

Loudon County Commission

Loudon, Tennessee

Monday, August 4, 2025

Courthouse Annex

6:00 pm

AGENDA

Regular Meeting

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

Public Hearing

1) Loudon County Codes Enforcement Director – Jim Jenkins

A) A RESOLUTION 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 027.00, LOCATED **4535 GRIMES RD**, LOUDON COUNTY, TN SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 2 (1) ACRE LOTS ONLY

Approved - 7 Disapproved - 0

B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT LOUDON COUNTY TAX MAP 045, PARCEL 013.03 LOCATED **5449 FOSHEE RD**, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT

Approved - 7 Disapproved - 0

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 R-1, SUBURBAN RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 028, PARCEL 003.01, LOCATED **3420 PARRIS DR**, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT

Approved - 7 Disapproved - 0

D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO R-1, SUBURBAN RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 084, PARCEL 059.00, LOCATED MCGHEE RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

Approved - 6 Disapproved - 0 Abstained - 1

E) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 065, PARCELS 001.00 & 002.00 LOCATED WASHINGTON PIKE, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY 2 ACRES ONLY

Approved - 7 Disapproved - 0

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

3) Roll Call

4) Adoption of August 4, 2025 County Commission Agenda

5) Reading and Acceptance of June 30, 2025 Loudon County Commission Minutes

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

7) Loudon County Codes Enforcement Director - Jim Jenkins

A) 4535 GRIMES RD, LOUDON COUNTY, TN SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 2 (1) ACRE LOTS ONLY

Approved - 7 Disapproved - 0

B) 5449 FOSHEE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT

Approved - 7 Disapproved - 0

C) 3420 PARRIS DR, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT

Approved - 7 Disapproved - 0

D) MCGHEE RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

Approved - 6 Disapproved - 0 Abstained - 1

E) WASHINGTON PIKE, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY 2 ACRES ONLY

Approved - 7 Disapproved - 0

8) Commissioner - Rosemary Quillen

A) Proclamation for Bruin Mitchell Webster / Eagle Scout

9) Commissioner - Van Shaver

A) Consideration of any actions deemed necessary pertaining to cluster development option

10) Commissioner - Adam Waller

A) Annexation Procedure

11) Director of Accounts and Budgets - Erin Rice

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

1) 2026 SRO Grant (\$675,000)-Sheriff's Office - no matching funds

2) 2026 Mental Health Transport Grant-Sheriff's Office - no matching funds

3) 2026 ETHRA/Office of Aging Grant-Sr. Center - matching funds are met with operating budget expenses in the Sr. Center

4) Re-approve - 2026 ETHRA Renovation Competitive grant-Sr. Center - matching funds = \$3,735

B) Consideration of recommendation to approve \$100,000 for the Convenience Center Lenoir City location expansion

C) Consideration of recommendation to approve a resolution increasing the Mineral Severance Tax

D) Consideration of recommendation to approve an increase in the amount of \$4,200 in the Highway Department for Truck Drivers wages

E) Consideration of recommendation to approve an additional amount of \$168,000 for 24 hour nursing care at the Jail

F) Consideration of recommendation to approve adding one full-time and dissolving two part-time positions at the Convenience Centers

G) Consideration of recommendation to approve increasing the COLA's for all full-time employees to be equal to the COLA approved for Sheriff/Jail. (This would be an additional \$1,500 per employee effective July 1, 2025.)

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

- 1) County General Fund 101
- 2) Public Libraries Fund 115
- 3) Convenience Centers Fund 116
- 4) Highway Fund 131
- 5) General Capital Projects Fund 171

I) Distribution of the following reports:

- 1) Approved Budget Committee minutes – June 16, 2025
- 2) Summary Financial Reports for July 2025
- 3) Report on Debt Obligation

10) Commissioner – Adam Waller

A) Bonds and Notaries

Eduardo Ayala, Cris M Carter, Sandra R Flagler, Carrie A Fox, Nickol M Hughes, Angela Casey Iannuzzi, Teiyaria Johnson, Luke Grayson Joiner, Phyllis Renee Little, Kimberly Yvette Maples, Jennifer Marney, Kelli Moore, Carla Wood Navas, Jinni B Redmond, Laura Hines Standridge, Sara Thompson, Shannon L Tollett

Minutes

June 30, 2025

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, June 30, 2025
Courthouse Annex Building
6:00 P.M.

DRAFT

REGULAR COMMISSION MINUTES /
BUDGET ADOPTION

- (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 30th day of June 2025.
- Commission Chairman Henry Cullen called the meeting to order at 6:18
- (2) Public Hearing Loudon County Codes Enforcement Director – Jim Jenkins held the Public Hearing for the seven zoning issues for:
- 706 Gilbert Lane, 16020 El Camino Lane, 1630 Matlock Road, 4879 Caldwell Road, 2028 Wilkerson Road
- (3) Opening of Meeting Commissioner Joe Morrison 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, Adam Waller (10)
- Also present, were Mayor - Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.
- (5) Budget Adoption FY 25-26 Director of Accounts and Budgets Erin Rice presented to commission the following resolutions for the Budget Adoption FY 2025 – 2026:
- A) 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.
- (6) Appropriations Resolution FY 25-26 Commissioner Shaver made a motion to approve the Budget resolution.
- Commissioner Satterfield seconded the motion.
- (7) Amendment # 1 - \$ 4500 COLA Sheriff's Dept Commissioner Quillen made a motion to amend the resolution by giving \$ 4500 COLA (cost of living adjustment) to all employees of the Sheriff's Department with the exception of the Sheriff. This is to also include the two employees whom are receiving promotions to equalize the new positions of Deputy Chief and the new Lieutenant position.
- Commissioner Jenkins seconded the motion.
- Commission Chairman Cullen called for a Roll Call Vote.
- Upon Roll Call Vote, the following commissioners voted AYE: Geames, Jenkins, Quillen, Satterfield, Whitfield, Cullen, Morrison, Waller, Randolph (9)
- The following commissioners voted NAY: Shaver (1)
- Upon Roll Call Vote, the motion PASSED.
- (8) Amendment # 22 police cars- Sheriff's Dept Commissioner Jenkins made a motion to add two more cars to the Sheriff's Department Fleet.
- Commissioner Quillen seconded the motion.
- Commission Chairman Cullen called for a Roll Call Vote.
- Upon Roll Call Vote, the following commissioners voted AYE: Jenkins, Quillen, Whitfield, Cullen, Morrison, Waller, Randolph, Geames (8)



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

Upon Roll Call Vote, the motion PASSED.

