

Loudon County Commission

Loudon, Tennessee

Monday, June 30, 2025

Courthouse Annex

6:00 pm

-Public Hearing for FY 2026 Budget Proposal - Mayor Bradshaw

-Budget Committee Meeting for FY 2026 Budget Proposal - Mayor Bradshaw

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

Loudon County Codes Enforcement Director - Jim Jenkins

All of these passed B / O with the Planning Commission

A) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 036F, GROUP B, PARCEL 002.00 LOCATED 706 GILBERT LANE, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT, C-2 GENERAL COMMERCIAL DISTRICT TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 004, PARCEL 018.00, LOCATED 16020 EL CAMINO LANE, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

- C) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 005, PARCEL 044.00 LOCATED 1630 MATLOCK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY ONE ACRE ONLY

- D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 067, PARCEL 037.00 LOCATED 4879 CALDWELL RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY ONE ACRE ONLY

- 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 017, PARCEL 089.00 LOCATED 2028 WILKERSON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, APPROXIMATELY TWO ACRES ONLY

1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Morrison

2) Roll Call

3) Director of Accounts & Budgets – Erin Rice – Budget Adoption

- A) Consideration Of Recommendation to Approve A Resolution Making Appropriations For The Various Funds, Departments, Institutions and Agencies Of Loudon County, Tennessee For The Year Beginning July 1, 2025 and Ending June 30, 2026.

- B) Consideration Of Recommendation to Approve A Resolution Fixing The Tax Levy in Loudon County, Tennessee For The Fiscal Year Beginning July 1, 2025.

- C) Consideration Of Recommendation to Approve A Resolution Making Appropriations to Non-Profit Organizations Serving Loudon County, Tennessee For The Year Beginning July 1, 2025 And Ending June 30, 2026.

4) Break (10 minutes) then resume back to County Commission Meeting

5) Adoption of June 30, 2025 County Commission Agenda

6) Reading and Acceptance of June 2, 2025 Loudon County Commission Minutes

7) General Public Comments

General Public is only allowed to speak on items germane to items on the agenda
T.C.A. § 8-44-112

8) Loudon County Codes Enforcement Director – Jim Jenkins

*(Planning Commission - APPROVED or DISAPPROVED)

A) 706 GILBERT LANE, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

*(APPROVED 8 / DISAPPROVED 0)

B) 16020 EL CAMINO LANE, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

*(APPROVED 8 / DISAPPROVED 0)

C) 1630 MATLOCK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY ONE ACRE ONLY

*(APPROVED 8 / DISAPPROVED 0)

D) 4879 CALDWELL RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY ONE ACRE ONLY

*(APPROVED 8 / DISAPPROVED 0)

E) 2028 WILKERSON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, APPROXIMATELY TWO ACRES ONLY

*(APPROVED 8 / DISAPPROVED 0)

9) Mayor – Buddy Bradshaw

A) Day of Prayer / July 14, 2025 Resolution

10) Commissioner – Van Shaver

A) Consideration of notice to withdraw from the Loudon County Economic Development Agency, two-year notice

11) Commissioner – Adam Waller

A) Annexation Procedure

12) Director of Accounts and Budgets – Erin Rice

- A) Consideration of recommendation to approve a resolution for cash flow from County General to Education Capital Projects in the amount of \$600,000 (reimbursement will be made from Bond proceeds)
- B) Consideration of recommendation to approve/accept the following grants:
 - 1) 2025 TN Senior Center Grant (ranging from \$10,000 to \$50,000)– no matching funds
- C) Consideration of request to approve additional amendments as follows:
 - 1) \$8,385 in County General Fund 101 to repair HVAC system at the Career Center
 - 2) \$5,000 in General Capital Projects Fund 171-SCH and Education Capital Projects Fund 177-SCH for Soil Testing at Greenback School
- D) Consideration of recommendation to approve amendments/line adjustments in the following funds:
 - 1) County General Fund 101
 - 2) Public Libraries 115
 - 3) Convenience Centers Fund 116
 - 4) Drug Fund 122
 - 5) Highway Fund 131
 - 6) General Purpose School Fund 141
 - 7) School Central Cafeteria Fund 143
 - 8) General Capital Projects Fund 171
 - 9) Highway Capital Projects Fund 176
 - 10) General Capital Projects Fund 177
- E) Distribution of the following reports:
 - 1) Approved Budget Committee minutes – May 19, 2025
 - 2) Summary Financial Reports for June 2025

12) Commissioner – Adam Waller

- A) Notaries-
Robert Norman Currie, Dana Lynne Davis, Jennifer Downer, Penelope Fleming, Dennis Hachmann Jr, Mary Lynn Hollingsworth, Sabrina Mahaney, Irvin R Meade Jr, Wendy Ann Perestam, Nancy L Perry, Robert E Scheffer, April Smith, Cora G Smith, Jamie Stafford, James Anthony Walker, Joseph J Wallace, Sandra Wegge
- B) Statutory Bond – Lisa Niles

RESOLUTION

DRAFT FOR
PROPOSAL

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 30th day of June, 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Loudon County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026 according to the following schedule:

| 101 GENERAL FUND | Budget Request | Amds to Budget | Amended Budget |
|--|-------------------|-------------------|-------------------|
| 51100 County Commission | 244,956 | | 244,956 |
| 51210 Board of Equalization | 3,440 | | 3,440 |
| 51220 Beer Board | 3,000 | | 3,000 |
| 51240 Other Boards & Committees (Planning/BZA) | 9,500 | | 9,500 |
| 51300 County Mayor | 252,198 | | 252,198 |
| 51310 Personnel Office | 155,548 | | 155,548 |
| 51400 Legal Fees | 490,000 | | 490,000 |
| 51500 Election Commission | 459,691 | | 459,691 |
| 51600 Register of Deeds | 471,414 | | 471,414 |
| 51720 Planning | 213,727 | | 213,727 |
| 51750 Codes Compliance (Bldg Comm) | 440,239 | | 440,239 |
| 51760 Geographical Information System | 87,708 | | 87,708 |
| 51800 County Buildings | 1,704,670 | | 1,704,670 |
| 51900 Other General Administration | 455,599 | | 455,599 |
| 51910 Preservation of Records | 1,000 | | 1,000 |
| 52100 Accounting and Budgeting | 850,649 | | 850,649 |
| 52200 Purchasing | 345,327 | | 345,327 |
| 52300 Property Assessor's Office | 812,180 | | 812,180 |
| 52400 County Trustee's Office | 498,060 | 0 | 498,060 |
| 52500 County Clerk's Office | 1,108,562 | | 1,108,562 |
| 52600 Data Processing | 241,378 | | 241,378 |
| 53100 Circuit Court | 598,024 | | 598,024 |
| 53300 General Sessions | 920,548 | | 920,548 |
| 53310 General Sessions Judge | 616,692 | | 616,692 |
| 53400 Chancery Court | 495,932 | 0 | 495,932 |
| 53500 Juvenile Court | 437,965 | | 437,965 |
| 53700 Judicial Commissioners | 93,844 | | 93,844 |
| 53900 Other Administration of Justice | 19,300 | | 19,300 |
| 53920 Courtroom Security | 1,500 | | 1,500 |
| 53930 Victim Assistance Programs | 30,000 | | 30,000 |
| 54110 Sheriff's Department | 8,046,147 | | 8,046,147 |
| 54120 Special Patrol | 13,000 | | 13,000 |

| | | | |
|---|-------------------|----------|-------------------|
| 54130 Traffic Control | 15,100 | | 15,100 |
| 54160 Administration of Sexual Offender | 12,250 | | 12,250 |
| 54210 Jail | 5,364,659 | | 5,364,659 |
| 54320 Rural Fire Protection | 651,500 | | 651,500 |
| 54410 Homeland Security & Emergency Management | 228,906 | 0 | 228,906 |
| 54490 Other Emergency Management | 21,600 | | 21,600 |
| 54610 County Coroner/Medical Examiner | 125,000 | | 125,000 |
| 54900 Other Public Safety | 545,000 | | 545,000 |
| 55110 Health Department | 46,151 | | 46,151 |
| 55120 Rabies and Animal Control | 580,378 | | 580,378 |
| 55190 Other Local Health Services (DGA) | 645,500 | | 645,500 |
| 56300 Senior Citizens Assistance | 350,463 | | 350,463 |
| 57100 Agriculture Extension Service | 222,512 | | 222,512 |
| 57500 Soil Conservation | 56,555 | | 56,555 |
| 57700 Flood Control | 4,000 | | 4,000 |
| 57800 Storm Water Management | 4,000 | | 4,000 |
| 58110 Tourism | 120,000 | | 120,000 |
| 58120 Economic and Industrial Agencies | 183,106 | | 183,106 |
| 58130 General Welfare Assistance | 6,750 | | 6,750 |
| 58300 Veteran's Service | 147,178 | | 147,178 |
| 58500 Contributions to Other Agencies | 76,000 | | 76,000 |
| 58600 Employee Benefits | 274,300 | | 274,300 |
| 58900 Miscellaneous | 572,700 | | 572,700 |
| 99100 Transfers to Other Funds | 87,000 | | 87,000 |
| Total General Fund | <u>30,462,406</u> | <u>0</u> | <u>30,462,406</u> |
| 112 COURTHOUSE & JAIL MAINTENANCE FUND | | | |
| 99100 Transfers to Other Funds | 100,000 | | 100,000 |
| Total Courthouse & Jail Maintenance Fund | <u>100,000</u> | <u>0</u> | <u>100,000</u> |
| 114 LAW LIBRARY | | | |
| 56500 Libraries | 3,600 | | 3,600 |
| 58900 Miscellaneous | 150 | | 150 |
| Total Law Library Fund | <u>3,750</u> | <u>0</u> | <u>3,750</u> |
| 115 PUBLIC LIBRARIES | | | |
| 56500 Libraries | 460,394 | | 460,394 |
| Total Public Library Fund | <u>460,394</u> | <u>0</u> | <u>460,394</u> |

116 SOLID WASTE/SANITATION FUND

| | | | |
|---|------------------|----------|------------------|
| 55720 Sanitation Education (Litter Grant) | 49,200 | | 49,200 |
| 55732 Convenience Center | 1,375,422 | | 1,375,422 |
| 55739-TIR Other Waste Collection | 50,000 | | 50,000 |
| Total Solid Waste/Sanitation Fund | <u>1,474,622</u> | <u>0</u> | <u>1,474,622</u> |

119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

| | | | |
|--|--------------|----------|--------------|
| 58120 Industrial Development | 5,300 | | 5,300 |
| 58900 Miscellaneous | 0 | | 0 |
| Total Industrial/Economic Development Fund | <u>5,300</u> | <u>0</u> | <u>5,300</u> |

122 DRUG CONTROL FUND

| | | | |
|-------------------------|----------------|----------|----------------|
| 54150 Drug Enforcement | 152,200 | | 152,200 |
| Total Drug Control Fund | <u>152,200</u> | <u>0</u> | <u>152,200</u> |

128 OTHER SPECIAL REVENUES (FEDERAL DRUG FUND)

| | | | |
|---|--------------|----------|--------------|
| 54150 Drug Enforcement | 1,000 | | 1,000 |
| Total Special Revenue (Federal Drug) Fund | <u>1,000</u> | <u>0</u> | <u>1,000</u> |

131 HIGHWAY/PUBLIC WORKS FUND

| | | | |
|---|------------------|----------|------------------|
| 61000 Administration | 1,302,005 | | 1,302,005 |
| 62000 Highway and Bridge Maintenance | 1,032,000 | | 1,032,000 |
| 63100 Equipment Operation and Maintenance | 330,500 | | 330,500 |
| 65000 Other Charges | 234,000 | | 234,000 |
| 66000 Employee Benefits | 617,020 | | 617,020 |
| 68000 Capital Outlay | 2,048,643 | | 2,048,643 |
| 99100 Transfers Out | | | 0 |
| Total Highway/Public Works Fund | <u>5,564,168</u> | <u>0</u> | <u>5,564,168</u> |

141 GENERAL PURPOSE SCHOOL FUND

| | | |
|------------------------------------|--------------------------|-----------------------------------|
| 71100 Regular Instruction Program | 33,686,469 | 33,686,469 |
| 71200 Special Education Program | 4,927,032 | 4,927,032 |
| 71300 Vocational Education Program | 2,663,722 | 2,663,722 |
| 72110 Attendance | 89,861 | 89,861 |
| 72120 Health Services | 978,508 | 978,508 |
| 72130 Other Student Support | 2,064,097 | 2,064,097 |
| 72210 Regular Instruction Program | 2,501,032 | 2,501,032 |
| 72220 Special Education Program | 812,372 | 812,372 |
| 72230 Vocational Education Program | 193,778 | 193,778 |
| 72250 Technology | 1,301,079 | 1,301,079 |
| 72310 Board of Education | 887,922 | 887,922 |
| 72320 Office of Superintendent | 438,617 | 438,617 |
| 72410 Office of the Principal | 1,460,005 | 1,460,005 |
| 72510 Fiscal Services | 113,446 | 113,446 |
| 72610 Operation of Plant | 4,876,140 | 4,876,140 |
| 72620 Maintenance of Plant | 277,000 | 277,000 |
| 72710 Transportation | 2,700,951 | 2,700,951 |
| 72901 COVID-19 Expenditures | 25,000 | 25,000 |
| 73300 Community Services | 60,558 | 60,558 |
| 73400 Early Childhood Education | 1,080,907 | 1,080,907 |
| 76100 Regular Capital Outlay | 169,672 | 169,672 |
| Total General Purpose School Fund | <u>61,308,168</u> | <u>0</u> <u>61,308,168</u> |

142 SCHOOL FEDERAL PROJECTS

| | | |
|--|----------------------------|--|
| 71100 Instruction Program | 759,651.88 | 759,651.88 |
| 71200 Special Education Program | 914,951.20 | 914,951.20 |
| 71300 Vocational Education Program | 48,103.50 | 48,103.50 |
| 72120 Health Services | 16,280.00 | 16,280.00 |
| 72130 Other Student Support | 86,743.04 | 86,743.04 |
| 72210 Regular Instruction Program | 431,977.41 | 431,977.41 |
| 72220 Special Education Program | 337,071.80 | 337,071.80 |
| 72230 Career & Technical Education Program | 3,800.00 | 3,800.00 |
| 72710 Transportation | 4,500.00 | 4,500.00 |
| Total School Federal Projects | <u>2,603,078.83</u> | <u>0.00</u> <u>2,603,078.83</u> |

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the local Board of Education.

143 CENTRAL CAFETERIA FUND

| | | |
|------------------------------|-------------------------|----------------------------------|
| 73100 Food Service | 3,293,548 | 3,293,548 |
| Total Central Cafeteria Fund | <u>3,293,548</u> | <u>0</u> <u>3,293,548</u> |

| | | | |
|---|------------------|----------|------------------|
| 151 GENERAL DEBT SERVICE FUND | | | |
| 82110 Principal-General Government Debt Service | 920,000 | | 920,000 |
| 82210 Interest- General Government-Debt | 403,728 | | 403,728 |
| 82310 Other Debt Service | 240,972 | | 240,972 |
| Total General Debt Service Fund | <u>1,564,700</u> | <u>0</u> | <u>1,564,700</u> |
| 156 EDUCATION DEBT SERVICE FUND | | | |
| 82130 Education Debt Principal | 3,503,000 | | 3,503,000 |
| 82230 Education Debt Interest | 827,058 | | 827,058 |
| 82330 Education Debt Other | 200,000 | | 200,000 |
| Total Education Debt Service Fund | <u>4,530,058</u> | <u>0</u> | <u>4,530,058</u> |
| 171 GENERAL CAPITAL PROJECTS FUND | | | |
| 91110 General Administration Projects | 250,000 | | 250,000 |
| | | | 0 |
| Total General Capital Projects Fund | <u>250,000</u> | <u>0</u> | <u>250,000</u> |
| 176 HIGHWAY CAPITAL PROJECTS FUND | | | |
| 91200 Highway and Street Capital Projects | 238,611 | | 238,611 |
| | | | 0 |
| Total Highway Capital Projects Fund | <u>238,611</u> | <u>0</u> | <u>238,611</u> |
| 177 EDUCATION CAPITAL PROJECTS FUND | | | |
| 91300 Education Capital Projects | 1,182,755 | | 1,182,755 |
| Total Education Capital Projects Fund | <u>1,182,755</u> | <u>0</u> | <u>1,182,755</u> |

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101 TCA, operate under provisions of Section 8-22-104, TCA, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Superintendent of Schools, shall be approved as provided in Section 5-9-407. The Superintendent of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Loudon County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions. The detailed printout: " Loudon County Fiscal Year 2026 Budget " dated July 1, 2025, is adopted by reference for line item details.

SECTION 5. BE IT FURTHER RESOLVED, that in the Budget for the Road or Highway Fund, approximately \$770,532 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

SECTION 6. BE IT FURTHER RESOLVED, that all disbursements from 101-51910, Preservation of Records, require the review and approval of the Budget Committee prior to encumbrance.

SECTION 7. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Morgan Olson, LLC as described in Resolution #101915-A and 100316-F will be receipted to County General Fund 101. The Resolution and Equipment Lease indicate that payments in lieu of taxes shall be paid over a ten-year period, for each Tax Year commencing January 1, 2017 and continuing through and including the Tax Year ending December 31, 2026.

SECTION 8. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Tate & Lyle as described in Resolution #040317-A will be receipted to funds assigned property tax at the date of execution of the agreement, or as assigned by County Commission during the budgeting process each year. The Resolution and Equipment Lease Agreement indicate that payments in lieu of taxes shall be paid over a ten-year period, for each Tax Year, commencing with the Tax Year beginning on January 1, 2017 and continuing through and including the Tax Year ending December 31, 2026, a payment in lieu of taxes equal to \$1,700,000.

SECTION 9. BE IT FURTHER RESOLVED, that Loudon County Commission is authorized to accept and receive gifts and donation of money, and if such donations are offered subject to conditional or restrictive terms, the gift must be accepted by majority vote of the county legislative body and must be used by the county subject to the terms of such conditions or restrictions. Loudon County Commission hereby accepts any such gifts or donations and resolve to utilize such subject to any conditional terms expressed by the contributor.

SECTION 10. BE IT FURTHER RESOLVED, that in previous years Loudon County Sheriff and Highway Superintendent have been paid the minimum annual compensation certified by the State of Tennessee each year, plus an additional supplement. Beginning with Fiscal Year 2022-2023, Loudon County Sheriff and Highway Superintendent will receive the minimum annual compensation certified by the State of Tennessee without any additional supplement.

SECTION 11. BE IT FURTHER RESOLVED, that the annual compensation of Loudon County Commission members shall be frozen at the amount received in FY 2022-2023; i.e., \$11,224 annually. This appropriation will be reviewed annually.

SECTION 12. BE IT FURTHER RESOLVED, that revenues from the collection of Adequate Facilities Tax shall be receipted as follows: As stated in Resolution #081621-A, 15% = 12.5% to Lenoir City Schools and the remaining 2.5% to Education Capital Projects Fund 177.

For the remaining 85% = the first \$200,000 to Education Capital Projects Fund 177; the balance to Education Debt Service Fund 156.

SECTION 13. BE IT FURTHER RESOLVED, that School Federal Projects Fund 142 operates on a reimbursement basis; therefore, a cash deficit may exist at various times throughout the fiscal year due to a slow turn-around time for reimbursements from the State of Tennessee. In order to provide operating funds until federal reimbursements are received by a L.E.A., the State Department of Education permits the transfer of available fund balance from General Purpose School Fund 141 to School Federal Projects Fund 142 upon approval by the Board of Education and County Commission. Loudon County Commission hereby authorizes transfer of funds for the stated purpose upon approval by Loudon County Board of Education.

According to correspondence from the State Department of Education dated August 24, 2009, transferred funds would remain in School Federal Projects Fund 142 indefinitely or until the School Board and/or County Commission act to transfer the funds back to General Purpose School Fund 141. If funds are transferred from General Purpose School Fund 141 to School Federal Projects Fund 142 for the reasons stated here within, Loudon County Commission will take separate action to transfer the funds back to General Purpose School Fund 141 upon approval by the Board of Education to do so.

SECTION 14. BE IT FURTHER RESOLVED, that various revenues shall be accrued as follows: Investment interest: Fund 141 shall earn interest from investments in Funds 141 and 142; Fund 143 shall earn interest from investments in Fund 143; Fund 156 shall earn interest from Funds 177 and 156; Fund 151 shall earn interest from Fund 151; and all other investment interest shall accrue to Fund 101.

One-half of the Rural Sales Tax (this is the only discretionary portion) shall be accrued as follows: 40.00% to Fund 116 Solid Waste Fund; 60.00% to County General Fund 101.

Hotel/Motel Tax shall accrue to Fund 101 General Fund as required in Private Act 1972 Chapter 232.

The FY 2025-2026 budget includes an appropriation of \$120,000 to provide funding assistance to Loudon County Chamber of Commerce. This appropriation will be disbursed quarterly, with no relation to Hotel/Motel Tax.

Revenues from the collection of Telephone Commissions shall be receipted as follows: the first \$100,000 to County Drug Fund 122; the balance to County General Fund 101.

SECTION 15. BE IT FURTHER RESOLVED, that beginning in FY 2024 there shall be a commitment to Fire Safety in the amount of \$560,000. It is not appropriated at the time of FY 2026 budget adoption. The appropriations shall follow the budget amendment process prior to distribution. The commitment amount shall be reviewed annually.

SECTION 16. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 17. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by section 9-21-403, TCA.

SECTION 18. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

SECTION 19. BE IT FURTHER RESOLVED, that the Trustee's Prior year taxes shall be distributed based on the proration of taxes in place at the time of the tax levy. The Clerk and Master's collections of taxes shall be prorated based on the Current Year Tax rate in effect. Interest/Penalties shall be prorated based on the respective proration of taxes.

SECTION 20. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2026.

SECTION 21. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 22. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 30th day of June, 2025.

Attest:

County Clerk

County Chairman

County Mayor

DRAFT for PROPOSAL

RESOLUTION #

RESOLUTION FIXING THE TAX LEVY IN LOUDON COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 30th day of June, 2025, that the combined property tax rate for Loudon County, Tennessee for the year beginning July 1, 2025, shall be \$1.7683 on each \$100.00 of taxable property outside the city limits of Lenoir City, and \$1.3883 on each \$100.00 of taxable property inside the city limits of Lenoir City, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

| <u>Fund</u> | <u>Outside Rate</u> | <u>1. Inside Rate</u> |
|----------------------------|--------------------------------|----------------------------------|
| General | 0.5753 | 0.5753 |
| Public Libraries | 0.0123 | 0.0123 |
| Highway/Public Works | 0.0244 | 0.0244 |
| General Purpose School | 0.7127 | 0.7127 |
| General Debt Service | 0.0384 | 0.0384 |
| Education Capital Projects | 0.0200 | 0.0200 |
| Highway Capital Projects | 0.0052 | 0.0052 |
| Education Debt Service | 0.3800 | 0.0000 |
| Total | 1.7683 | 1.3883 |

1. Within corporate city limits of Lenoir City.

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Loudon County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 30th day of June, 2025.

County Chairman

Attest:

County Clerk

County Mayor

DRAFT for
PROPOSAL

RESOLUTION #

**A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT
ORGANIZATIONS SERVING LOUDON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Loudon County Legislative Body to make appropriations to various nonprofit charitable and civic organizations; and

WHEREAS, Section 5-9-101, Tennessee Code Annotated, authorizes the Loudon County Legislative Body to make appropriations for various miscellaneous purposes; and

WHEREAS, the Loudon County Legislative Body recognizes the various nonprofit charitable organizations providing services in Loudon County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Loudon County on this 30th day of June, 2025

SECTION 1. That one million, five hundred eighty-eight thousand, one hundred seventy-four dollars (\$1,588,174) be appropriated to nonprofit organizations serving Loudon County as reflected below.

| | <u>Agency</u> | <u>FY 2026</u> <u>Proposal</u> | <u>FY 2025</u> |
|---------------|--|---|-------------------------|
| 101-54320-316 | Philadelphia Fire Department | 150,000 | 125,000 |
| 101-54320-316 | Greenback Fire Department | 150,000 | 125,000 |
| 101-54320-316 | Tellico Village Fire Department | 150,000 | 125,000 |
| 101-54320-316 | Loudon County Fire Rescue | 200,000 | 150,000 |
| 101-54900-316 | Loudon County Emergency Communications District | 545,000 | 545,000 |
| 101-54320-316 | Rarity Bay First Responders | 1,500 | 1,500 |
| 101-57500-316 | Loudon County Soil Conservation District | 3,500 | 3,500 |
| 101-57700-316 | Sweetwater Creek Water Shed District | 4,000 | 2,000 |
| 101-58110-316 | Loudon County Chamber of Commerce | 120,000 | 120,000 |
| 101-58120-316 | Loudon County Economic Development Agency | 177,174 | 177,174 |
| 101-58130-316 | Riverside Cemetery | 3,000 | 3,000 |
| 101-58500-316 | Child Advocacy Center of the 9th Judicial District | 45,000 | 42,000 |
| 101-58500-316 | Lost Vets Rescue | 0 | 2,000 |
| 101-58500-316 | Beauty for Ashes | 8,000 | 8,000 |
| 101-58500-316 | Good Samaritan Center of Loudon County | 13,000 | 13,000 |
| 101-58500-316 | Our Place Adult Day Center | 10,000 | 10,000 |
| 101-58500-316 | Loudon County Sheriffs' Dept Benevolent Fund | 0 | 3,000 |
| Total | | <u>1,580,174</u> | <u>1,455,174</u> |

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 above are subject to the following conditions:

- 1) That the nonprofit organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
- 2) That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Loudon County.
- 3) That it is the expressed interest of the County Commission of Loudon County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FINALLY RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 30th day of June 2025.

Attest:

County Clerk

County Chairman

County Mayor

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, June 2, 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 2nd day of June 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 seven zoning issues for:
- 1758 N Wilkerson Road, 3330 N Trigon Road, New Hope Road, 10401 W Lee Hwy, 20745 Vonore Road, 3860 Prospect Church Road, 700 Friendsville Road.
- (3) Opening of Meeting Commission Chairman Cullen 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, Will Jenkins, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison & Van Shaver, (9)
- Also present, were Director of Accounts and Budgets - Erin Rice and Chief Deputy -Tammie Wampler.
- Mayor Buddy Bradshaw and Commissioner Waller were absent from the meeting.
- (5) Agenda Adoption Commission Chairman Henry Cullen requested that the June 2, 2025 agenda be adopted.
- Commissioner Shaver made a motion on behalf of Commissioner Waller to add the Solid Waste Commission to the agenda.
- Commissioner Shaver made a motion to accept the agenda as amended.
- Commissioner Geames seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (6) Minutes Approved Commission Chairman Henry Cullen requested that the May 5, 2025 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Whitfield made the motion to accept the minutes as presented.
- Commissioner Quillen 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: Blake Moore and Pat Hunter.
- (8) Zoning – 1758 N Wilkerson Rd 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, 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
- Commissioner Shaver made a motion to approve the zoning resolution.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060225-A

- (9) Zoning -
3330 N
Trigonia
Road

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

Commissioner Satterfield made a motion to approve the zoning resolution.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060225-B

- (10) Zoning -
New Hope
Road -
DENIED

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

Commissioner Whitfield made a motion to DENY the zoning resolution.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED to DENY. RESOLUTION 060225-C

- (11) Zoning -
10401 W.
Lee Hwy

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

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060225-D

- (12) Zoning -
20745
Vonore
Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 058, PARCEL 054.00, LOCATED 20745 VONORE RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

Commissioner Geames made the motion to approve the recommendation.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060225-E

(13) Zoning -
3860
Prospect
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-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

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060225-F

(14) Zoning -
700
Friendsville
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 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

Commissioner Satterfield made the motion to approve the recommendation.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060225-G

(15) Solid Waste
Committee
Appointment
- Steve
Bartell

Commissioner Shaver presented to commission Adam Waller's recommendation to the Solid Waste Committee the appointment of Steve Bartell, PhD.

Commissioner Shaver made the motion to approve the appointment.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060225-H

(16) Interlocal
Agreement
Resurfacing
Browder
Hollow Rd &
Johnson
Drive

Commissioner Shaver presented to commission in the absence of Mayor Bradshaw the Interlocal Agreement for Resurfacing of Browder Hollow Road and Johnson Drive. Road Superintendent - Billy Pickel was called to the podium to discuss further. Lenoir City was not interested in doing the Interlocal Agreement and per Billy, Lenoir City set up with the contractor to pay their part and Loudon County will be responsible for their half. Nothing to vote on per Commissioner Shaver.

Loudon County Purchasing Director - Matt Kleinschmidt requested the following items:

-Salary and Benefits Committee Employee Health Insurance Recommendation

(17) Salary &
Benefits
Committee
Employee
Health
Insurance
Recommendation

Commissioner Whitfield made a motion to approve the request for United Healthcare Surest Plan. Option 1 with employees being able to choose Option 2 if they wish and pay the difference in what the county pays for Option 1 for the employee.

Commissioner Shaver 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, Randolph, Geames (7)

The following commissioners voted NAY: Jenkins, Quillen (2)

Upon Roll Call Vote, the motion PASSED. EXHIBIT 060225-I

(18) Register of Deeds Large Format Printer Lease

(18)
Register of
Deeds
Large
Format
Printer

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

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: Jenkins, Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Randolph, Geams (9)

Upon Roll Call Vote, the motion PASSED. EXHIBIT 060225-J

(19) Philadelphia
Copy Machine
Lease

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

Commissioner Whitfield 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, Randolph, Geames, Jenkins (9)

Upon Roll Call Vote, the motion PASSED. EXHIBIT 060225-K

(20) Rescinding
of EDA
Letter

Commissioner Whitfield presented to commission the rescinding of EDA Letter.

Commissioner Whitfield made a motion to approve the request.

