.00	(509,158.26)	99.91%	42,466.67	0.00	0.00%
Expenditures							
58120	Industrial Development	(509,600.00)	504,344.20	98.97%	(42,466.67)	0.00	0.00%
	Total Expenditures	(509,600.00)	504,344.20	98.97%	(42,466.67)	0.00	0.00%
Total	119 Industrial/Economic Development	0.00	(4,814.06)	100.00%	0.00	0.00	0.00%

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121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	1,000.00	(11,515.48)	1,151.55%	83.33	0.00	0.00%
46845	Opioid Settlement Funds - TN	266,936.00	(192,521.82)	72.12%	22,244.67	0.00	0.00%
48991	Opioid Settlement Funds - Past	37,805.00	(122,093.90)	322.96%	3,150.42	0.00	0.00%
	Total Revenues	305,741.00	(326,131.20)	106.67%	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	(201,131.20)	329.01%	5,094.42	0.00	0.00%

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(10,426.06)	104.26%	833.33	(408.50)	49.02%
42340	Drug Control Fines	7,000.00	(3,820.66)	54.58%	583.33	(353.88)	60.67%
42865	Drug Task Force Forfeitures And	0.00	(10,122.00)	0.00%	0.00	0.00	0.00%
42910	Proceeds From Confiscated Property	0.00	0.00	0.00%	0.00	0.00	0.00%
43370	Telephone Commissions	100,000.00	(71,265.42)	71.27%	8,333.33	(9,210.85)	110.53%
44530	Sale Of Equipment	0.00	0.00	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(17,334.00)	173.34%	833.33	(1,448.00)	173.76%
Total Revenues		127,000.00	(112,968.14)	88.95%	10,583.33	(11,421.23)	107.92%
Expenditures							
54150	Drug Enforcement	(160,959.00)	108,769.09	67.58%	(13,413.25)	10,076.95	75.13%
Total Expenditures		(160,959.00)	108,769.09	67.58%	(13,413.25)	10,076.95	75.13%
Total	122 Drug Control	(33,959.00)	(4,199.05)	-12.37%	(2,829.92)	(1,344.28)	-47.50%

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	45,000.00	(48,548.89)	107.89%	3,750.00	0.00	0.00%
	Total Revenues	45,000.00	(48,548.89)	107.89%	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)	0.00	0.00%
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)	0.00	0.00%
Total	127 Other General Government Special	(1,921,530.00)	1,917,409.73	99.79%	(160,127.50)	0.00	0.00%

