

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 thousand, one hundred seventy-four dollars (\$1,580,174) be appropriated to nonprofit organizations serving Loudon County as reflected below.

		FY 2026	FY 2025
	Agency	Proposal	
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
Recommend
ation

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: _____

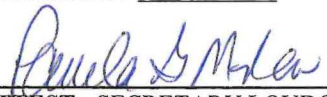
APPROVED: LOUDON COUNTY MAYOR

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	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51600	Register of Deeds					
101	County Official/Administrative Officer	107,144		107,144	1	107,145
162	Clerical Personnel	173,243	667	173,910		173,910
189-1XPMT	Other Wages - 1X Payment		2,000	2,000		2,000
187	Overtime Pay			0		0
201	Social Security	17,384	124	17,508		17,508
204	State Retirement	18,814	134	18,948		18,948
206	Life Insurance	853	(47)	806		806
206-RET-LIF	Life Insurance	259	(14)	245		245
207	Medical Insurance	53,146	5,337	58,483		58,483
207-RET-MED	Medical Insurance - Retirees	7,538	523	8,061		8,061
207-SRHTH	Medical Insurance - Sr. Health	13,495	(1,034)	12,461		12,461
208	Dental Insurance	3,594	93	3,687		3,687
208-RET-DEN	Dental Insurance - Retirees	1,388		1,388		1,388
212	Employer Medicare	4,066	29	4,095		4,095
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	1,500	(100)	1,400		1,400
330	Operating Lease Payments (Copier)	5,200		5,200		5,200
348	Postal Charges	2,000		2,000		2,000
349	Printing, Stationery & Forms	600		600		600
355	Travel/Training	2,000	100	2,100		2,100
399	Other Contracted Services		1,500	1,500	591	2,091
399-REGIS	Other Contracted Services - Official's Reserve	24,000	1,401	25,401		25,401
414	Duplicating Supplies	400		400		400
435	Office Supplies	3,000		3,000	(591)	2,409
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,084	171	3,255		3,255
709	Data Processing Equipment			0		0
711	Office Furniture	1,500		1,500		1,500
711-REGIS	Office Furniture			0		0
719	Office Equipment	1,500	(1,500)	0		0
790-REGIS	Other Equipment			0		0
				0		0
	Total Register of Deeds	448,208	9,384	457,592	1	457,593

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					
	6/23/2025 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
189-1XPMT	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

General Fund 101						
Account Number		6/23/2025 16:15	2024-2025	2024-2025	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed
						Amded Budget
51810	Other Facilities					
399	Other Contracted Services (Repair HVAC @ Career Center)				0	8,385
452	Utilities (ETHRA vacant space)				0	33,297
	Total Other Facilities		0	0	0	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
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
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 Org Bgt	2024-2025 Amds	Approved Amded Bgt	Proposed Amds	Proposed Amded Budget
	6/23/2025 16:15						
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
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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
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	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
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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
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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
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
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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
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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

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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:

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Est June 30, 2024 FB	16,217,431			
Less Restricted, Committed & Assigned				
Available Fund Balance July 1, 2024	16,217,431			
Total Revenue & Transfers In	52,452,539	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
	130 SLC	Social Workers		0	0	0	12,000
	188	Bonus Payments		0	1,000	1,000	0
	201	Social Security		4,483	62	4,545	0
	201 SLC	Social Security		0	0	0	745
	204	State Retirement		4,852	68	4,920	0
	204 SLC	State Retirement		0	0	0	1,276
	206	Life Insurance		160	0	160	0
	207	Medical Insurance		0	0	0	0
	208	Dental Insurance		0	0	0	0
	212	Employer Medicare		1,049	15	1,064	0
	212 SLC	Employer Medicare		0	0	0	174
	355	Travel		50	0	50	0
	524	In-Service/Staff Development		2,000	0	2,000	0
		Total Attendance		84,901	2,145	87,046	14,195
72120		<u>Health Services</u>					
	105 CSH	Supervisor/Director		59,015	2,501	61,516	0
	131	Medical Personnel		526,170	13,500	539,670	0
	131 SLC	Medical Personnel - Summer Learning Camps		0	19,800	19,800	0
	188	Bonus Payments		0	12,500	12,500	0
	189 CSH	Other Salaries & Wages		57,990	(4,497)	53,493	0
	198 CSH	Non-Certified Substitute Teachers		0	0	0	0
	201	Social Security		32,623	775	33,398	0
	201 SLC	Social Security - Summer Learning Camps		0	1,229	1,229	0
	201 CSH	Social Security		7,255	(170)	7,085	0
	204	State Retirement		47,355	1,000	48,355	0
	204 SLC	State Retirement - Summer Learning Camps		0	1,531	1,531	0
	204 CSH	State Retirement		7,851	(1,151)	6,700	0
	205-RET VIS	Employee and Dependent Insurance		102	0	102	0
	206	Life Insurance		1,795	0	1,795	0
	206 CSH	Life Insurance		160	160	320	0
	206-RET LIF	Life Insurance		325	0	325	0
	207	Medical Insurance		75,100	5,300	80,400	0
	207 CSH	Medical Insurance		14,891	(5,991)	8,900	0
	208	Dental Insurance		3,066	0	3,066	0
	208 CSH	Dental Insurance		375	(48)	327	0
	208-RET DEN	Dental Insurance		432	0	432	0

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Loudon County Board of Education
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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

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Fund 141
Ending June 30, 2025

72220		<i>Special Education Program</i>					
105		Supervisor/Director	30,720	0	30,720	0	30,720
117		Career Ladder Program	1,000	0	1,000	0	1,000
124		Psychological Personnel	304,652	8,620	313,272	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
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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.

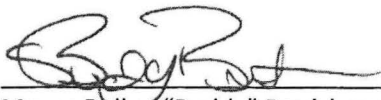
6. \$42,854.00 for Dump Truck at Highway Department

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

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
June 2025

User:
Date/Time:

Erin Rice
6/23/2025 5:24 PM
Page 1 of 24

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	14,946,193.00	(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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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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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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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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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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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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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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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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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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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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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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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

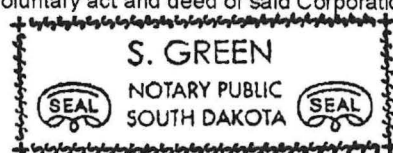
Larry Kasten

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