Commissioner Jenkins seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE: Satterfield, Whitfield, Cullen, Randolph, Geames, Jenkins, Quillen (7)

The following commissioners voted NAY: Morrison and Shaver (2)

Upon Roll Call Vote, the motion PASSED.

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

(21) Bequests
from Estate
of Margaret
A Jessiman

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

Commissioner Shaver made a motion to approve the bequest.

Commissioner Satterfield 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, Randolph, Geames, Jenkins, Quillen, Satterfield, (9)

Upon Roll Call Vote, the motion PASSED. RESOLUTION 060225-L

(22) One-time
bonus for
Loudon
County Ag
employees

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

Commissioner Shaver made a motion to approve the request.

Commissioner Satterfield seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(23) 5-year
contract for
drone
purchase in
Sheriff's
Department

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

Commissioner Whitfield made a motion to approve the request.

Commissioner Quillen seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(24) Homeland
Security
Grant - EMA

-Consideration of recommendation to approve/accept the following grants: Homeland Security 2025 in EMA - no matching funds.

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: Shaver, Randolph, Geames, Jenkins, Quillen, Satterfield, Whitfield, Cullen, Morrison (9)

Upon Roll Call Vote, the motion PASSED.

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

(25) Budget
Amendments -
Funds
101,115,116,122,
131,141,142,143,
156,171,177

1. County General Fund 101 RESOLUTION 060225-M
2. Public Libraries Fund 115 RESOLUTION 060225-N
3. Convenience Centers Fund 116 RESOLUTION 060225-O
4. Drug Fund 122 RESOLUTION 060225-P
5. Highway Fund 131 RESOLUTION 060225-Q
6. General Purpose School Fund 141 RESOLUTION 060225-R
7. Federal Projects School Fund 142 RESOLUTION 060225-S
8. School Central Cafeteria Fund 143 RESOLUTION 060225-T
9. Education Debt Service Fund 156 RESOLUTION 060225-U
10. General Capital Projects Fund 171 RESOLUTION 060225-V
11. General Capital Projects Fund 177 RESOLUTION 060225-W

Commissioner Shaver made a motion to approve items # 1-11.

Commissioner Jenkins seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(26) Monthly
Reports

-Distribution of the following reports:

Approved Budget Committee Minutes – April 21, 2025 EXHIBIT 060225-X

Summary Financial Reports for May 2025 EXHIBIT 060225-Y

Commissioner Adam Waller presented to commission the following notaries:

(27) Notaries

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

Commissioner Shaver made the motion to approve the notaries.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 060225-Z

(28) Adjournment

There being no further business, a motion being duly made by Commissioner Shaver and seconded by Commissioner Geames the June 2, 2025 County Commission Meeting was adjourned at 6:59 pm.

ATTEST:

Loudon County Clerk

Loudon County Commission Chairman

Loudon County Mayor

RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 036F, GROUP B, PARCEL 002.00
LOCATED 706 GILBERT LANE, 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 June 13, 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 706 Gilbert Lane, situated in the 3rd Legislative District, referenced by Tax Map 036F, Group B, Parcel 002.00 to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____

Paula G. M. New
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-13-25

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 036F, GROUP B, PARCEL 002.00
LOCATED AT 706 GILBERT LANE, 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, C-2 GENERAL COMMERCIAL DISTRICT TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 004, PARCEL 018.00, LOCATED 16020 EL CAMINO LANE, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT,

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 13, 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 16020 El Camino Lane, situated in the 5th Legislative District, referenced by Tax Map 004, Parcel 018.00, to be rezoned from A-1 (Agriculture Forestry District) C-2 (General Commercial District) to C-2 (General Commercial District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____



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

6-13-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT) C-2 (GENERAL COMMERCIAL DISTRICT) TO C-2 (GENERAL COMMERCIAL DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 004, PARCEL 018.00
LOCATED AT 16020 EL CAMINO LANE, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 005, PARCEL 044.00 LOCATED 1630 MATLOCK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY ONE + ACRE ONLY

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 13, 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 1630 Matlock Rd, situated in the 5th Legislative District, referenced by Tax Map 005, Parcel 044.00 to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately one + acre only.

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-13-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 005, PARCEL 044.00
LOCATED AT 1630 MATLOCK RD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH 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 067, PARCEL 037.00
LOCATED 4879 CALDWELL RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY ONE ACRE ONLY

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 13, 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 4879 Caldwell Rd, situated in the 4th Legislative District, referenced by Tax Map 067, Parcel 037.00 to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately one acre only.

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-13-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 067, PARCEL 037.00
LOCATED AT 4879 CALDWELL RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY ONE ACRE ONLY



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY,
TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE
TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL
RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE
DISTRICT. LOUDON COUNTY TAX MAP 017, PARCEL 089.00
LOCATED 2028 WILKERSON RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT,
APPROXIMATELY TWO ACRES 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 June 13, 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 2028 Wilkerson Rd, situated in the 6th Legislative District, referenced by Tax Map 017, Parcel 089.00 to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District).
Approximately two acres only.

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

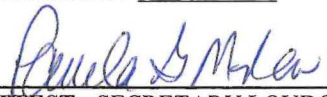
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____



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

Dated: 6-13-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 017, PARCEL 089.00
LOCATED AT 2028 WILKERSON RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT,
APPROXIMATELY TWO ACRES ONLY



Draft

RESOLUTION # _____

**A RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS FROM
COUNTY GENERAL FUND (101) TO EDUCATION CAPITAL PROJECTS FUND (177-SCH) TO PROVIDE
\$600,000 CASH FLOW FOR SCHOOL CAPITAL PROJECTS**

WHEREAS, Loudon County Commission recognized the need for multiple school capital projects including a new high school on the north end of the County; and

WHEREAS, Loudon County Commission ratified Bond Resolution # 050525-S authorizing the issuance of bonds not to exceed \$110,000,000 for the purpose of providing funds for multiple school projects including a new high school; and

WHEREAS, Loudon County Commission desires to act as fiscally responsible agents and does not desire to operate any fund with a cash deficit; and

WHEREAS, Bond Resolution # 050525-S authorizes reimbursement to the County for funds previously expensed for costs of the school project(s); and

WHEREAS, A transfer in the amount of \$600,000 is needed to begin the aforementioned school projects; and

WHEREAS, The \$600,000 transfer shall be from County General Fund 101 to Education Capital Projects Fund 177-SCH and shall remain in the Education Capital Projects Fund until proceeds from the sale of the bonds are received; the transfer will be repaid to County General Fund 101 with proceeds from the sale of the bonds.

NOW, THEREFORE, BE IT RESOLVED, that in consideration of the premises set forth herein, Loudon County Commission constitutes approval of the \$600,000 transfer by ratifying this resolution.

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 30th day of June 2025.

ATTEST:

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

ATTEST:

Loudon County Mayor

RESOLUTION # _____

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

WHEREAS, Loudon County Commission adopted the 2024 – 2025 budget that included the County General Fund 101 on June 24, 2024; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Local Option Taxes, Licenses and Permits, State and Federal Grants; as well as Other Sources; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2024 - 2025 County General Fund 101 has been amended by Loudon County Commission.

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

| | Original Budget | Previously Approved Amends | Amends Approved this Res | Approved Amended Budget |
|---------------------------------------|--------------------|----------------------------------|--------------------------------|-------------------------------|
| Estimated June 30, 2024 FB | 16,761,587 | | | |
| Less Restricted, Committed & Assigned | 1,868,962 | | | |
| Est. Avail. Fund Balance July 1, 2024 | 14,892,625 | | | |
| Total Revenue & Transfers In | 24,128,580 | 4,146,069 | 50,800 | 28,325,449 |
| Total Available Funds | 39,021,205 | 4,146,069 | 50,800 | 43,218,074 |
| Total Expenditures & Transfers Out | 28,066,804 | 3,762,417 | 447,220 | 32,276,441 |
| Effect on Fund Balance | (3,938,224) | 383,652 | (396,420) | (3,950,992) |
| Ending Fund Balance | 10,954,401 | 383,652 | (396,420) | 10,941,633 |

[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 30, 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 | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 47000 | Federal Government | | | | | |
| 47200 | Federal Through State | | | | | |
| 47220 | Civil Defense Reimbursement | | 0 | 0 | | 0 |
| 47220 EMPG | Civil Defense Reimbursement | 39,747 | | 39,747 | | 39,747 |
| 47220 DOE 22 | Civil Defense Reimbursement | 0 | | 0 | | 0 |
| 47220 DOE 23 | Civil Defense Reimbursement | | | 0 | | 0 |
| 47220 DOE 24 | Civil Defense Reimbursement | | | 0 | | 0 |
| 47230 | Disaster Relief | | | 0 | | 0 |
| 47235 | Homeland Security Grant | 19,000 | | 19,000 | | 19,000 |
| 47235 | Homeland Security Grant | | | 0 | | 0 |
| 47303 | COVID-19 Grant | | | 0 | | 0 |
| 47590-SRCTR | Other Federal through State - Sr. Center | 88,774 | (41,475) | 47,299 | | 47,299 |
| 47590-SRCTR-FY24 | Other Federal through State - Sr. Center - FY24 Amend. | 0 | 69,060 | 69,060 | | 69,060 |
| 47590-FDINS | Other Federal through State - Food Insecurity Grant | 0 | | 0 | 50,800 | 50,800 |
| 47590-GHSOG | Other Federal through State - GHSOG | 0 | 38,000 | 38,000 | | 38,000 |
| 47990-MARSH | Direct Federal Revenue - US Marshalls Roundup | 0 | | 0 | | 0 |
| 47990-OPIOD | Direct Federal Revenue - OPIOD Settlement | 0 | | 0 | | 0 |
| | Total Federal Through State | 147,521 | 65,585 | 213,106 | 50,800 | 263,906 |
| | | | | | | |
| | | | | | | |
| Total Federal Government | | 147,521 | 65,585 | 213,106 | 50,800 | 263,906 |

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

| General Fund 101 | | | | | | |
|-----------------------------------|--------------------------------|-----------------|----------------|--------------|----------------|----------------|
| Account Number | | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed |
| | | | Org Bgt | Amds | Amded Bgt | Amds |
| | | | | | | Proposed |
| | | | | | | Amded Budget |
| Total General Expenditures | | | | | | |
| Account Number | | | | | | |
| 50000 | General Government | | | | | |
| 51000 | General Administration | | | | | |
| 51100 | County Commission | | | | | |
| 101 | County Officials | | 112,246 | | 112,246 | 112,246 |
| 140 | Salary Supplements | | 9,559 | | 9,559 | 9,560 |
| 201 | Social Security | | 7,552 | | 7,552 | 7,552 |
| 204 | State Retirement | | 8,173 | | 8,173 | 8,173 |
| 206 | Life Insurance | | 1,584 | (12) | 1,572 | 1,572 |
| 206-RET-LIF | Life Insurance - Retirees | | 116 | (48) | 68 | 68 |
| 207 | Medical Insurance | | 36,154 | 2,506 | 38,660 | 38,660 |
| 207-COBRA | Medical Insurance - COBRA | | 2,250 | (2,250) | 0 | 0 |
| 207-SRHTH | Medical Insurance - Sr Health | | 11,245 | 1,216 | 12,461 | 12,461 |
| 208 | Dental Insurance | | 3,687 | | 3,687 | 3,687 |
| 208-RET-DEN | Dental - Retirees | | 1,122 | (172) | 950 | 950 |
| 212 | Employer Medicare | | 1,766 | | 1,766 | 1,766 |
| 308 | Consultants | | 14,500 | | 14,500 | 14,500 |
| 308 | Consultants | | | | 0 | 0 |
| 320 | Dues & Memberships | | 13,500 | | 13,500 | 13,500 |
| 349 | Printing, Stationery & Forms | | 750 | | 750 | 750 |
| 355 | Travel | | 7,000 | | 7,000 | 7,000 |
| 399 | Other Contracted Services | | 2,375 | | 2,375 | 2,375 |
| 435 | Office Supplies | | 100 | | 100 | 100 |
| 499 | Other Supplies and Materials | | 2,000 | | 2,000 | 2,000 |
| 513 | Workers' Comp Insurance | | 6,168 | 343 | 6,511 | 6,511 |
| 524 | In Service/Staff Development | | 1,000 | | 1,000 | 1,000 |
| 711 | Furniture & Fixtures | | | | 0 | 0 |
| 719 | Office Equipment | | | | 0 | 0 |
| | Total County Commission | | 242,847 | 1,583 | 244,430 | 244,431 |

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

| General Fund 101 | | | | | | |
|------------------|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16.15 | 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 | 1 | 123,752 |
| 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 |
| 189-1XPMT | 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 | | 359 | | 359 |
| 206-RET-LIF | Life Insurance | 260 | (15) | 245 | | 245 |
| 207 | Medical Insurance | 12,356 | 857 | 13,213 | | 13,213 |
| 208 | Dental Insurance | 850 | | 850 | | 850 |
| 208-RET-DEN | Dental Insurance - Retirees | 353 | (29) | 324 | | 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 | (287) | 1,713 |
| 338 | Vehicle Maintenance | 100 | | 100 | 230 | 330 |
| 348 | Postal Charges | 200 | | 200 | (20) | 180 |
| 349 | Printing, Stationery & Forms | 500 | | 500 | | 500 |
| 355 | Travel | 3,000 | | 3,000 | | 3,000 |
| 414 | Duplicating Supplies | 150 | | 150 | 57 | 207 |
| 425 | Gasoline | 3,200 | | 3,200 | | 3,200 |
| 435 | Office Supplies | 1,000 | | 1,000 | | 1,000 |
| 499 | Other Supplies and Materials | 200 | 147 | 347 | | 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 | (147) | 353 | | 353 |
| 719 | Office Equipment | 1,500 | | 1,500 | 20 | 1,520 |
| | | | | | | |
| | Total County Mayor | 243,490 | 1,756 | 245,246 | 1 | 245,247 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|---|----------------|--------------|----------------|-----------|----------------|
| | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 51310 | Personnel Office | | | | | |
| 105 | Supervisor | 47,237 | 92 | 47,329 | 90 | 47,419 |
| 161 | Secretary | 36,504 | 141 | 36,645 | | 36,645 |
| 169 | Part-time Personnel | | | 0 | | 0 |
| 187 | Overtime Wages | | | 0 | | 0 |
| 189-1XPMT | Other Wages - 1X Payment | | 1,000 | | | |
| 201 | Social Security | 5,192 | 62 | 5,254 | | 5,254 |
| 204 | State Retirement | 5,619 | 67 | 5,686 | | 5,686 |
| 206 | Life Insurance | 359 | | 359 | | 359 |
| 206 RET | Life Insurance - Retiree | 192 | | 192 | | 192 |
| 207 | Medical Insurance | 23,778 | 8,272 | 32,050 | | 32,050 |
| 208 | Dental Insurance | 1,699 | | 1,699 | | 1,699 |
| 208 RET | Dental Insurance - Retiree | 353 | | 353 | | 353 |
| 210 | Unemployment Compensation | | | 0 | | 0 |
| 212 | Employer Medicare | 1,214 | 15 | 1,229 | | 1,229 |
| 307 | Communication | 470 | | 470 | | 470 |
| 320 | Dues & Memberships | 200 | | 200 | | 200 |
| 330 | Operating Lease Payments | 1,500 | | 1,500 | | 1,500 |
| 337 | Maintenance & Repair Equipment | | | 0 | | 0 |
| 340 | Medical Services (Drug Screens/Health Check) | 5,600 | | 5,600 | | 5,600 |
| 348 | Postal Charges | 300 | | 300 | | 300 |
| 349 | Printing, Stationery, & Forms | 500 | | 500 | | 500 |
| 355 | Travel | 1,000 | (500) | 500 | | 500 |
| 399 | Other Contracted Services - 5 Points ACA Compliance | 6,000 | | 6,000 | | 6,000 |
| 414 | Duplicating Supplies | 100 | | 100 | 25 | 125 |
| 435 | Office Supplies | 500 | | 500 | | 500 |
| 499 | Other Supplies & Materials | 800 | | 800 | (25) | 775 |
| 513 | Workers' Comp Insurance | | | 0 | | 0 |
| 524 | In Services/Staff Development | 600 | | 600 | (311) | 289 |
| 711 | Furniture & Fixtures | | | 0 | | 0 |
| 719 | Office Equipment | | 500 | 500 | 311 | 811 |
| | Total Personnel Office | 139,717 | 9,649 | 149,366 | 90 | 149,456 |

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

| Account Number | General Fund 101 | | 2024-2025 Org Bgt | 2024-2025 Amds | Approved Amded Bgt | Proposed Amds | Proposed Amded Budget |
|----------------|--|--|----------------------|-------------------|-----------------------|------------------|--------------------------|
| | 6/23/2025 16:15 | | | | | | |
| | | | | | | | |
| 51500 | Election Commission | | | | | | |
| 101 | County Official/Administrative Officer (Election Official) | | 96,430 | | 96,430 | 1 | 96,431 |
| 161 | Administrative Assistant | | 53,206 | 205 | 53,411 | 1 | 53,412 |
| 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 | (1,492) | 6,046 | | 6,046 |
| 207-SRHTH | Medical Insurance | | 2,250 | 888 | 3,138 | | 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 | (3,170) | 30,830 |
| 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 | (311) | 7,713 |
| 399 | Other Contracted Services | | 23,000 | | 23,000 | | 23,000 |
| 414 | Duplicating Supplies | | 11,000 | | 11,000 | (4,000) | 7,000 |
| 422 | Food Supplies | | 3,500 | | 3,500 | | 3,500 |
| 435 | Office Supplies | | 8,000 | | 8,000 | 4,000 | 12,000 |
| 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 | 3,170 | 10,700 |
| 790 | Other Equipment (Carts) | | | | 0 | 311 | 311 |
| | Total Election Commission | | 544,939 | 2,094 | 547,033 | 2 | 547,035 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|--|--|-----------|-----------|-----------|---------------|
| | 6/23/2025 16:15 | | 2024-2025 | 2024-2025 | Approved | Proposed |
| | | | Org Bgt | Amds | Amded Bgt | Proposed Amds |
| | | | | | | |
| 51600 | Register of Deeds | | | | | |
| 101 | County Official/Administrative Officer | | 107,144 | | 107,144 | 1 |
| 162 | Clerical Personnel | | 173,243 | 667 | 173,910 | |
| 189-1XPMT | Other Wages - 1X Payment | | | 2,000 | 2,000 | |
| 187 | Overtime Pay | | | | 0 | |
| 201 | Social Security | | 17,384 | 124 | 17,508 | |
| 204 | State Retirement | | 18,814 | 134 | 18,948 | |
| 206 | Life Insurance | | 853 | (47) | 806 | |
| 206-RET-LIF | Life Insurance | | 259 | (14) | 245 | |
| 207 | Medical Insurance | | 53,146 | 5,337 | 58,483 | |
| 207-RET-MED | Medical Insurance - Retirees | | 7,538 | 523 | 8,061 | |
| 207-SRHTH | Medical Insurance - Sr. Health | | 13,495 | (1,034) | 12,461 | |
| 208 | Dental Insurance | | 3,594 | 93 | 3,687 | |
| 208-RET-DEN | Dental Insurance - Retirees | | 1,388 | | 1,388 | |
| 212 | Employer Medicare | | 4,066 | 29 | 4,095 | |
| 307 | Communication | | 2,000 | | 2,000 | |
| 320 | Dues and Memberships | | 1,500 | (100) | 1,400 | |
| 330 | Operating Lease Payments (Copier) | | 5,200 | | 5,200 | |
| 348 | Postal Charges | | 2,000 | | 2,000 | |
| 349 | Printing, Stationery & Forms | | 600 | | 600 | |
| 355 | Travel/Training | | 2,000 | 100 | 2,100 | |
| 399 | Other Contracted Services | | | 1,500 | 1,500 | 591 |
| 399-REGIS | Other Contracted Services - Official's Reserve | | 24,000 | 1,401 | 25,401 | |
| 414 | Duplicating Supplies | | 400 | | 400 | |
| 435 | Office Supplies | | 3,000 | | 3,000 | (591) |
| 508 | Premiums on Corporate Surety Bonds | | 500 | | 500 | |
| 513 | Workers' Comp Insurance | | 3,084 | 171 | 3,255 | |
| 709 | Data Processing Equipment | | | | 0 | |
| 711 | Office Furniture | | 1,500 | | 1,500 | |
| 711-REGIS | Office Furniture | | | | 0 | |
| 719 | Office Equipment | | 1,500 | (1,500) | 0 | |
| 790-REGIS | Other Equipment | | | | 0 | |
| | | | | | 0 | |
| | Total Register of Deeds | | 448,208 | 9,384 | 457,592 | 1 |
| | | | | | | |
| | | | | | | |

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

| | General Fund 101 | | | | | | |
|----------------|--|--------|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | | Org Bgt | Amds | Amded Bgt | 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 - IX 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 | 13,409 | 37,206 | | | 37,206 |
| 207 SRHTH | Medical Insurance | 4,498 | 1,133 | 5,631 | | | 5,631 |
| 207-RET-MED | Medical Insurance | 7,539 | (1,493) | 6,046 | | | 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 | | (941) | 1,559 |
| 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 | | (359) | 1,641 |
| 399 | Other Contracted Services | | | 0 | | 759 | 759 |
| 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 | | 222 | 1,722 |
| 435 | Office Supplies | 2,000 | | 2,000 | | | 2,000 |
| 443 | Road Signs | | | 0 | | 960 | 960 |
| 450 | Tires | 500 | | 500 | | (160) | 340 |
| 499 | Other Supplie and Materials | | | 0 | | 160 | 160 |
| 513 | Workman's Comp Insurance | 1,234 | 68 | 1,302 | | | 1,302 |
| 524 | In Service/Staff Development | 1,500 | | 1,500 | | (500) | 1,000 |
| 711 | Furniture | 500 | | 500 | | (500) | 0 |
| 719 | Office Equipment | 1,500 | | 1,500 | | 359 | 1,859 |
| | Total Planning | | 190,934 | 15,129 | 206,063 | 0 | 206,063 |

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

| General Fund 101 | | | | | | |
|------------------|---|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 51750 | Codes Compliance | | | | | |
| 103 | Assistant(s) | 148,533 | 1,422 | 149,955 | | 149,955 |
| 105 | Supervisor/Director | 71,200 | | 71,200 | 1 | 71,201 |
| 161 | Secretary(ies) | 37,710 | 997 | 38,707 | (851) | 37,856 |
| 189-LXPMT | Other Wages - LX 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 | (7) | 828 | | 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 | 1,697 | 10,197 |
| 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 | (172) | 1,028 |
| 499 | Other Supplies and Materials | | | 0 | 172 | 172 |
| 513 | Workman's Compensation Insurance | 3,084 | 171 | 3,255 | (1,697) | 1,558 |
| 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 | (1,359) | 422,218 | (850) | 421,368 |

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

| General Fund 101 | | | | | | |
|------------------|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 51760 | Geographical Information Systems | | | | | |
| 105 | Supervisor/Director | 53,206 | 205 | 53,411 | 1 | 53,412 |
| 185 | Educational Incentive | 250 | | 250 | | 250 |
| 189-IXPMT | Other Wages - 1X Payment | | 500 | 500 | | 500 |
| 187 | Overtime Pay | | | 0 | | 0 |
| 201 | Social Security | 3,314 | 31 | 3,345 | | 3,345 |
| 204 | State Retirement | 3,587 | 34 | 3,621 | | 3,621 |
| 206 | Life Insurance | 158 | | 158 | | 158 |
| 206-RET-LIF | Life Insurance-Retirees | 116 | | 116 | | 116 |
| 207 | Medical Insurance | 6,182 | 428 | 6,610 | | 6,610 |
| 207 SRHTH | Medical Insurance - Sr. Health | 4,498 | 486 | 4,984 | | 4,984 |
| 208 | Dental Insurance | 290 | | 290 | | 290 |
| 208-RET-DEN | Dental Insurance - Retirees | 1,036 | | 1,036 | | 1,036 |
| 212 | Employer Medicare | 775 | 8 | 783 | | 783 |
| 320 | Dues and Memberships | 100 | | 100 | | 100 |
| 337 | Maintenance & Repair Office Equip | | | 0 | | 0 |
| 349 | Printing | | | 0 | | 0 |
| 355 | Travel | 500 | | 500 | | 500 |
| 399 | Other Contracted Services | 3,333 | | 3,333 | 177 | 3,510 |
| 414 | Duplicating Supplies | 750 | | 750 | (177) | 573 |
| 425 | Gasoline | | | 0 | | 0 |
| 435 | Office Supplies | 2,500 | | 2,500 | | 2,500 |
| 513 | Workers' Comp Insurance | | | 0 | | 0 |
| 524 | In Service/Staff Development | 250 | | 250 | | 250 |
| 719 | Office Equipment | 2,500 | | 2,500 | | 2,500 |
| | | | | 0 | | 0 |
| | Total Geographical Information Systems | 83,345 | 1,692 | 85,037 | 1 | 85,038 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|---|-----------|-----------|-----------|----------|--------------|
| | 6/23/2023 16:15 | 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 - 1X Payment | | 5,000 | 5,000 | | 5,000 |
| 187 | Overtime Pay | 6,000 | | 6,000 | 1,644 | 7,644 |
| 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 | (4,551) | 2,449 | | 2,449 |
| 307 WIRE | Communication | 8,000 | (3,447) | 4,553 | | 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 | 33,718 | 333,718 | | 333,718 |
| 410 | Custodial Supplies | 12,500 | (4,000) | 8,500 | | 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 | 50,000 | 425,000 | | 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 | 1,300 | (1,165) | 335 | | 335 |
| 599 | Other Charges | 200 | | 200 | 338 | 538 |
| 711 | Furniture & Fixtures | 250 | | 250 | | 250 |
| 717 | Maintenance Equipment | 7,500 | (7,500) | 0 | | 0 |
| 719 | Office Equipment | 1,000 | | 1,000 | (338) | 662 |
| 790 | Other Equipment | | | 0 | | 0 |
| | | | | 0 | | 0 |
| | Total Plant Maintenance & Operations | 1,618,943 | 57,510 | 1,676,453 | 1,644 | 1,678,097 |

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

| Account Number | General Fund 101 | | | | | |
|------------------------------|---|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 51810 | Other Facilities | | | | | |
| 399 | Other Contracted Services (Repair HVAC @ Career Center) | | | 0 | 8,385 | 8,385 |
| 452 | Utilities (ETHRA vacant space) | | | 0 | 33,297 | 33,297 |
| | Total Other Facilities | 0 | 0 | 0 | 41,682 | 41,682 |
| 51900 | Other General Administration | | | | | |
| 332 | Legal Notices | 10,000 | | 10,000 | | 10,000 |
| 359 | Disposal Fees | 12,000 | | 12,000 | | 12,000 |
| 502 | Building and Contents Insurance | 357,477 | 76,122 | 433,599 | | 433,599 |
| | Total Other General Administration | 379,477 | 76,122 | 455,599 | 0 | 455,599 |
| 51910 | Preservation of Records | | | | | |
| 191 | Board & Committee Member Fees | | | 0 | | 0 |
| 332 | Legal Notices | 105 | (20) | 85 | | 85 |
| 333 | Licenses (Yearly renewal of wix.com for Co. Historian) | 326 | 81 | 407 | | 407 |
| 348 | Postal Charges | | | 0 | | 0 |
| 349 | Printing, Stationery & Forms | | | 0 | | 0 |
| 355 | Travel | | | 0 | | 0 |
| 414 | Duplicating Services | | | 0 | | 0 |
| 435 | Office Supplies | 61 | (61) | 0 | | 0 |
| 719 | Office Equipment | 508 | | 508 | | 508 |
| 790 | Other Equipment | | | 0 | | 0 |
| | Total Preservation of Records | 1,000 | 0 | 1,000 | 0 | 1,000 |
| Total General Administration | | 4,712,417 | 283,560 | 4,995,977 | 42,572 | 5,038,549 |

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

| General Fund 101 | | | | | | |
|------------------|------------------------------------|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 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 | 1 | 63,201 |
| 105 | Supervisor/Director | 95,450 | | 95,450 | 1 | 95,451 |
| 119 | Accountants/Bookkeepers | 317,760 | 1,185 | 318,945 | (34,488) | 284,457 |
| 189-1XPMT | Other Wages - 1X Payment | | 4,250 | 4,250 | | 4,250 |
| 169 | Part-time Personnel | 20,434 | | 20,434 | (14,397) | 6,037 |
| 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 | (594) | 1,378 | | 1,378 |
| 206-RET-LIF | Life Insurance | 518 | (14) | 504 | | 504 |
| 207 | Medical Insurance | 123,400 | (35,790) | 87,610 | | 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 | (1,487) | 5,597 | | 5,597 |
| 208-RET-DEN | Dental Insurance-Retirees | 2,094 | | 2,094 | | 2,094 |
| 210 | Unemployment | 0 | 1,020 | 1,020 | | 1,020 |
| 212 | Employer Medicare | 7,277 | 62 | 7,339 | | 7,339 |
| 305 | Audit Services | 24,000 | | 24,000 | 105 | 24,105 |
| 307 | Communication | 2,600 | | 2,600 | | 2,600 |
| 320 | Dues and Memberships | 300 | | 300 | | 300 |
| 330 | Operating Lease Payment (Copier) | 2,500 | | 2,500 | (378) | 2,122 |
| 332 | Legal Notices | 500 | | 500 | | 500 |
| 348 | Postal Charges | 5,500 | | 5,500 | 1,000 | 6,500 |
| 349 | Printing, Stationery and Forms | 5,000 | | 5,000 | (200) | 4,800 |
| 355 | Travel | 3,000 | | 3,000 | | 3,000 |
| 399 | Other Contracted Services | 29,460 | | 29,460 | 376 | 29,836 |
| 414 | Duplicating Supplies | 2,200 | | 2,200 | (600) | 1,600 |
| 435 | Office Supplies | 7,000 | | 7,000 | (900) | 6,100 |
| 499 | Other Supplies & Materials | 300 | | 300 | | 300 |
| 508 | Premiums on Corporate Bonds | 400 | | 400 | 322 | 722 |
| 513 | Workers' Comp Insurance | 5,552 | 308 | 5,860 | | 5,860 |
| 524 | In Service/Staff Development | 2,000 | | 2,000 | (311) | 1,689 |
| 599 | Other Charges | 500 | | 500 | | 500 |
| 719 | Office Equipment | 5,000 | | 5,000 | 586 | 5,586 |
| | | 0 | | 0 | | 0 |
| | | | | | | |
| | Total Accounting/Budgeting/Payroll | 840,500 | (40,065) | 800,435 | (48,883) | 751,552 |
| | | | | | | |
| | | | | | | |