(a) Amendment
3 Remove
Eagleview

Commissioner Waller made a motion to the resolution to remove Eagleview from Property Assessor Mike Cambell's budget.

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE: Quillen, Satterfield, Morrison, Shaver, Waller (5)

The following commissioners voted NAY: Whitfield, Cullen, Randolph, Geames, Jenkins (5)

The motion FAILED.

(10) Amendment #
4 - Decrease
Chamber
Contribution

Commissioner Waller made a motion to the resolution to decrease the Chamber contribution from \$ 120,000 to \$ 70,000 which is a match to what the two cities to contribute.

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE: Morrison, Shaver, Waller (3)

The following commissioners voted NAY: Satterfield, Whitfield, Cullen, Randolph, Geames, Jenkins, Quillen. (7)

The motion FAILED.

(11) Approve
Appropriation
Resolution-
Budget
Adoption
FY 25-26

Commissioner Satterfield made a motion to approve the appropriations resolution as amended.

Commissioner Jenkins seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

The motion PASSED unanimously. RESOLUTION 063025-A

(12) Tax Levy
Resolution
Budget
Adoption
FY 25-26

Director of Accounts and Budgets Erin Rice presented to commission the following resolutions for the Budget Adoption FY 2025 - 2026:

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

Commissioner Shaver made a motion to approve the tax levy as recommend by the Budget Committee.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE: Cullen, Morrison, Shaver, Waller, Randolph, Geames, Satterfield, Whitfield (8)

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

The motion PASSED. RESOLUTION 063025-B



- (13) Non-Profit Resolution Budget Adoption FY 25-26 Director of Accounts and Budgets Erin Rice presented to commission the following resolutions for the Budget Adoption FY 2025 – 2026:
- C) A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT ORGANAZATIONS SERVING LOUDON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.
- Commissioner Shaver made a motion to approve the non-profit resolution as recommend by the Budget Committee.
- Commissioner Whitfield seconded the motion.
- Commission Chairman Cullen called for a Roll Call Vote.
- Upon Roll Call Vote, the following commissioners voted AYE: Morrison, Shaver, Waller, Randolph, Geames, Jenkins, Quillen, Satterfield, Whitfield, Cullen (10)
- The motion PASSED unanimously. RESOLUTION 063025-C
- (14) Break 10-Minutes Commission Chairman Cullen called for a ten-minute break from the Budget Adoption portion of the meeting.
- (15) Meeting Resumes The Commission Meeting resumed at 7:28 pm.
- Commission Chairman Henry Cullen requested that the June 30, 2025 agenda be adopted.
- (16) Agenda Adoption Commissioner Shaver made a motion to approve the agenda as presented.
- Commissioner Waller seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (17) Minutes Approved Commission Chairman Henry Cullen requested that the June 2, 2025 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as presented.
- Commissioner Waller seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (18) General Public Comments Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. There were not any members of the General Public whom signed up to speak.
- Loudon County Codes Enforcement - Jim Jenkins presented to commission the following Zoning Items:
- (19) Zoning – 706 Gilbert Lane 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
- Commissioner Satterfield made a motion to approve the zoning resolution.
- Commissioner Waller seconded the motion.
- Upon Voice Vote, the motion PASSED. RESOLUTION 063025-D
- (20) Zoning – 16020 El Camino Lane 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

DRAFT

Cont. -
Zoning
16020
El Camino
Lane

TAX MAP 004, PARCEL 018.00, LOCATED 16020 EL CAMINO LANE, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

Commissioner Morrison made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 063025-E

(21) Zoning -
1630 Matlock
RD

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

Commissioner Morrison made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 063025-F

(22) Zoning -
4879
Caldwell RD

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

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 063025-G

(23) Zoning -
2028
Wilkerson RD

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

Commissioner Waller made the motion to approve the recommendation.

Commissioner Quillen seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 063025-H

DRAFT

(24) Day of
Prayer
Resolution

Mayor Bradshaw presented to commission the Day of Prayer Resolution for July 14, 2025.

Commissioner Shaver made the motion to approve the resolution.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 063025-I

(25) McGill
Family
Retires
Resolution

Mayor Bradshaw mentioned he presented a resolution for the McGill family after retiring from the Funeral business serving our community for 40 years.

RESOLUTION 063025-J

(26) Withdrawl
From EDA
(2-yr notice)

Commissioner Shaver presented to commission in the form of a motion for consideration of notice to withdraw from the Loudon County Economic Development Agency, two-year notice. (start the 2-year clock over again)

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED.

(The following commissioners opposed: Whitfield, Jenkins, Quillen (3))

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

(27) Budget-
\$ 600,000 to
County General to
Education Capital
Projects

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)

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: Shaver, Randolph, Geames, Satterfield, Whitfield, Cullen, Morrison (7)

The following voted NAY: Waller, Jenkins, Quillen (3)

Upon Roll Call Vote, the motion PASSED. RESOLUTION 063025-K

(28) Budget-
Sr. Center Grant

B) Consideration of recommendation to approve/accept the following grant:
-2025 TN Senior Center Grant (ranging from \$10,000 to \$50,000) –
no matching funds

Commissioner Shaver made a motion to approve the recommendation.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(29) Budget -
\$8385 HVAC
Career Center

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

Commissioner Waller made a motion to approve the amendment.

Commissioner Geames 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, Waller (10)

Upon Roll Call Vote, the motion PASSED.

(30) Budget -
\$5000 Soil Test
Greenback School

- 2) \$5,000 in General Capital Projects Fund 171-SCH and Education Capital Projects Fund 177-SCH for Soil Testing at Greenback School

Commissioner Satterfield made a motion to approve the recommendation.

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(31) Budget-
\$43,000 increase
to cover tax bill

Commissioner Shaver made a motion for the county general fund to be increased by \$ 43,000 for tax relief to cover the bill that came in today.

Commissioner Whitfield 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, Waller (10)

Upon Roll Call Vote, the motion PASSED.

(32) Budget
Amendments-
Funds 101,115,
116,122,131,141,
171, 177

Commissioner Shaver made a motion to approve amendments/line adjustments (#'s 1-10 in the following funds:

1. County General Fund 101 RESOLUTION 063025-L
2. Public Libraries Fund 115 RESOLUTION 063025-M
3. Convenience Centers Fund 116 RESOLUTION 063025-N
4. Drug Fund 122 RESOLUTION 063025-O
5. Highway Fund 131 RESOLUTION 063025-P
6. General Purpose School Fund 141 RESOLUTION 063025-Q
7. School Central Cafeteria Fund 143 RESOLUTION 063025-R
8. General Capital Projects Fund 171 RESOLUTION 063025-S
9. Highway Capital Projects Funds 176 RESOLUTION 063025-T
10. General Capital Projects Fund 177 RESOLUTION 063025-U

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

DRAFT

Upon Roll Call Vote, the motion PASSED.