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
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%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	623,305.00	(615,143.27)	98.69%	51,942.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(7,829.92)	87.00%	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	(4,240.20)	106.01%	333.33	(1,076.24)	322.87%
40140	Interest And Penalty	2,000.00	(1,312.47)	65.62%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	(54,556.94)	60.62%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	(2,474.05)	61.85%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	5,000.00	(7,710.50)	154.21%	416.67	(1,045.50)	250.92%
44145	Sale Of Recycled Materials	200.00	(319.00)	159.50%	16.67	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(6,434.30)	24.10%	2,225.00	(91.10)	4.09%
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%
46490	Other Public Works Grants	0.00	(45,978.82)	0.00%	0.00	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,390,925.00	(2,016,182.30)	84.33%	199,243.75	(197,730.31)	99.24%
46925	Hybrid/Electric Vehicle Registration	0.00	(23,788.64)	0.00%	0.00	(2,889.64)	0.00%
46930	Petroleum Special Tax	31,000.00	(30,305.43)	97.76%	2,583.33	(3,030.54)	117.31%
47590	Other Federal Through State	0.00	(281,876.94)	0.00%	0.00	0.00	0.00%
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	(3,433,439.89)	63.98%	447,209.75	(205,863.33)	46.03%
Expenditures							
61000	Administration	(1,244,122.00)	1,097,912.26	88.25%	(103,676.83)	94,359.62	91.01%
62000	Highway And Bridge Maintenance	(1,062,000.00)	1,037,189.43	97.66%	(88,500.00)	1,530.81	1.73%
63100	Operation And Maintenance Of	(370,680.00)	359,634.79	97.02%	(30,890.00)	15,098.99	48.88%
65000	Other Charges	(236,750.00)	217,282.73	91.78%	(19,729.17)	930.77	4.72%
66000	Employee Benefits	(609,787.00)	545,484.69	89.45%	(50,815.58)	43,817.09	86.23%
68000	Capital Outlay	(2,469,631.00)	716,310.32	29.00%	(205,802.58)	(2,500.00)	-1.21%
Total Expenditures		(5,992,970.00)	3,973,814.22	66.31%	(499,414.17)	153,237.28	30.68%
Total	131 Highway/Public Works	(626,453.00)	540,374.33	86.26%	(52,204.42)	(52,626.05)	-100.81%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,805,207.00	(11,639,298.16)	98.59%	983,767.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(153,125.04)	153.13%	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	(73,880.80)	42.22%	14,583.33	(18,752.26)	128.59%
40140	Interest And Penalty	35,000.00	(25,573.71)	73.07%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23%	27,053.75	0.00	0.00%
40210	Local Option Sales Tax	4,800,000.00	(6,194,172.02)	129.05%	400,000.00	(636,698.14)	159.17%
40275	Mixed Drink Tax	35,000.00	(56,535.32)	161.53%	2,916.67	(8,736.25)	299.53%
40320	Bank Excise Tax	30,000.00	(46,856.32)	156.19%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(1,420.25)	118.35%	100.00	(114.00)	114.00%
43570	Receipts From Individual Schools	15,000.00	(4,650.00)	31.00%	1,250.00	(1,500.00)	120.00%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(389,143.86)	518.86%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(66,500.83)	106.57%	5,200.00	(2,946.86)	56.67%
44165	Rebates	0.00	(899.34)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	11,999.00	(19,791.00)	164.94%	999.92	0.00	0.00%
46510	Tennessee Investment in Student	33,380,870.00	(30,043,555.48)	90.00%	2,781,739.17	(42,992.99)	1.55%
46515	Early Childhood Education	873,736.00	(741,390.74)	84.85%	72,811.33	(67,291.89)	92.42%
46590	Other State Education Funds	158,467.00	(110,411.70)	69.67%	13,205.58	0.00	0.00%
46596	Paid Parental Leave	0.00	(62,975.84)	0.00%	0.00	0.00	0.00%
46610	Career Ladder Program	67,000.00	(24,392.13)	36.41%	5,583.33	0.00	0.00%
46790	Other Vocational	1,339,564.00	(555,995.41)	41.51%	111,630.33	(35,687.77)	31.97%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(973,530.12)	84.65%	95,833.33	0.00	0.00%
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	(138,554.45)	65.78%	17,552.67	(22,785.59)	129.81%
47640	Rotc Reimbursement	71,000.00	(62,946.34)	88.66%	5,916.67	(21,285.01)	359.75%
48130	Contributions	3,700.00	(7,700.00)	208.11%	308.33	(4,200.00)	1,362.16%
48610	Donations	53,037.00	(67,221.67)	126.74%	4,419.75	(610.00)	13.80%
49700	Insurance Recovery	320,230.00	(315,471.57)	98.51%	26,685.83	0.00	0.00%
Total Revenues		55,309,536.00	(52,161,393.55)	94.31%	4,609,128.00	(863,600.76)	18.74%
Expenditures							
71100	Regular Instruction Program	(31,018,075.00)	25,729,875.41	82.95%	(2,584,839.58)	2,891,153.86	111.85%
71200	Special Education Program	(4,373,459.00)	3,535,213.94	80.83%	(364,454.92)	325,792.50	89.39%
71300	Vocational Education Program	(2,919,957.00)	2,080,446.68	71.25%	(243,329.75)	181,824.43	74.72%
72110	Attendance	(87,046.00)	78,993.48	90.75%	(7,253.83)	6,903.98	95.18%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72120	Health Services	(1,013,755.00)	856,301.72	84.47%	(84,479.58)	78,748.33	93.22%
72130	Other Student Support	(2,066,831.00)	1,673,573.88	80.97%	(172,235.92)	155,051.53	90.02%
72210	Regular Instruction Program	(2,371,513.00)	1,901,337.06	80.17%	(197,626.08)	178,042.93	90.09%
72220	Special Education Program	(831,660.00)	755,065.13	90.79%	(69,305.00)	82,320.92	118.78%
72230	Vocational Education Program	(203,068.00)	179,371.42	88.33%	(16,922.33)	17,650.93	104.31%
72250	Technology	(1,277,199.00)	1,186,621.66	92.91%	(106,433.25)	50,211.23	47.18%
72310	Board Of Education	(887,572.00)	800,509.51	90.19%	(73,964.33)	10,784.81	14.58%
72320	Office Of The Superintendent	(435,714.00)	389,013.02	89.28%	(36,309.50)	25,069.85	69.04%
72410	Office Of The Principal	(1,409,900.00)	1,249,671.21	88.64%	(117,491.67)	101,506.28	86.39%
72510	Fiscal Services	(108,583.00)	98,663.63	90.86%	(9,048.58)	8,967.67	99.11%
72610	Operation Of Plant	(5,206,531.00)	4,693,595.03	90.15%	(433,877.58)	232,042.93	53.48%
72620	Maintenance Of Plant	(277,000.00)	273,326.79	98.67%	(23,083.33)	3,041.75	13.18%
72710	Transportation	(2,579,951.00)	2,494,474.87	96.69%	(214,995.92)	252,266.87	117.34%
72810	Central And Other	(76,495.00)	56,977.17	74.48%	(6,374.58)	13,644.06	214.04%
72901	COVID-19 Expenditures	(50,000.00)	13,600.00	27.20%	(4,166.67)	13,600.00	326.40%
73300	Community Services	(127,999.00)	75,288.10	58.82%	(10,666.58)	306.32	2.87%
73400	Early Childhood Education	(1,050,700.00)	861,426.86	81.99%	(87,558.33)	72,849.85	83.20%
76100	Regular Capital Outlay	(222,766.00)	56,922.05	25.55%	(18,563.83)	0.00	0.00%
Total Expenditures		(58,595,774.00)	49,040,268.62	83.69%	(4,882,981.17)	4,701,781.03	96.29%
Total	141 General Purpose School	(3,286,238.00)	(3,121,124.93)	-94.98%	(273,853.17)	3,838,180.27	1,401.