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

| General Fund 101 | | | | | | |
|------------------|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 52200 | Purchasing | | | | | |
| 105 | Supervisor/Director | 62,200 | | 62,200 | 1 | 62,201 |
| 122 | Purchasing Personnel | 125,239 | 1,357 | 126,596 | (631) | 125,965 |
| 169 | Part-time Personnel | 14,947 | | 14,947 | 245 | 15,192 |
| 189-1XPMT | Other Wages - 1X Payment | | 2,250 | 2,250 | | 2,250 |
| 187 | Overtime | | | 0 | | 0 |
| 201 | Social Security | 11,621 | 140 | 11,761 | | 11,761 |
| 204 | State Retirement | 12,577 | 151 | 12,728 | | 12,728 |
| 206 | Life Insurance | 673 | | 673 | | 673 |
| 206-RET-LIF | Life Insurance | 576 | (153) | 423 | | 423 |
| 207 | Medical Insurance | 47,594 | 3,300 | 50,894 | | 50,894 |
| 207-RET-MED | Medical Insurance | | | 0 | | 0 |
| 207-SRHTH | Medical Insurance | 6,747 | 729 | 7,476 | | 7,476 |
| 208 | Dental Insurance | 2,278 | | 2,278 | | 2,278 |
| 208-RET-DEN | Dental Insurance | 1,058 | | 1,058 | | 1,058 |
| 212 | Employer Medicare | 2,935 | 33 | 2,968 | | 2,968 |
| 307 | Communication | 2,300 | | 2,300 | | 2,300 |
| 307-WIRE | Communication | 1,500 | | 1,500 | | 1,500 |
| 320 | Dues and Memberships | 2,500 | | 2,500 | | 2,500 |
| 330 | Operating Lease Payments (Copier) | 2,000 | | 2,000 | | 2,000 |
| 332 | Legal Notices, Recording and Court Costs | | | 0 | | 0 |
| 338 | Maintenance and Repair Services-Vehicl | 800 | | 800 | | 800 |
| 348 | Postal Charges | 200 | | 200 | | 200 |
| 349 | Printing, Stationery & Forms | 200 | | 200 | | 200 |
| 355 | Travel | 4,000 | | 4,000 | | 4,000 |
| 399 | Other Contracted Services | 3,400 | | 3,400 | | 3,400 |
| 399 GOVDL | Other Contracted Services-GovDeals | 400 | | 400 | | 400 |
| 399 SPLUS | Other Contracted Services - Surplus | 500 | | 500 | | 500 |
| 414 | Duplicating Supplies | 500 | | 500 | | 500 |
| 425 | Gasoline | 300 | | 300 | | 300 |
| 435 | Office Supplies | 3,000 | | 3,000 | | 3,000 |
| 437 | Periodicals | 600 | | 600 | | 600 |
| 451 | Uniforms | 0 | | 0 | | 0 |
| 499 | Other Supplies and Materials | 200 | | 200 | | 200 |
| 508 | Premiums on Corp Surety Bonds | 350 | | 350 | | 350 |
| 513 | Workers' Comp Insurance | 2,467 | 138 | 2,605 | | 2,605 |
| 524 | In Service/Staff Development | 3,500 | | 3,500 | | 3,500 |
| 599 | Other Charges | | | 0 | | 0 |
| 711 | Furniture & Fixtures | 500 | | 500 | | 500 |
| 719 | Office Equipment | 3,000 | | 3,000 | | 3,000 |
| | Total Purchasing | 320,662 | 7,945 | 328,607 | (385) | 328,222 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|--|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 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 | 1 | 107,145 |
| 161 | Staff Wages | 290,014 | (18,200) | 271,814 | (42,574) | 229,240 |
| 168 | Temporary Personnel | 0 | | 0 | | 0 |
| 169 | Part time Personnel | 16,141 | | 16,141 | 189 | 16,330 |
| 185 | Educational Incentive | 500 | | 500 | | 500 |
| 187 | Overtime Pay | | | 0 | | 0 |
| 189-1XPMT | 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 | (547) | 1,001 | | 1,001 |
| 206-RET-LIF | Life Insurance - Retirees | 384 | | 384 | | 384 |
| 207 | Medical Insurance | 83,739 | (12,856) | 70,883 | | 70,883 |
| 207-SRHTH | Medical Insurance - Sr Health | 6,747 | 729 | 7,476 | | 7,476 |
| 208 | Dental Insurance | 4,826 | (1,163) | 3,663 | | 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 | (601) | 1,899 |
| 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 | 511 | 1,411 |
| 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 | (511) | 289 |
| 425 | Gasoline | 3,000 | | 3,000 | | 3,000 |
| 435 | Office Supplies | 3,000 | | 3,000 | 1,101 | 4,101 |
| 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 | 4,500 | 6,500 |
| 711 | Furniture and Fixtures | 2,000 | | 2,000 | (2,000) | 0 |
| 719 | Office Equipment | 3,000 | | 3,000 | (3,000) | 0 |
| | Total Property Assessor's Office | 686,086 | (27,349) | 658,737 | (42,384) | 616,353 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|---------------------------------------|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 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 | 1 | 107,145 |
| 162 | Clerical Personnel | 165,464 | 610 | 166,074 | (5,462) | 160,612 |
| 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 | 9 | 799 | | 799 |
| 206-RET-LIF | Life Insurance | 183 | 95 | 278 | | 278 |
| 207 | Medical Insurance | 37,066 | 5,671 | 42,737 | | 42,737 |
| 207-SRHTH | Medical Insurance | 2,250 | 242 | 2,492 | | 2,492 |
| 208 | Dental Insurance | 2,548 | (280) | 2,268 | | 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 | 6,610 | 470,576 | (5,461) | 465,115 |

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

| | General Fund 101 | | | | | | |
|----------------|--|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | | 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 | 1 | 107,145 |
| 162 | Clerical Personnel | | 512,886 | (37,953) | 474,933 | (32,428) | 442,505 |
| 168 | Temporary Personnel | | 0 | | 0 | | 0 |
| 169 | Part-time Personnel | | 20,384 | | 20,384 | (17,738) | 2,646 |
| 189-1XPMT | Other Wages - 1X Payment | | | 5,500 | 5,500 | | 5,500 |
| 187 | Overtime | | | | 0 | 327 | 327 |
| 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 | (158) | 2,129 | | 2,129 |
| 206-RET-LIF | Life Insurance-Retirees | | 375 | 191 | 566 | | 566 |
| 207 | Medical Insurance | | 159,651 | (1,323) | 158,328 | | 158,328 |
| 207-RET-MED | Retiree Medical Insurance | | | | 0 | | 0 |
| 207 - SRHHT | Medical Insurance - Sr. Health | | 4,498 | 2,978 | 7,476 | | 7,476 |
| 208 | Dental Insurance | | 9,367 | (1,123) | 8,244 | | 8,244 |
| 208-RET-DEN | Dental Insurance-Retirees | | 1,036 | 352 | 1,388 | | 1,388 |
| 210 | Unemployment Compensation | | | 449 | 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 | 707 | 6,207 |
| 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 |
| 599 | Other Charges | | | | | 210 | |
| 711 | Furniture & Fixtures | | 2,000 | | 2,000 | (1,017) | 983 |
| 790-COCLK | Other Equipment | | | | 0 | | 0 |
| 719 | Office Equipment | | 5,000 | | 5,000 | | 5,000 |
| | Total County Court Clerk | | 1,031,359 | (25,816) | 1,005,543 | (49,938) | 955,605 |

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

| | General Fund 101 | | | | | | |
|----------------|--|-----------|-----------|-----------|-----------|-----------|--------------|
| Account Number | 6/23/2025 16:15 | | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| | | | | | | | |
| 52600 | Data Processing | | | | | | |
| 120 | Computer Programmer | 57,450 | 221 | 57,671 | | | 57,671 |
| 121 | Data Processing Personnel | 50,523 | 195 | 50,718 | | | 50,718 |
| 189-1XPMT | Other Wages - 1X Payment | | 1,000 | 1,000 | | | 1,000 |
| 187 | Overtime Pay | | | 0 | | | 0 |
| 201 | Social Security | 6,694 | 62 | 6,756 | | | 6,756 |
| 201 ARPA | Social Security | | | 0 | | | 0 |
| 204 | State Retirement | 7,245 | 67 | 7,312 | | | 7,312 |
| 204 ARPA | State Retirement | | | 0 | | | 0 |
| 206 | Life Insurance | 337 | | 337 | | | 337 |
| 207 | Medical Insurance | 18,537 | 1,286 | 19,823 | | | 19,823 |
| 208 | Dental Insurance | 290 | | 290 | | | 290 |
| 212 | Employer Medicare | 1,566 | 15 | 1,581 | | | 1,581 |
| 212 ARPA | Employer Medicare | | | 0 | | | 0 |
| 307 | Communication | 15,300 | | 15,300 | | | 15,300 |
| 307-FY21 | Communication | | | 0 | | | 0 |
| 307 WIRE | Communication | 2,200 | | 2,200 | | | 2,200 |
| 307 INTER | Communication (Redundant Internet - Annex & Co Bldg) | 3,500 | | 3,500 | | (2,768) | 732 |
| 320 | Dues and Memberships | | | 0 | | | 0 |
| 348 | Postage | 100 | | 100 | | | 100 |
| 355 | Travel | 1,000 | | 1,000 | | | 1,000 |
| 399 | Other Contracted Services | 45,000 | 1,715 | 46,715 | | | 46,715 |
| 399-WBST | Contd Svc - Website update | | 1,560 | 1,560 | | | 1,560 |
| 435 | Office Supplies | 250 | | 250 | | | 250 |
| 471 | Software | 3,500 | | 3,500 | | (3,361) | 139 |
| 513 | Workers' Comp Insurance | 1,234 | 68 | 1,302 | | | 1,302 |
| 524 | Inservice/Staff Development | 3,000 | (1,715) | 1,285 | | | 1,285 |
| 709 | Data Processing Equipment | 10,000 | | 10,000 | | 6,129 | 16,129 |
| 711 | Furniture & Fixtures | | | 0 | | | 0 |
| 719 | Office Equipment | 1,400 | | 1,400 | | | 1,400 |
| | | | | 0 | | | 0 |
| | Total Data Processing | 229,126 | 4,474 | 233,600 | | 0 | 233,600 |
| | | | | | | | |
| | | | | | | | |
| Total Finance | | 3,571,699 | (74,201) | 3,497,498 | | (147,051) | 3,350,447 |

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

| | General Fund 101 | | | | | | |
|----------------|--|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | | 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 | 1 | 107,145 |
| 162 | Clerical Personnel | | 227,448 | 792 | 228,240 | | 228,240 |
| 169 | Part-time Personnel | | 18,596 | | 18,596 | (5,000) | 13,596 |
| 189-1XPMT | Other Wages - 1X 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 | (16) | 176 | | 176 |
| 207 | Medical Insurance | | 67,037 | (7,576) | 59,461 | | 59,461 |
| 207-RET-MED | Medical Insurance-Retirees | | 7,538 | (820) | 6,718 | | 6,718 |
| 207-SRHTH | Medical Insurance-Sr. Health | | | 431 | 431 | | 431 |
| 208 | Dental Insurance | | 4,247 | (530) | 3,717 | | 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 | 1,001 | 36,501 |
| 414 | Duplicating Supplies | | 2,000 | | 2,000 | | 2,000 |
| 435 | Office Supplies | | 7,000 | | 7,000 | (60) | 6,940 |
| 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 | (1,001) | 3,999 |
| 711 | Furniture and Fixtures | | 500 | | 500 | | 500 |
| 719 | Office Equipment | | 500 | | 500 | 60 | 560 |
| | | | | | 0 | | 0 |
| | Total Circuit Court Clerk | | 580,338 | (4,368) | 575,970 | (4,999) | 570,971 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|---|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 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 | (26,256) | 495,194 |
| 169 | Part-time Personnel | 19,346 | | 19,346 | 3,499 | 22,845 |
| 189-IXPMT | Other Wages - IX 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 | (233) | 1,967 | | 1,967 |
| 206-RET-LIF | Life Insurance - Retirees | 387 | 100 | 487 | | 487 |
| 207 | Medical Insurance | 91,772 | 1,112 | 92,884 | | 92,884 |
| 207-RET-MED | Medical Insurance - Retirees | | 5,373 | 5,373 | | 5,373 |
| 207 - SRHTH | Medical Insurance - Sr. Health | 2,249 | 1,105 | 3,354 | | 3,354 |
| 208 | Dental Insurance | 5,694 | 271 | 5,965 | | 5,965 |
| 208-RET-DEN | Dental Insurance-Retirees | 1,741 | 177 | 1,918 | | 1,918 |
| 212 | Employer Medicare | 8,089 | 109 | 8,198 | | 8,198 |
| 212 ARPA | Employer Medicare | | | 0 | | 0 |
| 307 | Communication | 5,000 | | 5,000 | 3,407 | 8,407 |
| 307-WIRE | Communication | 1,000 | | 1,000 | | 1,000 |
| 307-F23 | Communication | | | 0 | | 0 |
| 320 | Dues and Memberships | 500 | | 500 | (500) | 0 |
| 330 | Operating Lease Payments (Copier) | 8,500 | | 8,500 | (3,500) | 5,000 |
| 334 | Maintenance Agreements | 3,500 | | 3,500 | | 3,500 |
| 348 | Postal Charges | 14,000 | | 14,000 | (1,869) | 12,131 |
| 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 | (255) | 2,745 |
| 399 | Other Contracted Services (LGDP) | 30,500 | | 30,500 | 2,685 | 33,185 |
| 399-CSG | Other Cont'd Svc - Court Security Grant | | 26,804 | 26,804 | | 26,804 |
| 414 | Duplicating Supplies | 2,500 | | 2,500 | (223) | 2,277 |
| 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 | 255 | 1,755 |
| 708 SESSN | Communication Equipment - SESSN | | | 0 | | 0 |
| 709 | Data Processing Equipment | 5,000 | | 5,000 | (70) | 4,930 |
| 709 SESSN | Data Processing Equipment | | | 0 | 70 | 70 |
| 711 | Furniture and Fixtures | 4,000 | | 4,000 | | 4,000 |
| 719 | Office Equipment | | | 0 | | 0 |
| | | | | 0 | | 0 |
| | Total General Sessions Court | 863,131 | 37,921 | 901,052 | (22,757) | 878,295 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|--|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 53310 | General Sessions Judge | | | | | |
| 101 | County Official/Administrative Officer (Judge) | 403,302 | | 403,302 | | 403,302 |
| 162 | Clerical Personnel (Judicial Comm./Asst.) | 62,442 | 240 | 62,682 | | 62,682 |
| 168 | Temp Personnel (Substitute Judges) | 10,000 | (850) | 9,150 | (5,363) | 3,787 |
| 189-1XPMT | Other Wages - 1X Payment | | 500 | 500 | | 500 |
| 187 | Overtime Wages | | | 0 | 75 | 75 |
| 201 | Social Security | 29,496 | 31 | 29,527 | | 29,527 |
| 201 ARPA | Social Security | | | 0 | | 0 |
| 204 | State Retirement | 31,251 | 34 | 31,285 | | 31,285 |
| 204 ARPA | State Retirement | | | 0 | | 0 |
| 206 | Life Insurance | 538 | | 538 | | 538 |
| 206-RET-LIF | Life Insurance - Retirees | | | 0 | | 0 |
| 207 | Medical Insurance | 29,971 | 2,079 | 32,050 | | 32,050 |
| 207-COBRA | Medical Insurance - COBRA | | | 0 | | 0 |
| 207-SRHTH | Medical Insurance - Sr. Health | | | 0 | | 0 |
| 208 | Dental Insurance | 1,699 | | 1,699 | | 1,699 |
| 208-COBRA | Dental Insurance - COBRA | | | 0 | | 0 |
| 208-RET-DEN | Dental Insurance - Retiree | | | 0 | | 0 |
| 212 | Employer Medicare | 6,898 | 7 | 6,905 | | 6,905 |
| 212 ARPA | Employer Medicare | | | 0 | | 0 |
| 307 | Communication | 816 | | 816 | | 816 |
| 307-WIRE | Communication | 1,600 | | 1,600 | | 1,600 |
| 320 | Dues and Memberships | 3,000 | | 3,000 | (470) | 2,530 |
| 322 | Evaluation and Testing | 4,500 | | 4,500 | | 4,500 |
| 334 | Maintenance Agreements | 600 | | 600 | (600) | 0 |
| 349 | Printing, Stationery, and Forms | 500 | (500) | 0 | | 0 |
| 355 | Travel | 2,500 | | 2,500 | 1,240 | 3,740 |
| 399 | Other Contracted Services | | | 0 | | 0 |
| 435 | Office Supplies | 3,000 | | 3,000 | | 3,000 |
| 451 | Uniforms | 800 | (800) | 0 | | 0 |
| 513 | Workers' Comp Insurance | 1,850 | 103 | 1,953 | | 1,953 |
| 524 | Inservice/Staff Development | 750 | | 750 | (170) | 580 |
| 711 | Furniture & Fixtures | | | 0 | | 0 |
| 719 | Office Equipment | 500 | 1,400 | 1,900 | | 1,900 |
| | | | | 0 | | 0 |
| | Total General Sessions Judge | 596,013 | 2,244 | 598,257 | (5,288) | 592,969 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|---|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 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 | 1 | 107,145 |
| 162 | Clerical Personnel | 165,984 | 15,910 | 181,894 | (4,872) | 177,022 |
| 169 | Part Time Personnel | | 4,600 | 4,600 | (3,080) | 1,520 |
| 189-IXPMT | 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 | (34) | 841 | | 841 |
| 206-RET-LIF | Life Insurance | 327 | (221) | 106 | | 106 |
| 207 | Medical Insurance | 65,209 | (9,915) | 55,294 | | 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 | (573) | 3,115 | | 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 | 250 | 1,400 |
| 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 | (500) | 700 |
| 355 | Travel | 3,700 | | 3,700 | (250) | 3,450 |
| 399 | Other Contracted Services | 24,305 | | 24,305 | 2,067 | 26,372 |
| 399-DQTAX | Delinquent Tax Sale pmt to Clerk & Master | 3,000 | | 3,000 | (2,067) | 933 |
| 414 | Duplicating Supplies | 700 | | 700 | | 700 |
| 435 | Office Supplies | 2,500 | | 2,500 | 500 | 3,000 |
| 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 | 25,568 | 484,107 | (7,951) | 476,156 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|---|----------------|---------------|----------------|----------|----------------|
| | 6/23/2025 16:15 | 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 | 1 | 93,606 |
| 161 | Secretary(ies) | 46,030 | 178 | 46,208 | | 46,208 |
| 169 | Part-time Personnel | 22,853 | | 22,853 | | 22,853 |
| 189-IXPMT | 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 | (48) | 670 | | 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, Stationery & 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 | 12,629 | 381,828 | 1 | 381,829 |

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

| General Fund 101 | | | | | | |
|------------------|---|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 53700 | Judicial Commissioners | | | | | |
| 105 | Supervisor/Director | 0 | | 0 | | 0 |
| 169 | Part-time Personnel (2 P/T Magistrates) | 71,853 | | 71,853 | | 71,853 |
| 189-1XPMT | Other Wages - 1X Payment | | 250 | 250 | | 250 |
| 201 | Social Security | 4,455 | 16 | 4,471 | | 4,471 |
| 201 ARPA | Social Security | | | 0 | | 0 |
| 204 | State Retirement | 4,821 | 17 | 4,838 | | 4,838 |
| 212 | Employer Medicare | 1,042 | 4 | 1,046 | | 1,046 |
| 212 ARPA | Employer Medicare | | | 0 | | 0 |
| 307-WIRE | Communication | 2,000 | | 2,000 | 275 | 2,275 |
| 435 | Office Supplies | 300 | (300) | 0 | | 0 |
| 524 | In-Service/ Staff Development | 500 | | 500 | (275) | 225 |
| 719 | Office Equipment | 1,800 | 1,050 | 2,850 | | 2,850 |
| | | 86,771 | 1,037 | 87,808 | 0 | 87,808 |
| 53900 | Other Administration of Justice | | | | | |
| 194 | Jury and Witness Fees | 15,000 | | 15,000 | | 15,000 |
| 307 | Communication | 1,000 | | 1,000 | | 1,000 |
| 399 | Other Contracted Services | 2,800 | | 2,800 | | 2,800 |
| 435 | Office Supplies | 500 | | 500 | | 500 |
| 719 | Courtroom Equipment | 0 | | 0 | | 0 |
| | Total Other Administration of Justice | 19,300 | 0 | 19,300 | 0 | 19,300 |
| 53920 | Courtroom Security | | | | | |
| 399 | Other Contracted Services | 1,500 | | 1,500 | | 1,500 |
| 708 | Communication Equipment | | | | | |
| 711-CRSEC | Furniture and Fixtures | | | | | |
| | Total Courtroom Security | 1,500 | 0 | 1,500 | 0 | 1,500 |
| 53930 | Victim Assistance Programs | | | | | |
| 358 | Remittance of Revenues Collected | 30,000 | | 30,000 | | 30,000 |
| | Total Victim Assistance Program | 30,000 | 0 | 30,000 | 0 | 30,000 |
| | | | | | | |
| | | | | | | |
| | Total Administration of Justice | 3,004,791 | 75,031 | 3,079,822 | (40,994) | 3,038,828 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|--|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 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 | (64,000) | 166,000 | | 166,000 |
| 103 | Assistants (Chief Deputies) | | | 0 | | 0 |
| 106 | Deputies (+\$38,000 for 43 hrs) | 1,956,000 | (75,000) | 1,881,000 | 36,426 | 1,917,426 |
| 108 | Investigator(s) | 354,000 | 3,684 | 357,684 | (10,310) | 347,374 |
| 109 | Captain(s) | | | 0 | | 0 |
| 110 | Lieutenant(s) | 192,000 | 836 | 192,836 | 62 | 192,898 |
| 115 | Sergeant(s) | 230,000 | 352 | 230,352 | 4,075 | 234,427 |
| 120 | Computer Programmer (\$3,400 for 43 hrs) | 56,400 | | 56,400 | (3,176) | 53,224 |
| 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 | (24,259) | 13,889 |
| 169 | Part-time Personnel (Deputies) | 45,000 | | 45,000 | (14,836) | 30,114 |
| 189-IXPMT | Other Wages - 1X Payment | | 35,000 | 35,000 | | 35,000 |
| 170 | School Resource Officer (+ \$15,500 for 43 hrs) | 653,500 | | 653,500 | 12,068 | 665,568 |
| 187 | Overtime Pay | 250,000 | 189,000 | 439,000 | | 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 | (167) | 11,142 | | 11,142 |
| 206-RET-LIF | Life Insurance-Retirees | 2,064 | 13 | 2,077 | | 2,077 |
| 207 | Medical Insurance | 843,626 | 43,348 | 886,974 | | 886,974 |
| 207-COBRA | Medical Insurance - COBRA | | | 0 | | 0 |
| 207-RET | Medical Insurance - Retirees | 14,266 | 12,535 | 26,801 | | 26,801 |
| 207-SRHTH | Medical Insurance - Sr. Health | 11,245 | 1,216 | 12,461 | | 12,461 |
| 208 | Dental Insurance | 43,252 | (3,612) | 39,640 | | 39,640 |
| 208-COBRA | Dental Insurance - COBRA | | | 0 | | 0 |
| 208-RET-DEN | Dental Insurance-Retirees | 4,103 | 947 | 5,050 | | 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 |

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

| Account Number | General Fund 101 | | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
|----------------|---|---------|-----------|-----------|----------|----------|----------|
| | 6/23/2025 16:15 | | | | | | |
| | Org Bgt | Amds | | | | | |
| 307 | Communication | 30,000 | | 30,000 | | 540 | 30,540 |
| 307-FY23 | Communication | | | 0 | | | 0 |
| 307-WIRE | Communication | 30,000 | | 30,000 | | (540) | 29,460 |
| 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 | 59,085 | 279,085 | | | 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 | 10,000 | 35,000 | | | 35,000 |
| 355- LFSVR | Travel | 1,000 | | 1,000 | | | 1,000 |
| 355-GHSOG | Travel | | | 0 | | | 0 |
| 399 | Other Contracted Services | 60,000 | 29,000 | 89,000 | | | 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 | (500) | 14,500 | | | 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 |

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

| Account Number | General Fund 101 | | | | | |
|----------------|--|------------------|----------------|------------------|----------------|------------------|
| | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 599 | Other Charges | | 500 | 500 | | 500 |
| 708 | Communication Equipment | 32,500 | (4,000) | 28,500 | | 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) | | 11,557 | 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 | 246,000 | 246,000 | | 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 | 672,098 | 7,822,512 | 0 | 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) | 0 |
| | Total Adm of Sexual Offender Registry | 12,250 | 0 | 12,250 | (2,000) | 10,250 |

Rice, Erin:
Move to 54610 - Co.
Coroner/Med. Examiner
[16]Jun_30Jun2025]

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

| General Fund 101 | | | | | | |
|------------------|---|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 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 | 1 | 68,001 |
| 115 | Corrections Sergeants | 212,000 | 4,563 | 216,563 | 3,748 | 220,311 |
| 160 | Guards (\$29,000 for 43 hrs) | 2,395,200 | (135,000) | 2,260,200 | | 2,260,200 |
| 160-CRSEC | Guards- CRSEC (3) (\$4,200 for 43 hrs) | 148,200 | | 148,200 | 57 | 148,257 |
| 169 | Part-time Personnel | 2,500 | | 2,500 | | 2,500 |
| 189-1XPMT | Other Wages - 1X Payment | | 28,500 | 28,500 | | 28,500 |
| 187 | Overtime Wages | 130,000 | 85,000 | 215,000 | | 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 | (1,419) | 8,054 | | 8,054 |
| 206-CRSEC | Life Insurance | 473 | | 473 | | 473 |
| 206-RET-LIF | Life Insurance-Retirees | 356 | 43 | 399 | | 399 |
| 207 | Medical Insurance | 570,980 | (117,773) | 453,207 | | 453,207 |
| 207-CRSEC | Medical Insurance | 18,545 | 1,286 | 19,831 | | 19,831 |
| 207-RET-MED | Medical Insurance - Retirees | 15,767 | 7,065 | 22,832 | | 22,832 |
| 207-COBRA-MED | Medical Insurance - COBRA | | 672 | 672 | | 672 |
| 207-SRHTH | Medical Insurance - Sr. Health | 1,857 | 427 | 2,284 | | 2,284 |
| 208 | Dental Insurance | 32,716 | (10,185) | 22,531 | | 22,531 |
| 208-CRSEC | Dental Insurance | 31,867 | (30,998) | 869 | | 869 |
| 208-RET | Dental Insurance - Retirees | 649 | 56 | 705 | | 705 |
| 210 | Unemployment Compensation | | 288 | 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 | | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
|----------------|--|-----------|-----------|-----------|-----------|----------|-----------|
| | 6/23/2025 16:15 | | | | | | |
| | Org Bgt | Amds | | | | | |
| 355-EXTRA | Travel - Extradition | 3,000 | | | 3,000 | | 3,000 |
| 399 | Other Contracted Services | 12,000 | 27,171 | | 39,171 | | 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 | (11,800) | | 3,200 | | 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 | (5,000) | | 35,000 | | 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) | | 0 | | 0 |
| 790 | Other Equipment | 0 | | | 0 | | 0 |
| | | | | | 0 | | 0 |
| | Total Jail Department | 5,035,732 | (129,537) | | 4,906,195 | 3,806 | 4,910,001 |

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

| | General Fund 101 | | | | | | |
|----------------|---|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | | 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 | (15,747) | 14,493 |
| 189-1XPMT | 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 | 5,538 | 17,893 | | 17,893 |
| 208 | Dental Insurance | | 850 | 301 | 1,151 | | 1,151 |
| 208-RET-DEN | Dental Insurance - Retiree | | 353 | (29) | 324 | | 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 | 1,490 | 3,490 | | 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 | (1,000) | 500 |
| 399 | Other Contracted Services | | 8,500 | | 8,500 | | 8,500 |
| 399 DIVE | Other Contracted Services - (Marine Rescue Team) | | 9,258 | (924) | 8,334 | (2,000) | 6,334 |
| 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) | 0 |
| 412 | Diesel Fuel | | 2,000 | | 2,000 | (650) | 1,350 |
| 414 | Duplicating Supplies | | 760 | | 760 | (202) | 558 |
| 422 | Food Supplies | | 620 | | 620 | 1,000 | 1,620 |
| 422-FIRES | Food Supplies (from Fire Safety Commitment) | | | 500 | 500 | 202 | 702 |
| 425 | Gasoline | | 7,000 | | 7,000 | | 7,000 |
| 434 | Natural Gas | | | | 0 | | 0 |
| 435 | Office Supplies | | 2,600 | | 2,600 | | 2,600 |
| 450 | Tires | | 2,500 | | 2,500 | | 2,500 |
| 451 | Uniforms | | 2,000 | | 2,000 | | 2,000 |