(33) Monthly
Reports

-Distribution of the following reports:

Approved Budget Committee Minutes – May 19, 2025 EXHIBIT 063025-V

Summary Financial Reports for June 2025 EXHIBIT 063025-W

Commissioner Adam Waller presented to commission the following notaries:

(34) Bonds &
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

EXHIBIT 063025-X

Also presented was the Statutory Bond for: Lisa Niles

EXHIBIT 063025-Y

Commissioner Waller made the motion to approve the notaries and statutory bond.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED.

(35) Adjourn

There being no further business, a motion being duly made by Commissioner Waller and seconded by Commissioner Shaver the June 30, 2025 County Commission Meeting was adjourned at 7:50 pm.

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY,
TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE
TENNESSEE CODE ANNOTATED, TO REZONE FROM
A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 056, PARCEL 027.00,
LOCATED 4535 GRIMES RD, LOUDON COUNTY, TN
SITUATED IN THE 4TH LEGISLATIVE DISTRICT,
APPROXIMATELY 2 (1) ACRE LOTS ONLY**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on July 11, 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 4535 Grimes Rd, situated in the 4th Legislative District, referenced by Tax Map 056, Parcels 027.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District).
Approximately 2 (1) acre lots only

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 7

DISAPPROVED: 0

ABSTAINED: 0

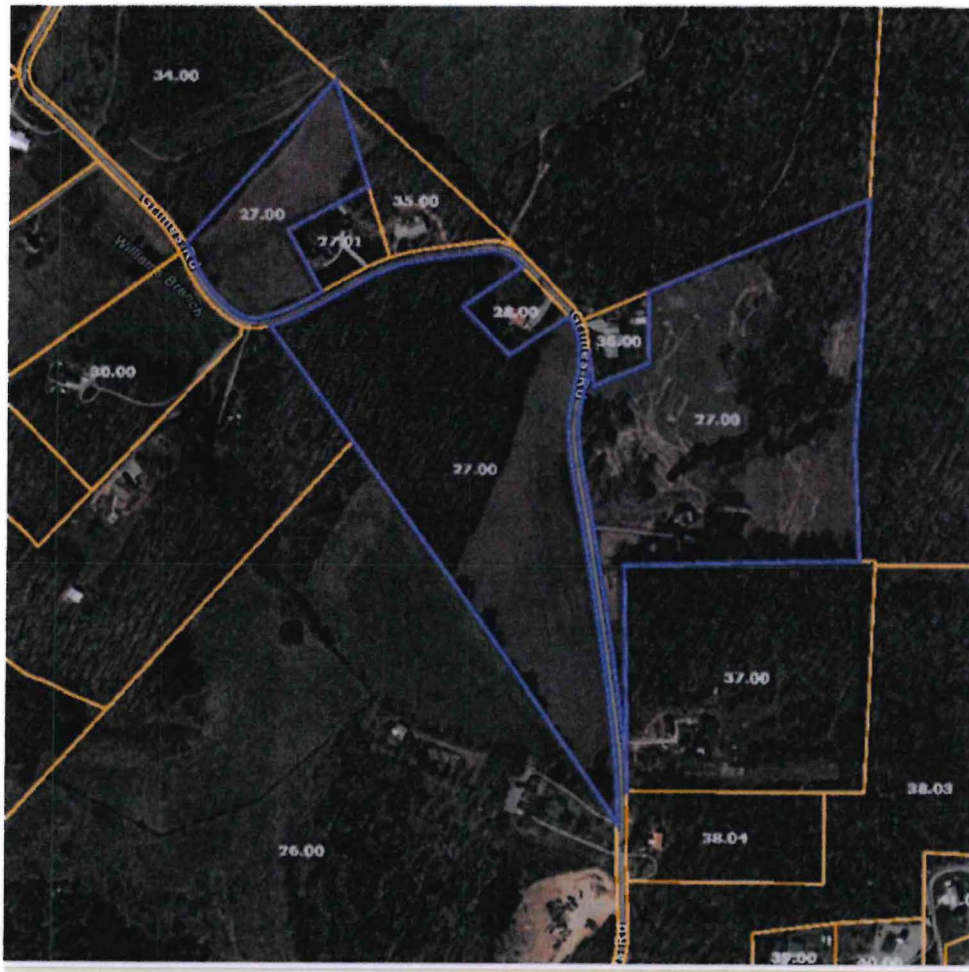
Patricia S. M. [Signature]
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

7-11-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 056, PARCEL 027.00
LOCATED AT 4535 GRIMES RD,
LOUDON COUNTY, TN, SITUATED IN THE
4TH LEGISLATIVE DISTRICT
APPROXIMATELY 2 (1) ACRE LOTS ONLY



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-2, RURAL RESIDENTIAL DISTRICT
LOUDON COUNTY TAX MAP 045, PARCEL 013.03
LOCATED 5449 FOSHEE RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on July 11, 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 5449 Foshee Rd, situated in the 4th Legislative District, referenced by Tax Map 045, Parcel 013.03, to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 7

DISAPPROVED: 0

ABSTAINED: 0

Pamela L. McNew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 7-11-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-2 (RURAL RESIDENTIAL DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 045, PARCEL 013.03
LOCATED AT 5449 FOSHEE RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO R-1, SUBURBAN RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 028, PARCEL 003.01, LOCATED 3420 PARRIS DR, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on July 11, 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 3420 Parris Dr, situated in the 6th Legislative District, referenced by Tax Map 028, Parcel 003.01, to be rezoned from A-2 (Rural Residential District) to R-1 (Suburban Residential District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 7

DISAPPROVED: 0

ABSTAINED: 0


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

7-11-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO R-1 (SUBURBAN RESIDENTIAL DISTRICT).
REFERENCED BY LOUDON COUNTY
TAX MAP 028, PARCEL 003.01
LOCATED AT 3420 PARRIS DR
LOUDON COUNTY, TN, SITUATED IN THE
6TH LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO R-1, SUBURBAN RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 084, PARCEL 059.00, LOCATED MCGHEE RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on July 11, 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 McGhee Rd, situated in the 3rd Legislative District, referenced by Tax Map 084, Parcel 059.00, to be rezoned from A-2 (Rural Residential District) to R-1 (Suburban Residential District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 6