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	93,721.92	(83,898.25)	89.52%	7,810.16	(14,331.28)	183.50%
47141	Title 1 Grants To Local Educ Agencies	1,114,363.67	(820,253.97)	73.61%	92,863.64	(61,160.59)	65.86%
47143	Special Education - Grants To States	1,505,219.35	(1,172,616.95)	77.90%	125,434.95	(150,672.05)	120.12%
47145	Special Education Preschool Grants	30,361.51	(29,659.81)	97.69%	2,530.13	0.00	0.00%
47146	English Language Acquisition Grants	56,512.61	(28,562.58)	50.54%	4,709.38	(1,599.77)	33.97%
47147	Safe And Drug-Free Schools-St Grants	1,494.00	(1,149.64)	76.95%	124.50	(109.15)	87.67%
47150	21st Century Community Learning	293,750.00	(283,634.84)	96.56%	24,479.17	(32,753.51)	133.80%
47189	Eisenhower Prof Development State	318,574.97	(175,253.79)	55.01%	26,547.91	(14,859.15)	55.97%
47309	COVID-19 Grant D	87,800.00	(61,315.50)	69.84%	7,316.67	0.00	0.00%
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	5,803.87	(5,803.87)	100.00%	483.66	0.00	0.00%
47590	Other Federal Through State	115,238.88	(86,597.45)	75.15%	9,603.24	(11,809.41)	122.97%
Total Revenues		4,011,141.05	(3,137,046.92)	78.21%	334,261.75	(287,294.91)	85.95%
Expenditures							
71100	Regular Instruction Program	(1,295,521.00)	1,095,466.23	84.56%	(107,960.08)	45,633.43	42.27%
71200	Special Education Program	(1,041,289.00)	813,503.38	78.12%	(86,774.08)	79,516.39	91.64%
71300	Vocational Education Program	(53,297.63)	53,297.63	100.00%	(4,441.47)	0.00	0.00%
72120	Health Services	(13,680.00)	8,459.32	61.84%	(1,140.00)	3,350.10	293.87%
72130	Other Student Support	(131,476.93)	81,479.38	61.97%	(10,956.41)	20,509.61	187.19%
72210	Regular Instruction Program	(678,354.13)	480,038.04	70.77%	(56,529.51)	33,283.22	58.88%
72220	Special Education Program	(493,291.86)	454,201.89	92.08%	(41,107.66)	23,709.67	57.68%
72230	Vocational Education Program	(3,980.50)	3,980.44	100.00%	(331.71)	0.00	0.00%
72710	Transportation	(6,500.00)	5,037.95	77.51%	(541.67)	0.00	0.00%
73300	Community Services	(293,750.00)	293,678.22	99.98%	(24,479.17)	9,680.05	39.54%
Total Expenditures		(4,011,141.05)	3,289,142.48	82.00%	(334,261.75)	215,682.47	64.53%
Total	142 School Federal Projects	0.00	152,095.56	100.00%	0.00	(71,612.44)	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(343,702.88)	61.38%	46,666.67	(35,483.03)	76.04%
43522	Lunch Payments - Adults	28,000.00	(17,882.06)	63.86%	2,333.33	(1,828.93)	78.38%
43523	Income From Breakfast	0.00	(23.87)	0.00%	0.00	(2.28)	0.00%
43525	A La Carte Sales	5,000.00	(5,476.04)	109.52%	416.67	(1,297.20)	311.33%
43570	Receipts From Individual Schools	100.00	(12.92)	12.92%	8.33	0.00	0.00%
44110	Investment Income	5,000.00	(36,669.73)	733.39%	416.67	(15.79)	3.79%
44165	Rebates	0.00	(6,203.52)	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	0.00	0.00%
47111	USDA School Lunch Program	1,527,566.00	(1,243,326.48)	81.39%	127,297.17	(151,465.07)	118.99%
47113	Breakfast	542,222.00	(381,605.37)	70.38%	45,185.17	(47,142.76)	104.33%
47114	USDA - Other	163,077.00	(47,084.89)	28.87%	13,589.75	(6,271.43)	46.15%
47990	Other Direct Federal Revenue	263,000.00	(220,715.00)	83.92%	21,916.67	0.00	0.00%
Total Revenues		3,121,162.00	(2,326,259.71)	74.53%	260,096.83	(243,506.49)	93.62%
Expenditures							
73100	Food Service	(3,160,052.00)	2,910,521.52	92.10%	(263,337.67)	258,553.04	98.18%
Total Expenditures		(3,160,052.00)	2,910,521.52	92.10%	(263,337.67)	258,553.04	98.18%
Total	143 Central Cafeteria	(38,890.00)	584,261.81	1,502.34%	(3,240.83)	15,046.55	464.28%