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

| General Fund 101 | | | | | | |
|------------------|---|----------------|---------------|----------------|-----------------|----------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 451-DIVE | Uniforms | 2,500 | | 2,500 | (100) | 2,400 |
| 499 | Other Supplies & Materials | 2,000 | | 2,000 | (325) | 1,675 |
| 499-DIVE | Other Supplies & Materials | 2,000 | | 2,000 | 100 | 2,100 |
| 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 | 325 | 3,725 |
| 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) | 0 |
| 719 | Office Equipment | 3,500 | | 3,500 | (3,500) | 0 |
| 790 | Other Equipment | 3,704 | | 3,704 | 5,650 | 9,354 |
| 790-BOAT | Other Equipment | 7,000 | (566) | 6,434 | 2,000 | 8,434 |
| 790-DIVE | Other Equipment | 3,455 | | 3,455 | | 3,455 |
| 799 | Other Capital Outlay | | | 0 | | 0 |
| | Total Emergency Management | 227,056 | 20,745 | 247,801 | (15,747) | 232,054 |
| | | | | | | |
| 54490 | Other Emergency Mgmt (HLS & DOE Grants) | | | | | 0 |
| | | | | | | 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

| General Fund 101 | | | | | | |
|---------------------|---------------------------------------|------------|-----------|------------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 54610 | County Coroner/Medical Examiner | | | | | |
| 108 | Investigator | 16,000 | | 16,000 | 2,000 | 18,000 |
| 131 | Medical Personnel (Medical Examiner) | 9,000 | | 9,000 | | 9,000 |
| 399 | Contract w/UT for Autopsies | 100,000 | | 100,000 | | 100,000 |
| 399-FY23 | Contract w/UT for Autopsies - FY 2023 | | | 0 | | 0 |
| | Total County Coroner/Medical Examiner | 125,000 | 0 | 125,000 | 2,000 | 127,000 |
| 54900 | Other Public Safety | | | | | |
| | | 0 | | 0 | | 0 |
| 316-LCECD | Contributions - Loudon Co E-911 | 545,000 | | 545,000 | | 545,000 |
| | | 0 | | 0 | | 0 |
| | Total Communication/E-911 | 545,000 | 0 | 545,000 | 0 | 545,000 |
| Total Public Safety | | 13,758,452 | 570,435 | 14,328,887 | (11,941) | 14,316,946 |

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

| General Fund 101 | | | | | | |
|------------------|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 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 | 7,278 | 41,506 |
| 189-1XPMT | Other Wages - 1X Payment | | 3,250 | 3,250 | | 3,250 |
| 187 | Overtime Pay | 10,000 | | 10,000 | 1,679 | 11,679 |
| 189 | Staff Wages | 190,902 | 1,621 | 192,523 | (35,980) | 156,543 |
| 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 | (306) | 748 | | 748 |
| 207 | Medical Insurance | 45,432 | (11,032) | 34,400 | | 34,400 |
| 208 | Dental Insurance | 2,297 | (697) | 1,600 | | 1,600 |
| 210 | Unemployment Insurance | | 358 | 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 | 500 | 3,100 |
| 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 | 1,515 | 2,815 |
| 348 | Postal Charges | 200 | | 200 | | 200 |
| 349 | Printing, Stationery & Forms | 1,327 | | 1,327 | | 1,327 |
| 349 PETSM | Printing, Stationery & Forms | 500 | | 500 | (500) | 0 |
| 355 | Travel | 1,000 | | 1,000 | | 1,000 |
| 355-PETSM | Travel - PetsMart | 4,500 | | 4,500 | | 4,500 |
| 357 | Veterinary Services | 29,754 | | 29,754 | (1,250) | 28,504 |
| 357-ASHLTR | Veterinary Services | 500 | | 500 | (1,515) | (1,015) |
| 359 | Disposal Fees | 310 | | 310 | 30 | 340 |
| 399 | Other Contracted Services | 1,000 | | 1,000 | 1,250 | 2,250 |
| 401 | Animal Food & Supplies | 31,700 | | 31,700 | 300 | 32,000 |
| 401 ASHLTR | Animal Food & Supplies | 9,897 | (2,962) | 6,935 | (300) | 6,635 |
| 401 BQUST | Animal Food & Supplies | 22,000 | | 22,000 | (1,500) | 20,500 |
| 401-LADDS | Animal Food & Supplies | 3,500 | | 3,500 | 1,500 | 5,000 |
| 401-PETSM | Animal Food & Supplies | 5,000 | | 5,000 | (3,826) | 1,174 |

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

| General Fund 101 | | | | | | |
|------------------|---|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 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 | 3,000 | 8,000 |
| 414 | Duplicating Supplies | 269 | | 269 | (250) | 19 |
| 425 | Gasoline | 11,300 | | 11,300 | (1,250) | 10,050 |
| 435 | Office Supplies | 300 | 200 | 500 | | 500 |
| 450 | Tires | 2,000 | | 2,000 | | 2,000 |
| 451 | Uniforms | 1,500 | | 1,500 | 826 | 2,326 |
| 452 | Utilities | 10,200 | | 10,200 | 2,500 | 12,700 |
| 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) | 0 |
| 718 | Vehicles | | | 0 | | 0 |
| 719 | Office Equipment | 754 | (200) | 554 | (30) | 524 |
| 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 | (2,752) | 550,904 | (27,023) | 523,881 |
| 55190 | Other Local Health Services (DGA Grant) | | | | | |
| 189 | Wages/Salaries | 315,764 | 68,636 | 384,400 | | 384,400 |
| 187 | Overtime Pay | | 1,000 | 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 | | 4,000 | 4,000 | | 4,000 |
| 355 | Travel | 12,600 | | 12,600 | | 12,600 |
| 399 | Other Cont'd Svc - Interpreter Svc | 4,000 | (4,000) | 0 | | 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 | 135,011 | 1,246,455 | (27,023) | 1,219,432 |

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

| | General Fund 101 | | | | | | |
|----------------|---|-----------------|-----------|-----------|-----------|----------|--------------|
| Account Number | | 6/23/2025 16:15 | 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 | 1 | 49,095 |
| 161 | Office on Aging Director | | 37,024 | 143 | 37,167 | | 37,167 |
| 168 | Temporary Personnel | | | | 0 | | 0 |
| 189-1XPMT | Other Wages - 1X Payment | | | 2,000 | 2,000 | | 2,000 |
| 189 | Other Salaries and Wages | | 73,008 | 281 | 73,289 | | 73,289 |
| 201 | Social Security | | 9,866 | 124 | 9,990 | | 9,990 |
| 201 ARPA | Social Security | | | | 0 | | 0 |
| 204 | Retirement | | 10,677 | 187 | 10,864 | | 10,864 |
| 204 | Retirement | | | | 0 | | 0 |
| 206 | Life Insurance | | 674 | | 674 | | 674 |
| 206-RET-LIF | Life Insurance - Retirees | | 874 | | 874 | | 874 |
| 207 | Medical Insurance | | 28,844 | (2,419) | 26,425 | | 26,425 |
| 207-RET-MED | Medical Insurance - Retirees | | | | 0 | | 0 |
| 207-SRHTH | Medical Insurance - Sr. Health | | 15,743 | 1,702 | 17,445 | | 17,445 |
| 208 | Dental Insurance | | 2,549 | | 2,549 | | 2,549 |
| 208-RET-DEN | Dental Insurance-Retirees | | 2,201 | (460) | 1,741 | | 1,741 |
| 212 | Employer Medicare | | 2,307 | 29 | 2,336 | | 2,336 |
| 212 ARPA | Employer Medicare | | | | 0 | | 0 |
| 302 VACCI | Advertising - ETHRA Grant - Vaccines | | | | 0 | | 0 |
| 307 | Communication | | 5,300 | | 5,300 | | 5,300 |
| 316-FDBOX | Contributions - Food Box Program | | | 7,207 | 7,207 | | 7,207 |
| 330 | Operating Lease Payments (Copier) | | 2,200 | | 2,200 | (2,000) | 200 |
| 333 | Licenses | | 2,000 | | 2,000 | | 2,000 |
| 336 | Maintenance and Repair Services-Equipment | | 2,000 | 324 | 2,324 | | 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 | (1,000) | 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 | 1,793 | 8,793 |
| 399-SRCTR-F24 | Other Contracted Services - FY 24 SRCTR Grant | | | 7,190 | 7,190 | | 7,190 |

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

| Account Number | General Fund 101 | | | | | |
|---|---|-----------|-----------|-----------|----------|--------------|
| | 6/23/2025 16:15 | 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 | 25 | 125 |
| 422 | Food Supplies | 4,000 | | 4,000 | (1,500) | 2,500 |
| 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 | 3,000 | 18,000 |
| 499 | Other Supplies and Materials | 3,000 | (324) | 2,676 | (418) | 2,258 |
| 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 | (500) | 1,500 |
| 599-SRCTZ | Other Charges - SRCTZ | | 6,117 | 6,117 | 600 | 6,717 |
| 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 | 54,378 | 360,806 | 1 | 360,807 |
| Total Social, Cultural, and Recreational Services | | 306,428 | 54,378 | 360,806 | 1 | 360,807 |

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

| General Fund 101 | | | | | | |
|------------------|---|----------------|------------|----------------|----------------|----------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 57000 | Agriculture and Natural Resources | | | | | |
| 57100 | Agricultural Extension Service | | | | | |
| 140 | Salary Supplement | 0 | | 0 | | 0 |
| 307 | Communication | 5,000 | | 5,000 | | 5,000 |
| 307-WIRE | Communication | | | | | |
| 309 | Contracts w/Govt Agencies | 199,820 | | 199,820 | | 199,820 |
| 330 | Operating Lease Payments | 1,700 | | 1,700 | | 1,700 |
| 399 | Other Contracted Services | 1,800 | | 1,800 | | 1,800 |
| 435 | Office Supplies | 900 | | 900 | | 900 |
| 499 | Other Supplies and Materials | 800 | | 800 | | 800 |
| 719 | Office Equipment | 3,000 | | 3,000 | | 3,000 |
| | Total Agricultural Extension Service | 213,020 | 0 | 213,020 | 0 | 213,020 |
| 57500 | Soil Conservation | | | | | |
| 140 | Salary Supplements | 0 | | 0 | | 0 |
| 162 | Clerical Personnel (Part-time) | 18,782 | | 18,782 | (3,000) | 15,782 |
| 189-IXPMT | Other Wages - IX Payment | | 250 | 250 | | 250 |
| 189 SOIL | Other Salaries & Wages (Soil Technician) | 26,584 | | 26,584 | | 26,584 |
| 201 | Social Security | 1,164 | 16 | 1,180 | | 1,180 |
| 201 ARPA | Social Security | | | 0 | | 0 |
| 201 SOIL | Social Security (Soil Technician) | 1,649 | | 1,649 | | 1,649 |
| 212 | Employer Medicare | 272 | 4 | 276 | | 276 |
| 212 ARPA | Employer Medicare | | | 0 | | 0 |
| 212 SOIL | Employer Medicare (Soil Technician) | 386 | | 386 | | 386 |
| 307 | Communication | 1,550 | | 1,550 | | 1,550 |
| 316 | Contributions | 3,500 | | 3,500 | | 3,500 |
| 355 | Travel | 1,050 | | 1,050 | | 1,050 |
| 355 SOIL | Travel (Soil Technician) | | | 0 | | 0 |
| 399 | Other Contribution | 0 | | 0 | | 0 |
| | Total Soil Conservation | 54,937 | 270 | 55,207 | (3,000) | 52,207 |

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

| General Fund 101 | | | | | | |
|--|---------------------------------------|----------------|------------|----------------|----------------|----------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 57700 | Flood Control | | | | | |
| 316 | Contributions (Sweetwater Water Shed) | 2,000 | | 2,000 | | 2,000 |
| | Total Flood Control | 2,000 | 0 | 2,000 | 0 | 2,000 |
| 57800 | Storm Water Management | | | | | |
| 361 | Permits | 4,000 | | 4,000 | | 4,000 |
| | Total Storm Water Management | 4,000 | 0 | 4,000 | 0 | 4,000 |
| Total Agriculture and Natural Resources | | 273,957 | 270 | 274,227 | (3,000) | 271,227 |
| 58000 | Other General Government | | | | | |
| 58110 | Tourism | | | | | |
| 316 | Contributions (Visitor's Bureau) | 120,000 | | 120,000 | | 120,000 |
| | | 0 | | 0 | | 0 |
| | Total Tourism | 120,000 | 0 | 120,000 | 0 | 120,000 |

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

| General Fund 101 | | | | | | |
|------------------|--|-----------|-----------|-----------|----------|--------------|
| Account Number | 6/23/2025 16:15 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 58120 | Economic and Industrial Agencies | | | | | |
| 320 | Dues and Memberships | 5,932 | | 5,932 | | 5,932 |
| 320 | Dues & Memberships (E TN Dev District) | | | 0 | | 0 |
| 339-RILEY-SPORT | Matching funds (Riley Drive re-alignment) | | 30,000 | 30,000 | | 30,000 |
| 316 | Contributions | | | 0 | | 0 |
| 316 | Contributions (Loudon Co Ec Dev Ag) | 177,174 | | 177,174 | | 177,174 |
| 316 | Contributions (Innovation Valley) | 0 | | 0 | | 0 |
| | Total Economic and Industrial Agencies | 183,106 | 30,000 | 213,106 | 0 | 213,106 |
| 58130 | Housing and Urban Development | | | | | |
| 316 | Contributions | 3,000 | | 3,000 | | 3,000 |
| 341 | Pauper Burials | 3,750 | | 3,750 | | 3,750 |
| | Total Housing and Urban Development | 6,750 | 0 | 6,750 | 0 | 6,750 |
| 58190 | Other Economic and Community Development | | | | | |
| 718-FDINS | Motor Vehicles (Food Insecurity Grant) | | | 0 | 50,800 | 50,800 |
| | | | | 0 | | 0 |
| | Total Other Economic and Community Development | 0 | 0 | 0 | 50,800 | 50,800 |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Grant vehicle
Revenue @ 47590-
FDINS
[16Jun_30Jun2025]

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

| Account Number | General Fund 101 | | | | | |
|----------------|--|---------------|---------------|----------------|-----------------|----------------|
| | 6/23/2025 16:15 | 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 | (5,600) | 16,640 |
| 189-1XPMT | Other Wages - 1X Payment | | 750 | 750 | | 750 |
| 189 | Other Salaries & Wages | 37,877 | 24,762 | 62,639 | (10,544) | 52,095 |
| 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 | | 6,280 | 6,280 | | 6,280 |
| 208 | Dental Insurance | | 284 | 284 | | 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 | Maintenance 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 | (898) | 4,102 |
| 399 | Other Contracted Services | | | 0 | 898 | 898 |
| 414 | Duplicating Supplies | 162 | | 162 | | 162 |
| 425 | Gasoline | | | 0 | | 0 |
| 435 | Office Supplies | 1,000 | | 1,000 | | 1,000 |
| 451 | Uniforms | 200 | | 200 | 160 | 360 |
| 471 | Software | 300 | | 300 | (160) | 140 |
| 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 | 37,333 | 118,020 | (16,144) | 101,876 |

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

| General Fund 101 | | | | | | |
|--------------------------------------|--|------------|-----------|------------|-----------|--------------|
| Account Number | 6/23/2025 16:15 | 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 | 1,444,156 | 29,424,045 | (152,780) | 29,271,265 |
| 99000 | Other Uses | | | | | |
| 99100 | Transfers Out | | | | | |
| 590 | Transfers to Other Funds | | | 0 | | 0 |
| 590 | Transfers to Other Funds - Fund 177-SCH (to be reimbursed by bond) | | | 0 | 600,000 | 600,000 |
| 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 | 600,000 | 3,005,176 |
| Total Expenditures and Transfers Out | | 28,066,804 | 3,762,417 | 31,829,221 | 447,220 | 32,276,441 |

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

| Account Number | General Fund 101 | | | | | |
|---|------------------|------------|-----------|------------|-----------|--------------|
| | 6/23/2025 16:15 | 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 | 3,236,827 | 27,365,407 | 50,800 | 27,416,207 |
| Transfers In | | 0 | 909,242 | 909,242 | 0 | 909,242 |
| Total Revenue and Transfers In | | 24,128,580 | 4,146,069 | 28,274,649 | 50,800 | 28,325,449 |
| | | | | | | |
| | | | | | | |
| Total Available Funds | | 39,021,205 | 4,146,069 | 43,167,274 | 50,800 | 43,218,074 |
| | | | | | | |
| Expenditure Budget | | 27,979,889 | 1,444,156 | 29,424,045 | (152,780) | 29,271,265 |
| Transfers Out | | 86,915 | 2,318,261 | 2,405,176 | 600,000 | 3,005,176 |
| Total Expenditures and Transfer Out | | 28,066,804 | 3,762,417 | 31,829,221 | 447,220 | 32,276,441 |
| Ending Fund Balance | | 10,954,401 | 383,652 | 11,338,053 | (396,420) | 10,941,633 |

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 | 21,333 | 5,500 | 421,128 |
| Expenditure Budget | 442,715 | 16,864 | 100 | 459,679 |
| Less Cash on Hand | (250) | | | |
| Effect on Fund Balance | (48,420) | 4,469 | 5,400 | (38,551) |
| Ending Fund Balance | 337,954 | 4,469 | 5,400 | 347,823 |

[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 30th 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 | | | 6/16/25 8:20 AM | 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 | 1,423 | 169,990 |
| 51 | 168 | | Temporary Personnel | 19,305 | | 19,305 | | 19,305 |
| 52 | 169 | | Part-time Personnel | 41,654 | | 41,654 | 6,003 | 47,657 |
| 53 | 187 | | Overtime Pay | 0 | | 0 | | 0 |
| 54 | 189-IXPMT | | Other Salaries and Wages - 1 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 | (137) | 675 | | 675 |
| 58 | 206 RET LIF | | Life Insurance Retirees | 384 | 116 | 500 | | 500 |
| 59 | 207 | | Medical Insurance | 71,738 | (13,098) | 58,640 | | 58,640 |
| 60 | 207 RET MED | | Medical Insurance Retirees | 7,538 | 524 | 8,062 | | 8,062 |
| 61 | 207 SRHTH | | Medical Insurance - Sr Health | 11,245 | 6,600 | 17,845 | | 17,845 |
| 62 | 208 | | Dental Insurance | 3,686 | (1,279) | 2,407 | | 2,407 |
| 63 | 208 RET DEN | | Dental Insurance - Retirees | 1,411 | 1,036 | 2,447 | | 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 | | 8,500 | | 8,500 |
| 71 | 513 | | Workman's Comp Insurance | 5,600 | | 5,600 | | 5,600 |
| 72 | 524 | | Staff Development | 1,200 | 6,238 | 7,438 | (7,426) | 12 |
| 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 | | | 6/16/25 8:20 AM | 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 | | | 6/16/25 8:20 AM | 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 | 486 | 2,886 | | 2,886 |
| 152 | 43360 | | Library Fees | | 250 | 250 | | 250 |
| 153 | Total Charges for Current Services | | | 2,400 | 736 | 3,136 | 0 | 3,136 |
| 154 | | | | | | | | |
| 155 | 44000 | | Other Local Revenues | | | | | |
| 156 | 44130 | | Sale of Materials & Supplies | | 207 | 207 | | 207 |
| 157 | 44570 | | Contributions & Gifts | 1,000 | | 1,000 | 5,000 | 6,000 |
| 158 | Total Other Local Revenues | | | 1,000 | 207 | 1,207 | 5,000 | 6,207 |
| 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 | 100 | 300 | | 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 | 100 | 14,300 | 0 | 14,300 |
| 171 | | | | | | | | |
| 172 | Total Revenues | | | 17,600 | 1,043 | 18,643 | 5,000 | 23,643 |

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 | | | 6/16/25 8:20 AM | 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 | 1,043 | 18,643 | 5,000 | 23,643 |
| 206 | | Total Expenditures | | 17,670 | 0 | 17,670 | 0 | 17,670 |
| 207 | | Effect on Fund Balance | | (70) | 1,043 | 973 | 5,000 | 5,973 |
| 208 | | | | | | | | |
| 209 | ESTIMATED ENDING FUND BALANCE SUBFUND LOU | | | 26,876 | 1,043 | 27,919 | 5,000 | 32,919 |

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 | | | 6/16/25 8:20 AM | 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 | 176 | 176 | | 176 |
| 283 | 43360 | | Library Fees | 0 | | 0 | | 0 |
| 284 | | | Total Charges for Current Services | 0 | 176 | 176 | 0 | 176 |
| 285 | | | | | | | | |
| 286 | 44000 | | Other Local Revenues | | | | | |
| 287 | 44130 | | Sale of Materials and Supplies | | 51 | 51 | | 51 |
| 288 | 44170 | | Miscellaneous Refunds | | 33 | 33 | | 33 |
| 289 | 44570 | | Contributions & Gifts | 0 | 40 | 40 | 500 | 540 |
| 290 | 43360 | | Library Fees | | | 0 | | 0 |
| 291 | | | Total Other Local Revenues | 0 | 124 | 124 | 500 | 624 |
| 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 | 300 | 4,875 | 500 | 5,375 |
| 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 | | | 6/16/25 8:20 AM | 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 | | 2,700 | 2,700 | | 2,700 |
| 315 | 330 | | Lease | | 46 | 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 | | 42 | 42 | | 42 |
| 321 | 429 | | Instructional Supplies | 200 | | 200 | | 200 |
| 322 | 432 | | Library Books | 500 | (46) | 454 | 100 | 554 |
| 323 | 432 ARPA | | Library Books - ARPA Grant | | | 0 | | 0 |
| 324 | 432 PETTW | | Library Books - Pettway Grant | 2,700 | (2,700) | 0 | | 0 |
| 325 | 435 | | Office Supplies | 0 | 458 | 458 | | 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 | 100 | 5,275 |
| 332 | | | | | | | | |
| 333 | | | Total Expenditures | 4,675 | 500 | 5,175 | 100 | 5,275 |
| 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 | 300 | 4,875 | 500 | 5,375 |
| 339 | | | Total Expenditures | 4,675 | 500 | 5,175 | 100 | 5,275 |
| 340 | | | | | | | | |
| 341 | | | Effect on Fund Balance | (100) | (200) | (300) | 400 | 100 |
| 342 | | | | | | | | |
| 343 | ESTIMATED ENDING FUND BALANCE SUBFUND GRE | | | 10,576 | (200) | 10,376 | 400 | 10,776 |
| 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 | | | 6/16/25 8:20 AM | 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 | 21,333 | 415,628 | 5,500 | 421,128 |
| 476 | | | | | | | | |
| 477 | | | TOTAL EXPENDITURES | 442,715 | 16,864 | 459,579 | 100 | 459,679 |
| 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 | 4,469 | 342,423 | 5,400 | 347,823 |
| 489 | | | | | | | | |
| 490 | | | | | | | | |
| 491 | | | | | | | | |
| 492 | | | | | | | | |
| 493 | | | | | | | | |
| 494 | | | | | | | | |
| 495 | | | | | | | | |
| 496 | | | | | | | | |
| 497 | | | | | | | | |
| 498 | | | | | | | | |
| 499 | | | | | | | | |
| 500 | | | Total Beginning FB by adding SF | 364,025 | | | | |
| 501 | | | | | | | | |
| 502 | | | Total Ending FB by adding SF | | | | | |
| 503 | | | | 315,355 | | | | |

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:

| | Original Budget | Previously Approved Amends | Amends Approved this Res | Approved Amended Budget |
|---|--------------------|----------------------------------|--------------------------------|-------------------------------|
| 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 | 261,281 | 0 | 1,001,141 |
| Total Available Funds | 2,023,575 | 261,281 | 0 | 2,284,856 |
| Total Expenditures | 1,273,435 | 53,042 | 46,980 | 1,373,457 |
| Effect on Fund Balance | (533,575) | 208,239 | (46,980) | (372,316) |
| Ending Fund Balance | 750,140 | 208,239 | (46,980) | 911,399 |

[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 30th 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 | | | | 06/16/25 | 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 | 1 | 71,201 |
| 50 | | | 140 | Salary Supplements | | | 0 | | 0 |
| 51 | | | 141 | Foremen/Teamleaders | 122,886 | 474 | 123,360 | 8,198 | 131,558 |
| 52 | | | 143 | Equipment Operator | | | 0 | | 0 |
| 53 | | | 164 | Attendants | 180,502 | 695 | 181,197 | (19,482) | 161,715 |
| 54 | | | 169 | Part-time Personnel | 225,750 | | 225,750 | 69,273 | 295,023 |
| 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 | (52) | 1,370 | | 1,370 |
| 60 | | | 206-RET-LIF | Life Insurance - Retirees | 144 | 26 | 170 | | 170 |
| 61 | | | 207 | Medical Insurance | 72,697 | (14406) | 58,291 | | 58,291 |
| 62 | | | 207-SRHTH | Medical Insurance - Sr. Health | 8,996 | 112 | 9,108 | | 9,108 |
| 63 | | | | Dental Insurance | 5,675 | (1467) | 4,208 | | 4,208 |
| 64 | | | 208-RET-DEN | Dental Insurance-Retirees | 353 | (147) | 206 | | 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 | 4,750 | 10,750 |
| 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 | | | | 06/16/25 | 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 | (562) | 638 |
| 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 | 1,100 | 8,600 |
| 87 | | | 450 | Tires and Tubes | 2,500 | | 2,500 | 700 | 3,200 |
| 88 | | | 451 | Uniforms | 7,200 | | 7,200 | | 7,200 |
| 89 | | | 452 | Utilities | 15,000 | | 15,000 | 1,100 | 16,100 |
| 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 | 328 | 5,860 |
| 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 | 562 | 1,062 |
| 99 | | | 733 | Solid Waste Equipment | 5,000 | 62,000 | 67,000 | (15,988) | 51,012 |
| 100 | | | 733-REBAT | Solid Waste Equipment - Rebate | | | 0 | | 0 |
| 101 | | | 790 | Other Equipment | 5,000 | (2,000) | 3,000 | (3,000) | 0 |
| 102 | | | | | | | | | |
| 103 | | | | | | | | | |
| 104 | | | | TOTAL CONVENIENCE CENTER | 1,174,235 | 53,042 | 1,227,277 | 46,980 | 1,274,257 |

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 | | | | 06/16/25 | 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 | 53,042 | 1,326,477 | 46,980 | 1,373,457 |
| 156 | | | | | | | | | |
| 157 | | | TOTAL REV and TRFS IN | | 739,860 | 261,281 | 1,001,141 | 0 | 1,001,141 |
| 158 | | | TOTAL EXPS AND TRFS OUT | | 1,273,435 | 53,042 | 1,326,477 | 46,980 | 1,373,457 |
| 159 | | | EFFECT ON FUND BALANCE | | (533,575) | 208,239 | (325,336) | (46,980) | (372,316) |
| 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 | | | | 911,399 |

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 30, 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 | | 6/14/2025 16:28 | 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 | 5,000 | 32,500 |
| 86 | 320 | | Dues & Memberships | | 275 | 275 | | 275 |
| 87 | 355 | | Travel | 3,000 | | 3,000 | | 3,000 |
| 88 | 399 | | Other Contracted Services | 25,000 | (6,175) | 18,825 | (5,500) | 13,325 |
| 89 | 399-AUCTN | | Other Contracted Services - Auction | | | 0 | | 0 |
| 90 | 431 | | Law Enforcement Supplies | 5,000 | (693) | 4,307 | 1,500 | 5,807 |
| 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 | (1,500) | 3,500 |
| 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 | 500 | 959 |
| 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 | 15,586 | 30,586 | (8,300) | 22,286 |
| 101 | 716 VESTS | | Law Enforcement Equip -Bulletproof Vests | | | 0 | | 0 |
| 102 | 719 | | Office Equipment | 2,000 | | 2,000 | 8,300 | 10,300 |
| 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 | | 6/14/2025 16:28 | 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 | County Commission Meeting Date: | | | | | | | |
| 137 | June 30, 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 | 427,782 | 0 | 5,697,924 |
| Total Available Funds | 7,172,025 | 427,782 | 0 | 7,599,807 |
| Total Expenditures & Transfers Out | 5,645,108 | 342,241 | 20,216 | 6,007,565 |
| Effect on Fund Balance | (374,966) | 85,541 | (20,216) | (309,641) |
| Ending Fund Balance | 1,526,917 | 85,541 | (20,216) | 1,592,242 |

[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 30, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

| | A | B | C | D | E | F | G | H |
|-----|--|---|--------------------------------------|------------------|--------------|------------------|--------------|------------------|
| 1 | | | Highway Dept 131 | | | | | |
| 2 | Account | | 6/23/2025 16:42 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 3 | Number | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 4 | | | | | | | | |
| 120 | | | | | | | | |
| 121 | Total Highway/Public Works Expenditures | | | | | | | |
| 122 | 60000 | | Highways | | | | | |
| 123 | 61000 | | Administration | | | | | |
| 124 | 101 | | County Official | 117,858 | | 117,858 | | 117,858 |
| 125 | 103 | | Assistant | 80,326 | 292 | 80,618 | | 80,618 |
| 126 | 140 | | Salary Supplement | | | 0 | | 0 |
| 127 | 141 | | Foremen | 75,370 | 279 | 75,649 | | 75,649 |
| 128 | 142 | | Mechanics | 52,236 | 194 | 52,430 | | 52,430 |
| 129 | 143 | | Equipment Operators | | | 0 | | 0 |
| 130 | 144 | | Equipment Operators - Heavy | 287,881 | (2,165) | 285,716 | | 285,716 |
| 131 | 145 | | Equipment Operators - Light | 389,500 | 868 | 390,368 | | 390,368 |
| 132 | 147 | | Truck Drivers | 129,640 | 484 | 130,124 | 1 | 130,125 |
| 133 | 161 | | Secretary | 53,764 | 190 | 53,954 | | 53,954 |
| 134 | 162 | | Clerical Personnel | | | 0 | | 0 |
| 135 | 168 | | Temporary Personnel | | | 0 | | 0 |
| 136 | 169 | | Part-time Personnel | | | 0 | | 0 |
| 137 | 189-1XPMT | | Other Salaries & Wages - 1 X Payment | | 10,500 | 10,500 | | 10,500 |
| 138 | 187 | | Overtime Pay | 35,000 | | 35,000 | 2,039 | 37,039 |
| 139 | 302 | | Advertising | 150 | | 150 | | 150 |
| 140 | 320 | | Dues & Memberships | 5,000 | (500) | 4,500 | | 4,500 |
| 141 | 331 | | Legal Services | 500 | | 500 | | 500 |
| 142 | 337 | | Maintenance - Office Equipment | | | 0 | | 0 |
| 143 | 348 | | Postal Charges | 150 | (150) | 0 | | 0 |
| 144 | 349 | | Printing, Stationery & Forms | 1,500 | (1,150) | 350 | | 350 |
| 145 | 355 | | Travel | 4,000 | | 4,000 | | 4,000 |
| 146 | 399 | | Other Contracted Services | 3,500 | (2,618) | 882 | | 882 |
| 147 | 414 | | Duplicating Supplies | 210 | | 210 | | 210 |
| 148 | 435 | | Office Supplies | 2,000 | (1,518) | 482 | | 482 |
| 149 | 524 | | In-Service/Staff Development | 500 | 175 | 675 | | 675 |
| 150 | 711 | | Furniture & Fixtures | | 120 | 120 | | 120 |
| 151 | 719 | | Office Equipment | 1,500 | (1,500) | 0 | | 0 |
| 152 | | | | | | | | |
| 153 | | | Total Administration | 1,240,585 | 3,501 | 1,244,086 | 2,040 | 1,246,126 |