DISAPPROVED: 0

ABSTAINED: 1

Pamela G. McKea
**ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION**

7-11-25

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO R-1 (SUBURBAN RESIDENTIAL DISTRICT).
REFERENCED BY LOUDON COUNTY
TAX MAP 084, PARCEL 059.00,
LOCATED AT MCGHEE RD,
LOUDON COUNTY, TN, SITUATED IN THE
3RD LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 065, PARCELS 001.00 & 002.00
LOCATED WASHINGTON PIKE , LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY 2 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 July 11, 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 Washington Pike, situated in the 4th Legislative District, referenced by Tax Map 065, Parcels 001.00 & 002.00 to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately 2 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: 7

DISAPPROVED: 0

ABSTAINED: 0



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 7-11-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 065, PARCELS 001.00 & 002.00
LOCATED AT WASHINGTON PIKE, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY 2 ACRES ONLY



RESOLUTION # _____

Increase Mineral Severance Tax

WHEREAS, *Tennessee Code Annotated*, §§ 67-7-201 *et seq.*, permits counties, upon the adoption of a resolution by a two-thirds vote of the county legislative body, to enact a mineral severance tax for the benefit of the county road fund to be administered by the state Department of Revenue; and,

WHEREAS, Loudon County levied a mineral severance tax on sand, gravel, sandstone, chert and limestone severed from the ground within its jurisdiction pursuant to the authority granted in *Tennessee Code Annotated*, §§ 67-7-201 *et seq.*, in Resolution Number _____;

WHEREAS, *Tennessee Code Annotated*, §§ 67-7-201 *et seq.*, permits counties to increase the mineral severance tax in accordance with the rates set forth in § 67-7-203;

WHEREAS, due to factors such as rising material costs, inflation, and supply chain disruptions, the cost of county road and bridge construction and maintenance has increased dramatically and Loudon County needs additional revenue for construction and maintenance of its roads and bridges;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of Loudon County that:

SECTION 1. There is hereby levied an increase in mineral severance tax on the above-named minerals at a total levy of twenty cents (\$0.20) per ton for a tax period beginning July 1, 2025.

SECTION 2. The Mineral Severance Tax of Loudon County, shall be collected by the state Department of Revenue in accordance with the rules and regulations promulgated by the Department of Revenue.

SECTION 3. A certified copy of this Resolution shall be transmitted immediately upon its passage to the Department of Revenue of the State of Tennessee by the County Clerk and shall be spread upon the minutes of the county legislative body.

SECTION 4. For purposes of collection, this Resolution shall take effect on the first day of the month occurring at least sixty (60) days after the certified copy is received by the Department of Revenue; for all other purposes it shall be effective upon passage by a two-thirds (2/3) majority vote of the county legislative body of Loudon County, the public welfare requiring it.

Adopted this 4th day of August, 2025.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

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, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the County General Fund 101 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 FB	11,017,163			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2025	11,017,163			
 Total Revenue & Transfers In	25,506,812	0	0	25,506,812
Total Available Funds	36,523,975	0	0	36,523,975
Total Expenditures & Transfers Out	30,820,482	0	339,439	31,159,921
Effect on Fund Balance	(5,313,670)	0	(339,439)	(5,653,109)
Ending Fund Balance	5,703,493	0	(339,439)	5,364,054

[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

August 4, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51300	County Mayor					
101	County Official/Administrative Officer	127,464		127,464		127,464
105	Supervisor/Director of Libraries	4,693		4,693		4,693
161	Secretary(ies)	56,244		56,244	1,500	57,744
201	Social Security	11,681		11,681	93	11,774
204	State Retirement	12,642		12,642	101	12,743
206	Life Insurance	344		344		344
206-RET-LIF	Life Insurance	260		260		260
207	Medical Insurance	13,213		13,213		13,213
208	Dental Insurance	850		850		850
208-RET-DEN	Dental Insurance - Retirees	353		353		353
212	Employer Medicare	2,732		2,732	22	2,754
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments	2,000		2,000		2,000
338	Vehicle Maintenance	100		100		100
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	500		500		500
355	Travel	3,000		3,000		3,000
414	Duplicating Supplies	150		150		150
425	Gasoline	3,200		3,200		3,200
435	Office Supplies	1,000		1,000		1,000
499	Other Supplies and Materials	200		200		200
508	Premium on Corporate Surety Bonds	367		367		367
513	Workers' Comp Insurance	2,605		2,605		2,605
524	Staff Development	400		400		400
711	Furniture & Fixture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	Total County Mayor	252,198	0	252,198	1,716	253,914

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51310	Personnel Office					
105	Supervisor	50,253		50,253	1,500	51,753
161	Secretary	39,520		39,520	1,500	41,020
201	Social Security	5,566		5,566	186	5,752
204	State Retirement	6,024		6,024	201	6,225
206	Life Insurance	359		359		359
206 RET	Life Insurance - Retiree	192		192		192
207	Medical Insurance	32,050		32,050		32,050
208	Dental Insurance	1,699		1,699		1,699
208 RET	Dental Insurance - Retiree	353		353		353
212	Employer Medicare	1,302		1,302	43	1,345
307	Communication	480		480		480
320	Dues & Memberships	200		200		200
330	Operating Lease Payments	1,500		1,500		1,500
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		1,000		1,000
399	Other Contracted Services - 5 Points ACA Compliance	6,000		6,000		6,000
414	Duplicating Supplies	150		150		150
435	Office Supplies	500		500		500
499	Other Supplies & Materials	800		800		800
513	Workers' Comp Insurance			0		0
524	In Services/Staff Development	600		600		600
719	Office Equipment	600		600		600
	Total Personnel Office	155,548	0	155,548	3,430	158,978

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51500	Election Commission					
101	County Official/Administrative Officer (Election Official)	99,322		99,322		99,322
161	Administrative Assistant	59,467		59,467	1,500	60,967
168	Temporary Personnel	17,500		17,500		17,500
187	Overtime Pay	4,000		4,000		4,000
192	Election Commission (Payroll; but no TCRS)	13,500		13,500		13,500
193	Election Workers (Some payroll; SS & Med; NO TCRS)	85,000		85,000		85,000
201	Social Security	17,285		17,285	93	17,378
204	State Retirement	18,707		18,707		18,707
206	Life Insurance	359		359		359
206-RET-LIF	Life Insurance	240		240		240
207	Medical Insurance	6,610		6,610		6,610
207-RET-MED	Medical Insurance	8,061		8,061		8,061
207-SRHTH	Medical Insurance	2,492		2,492		2,492
208	Dental Insurance	850		850		850
208-RET-DEN	Dental Insurance - Retirees	353		353		353
212	Employer Medicare	4,043		4,043	21	4,064
302	Advertising	600		600		600
307	Communication	2,750		2,750		2,750
307-WIRE	Communication	750		750		750
320	Dues and Memberships	500		500		500
330	Operating Lease Payments	3,500		3,500		3,500
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	19,500		19,500		19,500
348	Postal Charges	7,500		7,500		7,500
349	Printing, Stationery, and Forms	7,000		7,000		7,000
351	Rental	2,000		2,000		2,000
355	Travel	12,000		12,000		12,000
399	Other Contracted Services	23,000		23,000		23,000
414	Duplicating Supplies	8,000		8,000		8,000
422	Food Supplies	2,000		2,000		2,000
435	Office Supplies	8,000		8,000		8,000
451	Uniforms	500		500		500
513	Workers' Comp Insurance	1,302		1,302		1,302
524	In-Service/Staff Development	500		500		500
711	Furniture and Fixtures	1,000		1,000		1,000
719	Office Equipment	2,500		2,500		2,500
	Total Election Commission	459,691	0	459,691	1,614	461,305