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	980,938.00	(968,092.95)	98.69%	81,744.83	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(12,319.87)	123.20%	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	(12,776.68)	127.77%	833.33	(3,242.95)	389.15%
40140	Interest And Penalty	6,000.00	(2,065.32)	34.42%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	(37,705.52)	100.00%	3,142.17	0.00	0.00%
40320	Bank Excise Tax	1,000.00	(3,893.59)	389.36%	83.33	0.00	0.00%
44110	Investment Income	3,000.00	(49,064.29)	1,635.48%	250.00	0.00	0.00%
48140	Contracted Services	203,472.00	(152,604.00)	75.00%	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	(1,238,557.52)	91.53%	112,759.67	(3,242.95)	2.88%
Expenditures							
82110	General Government	(895,000.00)	895,000.00	100.00%	(74,583.33)	0.00	0.00%
82210	General Government	(425,428.00)	425,427.50	100.00%	(35,452.33)	0.00	0.00%
82310	General Government	(240,972.00)	209,812.89	87.07%	(20,081.00)	16,956.00	84.44%
Total Expenditures		(1,561,400.00)	1,530,240.39	98.00%	(130,116.67)	16,956.00	13.03%
Total	151 General Debt Service	(208,284.00)	291,682.87	140.04%	(17,357.00)	13,713.05	79.01%