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 | | 6/23/2025 16:42 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 3 | Number | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 4 | | | | | | | | |
| 182 | 63100 | | Operation & Maintenance of Equipment | | | | | |
| 183 | 336 | | Maintenance & Repair - Equipment | 40,000 | (31,000) | 9,000 | 1,250 | 10,250 |
| 184 | 338 | | Maintenance & Repair Vehicles | 5,000 | 2,000 | 7,000 | 1,714 | 8,714 |
| 185 | 353 | | Towing Services | 1,000 | | 1,000 | | 1,000 |
| 186 | 359 | | Disposal Fees | 4,000 | (922) | 3,078 | 300 | 3,378 |
| 187 | 399 | | Other Contracted Services | | | 0 | | 0 |
| 188 | 412 | | Diesel Fuel | 77,000 | (20,959) | 56,041 | 6,701 | 62,742 |
| 189 | 416 | | Equipment Parts - Heavy | 35,000 | 6,000 | 41,000 | | 41,000 |
| 190 | 417 | | Equipment Parts - Light | 105,000 | 44,680 | 149,680 | | 149,680 |
| 191 | 418 | | Equip/Mach Parts | | | 0 | | 0 |
| 192 | 425 | | Gasoline | 35,000 | (119) | 34,881 | | 34,881 |
| 193 | 433 | | Lubricants | 5,000 | 4,000 | 9,000 | | 9,000 |
| 194 | 436 | | Other Road Materials | | | 0 | | 0 |
| 195 | 446 | | Small Tools | | | 0 | | 0 |
| 196 | 450 | | Tires and Tubes | 40,000 | 6,000 | 46,000 | 1,211 | 47,211 |
| 197 | 499 | | Other Supplies & Materials | 10,000 | 2,000 | 12,000 | | 12,000 |
| 198 | 599 | | Other Charges | 5,000 | (3,000) | 2,000 | | 2,000 |
| 199 | | | | | | | | |
| 200 | | | Total Operation & Maint of Equip | 362,000 | 8,680 | 370,680 | 11,176 | 381,856 |
| 201 | | | | | | | | |
| 202 | | | | | | | | |

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 | | 6/23/2025 16:42 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 3 | Number | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 4 | | | | | | | | |
| 245 | 68000 | | Capital Outlay | | | | | |
| 246 | 321-BMILK | | Engineering Services | | | 0 | | 0 |
| 247 | 321-STBGP | | Engineering Services | | | 0 | | 0 |
| 248 | 332-BMILK | | Evaluation and Testing | | | 0 | | 0 |
| 249 | 339 | | Matching Share- Add'l for STBGP | | | 0 | | 0 |
| 250 | 339-BRIDG | | Matching Share | 3,886 | | 3,886 | | 3,886 |
| 251 | 339-RILEY | | Matching Share (Riley Drive realignment) | | 30,500 | 30,500 | | 30,500 |
| 252 | 339-STAD | | Matching Share | 14,395 | | 14,395 | | 14,395 |
| 253 | 399-STBGP | | Contracted Services - STBGP | | | 0 | | 0 |
| 254 | 404-BMILK | | Asphalt - Hot Mix | | | 0 | | 0 |
| 255 | 404-STBGP | | Asphalt - Hot Mix | | | 0 | | 0 |
| 256 | 409 | | Crushed Stone | 3,000 | | 3,000 | | 3,000 |
| 257 | 705 | | Bridge Construction | 777,332 | | 777,332 | | 777,332 |
| 258 | 706 | | Building Construction | | | | | |
| 259 | 708 | | Communication Equipment | | | 0 | | 0 |
| 260 | 790 | | Other Equipment (Plotter) | | | 0 | | 0 |
| 261 | 711 | | Furniture & Fixtures | | | 0 | | 0 |
| 262 | 714 | | Highway Equipment | 100,000 | 191,000 | 291,000 | 24,059 | 315,059 |
| 263 | 717 | | Maintenance Equipment | | | 0 | | 0 |
| 264 | 718 | | Motor Vehicles | 50,000 | 100,000 | 150,000 | (24,059) | 125,941 |
| 265 | 718-TRADE | | Vehicle Trade-ins | | | 0 | 7,000 | 7,000 |
| 266 | 726 | | State Aid Projects - Add'l for STBGP | | | 0 | | 0 |
| 267 | 726-STAD | | State Aid Projects | 1,199,518 | | 1,199,518 | | 1,199,518 |
| 268 | 726-STBGP | | State Aid Projects | 0 | | 0 | | 0 |
| 269 | | | | | | | | |
| 270 | | | Total Capital Outlay | 2,148,131 | 321,500 | 2,469,631 | 7,000 | 2,476,631 |
| 271 | | | | | | | | |
| 272 | | | TOTAL HIGHWAYS | 5,645,108 | 342,241 | 5,987,349 | 20,216 | 6,007,565 |
| 273 | | | | | | | | |
| 274 | | | | | | | | |
| 275 | | | | | | | | |
| 276 | | | | | | | | |

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 | | 6/23/2025 16:42 | 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 | 427,782 | 5,697,924 | 0 | 5,697,924 |
| 317 | | | | | | | | |
| 318 | | | | | | | | |
| 319 | Total Available Funds | | | 7,172,025 | 427,782 | 7,599,807 | 0 | 7,599,807 |
| 320 | | | | | | | | |
| 321 | Expenditure Budget | | | 5,645,108 | 342,241 | 5,987,349 | 20,216 | 6,007,565 |
| 322 | | | | | | | | |
| 323 | Total Expenditures and Transfer Out | | | 5,645,108 | 342,241 | 5,987,349 | 20,216 | 6,007,565 |
| 324 | | | | | | | | |
| 325 | Estimated Ending Fund Balance | | | 1,526,917 | 85,541 | 1,612,458 | (20,216) | 1,592,242 |
| 326 | | | | | | | | |
| 327 | | | | | | | | |
| 328 | | | County Commission meeting date: | | | | | |
| 329 | | | June 30, 2025 | | | | | |
| 330 | | | | | | | | |
| 331 | | | | | | | | |

RESOLUTION # _____

**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 | 65,051 | 0 | 3,186,213 |
| Total Expenditures | 3,121,162 | 124,890 | 0 | 3,246,052 |
| Effect on Fund Balance | 0 | (59,839) | 0 | (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 30th 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

| | | | | | | |
|--------------|--|-----------|--------|-----------|----------|-----------|
| | Centralized Cafeteria Fund Expenditures | | | | | |
| 73000 | Operation of Non-Instructional Services | | | | | |
| 73100 | Food Service | | | | | |
| 165 | Cafeteria Personnel | 985,000 | 0 | 985,000 | 33,765 | 1,018,765 |
| 165-SFP | Cafeteria Personnel | 40,000 | 0 | 40,000 | 0 | 40,000 |
| 188 | Bonus Payments | 0 | 34,000 | 34,000 | 500 | 34,500 |
| 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 | (30,000) | 143,200 |
| 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 | 83,000 | 1,533,000 | 0 | 1,533,000 |

BOE June 2025
Budget Committee June 16, 2025
Co Comm June 30, 2025

Loudon County Board of Education

Fund 143

Ending June 30, 2025

| | | | | | | |
|----------|--|-----------|----------|-----------|---------|-----------|
| 422-SCAG | Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 422-SFP | Food Supplies | 58,000 | 0 | 58,000 | 0 | 58,000 |
| 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 | (4,265) | 45,235 |
| 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 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | Total Operation of Non-Instructional Services | 3,121,162 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | Total Expenditures | 3,121,162 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | Beginning Fund Balance | 1,967,549 | 0 | 1,967,549 | 0 | 1,967,549 |
| | | | | | | |
| | | | | | | |
| | Total Revenue | 3,121,162 | 65,051 | 3,186,213 | 0 | 3,186,213 |
| | | | | | | |
| | | | | | | |
| | Total Available Funds | 5,088,711 | 65,051 | 5,153,762 | 0 | 5,153,762 |
| | | | | | | |
| | | | | | | |
| | Total Expenditures | 3,121,162 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | | | | | | |
| | Estimated Ending Fund Balance | 1,967,549 | (59,839) | 1,907,710 | 0 | 1,907,710 |

BOE June 2025

Budget Committee June 16, 2025

Co Comm June 30, 2025

RESOLUTION # _____

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 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 Budget | Previously Approved Amends | Amends Approved this Res | Approved Amended Budget |
|---------------------------------------|--------------------|----------------------------------|--------------------------------|-------------------------------|
| 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 | 3,696,023 | 24,374 | 56,172,936 |
| Total Expenditures & Transfers Out | 55,224,225 | 4,260,575 | 24,374 | 59,509,174 |
| Effect on Fund Balance | (2,771,686) | (564,552) | - | (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 30th day of June 2025.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

| | | | | | | | |
|-------|------|---|------------------------------------|------------------|-------------------|---------------|-------------------|
| 46000 | | State of Tennessee | LCBOE: Updated PreK allocation. | | | | |
| 46500 | | <u>State Education Funds</u> | | | | | |
| 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 | 20,374 | 785,677 |
| 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 | 110,609 | 110,609 | 0 | 110,609 |
| 46590 | SLC | Summer Learning Camps | 0 | 609,846 | 609,846 | 0 | 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 | 178,547 | 178,547 | 0 | 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 | 3,178,734 | 36,718,639 | 20,374 | 36,739,013 |
| 46800 | | <u>Other State Revenues</u> | | | | | |
| 46851 | | State Revenue Sharing-T.V.A. | 1,150,000 | 0 | 1,150,000 | 0 | 1,150,000 |
| | | Total Other State Revenues | 1,150,000 | 0 | 1,150,000 | 0 | 1,150,000 |
| | | Total State of Tennessee | 34,689,905 | 3,178,734 | 37,868,639 | 20,374 | 37,889,013 |
| 46980 | TCCY | Other State Grants | 0 | 67,745 | 67,745 | 0 | 67,745 |
| 46981 | | Safe Schools | 0 | 0 | 0 | 0 | 0 |
| 46990 | | Other State Revenue | 0 | 0 | 0 | 4,000 | 4,000 |
| | | Total | 0 | 67,745 | 67,745 | 4,000 | 71,745 |

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

| | | | | | | |
|-------------------------------------|-------------|--|------------|----------|------------|---------|
| General Purpose School Expenditures | | | | | | |
| 70000 | | Education | | | | |
| 71000 | | Instruction | | | | |
| 71100 | | <u>Regular Instruction Program</u> | | | | |
| | 116 | Teachers | 19,283,119 | 197,749 | 19,480,868 | 4,000 |
| | 116 SLC | Teachers - Summer Learning Camps | 0 | 471,992 | 471,992 | 15,000 |
| | 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 | 66,976 | 66,976 | 6,781 |
| | 188 | Bonus Payments | 0 | 374,500 | 374,500 | 0 |
| | 189 | Other Salaries & Wages | 0 | 24,000 | 24,000 | 0 |
| | 195 | Certified Substitute Teachers | 65,000 | 42,370 | 107,370 | 3,470 |
| | 198 | Non-Certified Substitute Teachers | 194,800 | 0 | 194,800 | (7,910) |
| | 201 | Social Security | 1,333,622 | 25,668 | 1,359,290 | 0 |
| | 201 SLC | Social Security - Summer Learning Camps | 0 | 33,112 | 33,112 | 513 |
| | 204 | State Retirement | 1,868,435 | 27,900 | 1,896,335 | (6,072) |
| | 204 SLC | State Retirement - Summer Learning Camps | 0 | 47,788 | 47,788 | 1,505 |
| | 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 | 6,713 | 6,713 | 316 |

LCBOE:
Mentor Grant
expenditures.

LCBOE:
Summer Learning Camp
amendments.

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 | 1,135 | 1,135 | 0 | 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 School | 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 | (102,000) | 98,000 | 0 | 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 | 1,318,396 | 31,701,732 | 17,603 | 31,719,335 |

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

| | | | | | | | |
|--------------------------|-------------|---|-------------------|------------------|-------------------|---------------|-------------------|
| 71300 | | <u>Vocational Education Program</u> | | | | | |
| | 116 | Teachers | 1,225,303 | 0 | 1,225,303 | 0 | 1,225,303 |
| | 116 ISM | Teachers - ISM Grant | 0 | 224,718 | 224,718 | 0 | 224,718 |
| | 117 | Career Ladder Program | 3,000 | 0 | 3,000 | 0 | 3,000 |
| | 163 | Educational Assistants | 29,869 | 0 | 29,869 | 0 | 29,869 |
| | 188 | Bonus Payments | 0 | 21,000 | 21,000 | 0 | 21,000 |
| | 189 ISM | Other Salaries & Wages - ISM Grant | 0 | 5,000 | 5,000 | 0 | 5,000 |
| | 195 | Certified Substitute Teachers | 6,000 | 3,500 | 9,500 | 1,045 | 10,545 |
| | 198 | Non-Certified Substitute Teachers | 12,000 | 0 | 12,000 | 1,130 | 13,130 |
| | 201 | Social Security | 79,123 | 1,310 | 80,433 | 0 | 80,433 |
| | 201 ISM | Social Security - ISM Grant | 0 | 14,415 | 14,415 | 0 | 14,415 |
| | 204 | State Retirement | 112,552 | 1,680 | 114,232 | 0 | 114,232 |
| | 204 ISM | State Retirement - ISM Grant | 0 | 16,994 | 16,994 | 0 | 16,994 |
| | 205-RET VIS | Employee and Dependent Insurance | 173 | 0 | 173 | 0 | 173 |
| | 206 | Life Insurance | 3,105 | 0 | 3,105 | 0 | 3,105 |
| | 206 ISM | Life Insurance | 0 | 566 | 566 | 0 | 566 |
| | 206-RET LIF | Life Insurance | 400 | 0 | 400 | 0 | 400 |
| | 207 | Medical Insurance | 182,660 | 12,500 | 195,160 | 0 | 195,160 |
| | 207 ISM | Medical Insurance - ISM Grant | 0 | 40,233 | 40,233 | 0 | 40,233 |
| | 208 | Dental Insurance | 5,964 | 0 | 5,964 | 0 | 5,964 |
| | 208 ISM | Dental Insurance | 0 | 1,185 | 1,185 | 0 | 1,185 |
| | 208-RET DEN | Dental Insurance | 810 | 0 | 810 | 0 | 810 |
| | 212 | Employer Medicare | 18,505 | 310 | 18,815 | 0 | 18,815 |
| | 212 ISM | Employer Medicare - ISM Grant | 0 | 3,747 | 3,747 | 0 | 3,747 |
| | 336 | Maintenance and Repair Services-Equipment | 1,300 | (825) | 475 | 0 | 475 |
| | 355 | Travel | 8,000 | 4,025 | 12,025 | 0 | 12,025 |
| | 425 | Gasoline | 1,000 | (462) | 538 | 0 | 538 |
| | 429 | Instructional Supplies | 85,630 | 5,233 | 90,863 | 0 | 90,863 |
| | 429 ISM | Instructional Supplies - ISM Grant | 0 | 45,000 | 45,000 | 0 | 45,000 |
| | 599 ISM | Other Charges - ISM Grant | 0 | 327,089 | 327,089 | 0 | 327,089 |
| | 730 ISM | Vocational Education Program - ISM Grant | 0 | 340,844 | 340,844 | 0 | 340,844 |
| | 790 | Other Equipment | 55,200 | 21,301 | 76,501 | 0 | 76,501 |
| | 790 SPARC | Other Equipment | 0 | 0 | 0 | 0 | 0 |
| | | Total Vocational Education Program | 1,830,594 | 1,089,363 | 2,919,957 | 2,175 | 2,922,132 |
| Total Instruction | | | 36,495,881 | 2,525,267 | 39,021,148 | 19,778 | 39,040,926 |

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

| | | | | | | | | |
|-------|-------------|---|---|---------|---------|---------|--------|---------|
| 72000 | | Support Services | | | | | | |
| 72110 | | <u>Attendance</u> | LCBOE: Summer Learning Camp amendments. | | | | | |
| | 105 | Supervisor / Director | | 72,307 | 1,000 | 73,307 | 0 | 73,307 |
| | 130 SLC | Social Workers | | 0 | 0 | 0 | 12,000 | 12,000 |
| | 188 | Bonus Payments | | 0 | 1,000 | 1,000 | 0 | 1,000 |
| | 201 | Social Security | | 4,483 | 62 | 4,545 | 0 | 4,545 |
| | 201 SLC | Social Security | | 0 | 0 | 0 | 745 | 745 |
| | 204 | State Retirement | | 4,852 | 68 | 4,920 | 0 | 4,920 |
| | 204 SLC | State Retirement | | 0 | 0 | 0 | 1,276 | 1,276 |
| | 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 |
| | 212 SLC | Employer Medicare | | 0 | 0 | 0 | 174 | 174 |
| | 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 | 14,195 | 101,241 |
| 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 | 19,800 | 19,800 | 0 | 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 | 1,229 | 1,229 | 0 | 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 | 1,531 | 1,531 | 0 | 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 |

BOE June 2025
Budget Committee June 16, 2025
County Commission June 30, 2025

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

| | | | | | | | |
|-----|-----|---|----------------|----------------|------------------|-----------------|------------------|
| 212 | | Employer Medicare | 7,630 | 182 | 7,812 | 0 | 7,812 |
| 212 | SLC | Employer Medicare - Summer Learning Camps | 0 | 288 | 288 | 0 | 288 |
| 212 | CSH | Employer Medicare | 1,697 | 0 | 1,697 | 0 | 1,697 |
| 355 | | Travel | 400 | 2,000 | 2,400 | 0 | 2,400 |
| 355 | CSH | Travel | 2,000 | 350 | 2,350 | 0 | 2,350 |
| 355 | SLC | Travel | 0 | 420 | 420 | 0 | 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 Camps | 0 | 18,310 | 18,310 | (14,310) | 4,000 |
| 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 | 174,835 | 1,055,333 | (14,310) | 1,041,023 |

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 | 24,000 | 24,000 | 0 | 24,000 |
| 130 | | Social Workers | 272,514 | 29,000 | 301,514 | 0 | 301,514 |
| 130 | SLC | Social Workers - Summer Learning Camps | 0 | 24,000 | 24,000 | (24,000) | 0 |
| 162 | | Clerical Personnel | 202,600 | 0 | 202,600 | 0 | 202,600 |
| 188 | | Bonus Payments | 0 | 21,000 | 21,000 | 0 | 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 | | 10,400 |
| 201 | | Social Security | 80,865 | 3,102 | 83,967 | | 83,967 |
| 201 | SLC | Social Security - Summer Learning Camps | 0 | 2,976 | 2,976 | | 2,976 |
| 201 | TCCY | Social Security | 0 | 928 | 928 | 0 | 928 |
| 204 | | State Retirement | 112,745 | (590) | 112,155 | 0 | 112,155 |
| 204 | SLC | State Retirement - Summer Learning Camps | 0 | 3,879 | 3,879 | 0 | 3,879 |
| 205-RET | VIS | Employee and Dependent Insurance | 230 | 0 | 230 | 0 | 230 |
| 206 | | Life Insurance | 3,386 | 0 | 3,386 | 0 | 3,386 |
| 206-RET | LIF | Life Insurance | 480 | 0 | 480 | 0 | 480 |
| 207 | | Medical Insurance | 221,000 | 3,500 | 224,500 | 0 | 224,500 |
| 207-RET | MED | Medical Insurance | 0 | 0 | 0 | 0 | 0 |
| 208 | | Dental Insurance | 8,025 | 0 | 8,025 | 0 | 8,025 |
| 208-RET | DEN | Dental Insurance | 432 | 0 | 432 | 0 | 432 |
| 212 | | Employer Medicare | 18,912 | 725 | 19,637 | 0 | 19,637 |
| 212 | SLC | Employer Medicare - Summer Learning Camps | 0 | 697 | 697 | 0 | 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 | 289,778 | 2,151,383 | (24,000) | 2,127,383 |

LCBOE:
Summer Learning Camp
amendments.

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

| | | | | | | | |
|---------|-----|---|------------------|---------------|------------------|---|------------------|
| 72210 | | <u>Regular Instruction Program</u> | | | | | |
| 105 | | Supervisor/Director | 441,790 | 0 | 441,790 | 0 | 441,790 |
| 117 | | Career Ladder Program | 6,000 | 0 | 6,000 | 0 | 6,000 |
| 129 | | Librarians | 599,933 | 0 | 599,933 | 0 | 599,933 |
| 161 | | Secretary (s) | 407,509 | 0 | 407,509 | 2,700 | 410,209 |
| 188 | | Bonus Payments | 0 | 27,000 | 27,000 | 0 | 27,000 |
| 189 | | Other Salaries & Wages | 197,545 | 22,800 | 220,345 | 0 | 220,345 |
| 201 | | Social Security | 102,472 | 3,119 | 105,591 | 0 | 105,591 |
| 204 | | State Retirement | 139,418 | 2,100 | 141,518 | | 141,518 |
| 205-RET | VIS | Employee and Dependent Insurance | 816 | 0 | 816 | LCBOE: Increased based on final expenditures. | 816 |
| 206 | | Life Insurance | 5,000 | 0 | 5,000 | | 5,000 |
| 206-RET | LIF | Life Insurance | 1,790 | 0 | 1,790 | | 1,790 |
| 207 | | Medical Insurance | 250,000 | 0 | 250,000 | 0 | 250,000 |
| 207-RET | MED | Medical Insurance | 5,000 | 0 | 5,000 | 0 | 5,000 |
| 208 | | Dental Insurance | 8,925 | 0 | 8,925 | 0 | 8,925 |
| 208-REF | DEN | Dental Insurance | 6,000 | 0 | 6,000 | 0 | 6,000 |
| 212 | | Employer Medicare | 23,965 | 731 | 24,696 | 0 | 24,696 |
| 355 | | Travel | 17,000 | 0 | 17,000 | 0 | 17,000 |
| 432 | EES | Library Books/Media - Eaton Elementary School | 8,768 | 0 | 8,768 | 0 | 8,768 |
| 432 | FLM | Library Books/Media - Fort Loudoun Middle School | 4,697 | (4,697) | 0 | 0 | 0 |
| 432 | GBS | Library Books/Media - Greenback School | 13,385 | 0 | 13,385 | 0 | 13,385 |
| 432 | HPS | Library Books/Media - Highland Park Elementary | 3,659 | (2,500) | 1,159 | 0 | 1,159 |
| 432 | LES | Library Books/Media - Loudon Elementary School | 5,606 | (5,606) | 0 | 0 | 0 |
| 432 | LHS | Library Books/Media - Loudon High School | 9,536 | (3,029) | 6,507 | 0 | 6,507 |
| 432 | NMS | Library Books/Media - North Middle School | 6,696 | (5,171) | 1,525 | 0 | 1,525 |
| 432 | PES | Library Books/Media - Philadelphia Elementary School | 2,137 | (900) | 1,237 | 0 | 1,237 |
| 432 | SES | Library Books/Media - Steekee Elementary School | 3,500 | 0 | 3,500 | 0 | 3,500 |
| 499 | | Other Supplies & Materials | 5,000 | 0 | 5,000 | 0 | 5,000 |
| 524 | | In-Service/Staff Development | 12,000 | 0 | 12,000 | 0 | 12,000 |
| 524 | EES | In-Service/Staff Development - Eaton Elementary School | 5,500 | 0 | 5,500 | 0 | 5,500 |
| 524 | FLM | In-Service/Staff Development - Fort Loudoun Middle School | 5,300 | 0 | 5,300 | 0 | 5,300 |
| 524 | GBS | In-Service/Staff Development - Greenback School | 13,300 | (7,000) | 6,300 | 0 | 6,300 |
| 524 | HPS | In-Service/Staff Development - Highland Park Elementary | 4,900 | (500) | 4,400 | 0 | 4,400 |
| 524 | LES | In-Service/Staff Development - Loudon Elementary School | 5,000 | 500 | 5,500 | 0 | 5,500 |
| 524 | LHS | In-Service/Staff Development - Loudon High School | 5,255 | 0 | 5,255 | 0 | 5,255 |
| 524 | NMS | In-Service/Staff Development - North Middle School | 6,750 | 6,070 | 12,820 | 0 | 12,820 |
| 524 | PES | In-Service/Staff Development - Philadelphia Elementary School | 6,400 | (4,700) | 1,700 | 0 | 1,700 |
| 524 | SES | In-Service/Staff Development - Steekee Elementary School | 4,000 | (1,256) | 2,744 | 0 | 2,744 |
| | | Total Regular Instruction Program | 2,344,552 | 26,961 | 2,371,513 | 2,700 | 2,374,213 |

BOE June 2025
Budget Committee June 16, 2025
County Commission June 30, 2025

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

| | | | | | | | |
|---------|------|--|----------------|----------------|----------------|--------------|----------------|
| 72220 | | <u>Special Education Program</u> | | | | | |
| 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 | 3,372 | 316,644 |
| 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 | | 26,585 |
| 204 | | State Retirement | 30,274 | 6,640 | 36,914 | | 36,914 |
| 205-RET | VIS | Employee and Dependent Insurance | 280 | 0 | 280 | | 280 |
| 206 | | Life Insurance | 1,200 | 160 | 1,360 | | 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 | 70,465 | 223,715 | 0 | 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 | 214,164 | 850,660 | 3,372 | 854,032 |

LCBOE:
Increased based on final
expenditures.

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 | 0 | 112,240 |
| 201 | | Social Security | 6,960 | 0 | 6,960 | 0 | 6,960 |
| 204 | | State Retirement | 6,427 | 0 | 6,427 | 0 | 6,427 |
| 206 | | Life Insurance | 1,600 | 0 | 1,600 | 0 | 1,600 |
| 208 | | Dental Insurance | 2,650 | 0 | 2,650 | 0 | 2,650 |
| 212 | | Employer Medicare | 1,628 | 0 | 1,628 | 0 | 1,628 |
| 304 | | Architects | 0 | 0 | 0 | 0 | 0 |
| 305 | | Audit Services | 13,500 | 0 | 13,500 | 0 | 13,500 |
| 331 | | Legal Services | 37,000 | 0 | 37,000 | 0 | 37,000 |
| 355 | | Travel | 4,000 | 0 | 4,000 | 0 | 4,000 |
| 506 | | Liability Insurance | 29,149 | (18,726) | 10,423 | 0 | 10,423 |
| 508 | | Premium on Corporate Surety Bonds | 400 | 0 | 400 | 0 | 400 |
| 509 | | Refunds | 85,000 | (84,995) | 5 | 0 | 5 |
| 510 | | Trustee's Commission | 356,000 | 0 | 356,000 | 50,000 | 406,000 |
| 513 | | Workman's Compensation Insurance | 186,181 | 28,563 | 214,744 | 0 | 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 | (75,158) | 802,577 | 50,000 | 852,577 |

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

| | | | | | | | |
|---------|-----|---|----------------|--------------|----------------|---------------|----------------|
| 72320 | | <i>Office of the Superintendent</i> | | | | | |
| 101 | | County Official/Administrative Office | 162,240 | 0 | 162,240 | 0 | 162,240 |
| 117 | | Career Ladder Program | 1,000 | 0 | 1,000 | (1,000) | 0 |
| 161 | | Secretary (s) | 59,585 | 0 | 59,585 | 0 | 59,585 |
| 188 | | Bonus Payments | 0 | 1,000 | 1,000 | 0 | 1,000 |
| 189 | | Other Salaries & Wages | 7,200 | 0 | 7,200 | 1,000 | 8,200 |
| 201 | | Social Security | 14,262 | 124 | 14,386 | 0 | 14,386 |
| 204 | | State Retirement | 17,845 | 147 | 17,992 | 0 | 17,992 |
| 205-RET | VIS | Employee and Dependent Insurance | 0 | 0 | 0 | 0 | 0 |
| 206 | | Life Insurance | 350 | 0 | 350 | 0 | 350 |
| 206-RET | LIF | Life Insurance | 0 | 0 | 0 | 0 | 0 |
| 207 | | Medical Insurance | 31,767 | 0 | 31,767 | 0 | 31,767 |
| 208 | | Dental Insurance | 1,354 | 0 | 1,354 | 0 | 1,354 |
| 208-REF | DEN | Dental Insurance | 0 | 0 | 0 | 0 | 0 |
| 212 | | Employer Medicare | 3,336 | 29 | 3,365 | 0 | 3,365 |
| 302 | | Advertising | 1,000 | 0 | 1,000 | 0 | 1,000 |
| 307 | | Communication | 52,000 | 0 | 52,000 | 0 | 52,000 |
| 320 | | Dues & Memberships | 21,000 | 0 | 21,000 | 0 | 21,000 |
| 348 | | Postal Charges | 3,000 | 0 | 3,000 | 0 | 3,000 |
| 355 | | Travel | 500 | 0 | 500 | 0 | 500 |
| 399 | | Other Contracted Services | 38,000 | 1,475 | 39,475 | 10,000 | 49,475 |
| 435 | | Office Supplies | 8,000 | 0 | 8,000 | 0 | 8,000 |
| 524 | | In Service/Staff Development | 7,000 | 0 | 7,000 | 0 | 7,000 |
| 599 | | Other Charges | 3,500 | 0 | 3,500 | 0 | 3,500 |
| | | Total Office of the Superintendent | 432,939 | 2,775 | 435,714 | 10,000 | 445,714 |

LCBOE:
Moving to 189 other
salaries per State.