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51600	Register of Deeds					
101	County Official/Administrative Officer	110,358		110,358		110,358
162	Clerical Personnel	185,308		185,308	6,000	191,308
201	Social Security	18,331		18,331	372	18,703
204	State Retirement	19,839		19,839	403	20,242
206	Life Insurance	811		811		811
206-RET-LIF	Life Insurance	245		245		245
207	Medical Insurance	58,483		58,483		58,483
207-RET-MED	Medical Insurance - Retirees	8,061		8,061		8,061
207-SRHTH	Medical Insurance - Sr. Health	12,461		12,461		12,461
208	Dental Insurance	3,687		3,687		3,687
208-RET-DEN	Dental Insurance - Retirees	1,388		1,388		1,388
212	Employer Medicare	4,287		4,287	87	4,374
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	1,500		1,500		1,500
330	Operating Lease Payments (Copier)	5,200		5,200		5,200
348	Postal Charges	2,000		2,000		2,000
349	Printing, Stationery & Forms	800		800		800
355	Travel/Training	2,500		2,500		2,500
399-REGIS	Other Contracted Services - Official's Reserve	24,000		24,000		24,000
414	Duplicating Supplies	400		400		400
435	Office Supplies	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255		3,255		3,255
711	Office Furniture	1,500		1,500		1,500
719	Office Equipment	1,500		1,500		1,500
						0
	Total Register of Deeds	471,414	0	471,414	6,862	478,276

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 13:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51720	Planning					
105	Supervisor/Director			0		0
103	Assistants	55,287		55,287	1,500	56,787
162	Clerical Personnel	41,600		41,600	1,500	43,100
201	Social Security	6,007		6,007	186	6,193
204	State Retirement	6,501		6,501	201	6,702
206	Life Insurance	337		337		337
206-RET-LIF	Life Insurance-Retirees	301		301		301
207	Medical Insurance	36,737		36,737		36,737
207 SRHTH	Medical Insurance	4,984		4,984		4,984
207-RET-MED	Medical Insurance	8,061		8,061		8,061
208	Dental Insurance	1,699		1,699		1,699
208-RET-DEN	Dental Insurance - Retirees	706		706		706
212	Employer Medicare	1,405		1,405	43	1,448
307	Communication	1,000		1,000		1,000
307-WIRE	Communication	1,400		1,400		1,400
320	Dues & Memberships	1,700		1,700		1,700
330	Operating Lease Payments (Copier)	2,500		2,500		2,500
338	Maintenance/Repair Vehicle	1,000		1,000		1,000
348	Postage	1,000		1,000		1,000
349	Printing, Stationary & Forms	1,500		1,500		1,500
355	Travel	2,000		2,000		2,000
399 HICRK	Other Contracted Services - Hickory Creek Park	18,000		18,000		18,000
399-STORM	Other Contracts	10,000		10,000		10,000
414	Duplicating Supplies	200		200		200
425	Gasoline	1,500		1,500		1,500
435	Office Supplies	2,000		2,000		2,000
443	Road Signs	1,000		1,000		1,000
450	Tires	500		500		500
513	Workman's Comp Insurance	1,302		1,302		1,302
524	In Service/Staff Development	1,500		1,500		1,500
711	Furniture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	Total Planning	213,727	0	213,727	3,430	217,157

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number		7/28/2025 15:35	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51750	Codes Compliance					
103	Assistant(s)	163,600		163,600	4,500	168,100
105	Supervisor/Director	74,201		74,201	1,500	75,701
161	Secretary(ies)	40,727		40,727	1,500	42,227
201	Social Security	17,269		17,269	465	17,734
204	State Retirement	18,689		18,689	503	19,192
206	Life Insurance	835		835		835
206-RET	Life Insurance-Retirees	218		218		218
207	Medical Insurance	57,498		57,498		57,498
207-SRHTH	Medical Insurance - Sr. Health	4,984		4,984		4,984
208	Dental Insurance	2,838		2,838		2,838
208-RET	Dental Insurance-Retirees	1,036		1,036		1,036
212	Employer Medicare	4,039		4,039	109	4,148
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	2,500		2,500		2,500
348	Postal Charges	1,200		1,200		1,200
349	Printing, Stationery and Forms	2,500		2,500		2,500
355	Travel	2,000		2,000		2,000
399	Other Contracted Services - Dirty Lot Cleanup	15,000		15,000		15,000
414	Duplicating Supplies	200		200		200
425	Gasoline	8,500		8,500		8,500
435	Office Supplies	1,500		1,500		1,500
450	Tires and Tubes	2,000		2,000		2,000
451	Uniforms	800		800		800
471	Software	1,200		1,200		1,200
513	Workman's Compensation Insurance	3,255		3,255		3,255
524	In-Service/Staff Development	3,200		3,200		3,200
711	Furniture and Fixtures	1,000		1,000		1,000
719	Office Equipment	1,500		1,500		1,500
	Total Codes Compliance	440,239	0	440,239	8,577	448,816

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51760	Geographical Information Systems					
105	Supervisor/Director	56,222		56,222	1,500	57,722
185	Educational Incentive	250		250		250
201	Social Security	3,501		3,501	93	3,594
204	State Retirement	3,789		3,789	101	3,890
206	Life Insurance	158		158		158
206-RET-LIF	Life Insurance-Retirees	116		116		116
207	Medical Insurance	6,610		6,610		6,610
207 SRHTH	Medical Insurance - Sr. Health	4,984		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	819		819	22	841
320	Dues and Memberships	100		100		100
355	Travel	500		500		500
399	Other Contracted Services	3,333		3,333		3,333
414	Duplicating Supplies	750		750		750
435	Office Supplies	2,500		2,500		2,500
524	In Service/Staff Development	250		250		250
719	Office Equipment	2,500		2,500		2,500
				0		0
	Total Geographical Information Systems	87,708	0	87,708	1,716	89,424