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,851,976.00	(8,262,395.16)	289.71%	237,664.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	60,000.00	(30,062.99)	50.10%	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	(29,995.45)	65.21%	3,833.33	(7,613.38)	198.61%
40140	Interest And Penalty	18,000.00	(6,738.33)	37.44%	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	0.00	0.00%
40285	Adequate Facilities/Development Tax	1,450,000.00	(907,735.31)	62.60%	120,833.33	0.00	0.00%
44110	Investment Income	60,000.00	(227,382.63)	378.97%	5,000.00	0.00	0.00%
Total Revenues		4,651,036.00	(9,626,652.04)	206.98%	387,586.33	(7,613.38)	1.96%
Expenditures							
82130	Education	(6,776,000.00)	6,323,235.82	93.32%	(564,666.67)	4,133,235.82	731.98%
82230	Education	(994,442.00)	984,682.40	99.02%	(82,870.17)	122,161.75	147.41%
82330	Education	(125,000.00)	167,096.72	133.68%	(10,416.67)	0.00	0.00%
Total Expenditures		(7,895,442.00)	7,475,014.94	94.68%	(657,953.50)	4,255,397.57	646.76%
Total	156 Education Debt Service	(3,244,406.00)	(2,151,637.10)	-66.32%	(270,367.17)	4,247,784.19	1,571.

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(1,268.07)	0.00%	0.00	(321.86)	0.00%
40163	Payments In Lieu Of Taxes - Other	0.00	(5,476.14)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(10,288.66)	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	(2,282.00)	0.00%	0.00	(25.00)	0.00%
46390	Other Health And Welfare Grants	410,525.00	0.00	0.00%	34,210.42	0.00	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	2,592,216.00	(2,441,776.80)	94.20%	216,018.00	0.00	0.00%
Total Revenues		5,572,365.00	(3,112,618.23)	55.86%	464,363.75	(346.86)	0.07%
Expenditures							
91110	General Administration Projects	(372,502.00)	178,997.03	48.05%	(31,041.83)	0.00	0.00%
91120	Administration Of Justice Projects	(2,590,297.00)	670,728.82	25.89%	(215,858.08)	21,229.33	9.83%
91140	Public Health And Welfare Projects	(455,911.00)	418,848.71	91.87%	(37,992.58)	0.00	0.00%
91150	Social, Cultural And Recreation	(17,296.00)	14,494.40	83.80%	(1,441.33)	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		(3,439,694.00)	1,286,756.80	37.41%	(286,641.17)	21,229.33	7.41%
Total	171 General Capital Projects	2,132,671.00	(1,825,861.43)	85.61%	177,722.58	20,882.47	-11.75%

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	132,835.00	(131,092.67)	98.69%	11,069.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	2,300.00	(1,668.87)	72.56%	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	(2,181.57)	145.44%	125.00	(553.72)	442.98%
40140	Interest And Penalty	1,000.00	(279.48)	27.95%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	(9,412.12)	100.13%	783.33	0.00	0.00%
40320	Bank Excise Tax	200.00	(527.26)	263.63%	16.67	0.00	0.00%
	Total Revenues	147,535.00	(145,166.74)	98.39%	12,294.58	(553.72)	4.50%
Expenditures							
91200	Highway & Street Capital Projects	(146,919.00)	57,064.15	38.84%	(12,243.25)	0.00	0.00%
	Total Expenditures	(146,919.00)	57,064.15	38.84%	(12,243.25)	0.00	0.00%
Total	176 Highway Capital Projects	616.00	(88,102.59)	14,302.37%	51.33	(553.72)	1,078.

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	508,536.00	(504,950.50)	99.29%	42,378.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(12.91)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(125.75)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(232,580.46)	116.29%	16,666.67	0.00	0.00%
40320	Bank Excise Tax	0.00	(2,027.91)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(25,812.35)	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	(1,229,109.88)	104.86%	97,678.00	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(463,600.00)	2,112,444.74	455.66%	(38,633.33)	1,615,089.61	4,180.56%
	Total Expenditures	(463,600.00)	2,112,444.74	455.66%	(38,633.33)	1,615,089.61	4,180.56%
Total 177	Education Capital Projects	708,536.00	883,334.86	-124.67%	59,044.67	1,615,089.61	-

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 June 02, 2025

AMANDA CAROLYN BEAVERS
DEBBIE JEAN DAUB
LEE ANN FARRELL
BARBIE A HINTZ

KAREN JOHNSON
AUSTIN MCCARLEY
ALLISON MCCONKEY
MICHAEL DAVID THOMPSON