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

| | | | | | | | |
|---------|-----|---|------------------|----------------|------------------|-----------------|------------------|
| 72610 | | <u>Operation of Plant</u> | | | | | |
| 166 | | Custodial Personnel | 227,053 | 0 | 227,053 | 0 | 227,053 |
| 188 | | Bonus Payments | 0 | 6,000 | 6,000 | 0 | 6,000 |
| 201 | | Social Security | 14,078 | 372 | 14,450 | 0 | 14,450 |
| 204 | | State Retirement | 15,236 | 403 | 15,639 | 0 | 15,639 |
| 205-RET | VIS | Employee and Dependent Insurance | 275 | 0 | 275 | 0 | 275 |
| 206 | | Life Insurance | 960 | 0 | 960 | 0 | 960 |
| 206-RET | LIF | Life Insurance | 840 | 0 | 840 | 0 | 840 |
| 207 | | Medical Insurance | 57,551 | 0 | 57,551 | 0 | 57,551 |
| 208 | | Dental Insurance | 2,255 | 0 | 2,255 | 0 | 2,255 |
| 208-RET | DEN | Dental Insurance | 2,102 | 0 | 2,102 | 0 | 2,102 |
| 212 | | Employer Medicare | 3,293 | 87 | 3,380 | 0 | 3,380 |
| 399 | | Other Contracted Services | 2,244,843 | 383,688 | 2,628,531 | (60,000) | 2,568,531 |
| 399 | FLM | Other Contracted Services- Fort Loudoun Middle S | 10,000 | 0 | 10,000 | 0 | 10,000 |
| 399 | GBS | Other Contracted Services - Greenback School | 40,000 | 20,000 | 60,000 | 0 | 60,000 |
| 399 | LHS | Other Contracted Services - Loudon High School | 48,000 | 0 | 48,000 | 0 | 48,000 |
| 399 | NMS | Other Contracted Services - North Middle School | 22,000 | 0 | 22,000 | 0 | 22,000 |
| 399 | PES | Other Contracted Services - Philadelphia Elementa | 10,000 | 0 | 10,000 | 0 | 10,000 |
| 415 | | Electricity | 1,188,861 | 0 | 1,188,861 | 0 | 1,188,861 |
| 425 | | Gasoline | 10,000 | 0 | 10,000 | 0 | 10,000 |
| 434 | | Natural Gas | 165,447 | 0 | 165,447 | 0 | 165,447 |
| 454 | | Water and Sewer | 158,898 | 0 | 158,898 | 0 | 158,898 |
| 502 | | Building and Contents Insurance | 486,726 | 87,563 | 574,289 | 0 | 574,289 |
| 599 | | Other Charges | 0 | 0 | 0 | 0 | 0 |
| | | Total Operation of Plant | 4,708,418 | 498,113 | 5,206,531 | (60,000) | 5,146,531 |

LCBOE:
Moving \$10,000 to
72320-399 & \$50,000 to
Trustee's commission.

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 |
| | 201 | SLC Social Security | 0 | 0 | 0 | 0 | 0 |
| | 204 | SLC State Retirement | 0 | 0 | 0 | 0 | 0 |
| | 710 | Food Service Equipment | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | |
| | | Total Food Service | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | |
| 73300 | | <u>Community Services</u> | | | | | |
| | 105 | CCLC Supervisor/Director - CCLC | 0 | 0 | 0 | 0 | 0 |
| | 105 | LEAP Supervisor/Director - LEAP Grant | 0 | 0 | 0 | 0 | 0 |
| | 116 | CCLC Teachers - CCLC | 0 | 0 | 0 | 0 | 0 |
| | 116 | CCLC-EES Teachers - CCLC | 0 | 0 | 0 | 0 | 0 |
| | 116 | LEAP Teachers - LEAP | 0 | 0 | 0 | 0 | 0 |
| | 163 | CCLC Educational Assistants - CCLC Grant | 0 | 0 | 0 | 0 | 0 |
| | 163 | CCLC-EES Educational Assistants - CCLC Grant | 0 | 0 | 0 | 0 | 0 |
| | 163 | LEAP Educational Assistants - LEAPS Grant | 0 | 0 | 0 | 0 | 0 |
| | 188 | Bonus Payments | 0 | 1,000 | 1,000 | 0 | 1,000 |
| | 189 | FRC Other Salaries & Wages - FRC | 30,000 | 0 | 30,000 | 3,826 | 33,826 |
| | 189 | GYS Other Salaries & Wages - GYS | 0 | 0 | 0 | 0 | 0 |
| | 201 | Social Security | 0 | 62 | 62 | 0 | 62 |
| | 201 | CCLC Social Security CCLC Grant | 0 | 0 | 0 | 0 | 0 |
| | 201 | CCLC-EES Social Security CCLC Grant | 0 | 0 | 0 | 0 | 0 |
| | 201 | FRC Social Security - FRC Grant | 1,860 | 0 | 1,860 | 0 | 1,860 |
| | 201 | GYS Social Security - GYS | 0 | 0 | 0 | 0 | 0 |
| | 201 | LEAP Social Security - LEAPS Grant | 0 | 0 | 0 | 0 | 0 |
| | 204 | State Retirement | 0 | 68 | 68 | 0 | 68 |
| | 204 | CCLC State Retirement - CCLC Grant | 0 | 0 | 0 | 0 | 0 |
| | 204 | CCLC-EES State Retirement - CCLC Grant | 0 | 0 | 0 | 0 | 0 |
| | 204 | FRC State Retirement - FRC Grant | 2,013 | 0 | 2,013 | 0 | 2,013 |
| | 204 | GYS State Retirement - GYS | 0 | 0 | 0 | 0 | 0 |
| | 204 | LEAP State Retirement - LEAPS Grant | 0 | 0 | 0 | 0 | 0 |
| | 206 | Life Insurance | 188 | 0 | 188 | 0 | 188 |
| | 206-RET | LIF Life Insurance | 216 | 0 | 216 | 0 | 216 |
| | 206 | LEAP Life Insurance - LEAPS Grant | 0 | 0 | 0 | 0 | 0 |
| | 207 | Medical Insurance | 8,600 | 0 | 8,600 | 0 | 8,600 |
| | 207 | LEAP Medical Insurance - LEAPS Grant | 0 | 0 | 0 | 0 | 0 |
| | 208 | Dental Insurance | 375 | 0 | 375 | 0 | 375 |
| | 208-RET | DEN Dental Insurance | 1,011 | 0 | 1,011 | 0 | 1,011 |

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 | 34,266 | 34,266 | 0 | 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 | 73,001 | 130,999 | 3,826 | 134,825 |

BOE June 2025

Budget Committee June 16, 2025

County Commission June 30, 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 | (1,561) | 2,519 |
| 198 | | Non-Certified Substitute Teachers | 10,250 | 7,500 | 17,750 | 6,000 | 23,750 |
| 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 | LCBOE: PreK amendments based on updated allocation. | 230 |
| 206 | | Life Insurance | 2,395 | 0 | 2,395 | | 2,395 |
| 206-RET | LIF | Life Insurance | 652 | 0 | 652 | | 652 |
| 207 | | Medical Insurance | 102,330 | 18,000 | 120,330 | | 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 | 4,000 | 89,034 |
| 429 | | Instructional Supplies | 1,600 | 0 | 1,600 | 5,374 | 6,974 |
| 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 | 5,000 | 5,420 |
| 790 | | Other Equipment | 0 | 0 | 0 | 0 | 0 |
| | | Total Early Childhood Education | 1,016,109 | 42,091 | 1,058,200 | 18,813 | 1,077,013 |
| 76000 | | Capital Outlay | | | | | |
| 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 |

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 | 3,696,023 | 56,148,562 | 24,374 | 56,172,936 | |
| | | | | | | | |
| Total Available Funds | | 68,669,970 | 3,696,023 | 72,365,993 | 24,374 | 72,390,367 | |
| | | | | | | | |
| Total Expenditures | | 55,224,225 | 4,260,575 | 59,484,800 | 24,374 | 59,509,174 | |
| | | | | | | | |
| Estimated Ending Fund Balance | | 13,445,745 | -564,552 | 12,881,193 | 0 | 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 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 | 65,051 | 0 | 3,186,213 |
| Total Expenditures | 3,121,162 | 124,890 | 0 | 3,246,052 |
| Effect on Fund Balance | 0 | (59,839) | 0 | (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 30th 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

| | | | | | | |
|--------------|--|-----------|--------|-----------|----------|-----------|
| | Centralized Cafeteria Fund Expenditures | | | | | |
| 73000 | Operation of Non-Instructional Services | | | | | |
| 73100 | Food Service | | | | | |
| 165 | Cafeteria Personnel | 985,000 | 0 | 985,000 | 33,765 | 1,018,765 |
| 165-SFP | Cafeteria Personnel | 40,000 | 0 | 40,000 | 0 | 40,000 |
| 188 | Bonus Payments | 0 | 34,000 | 34,000 | 500 | 34,500 |
| 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 | (30,000) | 143,200 |
| 208 | Dental Insurance | 9,792 | 0 | 9,792 | 0 | 9,792 |
| 08-RET-DEN | Dental Insurance | 1,300 | 0 | 1,300 | 0 | 1,300 |
| 212 | Employer Medicare | 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 | 83,000 | 1,533,000 | 0 | 1,533,000 |

BOE June 2025
Budget Committee June 16, 2025
Co Comm June 30, 2025

Loudon County Board of Education

Fund 143

Ending June 30, 2025

| | | | | | | |
|----------|--|-----------|----------|-----------|---------|-----------|
| 422-SCAG | Food Supplies | 0 | 0 | 0 | 0 | 0 |
| 422-SFP | Food Supplies | 58,000 | 0 | 58,000 | 0 | 58,000 |
| 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 | (4,265) | 45,235 |
| 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 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | Total Operation of Non-Instructional Services | 3,121,162 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | Total Expenditures | 3,121,162 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | Beginning Fund Balance | 1,967,549 | 0 | 1,967,549 | 0 | 1,967,549 |
| | | | | | | |
| | | | | | | |
| | Total Revenue | 3,121,162 | 65,051 | 3,186,213 | 0 | 3,186,213 |
| | | | | | | |
| | | | | | | |
| | Total Available Funds | 5,088,711 | 65,051 | 5,153,762 | 0 | 5,153,762 |
| | | | | | | |
| | | | | | | |
| | Total Expenditures | 3,121,162 | 124,890 | 3,246,052 | 0 | 3,246,052 |
| | | | | | | |
| | | | | | | |
| | Estimated Ending Fund Balance | 1,967,549 | (59,839) | 1,907,710 | 0 | 1,907,710 |

BOE June 2025

Budget Committee June 16, 2025

Co Comm June 30, 2025

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 | 93,255,592 | 98,827,957 |
| Total Available Funds | (925,162) | 5,572,365 | 93,255,592 | 97,902,795 |
| Total Expenditures & Transfers Out | 250,000 | 3,205,400 | 93,255,592 | 96,710,992 |
| Effect on Fund Balance | (250,000) | 2,366,965 | 0 | 2,116,965 |
| Ending Fund Balance | (1,175,162) | 2,366,965 | 0 | 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 30, 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 | | | | | 06/23/25 | | | | | | |
| 3 | | | | | 6/23/25 4:31 PM | | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 4 | | | | | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 622 | | | | | | | | | | | |
| 623 | | | | | <u>SUBFUND SCH - New High School @ Simpson Road in Lenoir City</u> | | | | | | |
| 624 | | | | | REVENUE | | | | | | |
| 625 | | 49000 | Other Sources - Non-Revenue | | | | | | | | |
| 626 | | | 49100 | Bonds Issued | | | | | 0 | 93,255,592 | 93,255,592 |
| 627 | | | | | | | | | | | |
| 628 | | | | | Total Other Non-Revenue Sources | | 0 | 0 | 0 | 93,255,592 | 93,255,592 |
| 629 | | | | | | | | | | | |
| 630 | | | | | TOTAL SUBFUND SCH REVENUE | | 0 | 0 | 0 | 93,255,592 | 93,255,592 |
| 631 | | | | | | | | | | | |
| 632 | | | | | EXPENDITURES | | | | | | |
| 633 | | 82330 | Education | | | | | | | | |
| 634 | | | 606 | Other Debt Issuance Charges | | | 0 | | 0 | | 0 |
| 635 | | | | | | | | | | | |
| 636 | | | | | Total Expenses | | 0 | 0 | 0 | 0 | 0 |
| 637 | | | | | | | | | | | |
| 638 | | 95100 | Capital Projects Donated to School Department | | | | | | | | |
| 639 | | | 316 | Contributions | | | 0 | | 0 | 93,255,592 | 93,255,592 |
| 640 | | | | | | | | | | | |
| 641 | | | | | Total Expenses | | 0 | 0 | 0 | 93,255,592 | 93,255,592 |
| 642 | | | | | | | | | | | |
| 643 | | | | | | | | | | | |
| 644 | | | | | SUBFUND SCH SUMMARY: | | | | | | |
| 645 | | | | | Beginning Balance July 1, 2024 | | 0 | | | | |
| 646 | | | | | | | | | | | |
| 647 | | | | | Plus FY 24-25 Revenue | | 0 | 0 | 0 | 93,255,592 | 93,255,592 |
| 648 | | | | | | | | | | | |
| 649 | | | | | Less FY 24-25 Expenditures | | 0 | 0 | 0 | 93,255,592 | 93,255,592 |
| 650 | | | | | | | | | | | |
| 651 | | | | | Revenue/Expense Effect | | 0 | 0 | 0 | 0 | 0 |
| 652 | | | | | | | | | | | |
| 653 | | | | | Estimated June 30 2025 Subfund SCH 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 | | | | | 06/23/25 | | | | | | |
| 3 | | | | | 6/23/25 4:31 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 | 93,255,592 | 98,827,957 |
| 789 | | | | | | | | | | | |
| 790 | | | | | | | | | | | |
| 791 | | | | | TOTAL EXPENDITURE/TRFS | | 250,000 | 3,205,400 | 3,455,400 | 93,255,592 | 96,710,992 |
| 792 | | | | | TOTAL TRANSFERS OUT | | 0 | | 0 | | 0 |
| 793 | | | | | | | | | | | |
| 794 | | | | | Effect on Fund Balance | | (250,000) | 2,366,965 | | 0 | |
| 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) | | 1,191,803 | | 1,191,803 |
| 804 | | | | | | | | | | | |
| 805 | | | | | | | | | | | |
| 806 | | | | | | | | | | | |
| 807 | | | | | | | | | | | |
| 808 | | | | | <u>County Commission Meeting Date:</u> | | | | | | |
| 809 | | | | | June 30, 2025 | | | | | | |
| 810 | | | | | | | | | | | |
| 811 | | | | | | | | | | | |
| 812 | | | | | | | | | | | |
| 813 | | | | | | | | | | | |

LOUDON COUNTY SCHOOLS
TOTAL BUILDING PROGRAM
 Friday, May 16, 2025

cope
ARCHITECTURE

| ITEM DESCRIPTION | AMOUNT | RECOMMENDED BIDDER |
|---|---------------|---|
| PHILADELPHIA ELEMENTARY SCHOOL | | |
| 10 Classroom Addition/ Auditorium and Admin Addition | \$6,288,626 | Wilson Construction |
| (Includes \$800,000 Construction Contingency and alternate for Gym A/C) | | |
| | | |
| | | |
| | | |
| GREENBACK SCHOOL | | |
| Auxiliary Gym | ✓ \$2,451,600 | Skilled Services Quality Construction LLC |
| (Includes \$200,000 Construction Contingency) | | |
| | | |
| Football Stadium Upgrade | \$3,400,000 | Merit Construction |
| (Includes \$200,000 Construction Contingency) | | |
| | | |
| | | |
| NORTH END SCHOOL | | |
| Site Development, School Building, Athletic Fields | \$81,850,000 | Blaine Construction |
| (Includes \$8,000,000 Construction Contingency) | | |
| | | |
| | | |
| | | |
| | | |
| LOUDON COUNTY HIGH SCHOOL CTE ADDITION | | |
| Auto Technologies Addition | \$1,015,000 | FTM Contracting |
| (Includes \$200,000 Construction Contingency) | | |
| | | |
| | | |
| | | |

RESOLUTION # _____

**A RESOLUTION AMENDING THE HIGHWAY CAPITAL PROJECTS FUND 176
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 Capital Projects Fund 176 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 may include Local Taxes; 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 Highway Capital Projects Fund 176 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 |
|--|--------------------|----------------------------------|--------------------------------|-------------------------------|
| Unaudited June 30, 2024 FB | 129,195 | | | |
| Less Unaudited Enc | (46,795) | | | |
| Available Fund Balance July 1, 2024 | 82,400 | | | |
| Total Revenue & Transfers In | 147,535 | 0 | 0 | 147,535 |
| Total Available Funds | 229,935 | 0 | 0 | 229,935 |
| Total Expenditures & Transfers Out | 146,919 | 0 | 0 | 146,919 |
| Effect on Fund Balance | 616 | 0 | 0 | 616 |
| Ending Fund Balance | 83,016 | 0 | 0 | 83,016 |

[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 30th day of June 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Highway Capital Projects
Fund 176
Fiscal Year Ending June 30, 2025

| | A | B | C | D | E | F | G | H |
|----|-------------------------------------|---|-----------------------------------|-----------|-----------|-----------|----------|--------------|
| 1 | | | Highway Capital Projects Fund 176 | | | | | |
| 2 | | | | | | | | |
| 3 | Account | | 6/14/2025 18:39 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 4 | Number | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 5 | | | | | | | | |
| 30 | <i>Expenditures</i> | | | | | | | |
| 31 | | | | | | | | |
| 32 | 90000 | | <i>Capital Projects</i> | | | | | |
| 33 | 91200 | | Highway & Street Capital Projects | | | | | |
| 34 | 399 | | Other Contracted Services | 90,000 | | 90,000 | (72,125) | 17,875 |
| 35 | 404 | | Asphalt - Hot Mix | | | 0 | | 0 |
| 36 | 510 | | Trustee's Commission | 3,000 | | 3,000 | | 3,000 |
| 37 | 714 | | Highway Equipment | 53,919 | | 53,919 | 72,125 | 126,044 |
| 38 | 718 | | Motor Vehicles | | | 0 | | 0 |
| 39 | | | | | | | | |
| 40 | | | Total Other Contracted Services | 146,919 | 0 | 146,919 | 0 | 146,919 |
| 41 | | | | | | | | |
| 42 | Total Expenditures | | | 146,919 | 0 | 146,919 | 0 | 146,919 |
| 43 | | | | | | | | |
| 44 | | | | | | | | |
| 45 | June 30 2024 Estimated | | | 129,195 | | | | |
| 46 | Less PY Encumbrances | | | (46,795) | | | | |
| 47 | Estimated Fund Balance July 1, 2024 | | | 82,400 | | | | |
| 48 | | | | | | | | |
| 49 | Total Revenue | | | 147,535 | 0 | 147,535 | 0 | 147,535 |
| 50 | | | | | | | | |
| 51 | Total Revenue and Transfers In | | | 147,535 | 0 | 147,535 | 0 | 147,535 |
| 52 | | | | | | | | |
| 53 | Total Available Funds | | | 229,935 | 0 | 229,935 | 0 | 229,935 |
| 54 | | | | | | | | |
| 55 | Expenditure Budget | | | 146,919 | 0 | 146,919 | 0 | 146,919 |
| 56 | Transfers Out | | | 0 | 0 | 0 | 0 | 0 |
| 57 | | | | | | | | |
| 58 | Total Expenditures and Transfer Out | | | 146,919 | 0 | 146,919 | 0 | 146,919 |
| 59 | | | | | | | | |
| 60 | Ending Fund Balance | | | 83,016 | 0 | 83,016 | 0 | 83,016 |

Budget Committee June 16, 2025
County Comm June 30, 2025

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:

| | <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 FB | 1,060,482 | | | |
| Less PY Enc | (980,918) | | | |
| Available Fund Balance July 1, 2024 | 79,564 | | | |
| Total Revenue & Transfers In | 708,536 | 465,767 | 93,255,592 | 94,429,895 |
| Total Available Funds | 788,100 | 465,767 | 93,255,592 | 94,509,459 |
| Total Expenditures & Transfers Out | 0 | 497,523 | 93,257,092 | 93,754,615 |
| Effect on Fund Balance | 708,536 | (31,756) | (1,500) | 675,280 |
| Ending Fund Balance | 788,100 | (31,756) | (1,500) | 754,844 |

[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 30, 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 | | | Fund 177 | | | | | |
| 2 | | | 6/23/2025 16:36 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 3 | Account Number | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 4 | | | | | | | | |
| 88 | Capital Funds School Expenditures | | | | | | | |
| 89 | Sub Fund | | CAP | | | | | |
| 90 | 91300 | | Education Capital Projects | | | | | |
| 91 | 399 LES | | Other Contracted Services | 0 | 23,824 | 23,824 | | 23,824 |
| 92 | 510 | | Trustee's Commission | | 10,099 | 10,099 | 1,500 | 11,599 |
| 93 | 790 LHS | | Other Equipment | 0 | 13,600 | 13,600 | | 13,600 |
| 94 | | | | | | | | |
| 95 | | | Total Education Capital Projects | 0 | 47,523 | 47,523 | 1,500 | 49,023 |
| 96 | | | Total Expenditures | 0 | 47,523 | 47,523 | 1,500 | 49,023 |
| 97 | | | | | | | | |
| 98 | | | | | | | | |
| 99 | Estimated Beginning FB - Sub Fund CAP | | | 0 | | 0 | | 0 |
| 100 | Less PY Encumbrances | | | (456,176) | | | | |
| 101 | | | | | | | | |
| 102 | Total Revenues | | | 508,536 | 15,767 | 524,303 | 0 | 524,303 |
| 103 | | | | | | | | |
| 104 | Total Available Funds | | | 52,360 | 15,767 | 68,127 | 0 | 68,127 |
| 105 | | | | | | | | |
| 106 | Total Expenditures | | | 0 | 47,523 | 47,523 | 1,500 | 49,023 |
| 107 | | | | | | | | |
| 108 | Estimated Ending Fund Balance - Sub Fund CAP | | | 52,360 | (31,756) | 20,604 | (1,500) | 19,104 |
| 109 | | | | | | | | |
| 110 | | | | | | | | |

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

| | A | B | C | D | E | F | G | H |
|-----|--|---|------------------------------------|-----------|-----------|-----------|------------|--------------|
| 1 | | | Fund 177 | | | | | |
| 2 | Account Number | | 6/23/2025 16:36 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 3 | | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 111 | | | | | | | | |
| 112 | | | Fund 177 | | | | | |
| 113 | Account Number | | 6/23/2025 16:36 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 114 | | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 115 | | | | | | | | |
| 116 | Education Capital Projects | | | | | | | |
| 117 | | | | | | | | |
| 118 | Revenue | | | | | | | |
| 119 | Sub Fund | | SCH (New School @ Simpson Road) | | | | | |
| 120 | 48000 | | Other Governments & Citizens Group | | | | | |
| 121 | 48100 | | Other Governments | | | | | |
| 122 | 48130 | | Contributions | | 450,000 | 450,000 | 93,255,592 | 93,705,592 |
| 123 | | | | 0 | | 0 | 0 | 0 |
| 124 | | | | | | | | |
| 125 | | | Total Other Governments | 0 | 450,000 | 450,000 | 93,255,592 | 93,705,592 |
| 126 | | | | | | | | |
| 127 | Total Funds Educational Capital Projects | | | 0 | 450,000 | 450,000 | 93,255,592 | 93,705,592 |
| 128 | | | | | | | | |
| 129 | Capital Funds School Expenditures | | | | | | | |
| 130 | Sub Fund | | SCH (New School @ Simpson Road) | | | | | |
| 131 | 91300 | | Education Capital Projects | | | | | |
| 132 | | | | 0 | | 0 | | 0 |
| 133 | 399 | | Other Contracted Services | | 450,000 | 450,000 | 93,255,592 | 93,705,592 |
| 134 | 715 | | Land | | | 0 | | 0 |
| 135 | | | | 0 | | 0 | | 0 |
| 136 | | | | | | | | |
| 137 | | | Total Education Capital Projects | 0 | 450,000 | 450,000 | 93,255,592 | 93,705,592 |
| 138 | | | Total Expenditures | 0 | 450,000 | 450,000 | 93,255,592 | 93,705,592 |

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

| | A | B | C | D | E | F | G | H |
|-----|--|---|-----------------|-----------|-----------|-----------|------------|--------------|
| 1 | | | Fund 177 | | | | | |
| 2 | Account Number | | 6/23/2025 16:36 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 3 | | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 4 | | | | | | | | |
| 139 | | | | | | | | |
| 140 | | | | | | | | |
| 141 | UnAudited Est. Beginning FB - Sub Fund SCH | | | 476,737 | | 476,737 | | 476,737 |
| 142 | Less PY Encumbrances | | | (400,760) | | | | |
| 143 | | | | | | | | |
| 144 | Total Revenues | | | 0 | 450,000 | 450,000 | 93,255,592 | 93,705,592 |
| 145 | | | | | | | | |
| 146 | Total Available Funds | | | 75,977 | 450,000 | 525,977 | 93,255,592 | 93,781,569 |
| 147 | | | | | | | | |
| 148 | Total Expenditures | | | 0 | 450,000 | 450,000 | 93,255,592 | 93,705,592 |
| 149 | | | | | | | | |
| 150 | Estimated Ending Fund Balance - Sub Fund SCH | | | 75,977 | 0 | 75,977 | 0 | 75,977 |
| 151 | | | | | | | | |

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

| | A | B | C | D | E | F | G | H |
|-----|---------------------------------|---|---|-----------|-----------|-----------|------------|--------------|
| 1 | | | Fund 177 | | | | | |
| 2 | | | 6/23/2025 16:36 | 2024-2025 | 2024-2025 | Approved | Proposed | Proposed |
| 3 | Account Number | | | Org Bgt | Amds | Amded Bgt | Amds | Amded Budget |
| 223 | | | | | | | | |
| 224 | Summary of Sub Funds - Fund 177 | | | | | | | |
| 225 | | | | | | | | |
| 226 | | | TOTAL REVENUE | 708,536 | 465,767 | 1,174,303 | 93,255,592 | 94,429,895 |
| 227 | | | | | | | | |
| 228 | | | | | | | | |
| 229 | | | TOTAL EXPENDITURE/TRFS | 0 | 497,523 | 497,523 | 93,257,092 | 93,754,615 |
| 230 | | | | | | | | 0 |
| 231 | | | | | | | | |
| 232 | | | Effect on Fund Balance | 708,536 | (31,756) | | (1,500) | |
| 233 | | | | | | | | |
| 234 | | | | | | | | |
| 235 | | | | | | | | |
| 236 | | | BEGINNING FUND BALANCE | 1,060,482 | | | | |
| 237 | | | Less PY Encumbrances | (980,918) | | | | |
| 238 | | | Available Beg Fund Balance July 1, 2024 | 79,564 | | | | |
| 239 | | | | | | | | |
| 240 | | | | | | | | |
| 241 | | | ENDING FUND BALANCE | 788,100 | | 756,344 | | 754,844 |
| 242 | | | | | | | | |
| 243 | | | | | | | | |
| 244 | | | <u>County Commission Meeting Date:</u> | | | | | |
| 245 | | | June 30, 2025 | | | | | |
| 246 | | | | | | | | |
| 247 | | | | | | | | |
| 248 | | | | | | | | |

LOUDON COUNTY SCHOOLS
TOTAL BUILDING PROGRAM
Friday, May 16, 2025

cope
ARCHITECTURE

| ITEM DESCRIPTION | AMOUNT | RECOMMENDED BIDDER |
|---|---------------|---|
| PHILADELPHIA ELEMENTARY SCHOOL | | |
| 10 Classroom Addition/ Auditorium and Admin Addition | \$6,288,626 | Wilson Construction |
| (Includes \$800,000 Construction Contingency and alternate for Gym A/C) | | |
| | | |
| | | |
| | | |
| GREENBACK SCHOOL | | |
| Auxiliary Gym | ✓ \$2,451,600 | Skilled Services Quality Construction LLC |
| (Includes \$200,000 Construction Contingency) | | |
| | | |
| Football Stadium Upgrade | \$3,400,000 | Merit Construction |
| (Includes \$200,000 Construction Contingency) | | |
| | | |
| | | |
| NORTH END SCHOOL | | |
| Site Development, School Building, Athletic Fields | \$81,850,000 | Blaine Construction |
| (Includes \$8,000,000 Construction Contingency) | | |
| | | |
| | | |
| | | |
| LOUDON COUNTY HIGH SCHOOL CTE ADDITION | | |
| Auto Technologies Addition | \$1,015,000 | FTM Contracting |
| (Includes \$200,000 Construction Contingency) | | |
| | | |
| | | |
| | | |

**Loudon County Budget Committee
Meeting Minutes
May 19, 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 April 21, 2025 meeting:

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

Consideration of request to pay a one-time bonus for Loudon County Ag employees from current contract funding:

Mr. Goddard explained to the Committee that there was approximately 8 months of salary left in the current contract from an open position and he wanted to use some of those funds to give to the current staff that helped out with the work associated with the open positions.