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51800	Plant Maintenance and Operations (County Buildings)					
105	Supervisor/Director	64,200		64,200	1,500	65,700
167	Maintenance Personnel	444,455		444,455	13,500	457,955
187	Overtime Pay	6,000		6,000		6,000
201	Social Security	31,909		31,909	930	32,839
204	State Retirement	34,534		34,534	1,007	35,541
206	Life Insurance	1,694		1,694		1,694
206-RET-LIF	Life Insurance-Retirees	1,032		1,032		1,032
207	Medical Insurance	128,662		128,662		128,662
207-RET-MED	Medical Insurance - Retirees	24,174		24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	22,429		22,429		22,429
208	Dental Insurance	6,020		6,020		6,020
208-RET-DEN	Retiree Dental Insurance	1,741		1,741		1,741
212	Employer Medicare	7,463		7,463	218	7,681
307	Communication	7,000		7,000		7,000
307 WIRE	Communication	8,000		8,000		8,000
320	Dues & Memberships	90		90		90
330	Operating Lease Payments	4,000		4,000		4,000
335	Maintenance and Repair Services - Buildings	94,100		94,100		94,100
336	Maintenance and Repair Services - Office Equipment	4,900		4,900		4,900
338	Maintenance and Repair Services - Vehicles	5,000		5,000		5,000
347	Pest Control	7,401		7,401		7,401
399	Other Contracted Services	320,555		320,555		320,555
410	Custodial Supplies	12,500		12,500		12,500
412	Diesel Fuel	3,000		3,000		3,000
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	425,000		425,000		425,000
499	Other Supplies and Materials	100		100		100
513	Workers' Comp Insurance	6,511		6,511		6,511
524	In Service/Staff Development	1,500		1,500		1,500
599	Other Charges	200		200		200
711	Furniture & Fixtures	250		250		250
717	Maintenance Equipment			0		0
719	Office Equipment	1,000		1,000		1,000
790	Other Equipment			0		0
				0		0
	Total Plant Maintenance & Operations	1,704,670	0	1,704,670	17,155	1,721,825

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 13:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52000	Finance					
52100	Accounting					
103	Assistant	66,201		66,201	1,500	67,701
105	Supervisor/Director	102,201		102,201	1,500	103,701
119	Accountants/Bookkeepers	335,180		335,180	9,000	344,180
169	Part-time Personnel	22,100		22,100		22,100
187	Overtime Pay	5,000		5,000		5,000
201	Social Security	32,903		32,903	744	33,647
204	State Retirement	34,126		34,126	805	34,931
206	Life Insurance	1,482		1,482		1,482
206-RET-LIF	Life Insurance	504		504		504
207	Medical Insurance	101,879		101,879		101,879
207-RET-MED	Medical Insurance - Retirees	8,062		8,062		8,062
207-SRHTH	Medical Insurance - Sr. Health	20,737		20,737		20,737
208	Dental Insurance	6,077		6,077		6,077
208-RET-DEN	Dental Insurance-Retirees	2,094		2,094		2,094
212	Employer Medicare	7,695		7,695	174	7,869
305	Audit Services	24,480		24,480		24,480
307	Communication	2,600		2,600		2,600
320	Dues and Memberships	620		620		620
330	Operating Lease Payment (Copier)	1,500		1,500		1,500
332	Legal Notices	1,260		1,260		1,260
348	Postal Charges	6,000		6,000		6,000
349	Printing, Stationery and Forms	4,500		4,500		4,500
355	Travel	3,000		3,000		3,000
399	Other Contracted Services	31,768		31,768		31,768
414	Duplicating Supplies	2,000		2,000		2,000
435	Office Supplies	7,000		7,000		7,000
471	Software	4,120		4,120		4,120
499	Other Supplies & Materials	300		300		300
508	Premiums on Corporate Bonds	400		400		400
513	Workers' Comp Insurance	5,860		5,860		5,860
524	In Service/Staff Development	2,500		2,500		2,500
599	Other Charges	500		500		500
719	Office Equipment	6,000		6,000		6,000
				0		0
	Total Accounting/Budgeting/Payroll	850,649	0	850,649	13,723	864,372

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52200	Purchasing					
105	Supervisor/Director	65,201		65,201	1,500	66,701
122	Purchasing Personnel	136,659		136,659	4,500	141,159
169	Part-time Personnel	16,924		16,924		16,924
201	Social Security	13,565		13,565	372	13,937
204	State Retirement	14,648		14,648	403	15,051
206	Life Insurance	673		673		673
206-RET-LIF	Life Insurance	423		423		423
207	Medical Insurance	50,894		50,894		50,894
207-SRHTH	Medical Insurance	7,476		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	3,173		3,173	86	3,259
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
338	Maintenance and Repair Services-Vehicle	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
499	Other Supplies and Materials	200		200		200
508	Premiums on Corp Surety Bonds	350		350		350
513	Workers' Comp Insurance	2,605		2,605		2,605
524	In Service/Staff Development	3,500		3,500		3,500
711	Furniture & Fixtures	500		500		500
719	Office Equipment	3,000		3,000		3,000
	Total Purchasing	345,327	0	345,327	6,861	352,188

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52300	Property Assessor's Office					
101	County Official/Administrative Officer	110,358		110,358		110,358
161	Staff Wages	315,224		315,224	9,000	324,224
185	Educational Incentive	500		500		500
201	Social Security	26,418		26,418	558	26,976
204	State Retirement	28,590		28,590	604	29,194
206	Life Insurance	1,212		1,212		1,212
206-RET-LIF	Life Insurance - Retirees	384		384		384
207	Medical Insurance	95,826		95,826		95,826
207-SRHTH	Medical Insurance - Sr Health	7,476		7,476		7,476
208	Dental Insurance	4,820		4,820		4,820
208-RET-DEN	Dental Insurance - Retiree	1,036		1,036		1,036
212	Employer Medicare	6,178		6,178	131	6,309
307	Communication	3,000		3,000		3,000
307-WIRE	Communication	500		500		500
317	Data Processing Services	10,000		10,000		10,000
320	Dues and Memberships	4,400		4,400		4,400
330	Operating Lease Payments (Copier)	2,500		2,500		2,500
331	Legal Services	7,500		7,500		7,500
332	Legal Notices, Recording and Court Cos	300		300		300
334	Maintenance Agreements	13,500		13,500		13,500
338	Maint & Repair of Vehicles	2,400		2,400		2,400
348	Postage	24,000		24,000		24,000
349	Printing, Stationery & Forms	1,000		1,000		1,000
355	Travel	6,000		6,000		6,000
399	Other Contracted Services	47,500		47,500		47,500
399	Other Contracted Services (Eagleview)	70,398		70,398		70,398
414	Duplicating Supplies	800		800		800
425	Gasoline	3,000		3,000		3,000
435	Office Supplies	3,000		3,000		3,000
451	Uniforms	1,000		1,000		1,000
499	Other Supplies and Materials	200		200		200
508	Premium on Corporate Surety Bonds	300		300		300
513	Workers' Comp Insurance	5,860		5,860		5,860
524	In Service/Staff Development	2,000		2,000		2,000
711	Furniture and Fixtures	2,000		2,000		2,000
719	Office Equipment	3,000		3,000		3,000
	Total Property Assessor's Office	812,180	0	812,180	10,293	822,473