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

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

A. Homeland Security Grant 2025

Commissioner Shaver made a motion to approve, seconded by Commissioner Cullen; **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. 1, 2, 8, 9, 12 – Est. revenue thru year end. Increase overall = \$2,209,264
- >Pg. 13 – Insurance recovery = \$52,453; expensed in 54110-338
- >Multiple pages and departments = EOY insurance estimates = \$251,875 decrease (\$136,876 in dept. budgets and \$115K in 58600)
- >Pg. 16 – Mayor – insurance adj; line adj. = \$147 from furniture to other supplies
- >Pg. 19, 20, 21, 22 – Election/Register/Planning/Codes – insurance adj
- >Pg. 24 – Maintenance – multiple line adjustments; increase in utilities = \$50K

- >Pg. 26, 28, 29, 30, 32, 33, 35, 36 – Accounting/Assessor/Trustee/County Clerk/Circuit/Sessions/Chancery/ & Juvenile – insurance adj.
- >Pg. 38-40 – Sheriff – move \$64K from Chiefs to OT; insurance adj; insurance recovery=\$52,453 (revenue @ 49700); line adj.; \$11,557 from TLETA reserve for drone purchase
- >Pg. 41-42 – Jail – move \$35K from Guards to OT; insurance adj; line adj
- >Pg. 44-45 – EMA – insurance adj; line adj.
- >Pg. 48 – Animal Shelter – insurance adj.
- >Pg. 49 – Health Dept (DGA) – move \$1,000 from salaries to OT to match expenses; line adj
- >Pg. 50-51 – Sr. Center – Foodbox amend. From reserve; line adj; increase other charges \$6,117 (revenue at 44570) to reflect expenses
- >Pg. 55 – VA – insurance adj.
- >Pg.56 – Emp. Benefits – insurance adj from place holder

*(Later, at a budget meeting on May 27th, there was a request to purchase a drone for the Sheriff's Office from the TLETA reserve. Commissioner Shaver made a motion to approve from the TLETA reserve, seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.)*

Overall these amendments are an increase to the fund balance of \$2,386,260.

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

B. Public Libraries Fund 115

Amendments include:

- >Pg. 3 – Insurance adj; move savings to staff development for MOE placeholder
- >Pg. 5 – LEN subfund – adj. to revenues & expenses to reflect actuals = increase subfund by \$6,787
- >Pg. 7-9 – LOU subfund – adj. to revenues & expenses to reflect actuals = increase subfund by \$1,043
- >Pg. 10-12 – PHI subfund – adj. to revenues & expenses to reflect actuals = increase subfund by \$4,280
- >Pg. 13-14 – GRE subfund – adj. to revenues & expenses to reflect actuals = increase subfund by \$300
- >Pg. 15-16 – TEL subfund – adj. to revenues & expenses to reflect actuals = decrease subfund by \$2,691

Overall these amendments are an increase to the fund balance of \$9,719

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

C. Convenience Centers Fund 116

Amendments include:

- >Pg. 1-2 – revenue estimates thru year-end
- >Pg. 3-4 – year-end insurance adj = decrease \$2,756

Overall these amendments are an increase to the fund balance of \$254,462

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

D. Drug Fund 122

Line adj = \$10,000 from other contrd svc to law enforcement equip.

Overall this has no bearing on the fund balance

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

E. Highway Fund 131

Amendments include:

>Pg. 3 – revenue – Reimbursement from TEMA on past disaster = \$281,877

>Pg. 4 – insurance recovery – based on actuals

>Pg. 9 – insurance adj = \$5,585 decrease

Overall these amendments are an increase to the fund balance of \$336,992

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

F. General Purpose School Fund 141

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

Overall these amendments will decrease the fund balance for a total of \$50,000.

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

G. 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 Cullen; **PASSING UNANIMOUSLY** upon the vote.

H. School Central Cafeteria Fund 143

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 Cullen; **PASSING UNANIMOUSLY** upon the vote.

I. Education Debt Service Fund 156

Amendments include:

- >Pg. 1 – Revenue recognition from Property Tax increase during budget adoption for current FY = \$5,484,570
- >Pg. 4 – Increase Trustee’s Commission for year-end = \$75,000

Overall these amendments will increase the fund balance by a total of \$5,409,570.

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

J. General Capital Projects Fund 171

Amendments include:

- >Pg. 11 - \$3,891 – additional amount needed for bulletproof panels for the Judge’s bench at the Courthouse; \$11,815 – architect fees for phase 1 owner alternates
- >Pg.12-13 – recognize movement of cash from C75 to CCH for these amendments

Overall these amendments will decrease the fund balance by a total of \$15,706.

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

K. Education Capital Projects Fund 177

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

Overall these amendments will decrease the fund balance by a total of \$31,756.

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

Recommendations from Capital Projects and/or Purchasing Committee.

Commissioner Quillen presented the Capital Projects Committee approvals as follows:

1. \$5,864.95 for computers at Sr. Center and VA

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

2. \$25,959.18 for Annex Restroom Renovation

Commissioner Whitfield made a motion to approve, seconded by Commissioner Cullen; the motion passed upon the vote; **3 Ayes, 2 Nea [Satterfield and Shaver]**.

3. \$27,588.00 for painting (upstairs) at the Annex

Commissioner Satterfield made a motion to approve, seconded by Commissioner Cullen; the motion passed upon the vote; **4 Ayes, 1 Nea [Shaver]**.

4. \$27,809.00 for Trade-in Truck at the Highway Department

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

5. \$20,819.00 for Trade-in Truck at the Maintenance Department

ACTION FAILED due to no motion.

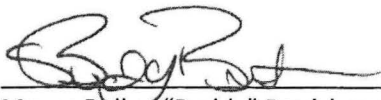
6. \$42,854.00 for Dump Truck at Highway Department

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

7. \$20,739.84 for Trade-in Truck at the Highway Department

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

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



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

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Loudon County Finance
Summary Financial Statement by Fund
June 2025

User:
Date/Time:

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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 |
| Revenues | | | | | | | |
| 40110 | Current Property Tax | 14,946,193.00 | (14,833,838.63) | 99.25% | 1,245,516.08 | 0.00 | 0.00% |
| 40120 | Trustee's Collections - Prior Year | 184,000.00 | (183,839.05) | 99.91% | 15,333.33 | 0.00 | 0.00% |
| 40125 | Trustee Collection-Bankruptcy | 3,000.00 | (617.73) | 20.59% | 250.00 | 0.00 | 0.00% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 75,000.00 | (96,312.62) | 128.42% | 6,250.00 | (14,902.07) | 238.43% |
| 40140 | Interest And Penalty | 30,900.00 | (43,092.07) | 139.46% | 2,575.00 | 0.00 | 0.00% |
| 40163 | Payments In Lieu Of Taxes - Other | 512,963.00 | (530,444.68) | 103.41% | 42,746.92 | 0.00 | 0.00% |
| 40210 | Local Option Sales Tax | 1,960,000.00 | (2,233,158.59) | 113.94% | 163,333.33 | (219,961.95) | 134.67% |
| 40220 | Hotel/Motel Tax | 600,835.00 | (755,860.98) | 125.80% | 50,069.58 | (75,351.73) | 150.49% |
| 40250 | Litigation Tax - General | 102,815.00 | (112,721.29) | 109.64% | 8,567.92 | (9,609.28) | 112.15% |
| 40260 | Litigation Tax - Special Purpose | 290,000.00 | (285,071.55) | 98.30% | 24,166.67 | (24,085.77) | 99.67% |
| 40270 | Business Tax | 1,008,400.00 | (1,071,121.49) | 106.22% | 84,033.33 | (119,124.54) | 141.76% |
| 40275 | Mixed Drink Tax | 31,700.00 | (43,477.32) | 137.15% | 2,641.67 | (4,290.36) | 162.41% |
| 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 | (136,317.54) | 113.60% | 10,000.00 | (14,473.86) | 144.74% |
| 41120 | Animal Registration | 63,500.00 | (38,473.00) | 60.59% | 5,291.67 | (2,227.00) | 42.09% |
| 41140 | Cable TV Franchise | 332,000.00 | (310,258.09) | 93.45% | 27,666.67 | 0.00 | 0.00% |
| 41510 | Beer Permits | 2,900.00 | (2,327.50) | 80.26% | 241.67 | 0.00 | 0.00% |
| 41520 | Building Permits | 600,000.00 | (587,528.00) | 97.92% | 50,000.00 | (39,296.00) | 78.59% |
| 41590 | Other Permits | 35,500.00 | (38,836.50) | 109.40% | 2,958.33 | (1,840.00) | 62.20% |
| 42180 | DUI Treatment Fines | 1,900.00 | (1,757.49) | 92.50% | 158.33 | (190.00) | 120.00% |
| 42190 | Data Entry Fee - Circuit Court | 930.00 | (556.00) | 59.78% | 77.50 | (76.00) | 98.06% |
| 42191 | Courtroom Security Fee | 5,300.00 | (5,167.02) | 97.49% | 441.67 | (576.02) | 130.42% |
| 42210 | Fines | 10,000.00 | (7,975.15) | 79.75% | 833.33 | (1,140.95) | 136.91% |
| 42220 | Officers Costs | 13,600.00 | (18,559.25) | 136.47% | 1,133.33 | (729.74) | 64.39% |
| 42240 | Drug Control Fines | 2,200.00 | (2,105.67) | 95.71% | 183.33 | (356.72) | 194.57% |
| 42250 | Jail Fees | 1,560.00 | (1,087.76) | 69.73% | 130.00 | (75.05) | 57.73% |
| 42290 | Data Entry Fee - Criminal Court | 1,000.00 | (1,565.99) | 156.60% | 83.33 | (74.00) | 88.80% |
| 42292 | Victims Assistance Assessments | 5,450.00 | (4,131.00) | 75.80% | 454.17 | (340.44) | 74.96% |
| 42310 | Fines | 45,000.00 | (31,292.46) | 69.54% | 3,750.00 | (2,698.00) | 71.95% |
| 42320 | Officers Costs | 113,000.00 | (61,064.91) | 54.04% | 9,416.67 | (4,786.95) | 50.83% |
| 42330 | Games And Fish Fines | 500.00 | (331.65) | 66.33% | 41.67 | (31.50) | 75.60% |
| 42340 | Drug Control Fines | 7,500.00 | (4,263.36) | 56.84% | 625.00 | (442.70) | 70.83% |
| 42350 | Jail Fees | 5,200.00 | (4,221.44) | 81.18% | 433.33 | (261.56) | 60.36% |
| 42380 | DUI Treatment Fines | 15,000.00 | (12,603.11) | 84.02% | 1,250.00 | (765.22) | 61.22% |
| 42390 | Data Entry Fee - General Sessions | 18,000.00 | (20,778.12) | 115.43% | 1,500.00 | (1,720.13) | 114.68% |
| 42391 | Courtroom Security Fee | 100,000.00 | (106,496.23) | 106.50% | 8,333.33 | (9,047.94) | 108.58% |
| 42392 | Victims Assistance Assessments | 24,550.00 | (16,500.50) | 67.21% | 2,045.83 | (1,345.50) | 65.77% |
| 42490 | Data Entry Fee - Juvenile Court | 510.00 | (510.00) | 100.00% | 42.50 | (16.00) | 37.65% |

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Loudon County Finance
Summary Financial Statement by Fund
June 2025

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Date/Time:

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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 |
| 42520 | Officers Costs | 2,500.00 | (3,379.14) | 135.17% | 208.33 | (250.80) | 120.38% |
| 42530 | Data Entry Fee - Chancery Court | 2,500.00 | (2,346.00) | 93.84% | 208.33 | (504.00) | 241.92% |
| 42591 | Courtroom Security Fee | 2,580.00 | (2,303.30) | 89.28% | 215.00 | (273.75) | 127.33% |
| 42610 | Fines | 5,000.00 | (11,003.00) | 220.06% | 416.67 | (771.00) | 185.04% |
| 42990 | Other Fines, Forfeitures, And Penalties | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00% |
| 43190 | Other General Service Charges | 35,000.00 | 0.00 | 0.00% | 2,916.67 | 0.00 | 0.00% |
| 43350 | Copy Fees | 0.00 | (45.00) | 0.00% | 0.00 | 0.00 | 0.00% |
| 43366 | Greenbelt Late Applicaion Fee | 50.00 | 0.00 | 0.00% | 4.17 | 0.00 | 0.00% |
| 43370 | Telephone Commissions | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00% |
| 43383 | Additional Fees - Titling and | 50,000.00 | (43,877.50) | 87.76% | 4,166.67 | (4,242.00) | 101.81% |
| 43392 | Data Processing Fee -Register | 30,000.00 | (21,170.00) | 70.57% | 2,500.00 | (2,050.00) | 82.00% |
| 43394 | Data Processing Fee - Sheriff | 6,000.00 | (3,779.41) | 62.99% | 500.00 | (244.55) | 48.91% |
| 43395 | Sex Offender Registraion Fee | 3,000.00 | (2,400.00) | 80.00% | 250.00 | (100.00) | 40.00% |
| 43396 | Data Processing Fee - County Clerk | 1,000.00 | (1,515.00) | 151.50% | 83.33 | (231.00) | 277.20% |
| 43399 | Vehicle Insurance Coverage and | 2,000.00 | (8,505.00) | 425.25% | 166.67 | (665.00) | 399.00% |
| 44110 | Investment Income | 516,476.00 | (634,427.52) | 122.84% | 43,039.67 | (164,057.73) | 381.18% |
| 44120 | Lease/Rentals/PPP | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00% |
| 44131 | Commissary Sales | 29,000.00 | (34,608.65) | 119.34% | 2,416.67 | (4,124.36) | 170.66% |
| 44160 | Retirees' Insurance Payments | 63,258.00 | (87,141.82) | 137.76% | 5,271.50 | (3,982.86) | 75.55% |
| 44161 | Cobra Insurance Payments | 2,873.00 | (2,753.28) | 95.83% | 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 | (7,825.75) | 1,565.15% | 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 | 40,317.00 | (34,274.20) | 85.01% | 3,359.75 | (2,590.00) | 77.09% |
| 45510 | County Clerk | 578,205.00 | (698,108.19) | 120.74% | 48,183.75 | (119,902.33) | 248.84% |
| 45520 | Circuit Court Clerk | 158,083.00 | (167,762.95) | 106.12% | 13,173.58 | (9,679.48) | 73.48% |
| 45540 | General Sessions Court Clerk | 400,461.00 | (436,623.59) | 109.03% | 33,371.75 | (36,161.85) | 108.36% |
| 45550 | Clerk And Master | 98,072.00 | (138,367.50) | 141.09% | 8,172.67 | (18,157.56) | 222.17% |
| 45580 | Register | 433,000.00 | (393,816.93) | 90.95% | 36,083.33 | (38,683.06) | 107.20% |
| 45590 | Sheriff | 30,655.00 | (32,640.80) | 106.48% | 2,554.58 | (1,985.50) | 77.72% |
| 45610 | Trustee | 1,153,411.00 | (1,239,052.01) | 107.43% | 96,117.58 | 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 | (732,664.47) | 95.78% | 63,745.33 | (14,047.76) | 22.04% |
| 46310 | Health Department Programs | 649,400.00 | (327,520.69) | 50.43% | 54,116.67 | (34,676.69) | 64.08% |
| 46830 | Beer Tax | 20,000.00 | (17,752.39) | 88.76% | 1,666.67 | 0.00 | 0.00% |

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Loudon County Finance
Summary Financial Statement by Fund
June 2025

User: Erin Rice
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| 101 General | | Year-To-Date | | | Month-To-Date | | |
|-----------------------|--------------------------------------|----------------------|------------------------|----------------|---------------------|-----------------------|---------------|
| Account | Description | Budget Estimate | Actual | % of Budget | Estimate Avg/Mth | Actual | % of Avg |
| 46835 | Vehicle Certificate Of Title Fees | 9,000.00 | (9,174.35) | 101.94% | 750.00 | (880.55) | 117.41% |
| 46840 | Alcoholic Beverage Tax | 96,000.00 | (105,809.61) | 110.22% | 8,000.00 | 0.00 | 0.00% |
| 46852 | State Revenue Sharing - | 60,000.00 | (51,849.04) | 86.42% | 5,000.00 | (4,728.40) | 94.57% |
| 46855 | State Shared Sports Gaming Privilege | 35,000.00 | (80,990.81) | 231.40% | 2,916.67 | 0.00 | 0.00% |
| 46915 | Contracted Prisoner Board | 275,000.00 | (246,246.00) | 89.54% | 22,916.67 | (14,186.00) | 61.90% |
| 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 | (13,832.39) | 230.54% | 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 | 0.00 | 0.00% |
| 47220 | Civil Defense Reimbursement | 39,747.00 | (60,746.58) | 152.83% | 3,312.25 | 0.00 | 0.00% |
| 47235 | Homeland Security Grants | 19,000.00 | (19,000.00) | 100.00% | 1,583.33 | 0.00 | 0.00% |
| 47301 | COVID-19 Grant #1 | 0.00 | (18,915.65) | 0.00% | 0.00 | 0.00 | 0.00% |
| 47590 | Other Federal Through State | 154,359.00 | (130,947.00) | 84.83% | 12,863.25 | 0.00 | 0.00% |
| 48130 | Contributions | 24,859.00 | (11,282.00) | 45.38% | 2,071.58 | 0.00 | 0.00% |
| 48140 | Contracted Services | 18,934.00 | (18,935.34) | 100.01% | 1,577.83 | 0.00 | 0.00% |
| 48610 | Donations | 11,850.00 | (10,997.41) | 92.81% | 987.50 | (311.00) | 31.49% |
| 49200 | Notes Issued | 450,000.00 | (450,000.00) | 100.00% | 37,500.00 | (450,000.00) | 1,200.00% |
| 49700 | Insurance Recovery | 62,534.00 | (63,034.49) | 100.80% | 5,211.17 | 0.00 | 0.00% |
| 49800 | Transfers In | 396,708.00 | (371,382.08) | 93.62% | 33,059.00 | 0.00 | 0.00% |
| Total Revenues | | 28,274,649.00 | (28,609,094.49) | 101.18% | 2,356,220.75 | (1,478,581.70) | 62.75% |
| Expenditures | | | | | | | |
| 51100 | County Commission | (244,430.00) | 207,006.64 | 84.69% | (20,369.17) | 18,979.66 | 93.18% |
| 51210 | Board Of Equalization | (3,440.00) | 1,700.00 | 49.42% | (286.67) | 1,700.00 | 593.02% |
| 51220 | Beer Board | (3,000.00) | 460.11 | 15.34% | (250.00) | 0.00 | 0.00% |
| 51240 | Other Boards And Committees | (9,500.00) | 7,425.00 | 78.16% | (791.67) | 3,825.00 | 483.16% |
| 51300 | County Mayor/Executive | (245,246.00) | 235,149.56 | 95.88% | (20,437.17) | 19,802.44 | 96.89% |
| 51310 | Personnel Office | (149,366.00) | 139,926.23 | 93.68% | (12,447.17) | 10,696.68 | 85.94% |
| 51400 | County Attorney | (490,000.00) | 354,489.60 | 72.34% | (40,833.33) | 35,091.43 | 85.94% |
| 51500 | Election Commission | (547,033.00) | 515,627.48 | 94.26% | (45,586.08) | 28,987.60 | 63.59% |
| 51600 | Register Of Deeds | (457,592.00) | 443,559.98 | 96.93% | (38,132.67) | 31,606.46 | 82.89% |
| 51720 | Planning | (206,063.00) | 164,334.86 | 79.75% | (17,171.92) | 11,919.02 | 69.41% |
| 51750 | Codes Compliance | (422,218.00) | 384,715.81 | 91.12% | (35,184.83) | 29,691.53 | 84.39% |
| 51760 | Geographical Information Systems | (85,037.00) | 78,696.85 | 92.54% | (7,086.42) | 6,856.16 | 96.75% |
| 51800 | County Buildings | (1,676,453.00) | 1,586,782.39 | 94.65% | (139,704.42) | 97,091.05 | 69.50% |
| 51810 | Other Facilities | 0.00 | 43,006.24 | 0.00% | 0.00 | 1,846.75 | 0.00% |
| 51900 | Other General Administration | (455,599.00) | 451,495.98 | 99.10% | (37,966.58) | 1,823.88 | 4.80% |
| 51910 | Preservation Of Records | (1,000.00) | 406.57 | 40.66% | (83.33) | 0.00 | 0.00% |
| 52100 | Accounting And Budgeting | (800,435.00) | 700,620.78 | 87.53% | (66,702.92) | 53,089.59 | 79.59% |

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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 |
| 52200 | Purchasing | (328,607.00) | 305,482.99 | 92.96% | (27,383.92) | 23,167.96 | 84.60% |
| 52300 | Property Assessor's Office | (658,737.00) | 566,059.03 | 85.93% | (54,894.75) | 39,619.48 | 72.17% |
| 52400 | County Trustee's Office | (470,576.00) | 437,279.90 | 92.92% | (39,214.67) | 31,395.03 | 80.06% |
| 52500 | County Clerk's Office | (1,005,543.00) | 865,500.23 | 86.07% | (83,795.25) | 70,368.84 | 83.98% |
| 52600 | Data Processing | (233,600.00) | 223,682.08 | 95.75% | (19,466.67) | 18,400.08 | 94.52% |
| 53100 | Circuit Court | (575,970.00) | 539,310.56 | 93.64% | (47,997.50) | 46,022.76 | 95.89% |
| 53300 | General Sessions Court | (901,052.00) | 831,868.80 | 92.32% | (75,087.67) | 59,278.47 | 78.95% |
| 53310 | General Sessions Judge | (598,257.00) | 576,645.32 | 96.39% | (49,854.75) | 47,429.40 | 95.14% |
| 53400 | Chancery Court | (484,107.00) | 458,434.85 | 94.70% | (40,342.25) | 29,845.19 | 73.98% |
| 53500 | Juvenile Court | (381,828.00) | 343,937.66 | 90.08% | (31,819.00) | 24,103.04 | 75.75% |
| 53700 | Judicial Commissioners | (87,808.00) | 82,173.28 | 93.58% | (7,317.33) | 6,435.31 | 87.95% |
| 53900 | Other Administration Of Justice | (19,300.00) | 10,663.85 | 55.25% | (1,608.33) | 2,297.59 | 142.86% |
| 53920 | Courtroom Security | (1,500.00) | 394.26 | 26.28% | (125.00) | 0.00 | 0.00% |
| 53930 | Victim Assistance Programs | (30,000.00) | 20,631.50 | 68.77% | (2,500.00) | 1,685.94 | 67.44% |
| 54110 | Sheriff's Department | (7,822,512.00) | 7,316,813.12 | 93.54% | (651,876.00) | 459,722.89 | 70.52% |
| 54120 | Special Patrols | (90,129.00) | 78,699.48 | 87.32% | (7,510.75) | 0.00 | 0.00% |
| 54130 | Traffic Control | (34,500.00) | 4,421.70 | 12.82% | (2,875.00) | 827.80 | 28.79% |
| 54160 | Administration Of The Sexual Offender | (12,250.00) | 0.00 | 0.00% | (1,020.83) | 0.00 | 0.00% |
| 54210 | Jail | (4,906,195.00) | 4,531,158.63 | 92.36% | (408,849.58) | 304,024.86 | 74.36% |
| 54320 | Rural Fire Protection | (526,500.00) | 526,500.00 | 100.00% | (43,875.00) | 0.00 | 0.00% |
| 54410 | Civil Defense | (247,801.00) | 197,641.90 | 79.76% | (20,650.08) | 22,050.36 | 106.78% |
| 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) | 122,200.00 | 97.76% | (10,416.67) | 17,200.00 | 165.12% |
| 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) | 37,187.43 | 80.58% | (3,845.92) | 1,527.98 | 39.73% |
| 55120 | Rabies And Animal Control | (550,904.00) | 446,881.85 | 81.12% | (45,908.67) | 22,483.66 | 48.97% |
| 55190 | Other Local Health Services | (649,400.00) | 402,623.26 | 62.00% | (54,116.67) | 36,539.31 | 67.52% |
| 56300 | Senior Citizens Assistance | (360,806.00) | 308,967.53 | 85.63% | (30,067.17) | 17,948.75 | 59.70% |
| 57100 | Agricultural Extension Service | (213,020.00) | 208,792.95 | 98.02% | (17,751.67) | 223.00 | 1.26% |
| 57500 | Soil Conservation | (55,207.00) | 20,523.67 | 37.18% | (4,600.58) | 1,601.92 | 34.82% |
| 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% |
| 58190 | Other Economic And Community | 0.00 | 50,800.00 | 0.00% | 0.00 | 50,800.00 | 0.00% |
| 58300 | Veteran's Services | (118,020.00) | 87,691.13 | 74.30% | (9,835.00) | 9,171.38 | 93.25% |
| 58500 | Contributions To Other Agencies | (78,000.00) | 78,000.00 | 100.00% | (6,500.00) | 0.00 | 0.00% |
| 58600 | Employee Benefits | (24,497.00) | 11,415.94 | 46.60% | (2,041.42) | 100.00 | 4.90% |

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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 |
| 58900 | Miscellaneous | (630,000.00) | 376,352.57 | 59.74% | (52,500.00) | 0.00 | 0.00% |
| 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) | 2,378,850.00 | 98.91% | (200,431.33) | 237,354.00 | 118.42% |
| Total Expenditures | | (31,829,221.00) | 29,101,804.59 | 91.43% | (2,652,435.08) | 1,934,632.25 | 72.94% |
| Total 101 | General | (3,554,572.00) | 492,710.10 | 13.86% | (296,214.33) | 456,050.55 | 153.96% |

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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 | (113,415.42) | 113.42% | 8,333.33 | (9,821.53) | 117.86% |
| | Total Revenues | 100,000.00 | (113,415.42) | 113.42% | 8,333.33 | (9,821.53) | 117.86% |
| Expenditures | | | | | | | |
| 58900 | Miscellaneous | (2,000.00) | 1,146.01 | 57.30% | (166.67) | 0.00 | 0.00% |
| 99100 | Transfers Out | (100,000.00) | 100,000.00 | 100.00% | (8,333.33) | 100,000.00 | 1,200.00% |
| | Total Expenditures | (102,000.00) | 101,146.01 | 99.16% | (8,500.00) | 100,000.00 | 1,176. |
| Total | 112 Courthouse & Jail Maintenance | (2,000.00) | (12,269.41) | -613.47% | (166.67) | 90,178.47 | 54,107. |

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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 | (4,600.92) | 107.00% | 358.33 | (393.51) | 109.82% |
| | Total Revenues | 4,300.00 | (4,600.92) | 107.00% | 358.33 | (393.51) | 109.82% |
| Expenditures | | | | | | | |
| 56500 | Libraries | (3,600.00) | 2,725.30 | 75.70% | (300.00) | 252.00 | 84.00% |
| 58900 | Miscellaneous | (150.00) | 46.48 | 30.99% | (12.50) | 0.00 | 0.00% |
| | Total Expenditures | (3,750.00) | 2,771.78 | 73.91% | (312.50) | 252.00 | 80.64% |
| Total 114 | Law Library | 550.00 | (1,829.14) | 332.57% | 45.83 | (141.51) | 308.75% |

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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 | (317,128.33) | 100.93% | 26,183.92 | 0.00 | 0.00% |
| 40120 | Trustee's Collections - Prior Year | 3,500.00 | (4,127.11) | 117.92% | 291.67 | 0.00 | 0.00% |
| 40125 | Trustee's Collections - Bankruptcy | 200.00 | (14.87) | 7.44% | 16.67 | 0.00 | 0.00% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 2,000.00 | (2,822.67) | 141.13% | 166.67 | (436.74) | 262.04% |
| 40140 | Interest And Penalty | 900.00 | (952.07) | 105.79% | 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 | 4,827.00 | (4,758.34) | 98.58% | 402.25 | (378.10) | 94.00% |
| 43360 | Library Fees | 3,540.00 | (2,573.08) | 72.69% | 295.00 | (38.99) | 13.22% |
| 44130 | Sale Of Materials And Supplies | 263.00 | (258.00) | 98.10% | 21.92 | 0.00 | 0.00% |
| 44160 | Retirees' Insurance Payments | 7,303.00 | (6,726.48) | 92.11% | 608.58 | (464.37) | 76.30% |
| 44170 | Miscellaneous Refunds | 33.00 | (33.15) | 100.45% | 2.75 | 0.00 | 0.00% |
| 44570 | Contributions & Gifts | 1,654.00 | (7,131.15) | 431.15% | 137.83 | (6,291.00) | 4,564.21% |
| 48130 | Contributions | 38,625.00 | (38,375.00) | 99.35% | 3,218.75 | 0.00 | 0.00% |
| 48610 | Donations | 21,500.00 | (21,500.00) | 100.00% | 1,791.67 | 0.00 | 0.00% |
| 49800 | Transfers In | 4,376.00 | (4,196.54) | 95.90% | 364.67 | 0.00 | 0.00% |
| | Total Revenues | 415,628.00 | (422,168.77) | 101.57% | 34,635.67 | (7,609.20) | 21.97% |
| Expenditures | | | | | | | |
| 56500 | Libraries | (459,579.00) | 427,521.48 | 93.02% | (38,298.25) | 28,264.62 | 73.80% |
| | Total Expenditures | (459,579.00) | 427,521.48 | 93.02% | (38,298.25) | 28,264.62 | 73.80% |
| Total 115 | Public Library | (43,951.00) | 5,352.71 | 12.18% | (3,662.58) | 20,655.42 | 563.96% |