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52400	Trustee's Department					
101	County Official/Administrative Office	110,358		110,358		110,358
162	Clerical Personnel	178,027		178,027	6,000	184,027
201	Social Security	17,880		17,880	372	18,252
204	State Retirement	19,351		19,351	403	19,754
206	Life Insurance	957		957		957
206-RET-LIF	Life Insurance	278		278		278
207	Medical Insurance	54,071		54,071		54,071
207-SRHTH	Medical Insurance	2,492		2,492		2,492
208	Dental Insurance	3,114		3,114		3,114
208-RET-DEN	Dental Insurance	353		353		353
212	Employer Medicare	4,182		4,182	87	4,269
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	3,255		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	498,060	0	498,060	6,862	504,922

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52500	County Court Clerk					
101	County Official/Administrative Officer	110,358		110,358		110,358
162	Clerical Personnel	534,976		534,976	19,500	554,476
169	Part-time Personnel	23,115		23,115		23,115
201	Social Security	41,444		41,444	1,209	42,653
204	State Retirement	43,302		43,302	1,308	44,610
206	Life Insurance	2,462		2,462		2,462
206-RET-LIF	Life Insurance-Retirees	566		566		566
207	Medical Insurance	190,931		190,931		190,931
207 - SRHTH	Medical Insurance - Sr. Health	7,476		7,476		7,476
208	Dental Insurance	9,735		9,735		9,735
208-RET-DEN	Dental Insurance-Retirees	1,388		1,388		1,388
212	Employer Medicare	9,693		9,693	283	9,976
307	Communication	7,000		7,000		7,000
307-WIRE	Communication			0		0
320	Dues and Memberships	1,300		1,300		1,300
330	Operating Lease Payments (Copier)	14,300		14,300		14,300
348	Postal Charges	37,000		37,000		37,000
349	Printing, Stationery & Forms	4,500		4,500		4,500
355	Travel	3,800		3,800		3,800
399	Other Contracted Services	33,600		33,600		33,600
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	9,766		9,766		9,766
524	In Service/Staff Development	1,800		1,800		1,800
711	Furniture & Fixtures	2,000		2,000		2,000
719	Office Equipment	5,000		5,000		5,000
	Total County Court Clerk	1,108,562	0	1,108,562	22,300	1,130,862

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52600	Data Processing					
120	Computer Programmer	60,671		60,671	1,500	62,171
121	Data Processing Personnel	53,718		53,718	1,500	55,218
201	Social Security	7,092		7,092	186	7,278
204	State Retirement	7,676		7,676	201	7,877
206	Life Insurance	337		337		337
207	Medical Insurance	19,823		19,823		19,823
208	Dental Insurance	290		290		290
212	Employer Medicare	1,659		1,659	43	1,702
307	Communication	15,300		15,300		15,300
307 WIRE	Communication	2,200		2,200		2,200
307 INTER	Communication (Redundant Internet - Annex & Co Bldg)	3,500		3,500		3,500
348	Postage	100		100		100
355	Travel	1,000		1,000		1,000
399	Other Contracted Services	47,000		47,000		47,000
399-WBST	Contd Svc - Website update	1,560		1,560		1,560
435	Office Supplies	250		250		250
471	Software	3,500		3,500		3,500
513	Workers' Comp Insurance	1,302		1,302		1,302
524	Inservice/Staff Development	3,000		3,000		3,000
709	Data Processing Equipment	10,000		10,000		10,000
719	Office Equipment	1,400		1,400		1,400
				0		0
	Total Data Processing	241,378	0	241,378	3,430	244,808
Total Finance		3,856,156	0	3,856,156	63,469	3,919,625

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53000	Administration of Justice					
53100	Circuit Court Clerk					
101	County Official/Administrative Officer	110,358		110,358		110,358
162	Clerical Personnel	243,028		243,028	7,500	250,528
169	Part-time Personnel	20,084		20,084		20,084
187	Overtime Pay	10,000		10,000		10,000
201	Social Security	23,775		23,775	465	24,240
204	State Retirement	24,383		24,383	503	24,886
206	Life Insurance	1,076		1,076		1,076
206-RET-LIF	Life Insurance-Retirees	192		192		192
207	Medical Insurance	59,461		59,461		59,461
207-RET-MED	Medical Insurance-Retirees	8,061		8,061		8,061
208	Dental Insurance	3,687		3,687		3,687
208-RET-DEN	Dental Insurance-Retirees	353		353		353
212	Employer Medicare	5,560		5,560	109	5,669
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	6,500		6,500		6,500
355	Travel	2,500		2,500		2,500
399	Other Contracted Services	35,500		35,500		35,500
414	Duplicating Supplies	2,000		2,000		2,000
435	Office Supplies	7,000		7,000		7,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,906		3,906		3,906
524	In Service/Staff Development	1,200		1,200		1,200
709	Data Processing Equipment	5,000		5,000		5,000
711	Furniture and Fixtures	500		500		500
719	Office Equipment	1,000		1,000		1,000
				0		0
	Total Circuit Court Clerk	598,024	0	598,024	8,577	606,601