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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 | | | | | | | |
| 40125 | Trustee's Collections - Bankruptcy | 0.00 | (0.57) | 0.00% | 0.00 | 0.00 | 0.00% |
| 40140 | Interest And Penalty | 0.00 | (0.73) | 0.00% | 0.00 | 0.00 | 0.00% |
| 40210 | Local Option Sales Tax | 740,000.00 | (825,962.79) | 111.62% | 61,666.67 | (81,355.79) | 131.93% |
| 44145 | Sale Of Recycled Materials | 151,706.00 | (170,835.50) | 112.61% | 12,642.17 | (12,385.48) | 97.97% |
| 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 | 0.00 | 0.00% |
| 49800 | Transfers In | 9,575.00 | (9,171.30) | 95.78% | 797.92 | 0.00 | 0.00% |
| | Total Revenues | 1,001,141.00 | (1,072,073.50) | 107.09% | 83,428.42 | (93,741.27) | 112.36% |
| Expenditures | | | | | | | |
| 55720 | Sanitation Education/Information | (49,200.00) | 33,336.75 | 67.76% | (4,100.00) | 489.13 | 11.93% |
| 55732 | Convenience Centers | (1,227,277.00) | 1,169,882.52 | 95.32% | (102,273.08) | 69,551.76 | 68.01% |
| 55739 | Other Waste Collection | (50,000.00) | 32,684.00 | 65.37% | (4,166.67) | 0.00 | 0.00% |
| | Total Expenditures | (1,326,477.00) | 1,235,903.27 | 93.17% | (110,539.75) | 70,040.89 | 63.36% |
| Total 116 | Solid Waste/Sanitation | (325,336.00) | 163,829.77 | 50.36% | (27,111.33) | (23,700.38) | -87.42% |

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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 | (7,699.92) | 145.28% | 441.67 | (2,400.00) | 543.40% |
| 44540 | Sale Of Property | 504,300.00 | (504,300.00) | 100.00% | 42,025.00 | 0.00 | 0.00% |
| | Total Revenues | 509,600.00 | (511,999.92) | 100.47% | 42,466.67 | (2,400.00) | 5.65% |
| Expenditures | | | | | | | |
| 58120 | Industrial Development | (509,600.00) | 504,353.04 | 98.97% | (42,466.67) | 0.00 | 0.00% |
| | Total Expenditures | (509,600.00) | 504,353.04 | 98.97% | (42,466.67) | 0.00 | 0.00% |
| Total 119 | Industrial/Economic Development | 0.00 | (7,646.88) | 100.00% | 0.00 | (2,400.00) | 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 | (14,442.47) | 1,444.25% | 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 | (132,631.58) | 350.83% | 3,150.42 | (10,537.68) | 334.49% |
| | Total Revenues | 305,741.00 | (339,595.87) | 111.07% | 25,478.42 | (10,537.68) | 41.36% |
| 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 | (214,595.87) | 351.03% | 5,094.42 | (10,537.68) | 206.85% |

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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 | (12,380.69) | 123.81% | 833.33 | (1,954.63) | 234.56% |
| 42340 | Drug Control Fines | 7,000.00 | (4,263.36) | 60.91% | 583.33 | (442.70) | 75.89% |
| 42865 | Drug Task Force Forfeitures And | 0.00 | (10,887.00) | 0.00% | 0.00 | (765.00) | 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 | (79,745.19) | 79.75% | 8,333.33 | (8,479.77) | 101.76% |
| 44530 | Sale Of Equipment | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00% |
| 44570 | Contributions & Gifts | 10,000.00 | (19,180.00) | 191.80% | 833.33 | (1,846.00) | 221.52% |
| | Total Revenues | 127,000.00 | (126,456.24) | 99.57% | 10,583.33 | (13,488.10) | 127.45% |
| Expenditures | | | | | | | |
| 54150 | Drug Enforcement | (160,959.00) | 142,970.47 | 88.82% | (13,413.25) | 745.20 | 5.56% |
| | Total Expenditures | (160,959.00) | 142,970.47 | 88.82% | (13,413.25) | 745.20 | 5.56% |
| Total 122 | Drug Control | (33,959.00) | 16,514.23 | 48.63% | (2,829.92) | (12,742.90) | -450.29% |

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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 | (55,900.65) | 124.22% | 3,750.00 | 0.00 | 0.00% |
| | Total Revenues | 45,000.00 | (55,900.65) | 124.22% | 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) | 1,910,057.97 | 99.40% | (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 | (622,377.17) | 99.85% | 51,942.08 | 0.00 | 0.00% |
| 40120 | Trustee's Collections - Prior Year | 9,000.00 | (7,808.14) | 86.76% | 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 | (5,016.36) | 125.41% | 333.33 | (776.16) | 232.85% |
| 40140 | Interest And Penalty | 2,000.00 | (1,518.70) | 75.94% | 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 | (8,350.50) | 167.01% | 416.67 | (640.00) | 153.60% |
| 44145 | Sale Of Recycled Materials | 200.00 | (650.92) | 325.46% | 16.67 | (331.92) | 1,991.52% |
| 44160 | Retirees' Insurance Payments | 26,700.00 | (6,525.40) | 24.44% | 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 | 45,979.00 | (45,978.82) | 100.00% | 3,831.58 | 0.00 | 0.00% |
| 46920 | Gasoline And Motor Fuel Tax | 2,390,925.00 | (2,215,192.19) | 92.65% | 199,243.75 | (199,009.89) | 99.88% |
| 46925 | Hybrid/Electric Vehicle Registration | 0.00 | (26,323.98) | 0.00% | 0.00 | (2,535.34) | 0.00% |
| 46930 | Petroleum Special Tax | 31,000.00 | (33,335.97) | 107.54% | 2,583.33 | (3,030.54) | 117.31% |
| 47590 | Other Federal Through State | 281,877.00 | (281,876.94) | 100.00% | 23,489.75 | 0.00 | 0.00% |
| 49700 | Insurance Recovery | 87,551.00 | (87,551.48) | 100.00% | 7,295.92 | 0.00 | 0.00% |
| 49800 | Transfers In | 99,290.00 | (98,873.01) | 99.58% | 8,274.17 | (86,915.00) | 1,050.44% |
| | Total Revenues | 5,697,924.00 | (3,734,188.19) | 65.54% | 474,827.00 | (293,329.95) | 61.78% |
| Expenditures | | | | | | | |
| 61000 | Administration | (1,244,122.00) | 1,192,743.74 | 95.87% | (103,676.83) | 94,831.48 | 91.47% |
| 62000 | Highway And Bridge Maintenance | (1,062,000.00) | 1,037,303.54 | 97.67% | (88,500.00) | 114.11 | 0.13% |
| 63100 | Operation And Maintenance Of | (370,680.00) | 368,045.24 | 99.29% | (30,890.00) | 8,410.45 | 27.23% |
| 65000 | Other Charges | (236,750.00) | 220,443.80 | 93.11% | (19,729.17) | 872.96 | 4.42% |
| 66000 | Employee Benefits | (604,202.00) | 586,897.88 | 97.14% | (50,350.17) | 41,413.19 | 82.25% |
| 68000 | Capital Outlay | (2,469,631.00) | 787,193.32 | 31.87% | (205,802.58) | 70,883.00 | 34.44% |
| | Total Expenditures | (5,987,385.00) | 4,192,627.52 | 70.02% | (498,948.75) | 216,525.19 | 43.40% |
| Total | 131 Highway/Public Works | (289,461.00) | 458,439.33 | 158.38% | (24,121.75) | (76,804.76) | -318.40% |

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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 | (11,721,315.58) | 99.29% | 983,767.25 | 0.00 | 0.00% |
| 40120 | Trustee's Collections - Prior Year | 100,000.00 | (151,266.31) | 151.27% | 8,333.33 | 0.00 | 0.00% |
| 40125 | Bankruptcy | 15,000.00 | (423.95) | 2.83% | 1,250.00 | 0.00 | 0.00% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 175,000.00 | (86,182.73) | 49.25% | 14,583.33 | (13,523.76) | 92.73% |
| 40140 | Interest And Penalty | 35,000.00 | (29,254.23) | 83.58% | 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 | (6,832,990.39) | 142.35% | 400,000.00 | (665,263.20) | 166.32% |
| 40275 | Mixed Drink Tax | 35,000.00 | (62,406.18) | 178.30% | 2,916.67 | (4,290.36) | 147.10% |
| 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 | (1,619.75) | 134.98% | 100.00 | (199.50) | 199.50% |
| 43570 | Receipts From Individual Schools | 15,000.00 | (9,685.00) | 64.57% | 1,250.00 | (5,035.00) | 402.80% |
| 43990 | Other Charges For Services | 5,550.00 | 0.00 | 0.00% | 462.50 | 0.00 | 0.00% |
| 44110 | Investment Income | 75,000.00 | (440,611.36) | 587.48% | 6,250.00 | 0.00 | 0.00% |
| 44160 | Retirees' Insurance Payments | 62,400.00 | (67,666.32) | 108.44% | 5,200.00 | (1,165.49) | 22.41% |
| 44165 | Rebates | 0.00 | (899.34) | 0.00% | 0.00 | 0.00 | 0.00% |
| 44170 | Miscellaneous Refunds | 11,999.00 | (19,911.00) | 165.94% | 999.92 | 0.00 | 0.00% |
| 46510 | Tennessee Investment in Student | 33,380,870.00 | (32,501,064.41) | 97.36% | 2,781,739.17 | (2,457,508.93) | 88.34% |
| 46515 | Early Childhood Education | 873,736.00 | (813,076.32) | 93.06% | 72,811.33 | (71,685.58) | 98.45% |
| 46590 | Other State Education Funds | 878,922.00 | (117,398.89) | 13.36% | 73,243.50 | (6,987.19) | 9.54% |
| 46596 | Paid Parental Leave | 178,547.00 | (62,975.84) | 35.27% | 14,878.92 | 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 | (599,660.65) | 44.77% | 111,630.33 | (43,665.24) | 39.12% |
| 46851 | State Revenue Sharing -T.V.A. | 1,150,000.00 | (1,295,544.83) | 112.66% | 95,833.33 | (320,359.82) | 334.29% |
| 46980 | Other State Grants | 67,745.00 | (14,326.18) | 21.15% | 5,645.42 | (14,326.18) | 253.77% |
| 46990 | Other State Revenues | 0.00 | 0.00 | 0.00% | 0.00 | 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 | (161,362.53) | 76.61% | 17,552.67 | (22,808.08) | 129.94% |
| 47640 | Rotc Reimbursement | 71,000.00 | (62,946.34) | 88.66% | 5,916.67 | 0.00 | 0.00% |
| 48130 | Contributions | 3,700.00 | (7,700.00) | 208.11% | 308.33 | 0.00 | 0.00% |
| 48610 | Donations | 56,037.00 | (73,102.67) | 130.45% | 4,669.75 | (881.00) | 18.87% |
| 49700 | Insurance Recovery | 320,230.00 | (315,471.57) | 98.51% | 26,685.83 | 0.00 | 0.00% |
| | Total Revenues | 56,148,562.00 | (55,905,085.72) | 99.57% | 4,679,046.83 | (3,627,699.33) | 77.53% |
| Expenditures | | | | | | | |
| 71100 | Regular Instruction Program | (31,701,732.00) | 30,899,085.76 | 97.47% | (2,641,811.00) | 5,162,978.84 | 195.43% |
| 71200 | Special Education Program | (4,399,459.00) | 4,224,363.50 | 96.02% | (366,621.58) | 688,849.56 | 187.89% |
| 71300 | Vocational Education Program | (2,919,957.00) | 2,371,165.78 | 81.21% | (243,329.75) | 290,719.10 | 119.48% |
| 72110 | Attendance | (87,046.00) | 99,295.46 | 114.07% | (7,253.83) | 20,301.98 | 279.88% |

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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 | (1,055,333.00) | 1,009,423.92 | 95.65% | (87,944.42) | 152,992.00 | 173.96% |
| 72130 | Other Student Support | (2,151,383.00) | 1,991,569.48 | 92.57% | (179,281.92) | 317,838.64 | 177.28% |
| 72210 | Regular Instruction Program | (2,371,513.00) | 2,199,492.84 | 92.75% | (197,626.08) | 297,658.79 | 150.62% |
| 72220 | Special Education Program | (850,660.00) | 833,721.04 | 98.01% | (70,888.33) | 90,005.91 | 126.97% |
| 72230 | Vocational Education Program | (203,068.00) | 194,015.61 | 95.54% | (16,922.33) | 14,644.19 | 86.54% |
| 72250 | Technology | (1,277,199.00) | 1,240,306.19 | 97.11% | (106,433.25) | 52,880.93 | 49.68% |
| 72310 | Board Of Education | (802,577.00) | 823,262.22 | 102.58% | (66,881.42) | 10,635.00 | 15.90% |
| 72320 | Office Of The Superintendent | (435,714.00) | 417,848.58 | 95.90% | (36,309.50) | 27,227.56 | 74.99% |
| 72410 | Office Of The Principal | (1,410,400.00) | 1,350,830.02 | 95.78% | (117,533.33) | 101,158.81 | 86.07% |
| 72510 | Fiscal Services | (108,583.00) | 107,431.72 | 98.94% | (9,048.58) | 8,768.09 | 96.90% |
| 72610 | Operation Of Plant | (5,206,531.00) | 4,845,569.82 | 93.07% | (433,877.58) | 75,073.97 | 17.30% |
| 72620 | Maintenance Of Plant | (277,000.00) | 274,826.79 | 99.22% | (23,083.33) | 1,500.00 | 6.50% |
| 72710 | Transportation | (2,645,560.00) | 2,607,492.23 | 98.56% | (220,463.33) | 113,017.36 | 51.26% |
| 72810 | Central And Other | (76,495.00) | 56,977.17 | 74.48% | (6,374.58) | 0.00 | 0.00% |
| 72901 | COVID-19 Expenditures | (50,000.00) | 13,600.01 | 27.20% | (4,166.67) | 0.01 | 0.00% |
| 73300 | Community Services | (130,999.00) | 109,639.28 | 83.69% | (10,916.58) | 34,351.18 | 314.67% |
| 73400 | Early Childhood Education | (1,058,200.00) | 1,003,867.63 | 94.87% | (88,183.33) | 142,440.77 | 161.53% |
| 76100 | Regular Capital Outlay | (222,766.00) | 56,922.05 | 25.55% | (18,563.83) | 0.00 | 0.00% |
| 99100 | Transfers Out | (42,625.00) | 0.00 | 0.00% | (3,552.08) | 0.00 | 0.00% |
| | Total Expenditures | (59,484,800.00) | 56,730,707.10 | 95.37% | (4,957,066.67) | 7,603,042.69 | 153.38% |
| Total | 141 General Purpose School | (3,336,238.00) | 825,621.38 | 24.75% | (278,019.83) | 3,975,343.36 | 1,429. |

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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 | (87,318.55) | 93.17% | 7,810.16 | (3,420.30) | 43.79% |
| 47141 | Title 1 Grants To Local Educ Agencies | 1,114,363.67 | (890,137.07) | 79.88% | 92,863.64 | (69,883.10) | 75.25% |
| 47143 | Special Education - Grants To States | 1,505,219.35 | (1,288,805.85) | 85.62% | 125,434.95 | (116,188.90) | 92.63% |
| 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 | (28,955.18) | 51.24% | 4,709.38 | (392.60) | 8.34% |
| 47147 | Safe And Drug-Free Schools-St Grants | 1,494.00 | (1,254.97) | 84.00% | 124.50 | (105.33) | 84.60% |
| 47150 | 21st Century Community Learning | 293,750.00 | (293,678.22) | 99.98% | 24,479.17 | (10,043.38) | 41.03% |
| 47189 | Eisenhower Prof Development State | 318,574.97 | (190,495.58) | 59.80% | 26,547.91 | (15,241.79) | 57.41% |
| 47309 | COVID-19 Grant D | 87,800.00 | (87,795.22) | 99.99% | 7,316.67 | (26,479.72) | 361.91% |
| 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 | (100,658.45) | 87.35% | 9,603.24 | (14,061.00) | 146.42% |
| Total Revenues | | 4,011,141.05 | (3,392,863.04) | 84.59% | 334,261.75 | (255,816.12) | 76.53% |
| Expenditures | | | | | | | |
| 71100 | Regular Instruction Program | (1,295,521.00) | 1,182,620.23 | 91.29% | (107,960.08) | 87,154.00 | 80.73% |
| 71200 | Special Education Program | (1,041,289.00) | 966,758.62 | 92.84% | (86,774.08) | 153,255.24 | 176.61% |
| 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) | 12,773.03 | 93.37% | (1,140.00) | 4,313.71 | 378.40% |
| 72130 | Other Student Support | (131,476.93) | 88,185.94 | 67.07% | (10,956.41) | 6,706.56 | 61.21% |
| 72210 | Regular Instruction Program | (678,354.13) | 527,469.06 | 77.76% | (56,529.51) | 44,871.08 | 79.38% |
| 72220 | Special Education Program | (493,291.86) | 475,012.14 | 96.29% | (41,107.66) | 20,810.25 | 50.62% |
| 72230 | Vocational Education Program | (3,980.50) | 3,980.44 | 100.00% | (331.71) | 0.00 | 0.00% |
| 72710 | Transportation | (6,500.00) | 6,537.95 | 100.58% | (541.67) | 1,500.00 | 276.92% |
| 73300 | Community Services | (293,750.00) | 293,678.22 | 99.98% | (24,479.17) | 0.00 | 0.00% |
| Total Expenditures | | (4,011,141.05) | 3,610,313.26 | 90.01% | (334,261.75) | 318,610.84 | 95.32% |
| Total | 142 School Federal Projects | 0.00 | 217,450.22 | 100.00% | 0.00 | 62,794.72 | 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 | (388,198.18) | 69.32% | 46,666.67 | 0.00 | 0.00% |
| 43522 | Lunch Payments - Adults | 28,000.00 | (22,002.84) | 78.58% | 2,333.33 | (1,172.93) | 50.27% |
| 43523 | Income From Breakfast | 0.00 | (25.22) | 0.00% | 0.00 | 0.00 | 0.00% |
| 43525 | A La Carte Sales | 5,000.00 | (7,194.07) | 143.88% | 416.67 | 0.00 | 0.00% |
| 43570 | Receipts From Individual Schools | 100.00 | (33.08) | 33.08% | 8.33 | 0.00 | 0.00% |
| 44110 | Investment Income | 5,000.00 | (39,903.49) | 798.07% | 416.67 | 0.00 | 0.00% |
| 44165 | Rebates | 0.00 | (7,019.25) | 0.00% | 0.00 | (815.73) | 0.00% |
| 44170 | Miscellaneous Refunds | 0.00 | (1,131.26) | 0.00% | 0.00 | 0.00 | 0.00% |
| 46520 | School Food Service | 49,623.00 | (22,425.69) | 45.19% | 4,135.25 | 0.00 | 0.00% |
| 47111 | USDA School Lunch Program | 1,527,566.00 | (1,243,326.48) | 81.39% | 127,297.17 | 0.00 | 0.00% |
| 47113 | Breakfast | 542,222.00 | (381,605.37) | 70.38% | 45,185.17 | 0.00 | 0.00% |
| 47114 | USDA - Other | 163,077.00 | (47,084.89) | 28.87% | 13,589.75 | 0.00 | 0.00% |
| 47990 | Other Direct Federal Revenue | 263,000.00 | (220,715.00) | 83.92% | 21,916.67 | 0.00 | 0.00% |
| 49800 | Transfers In | 42,625.00 | 0.00 | 0.00% | 3,552.08 | 0.00 | 0.00% |
| Total Revenues | | 3,186,213.00 | (2,380,664.82) | 74.72% | 265,517.75 | (1,988.66) | 0.75% |
| Expenditures | | | | | | | |
| 73100 | Food Service | (3,246,052.00) | 3,155,145.65 | 97.20% | (270,504.33) | 244,624.13 | 90.43% |
| Total Expenditures | | (3,246,052.00) | 3,155,145.65 | 97.20% | (270,504.33) | 244,624.13 | 90.43% |
| Total | 143 Central Cafeteria | (59,839.00) | 774,480.83 | 1,294.27% | (4,986.58) | 242,635.47 | 4,865. |

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Loudon County Finance
Summary Financial Statement by Fund
June 2025

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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 | (979,477.48) | 99.85% | 81,744.83 | 0.00 | 0.00% |
| 40120 | Trustee's Collections - Prior Year | 10,000.00 | (12,285.59) | 122.86% | 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 | (15,115.43) | 151.15% | 833.33 | (2,338.75) | 280.65% |
| 40140 | Interest And Penalty | 6,000.00 | (2,390.08) | 39.83% | 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 | (55,497.73) | 1,849.92% | 250.00 | 0.00 | 0.00% |
| 48140 | Contracted Services | 203,472.00 | (203,472.00) | 100.00% | 16,956.00 | (50,868.00) | 300.00% |
| 49800 | Transfers In | 100,000.00 | (100,000.00) | 100.00% | 8,333.33 | (100,000.00) | 1,200.00% |
| | Total Revenues | 1,353,116.00 | (1,409,872.72) | 104.19% | 112,759.67 | (153,206.75) | 135.87% |
| 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) | 227,022.18 | 94.21% | (20,081.00) | 16,956.00 | 84.44% |
| | Total Expenditures | (1,561,400.00) | 1,547,449.68 | 99.11% | (130,116.67) | 16,956.00 | 13.03% |
| Total 151 | General Debt Service | (208,284.00) | 137,576.96 | 66.05% | (17,357.00) | (136,250.75) | -784.99% |

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Loudon County Finance
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June 2025

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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 | 8,336,546.00 | (8,363,346.96) | 100.32% | 694,712.17 | 0.00 | 0.00% |
| 40120 | Trustee's Collections - Prior Year | 60,000.00 | (29,990.21) | 49.98% | 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 | (35,486.07) | 77.14% | 3,833.33 | (5,490.62) | 143.23% |
| 40140 | Interest And Penalty | 18,000.00 | (9,596.94) | 53.32% | 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 | (1,087,961.24) | 75.03% | 120,833.33 | 0.00 | 0.00% |
| 44110 | Investment Income | 60,000.00 | (262,766.54) | 437.94% | 5,000.00 | 0.00 | 0.00% |
| | Total Revenues | 10,135,606.00 | (9,951,490.13) | 98.18% | 844,633.83 | (5,490.62) | 0.65% |
| Expenditures | | | | | | | |
| 82130 | Education | (6,776,000.00) | 6,773,235.82 | 99.96% | (564,666.67) | 450,000.00 | 79.69% |
| 82230 | Education | (994,442.00) | 984,682.40 | 99.02% | (82,870.17) | 0.00 | 0.00% |
| 82330 | Education | (200,000.00) | 169,171.38 | 84.59% | (16,666.67) | 0.00 | 0.00% |
| | Total Expenditures | (7,970,442.00) | 7,927,089.60 | 99.46% | (664,203.50) | 450,000.00 | 67.75% |
| Total | 156 Education Debt Service | 2,165,164.00 | (2,024,400.53) | 93.50% | 180,430.33 | 444,509.38 | -246.36% |

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Loudon County Finance
Summary Financial Statement by Fund
June 2025

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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 | (1,500.20) | 0.00% | 0.00 | (232.13) | 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 | (11,471.57) | 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 | (2,319.00) | 0.00% | 0.00 | (37.00) | 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 | (2,592,215.80) | 100.00% | 216,018.00 | (150,439.00) | 69.64% |
| | Total Revenues | 5,572,365.00 | (3,264,509.27) | 58.58% | 464,363.75 | (150,708.13) | 32.45% |
| Expenditures | | | | | | | |
| 91110 | General Administration Projects | (275,234.00) | 232,544.21 | 84.49% | (22,936.17) | 53,547.18 | 233.46% |
| 91120 | Administration Of Justice Projects | (2,606,003.00) | 662,664.06 | 25.43% | (217,166.92) | (8,064.76) | -3.71% |
| 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 | (20,815.00) | 20,814.89 | 100.00% | (1,734.58) | 6,320.49 | 364.38% |
| 91160 | Agriculture & Natural Resources | (767.00) | 767.38 | 100.05% | (63.92) | 0.00 | 0.00% |
| 91190 | Other General Government Projects | (5,267.00) | 5,266.44 | 99.99% | (438.92) | 2,345.98 | 534.49% |
| 91200 | Highway & Street Capital Projects | (91,403.00) | 91,402.84 | 100.00% | (7,616.92) | 91,402.84 | 1,200.00% |
| | Total Expenditures | (3,455,400.00) | 1,432,308.53 | 41.45% | (287,950.00) | 145,551.73 | 50.55% |
| Total | 171 General Capital Projects | 2,116,965.00 | (1,832,200.74) | 86.55% | 176,413.75 | (5,156.40) | 2.92% |

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Loudon County Finance
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June 2025

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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 | (132,634.25) | 99.85% | 11,069.58 | 0.00 | 0.00% |
| 40120 | Trustee's Collections - Prior Year | 2,300.00 | (1,664.23) | 72.36% | 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 | (2,580.90) | 172.06% | 125.00 | (399.33) | 319.46% |
| 40140 | Interest And Penalty | 1,000.00 | (323.38) | 32.34% | 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 | (147,146.91) | 99.74% | 12,294.58 | (399.33) | 3.25% |
| Expenditures | | | | | | | |
| 91200 | Highway & Street Capital Projects | (146,919.00) | 146,642.76 | 99.81% | (12,243.25) | 89,544.00 | 731.37% |
| | Total Expenditures | (146,919.00) | 146,642.76 | 99.81% | (12,243.25) | 89,544.00 | 731.37% |
| Total 176 | Highway Capital Projects | 616.00 | (504.15) | 81.84% | 51.33 | 89,144.67 | - |

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June 2025

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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 | (510,880.00) | 100.46% | 42,378.00 | 0.00 | 0.00% |
| 40125 | Trustee's Collections - Bankruptcy | 13.00 | (12.91) | 99.31% | 1.08 | 0.00 | 0.00% |
| 40140 | Interest And Penalty | 126.00 | (294.77) | 233.94% | 10.50 | 0.00 | 0.00% |
| 40285 | Adequate Facilities/Development Tax | 200,000.00 | (237,881.22) | 118.94% | 16,666.67 | 0.00 | 0.00% |
| 40320 | Bank Excise Tax | 2,028.00 | (2,027.91) | 100.00% | 169.00 | 0.00 | 0.00% |
| 44110 | Investment Income | 0.00 | (27,759.49) | 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 | 1,174,303.00 | (1,242,456.30) | 105.80% | 97,858.58 | 0.00 | 0.00% |
| Expenditures | | | | | | | |
| 91300 | Education Capital Projects | (497,523.00) | 93,753,235.48 | 18,844.00% | (41,460.25) | 91,640,669.00 | 21,032.60% |
| | Total Expenditures | (497,523.00) | 93,753,235.48 | 18,844.00% | (41,460.25) | 91,640,669.00 | 221,032. |
| Total 177 | Education Capital Projects | 676,780.00 | 92,510,779.18 | - | 56,398.33 | 91,640,669.00 | - |

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 30, 2025

| | |
|-------------------------|----------------------|
| ROBERT NORMAN CURRIE | NANCY L PERRY |
| DANA LYNNE DAVIS | ROBERT E. SCHEFFER |
| JENNIFER DOWNER | APRIL SMITH |
| PENELOPE FLEMING | CORA G SMITH |
| DENNIS HACHMANN JR | JAMIE STAFFORD |
| MARY LYNN HOLLINGSWORTH | JAMES ANTHONY WALKER |
| SABRINA MAHANEY | JOSEPH J WALLACE |
| IRVIN R MEADE JR | SANDRA WEGGE |
| WENDY ANN PERESTAM | |

Western Surety Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

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

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

One Clerk & Master County of Loudon

bond with bond number 64426585

for Lisa Niles Scott
as Principal in the penalty amount not to exceed: \$ 100,000.00.

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

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

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

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

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its
Vice President with the corporate seal affixed this 2nd day of December,
2024.

ATTEST

L. Bauder

L. Bauder, Assistant Secretary

WESTERN SURETY COMPANY

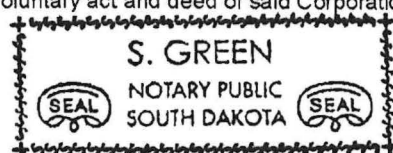
Larry Kasten

Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }
COUNTY OF MINNEHAHA } ss

On this 2nd day of December, 2024, before me, a Notary Public, personally appeared
Larry Kasten and L. Bauder

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



My Commission Expires February 12, 2027

S. Green

Notary Public

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



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

CERTIFICATION:

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

Signed: _____

Judge of the Chancery Court Court of and for said County
on this 3rd day of December, 2024

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

SECTION V. (Applicable to all County Officials Bonds)

ENDORSEMENT:

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

Signed: _____

County Clerk

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

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

SURETY'S BOND NO. 64426585

STATE OF TENNESSEE
COUNTY OF Loudon
OFFICIAL STATUTORY BOND
FOR
COUNTY PUBLIC OFFICIALS
OFFICE OF Clerk & Master

KNOW ALL MEN BY THESE PRESENTS:

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

WHEREAS, The said Principal was duly _____ elected X appointed to the office of Clerk & Master
of and for Loudon County for the six year term beginning on the 1st day of
December, 2024 and ending on the 1st day of December, 2030.

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

That if the said Lisa Niles Scott, Principal, shall:

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

WITNESS our hands and seals this 2nd day of December, 2024.

WITNESS — ATTEST

PRINCIPAL:

SURETY: WESTERN SURETY COMPANY

by:

Larry Kasten, Vice President

(Attach evidence of authority to execute bond)

COUNTERSIGNED BY:

NOT NEEDED

Tennessee Resident Agent

ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF TENNESSEE
COUNTY OF LOUDON

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

WITNESS my hand and seal this 2 day of DECEMBER, 2024.

My Commission Expires:

JUNE 14, 2027.

Notary Public



ACKNOWLEDGEMENT OF SURETY

STATE OF South Dakota
COUNTY OF Minnehaha

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

WITNESS my hand and seal this 2nd day of December, 2024

My Commission Expires:

August 11, 2028



S. Petrik

Notary Public

APPROVAL AND CERTIFICATION

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

Bond and Sureties approved by _____, County Executive/Mayor of _____ County, on this _____ day of _____.

Signed:

County Executive/Mayor

CERTIFICATION:

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

Signed:

County Clerk

SECTION II. (Applicable to County Executive/Mayor)

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

Signed:

Judge of the General Sessions Court (First Division)

CERTIFICATION:

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

Signed:

County Clerk