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53300	General Sessions Court					
				0		0
162	Clerical Personnel	556,775		556,775	18,000	574,775
169	Part-time Personnel	20,894		20,894		20,894
187	Overtime Pay	10,000		10,000		10,000
201	Social Security	36,435		36,435	1,116	37,551
204	State Retirement	38,031		38,031	1,208	39,239
206	Life Insurance	2,040		2,040		2,040
206-RET-LIF	Life Insurance - Retirees	375		375		375
207	Medical Insurance	103,098		103,098		103,098
207 - SRHTH	Medical Insurance - Sr. Health	2,492		2,492		2,492
208	Dental Insurance	6,531		6,531		6,531
208-RET-DEN	Dental Insurance-Retirees	1,741		1,741		1,741
212	Employer Medicare	8,521		8,521	259	8,780
307	Communication	9,000		9,000		9,000
307-WIRE	Communication	500		500		500
320	Dues and Memberships	500		500		500
330	Operating Lease Payments (Copier)	8,500		8,500		8,500
334	Maintenance Agreements	4,000		4,000		4,000
348	Postal Charges	14,000		14,000		14,000
349	Printing, Stationery, and Forms	10,000		10,000		10,000
351	Rentals	10,000		10,000		10,000
355	Travel	3,000		3,000		3,000
399	Other Contracted Services (LGDP)	33,500		33,500		33,500
414	Duplicating Supplies	2,500		2,500		2,500
435	Office Supplies	18,500		18,500		18,500
513	Workers' Comp Insurance	9,115		9,115		9,115
524	In Service/Staff Development	1,500		1,500		1,500
709	Data Processing Equipment	5,000		5,000		5,000
711	Furniture and Fixtures	4,000		4,000		4,000
719	Office Equipment			0		0
				0		0
	Total General Sessions Court	920,548	0	920,548	20,583	941,131

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53310	General Sessions Judge					
101	County Official/Administrative Officer (Judge)	414,998		414,998		414,998
162	Clerical Personnel (Judicial Comm./Asst.)	65,458		65,458	1,500	66,958
168	Temp Personnel (Substitute Judges)	10,000		10,000		10,000
201	Social Security	30,408		30,408	93	30,501
204	State Retirement	32,910		32,910	101	33,011
206	Life Insurance	538		538		538
207	Medical Insurance	32,050		32,050		32,050
208	Dental Insurance	1,699		1,699		1,699
212	Employer Medicare	7,112		7,112	22	7,134
307	Communication	816		816		816
307-WIRE	Communication	1,600		1,600		1,600
320	Dues and Memberships	3,000		3,000		3,000
322	Evaluation and Testing	4,500		4,500		4,500
334	Maintenance Agreements	600		600		600
349	Printing, Stationery, and Forms	500		500		500
355	Travel	3,000		3,000		3,000
435	Office Supplies	3,000		3,000		3,000
451	Uniforms	800		800		800
513	Workers' Comp Insurance	1,953		1,953		1,953
524	Inservice/Staff Development	750		750		750
711	Furniture & Fixtures	500		500		500
719	Office Equipment	500		500		500
				0		0
	Total General Sessions Judge	616,692	0	616,692	1,716	618,408

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53400	Chancery Court					
101	County Official/Administrative Officer	110,358		110,358		110,358
162	Clerical Personnel	178,048		178,048	6,000	184,048
201	Social Security	17,882		17,882	372	18,254
204	State Retirement	19,352		19,352	403	19,755
206	Life Insurance	920		920		920
206-RET-LIF	Life Insurance	327		327		327
207	Medical Insurance	73,994		73,994		73,994
207-SRHTH	Medical Insurance	9,969		9,969		9,969
208	Dental Insurance	3,398		3,398		3,398
208-RET-DEN	Dental Insurance-Retirees	1,389		1,389		1,389
208-COBRA-DEN	Dental Insurance-COBRA	353		353		353
212	Employer Medicare	4,182		4,182	87	4,269
307	Communication	3,600		3,600		3,600
320	Dues and Memberships	1,400		1,400		1,400
330	Operating Lease Payments (Copier)	5,948		5,948		5,948
337	Maintenance & Repair - Office Equipment	1,500		1,500		1,500
348	Postal Charges	9,000		9,000		9,000
349	Printing, Stationery, and Forms	1,100		1,100		1,100
355	Travel	3,700		3,700		3,700
399	Other Contracted Services	29,761		29,761		29,761
399-DQTAX	Delinquent Tax Sale pmt to Clerk & Master	3,000		3,000		3,000
435	Office Supplies	3,200		3,200		3,200
508	Premium on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255		3,255		3,255
524	In Service/Staff Development	2,200		2,200		2,200
719	Office Equipment	7,596		7,596		7,596
				0		0
	Total Chancery Court	495,932	0	495,932	6,862	502,794

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53500	Juvenile Court					
105	Supervisor/Director	82,236		82,236	1,500	83,736
111	Probation Officer(s)	134,285		134,285	3,000	137,285
161	Secretary(ies)	49,047		49,047	1,500	50,547
169	Part-time Personnel	24,681		24,681		24,681
187	Overtime Wages	15,000		15,000		15,000
201	Social Security	18,925		18,925	372	19,297
204	State Retirement	18,826		18,826	403	19,229
206	Life Insurance	655		655		655
206-RET-LIF	Life Insurance	68		68		68
207	Medical Insurance	33,043		33,043		33,043
208	Dental Insurance	1,718		1,718		1,718
212	Employer Medicare	4,426		4,426	87	4,513
307	Communication	9,000		9,000		9,000
307-WIRE	Communication	4,000		4,000		4,000
309	Contracts with Gov't Agencies	5,000		5,000		5,000
320	Dues and Memberships	100		100		100
330	Operating Lease Payments (Copier)	1,500		1,500		1,500
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	5,000		5,000		5,000
414	Duplicating Supplies	250		250		250
425	Gasoline	1,500		1,500		1,500
435	Office Supplies	4,000		4,000		4,000
450	Tires	700		700		700
451	Uniforms	1,000		1,000		1,000
499	Other Supplies and Materials	3,500		3,500		3,500
513	Workers' Comp Insurance	2,605		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	2,000		2,000		2,000
719	Office Equipment	3,000		3,000		3,000
				0		0
	Total Juvenile Court	437,965	0	437,965	6,862	444,827

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

	General Fund 101						
Account Number	7/28/2025 15:35		2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54210	Jail Department						
103	Corrections Deputy Chief		78,500		78,500		78,500
110	Corrections Compliance Lieutenant		59,500				
115	Corrections Sergeants		172,500		172,500		172,500
160	Guards (\$29,000 for 43 hrs)		2,615,700		2,615,700		2,615,700
160-CRSEC	Guards- CRSEC (3) (\$4,200 for 43 hrs)		157,500		157,500		157,500
169	Part-time Personnel		2,700		2,700		2,700
187	Overtime Wages		300,000		300,000		300,000
187-CRSEC	Overtime Wages		4,000		4,000		4,000
201	Social Security		200,192		200,192		200,192
201-CRSEC	Social Security		10,013		10,013		10,013
204	State Retirement		216,659		216,659		216,659
204-CRSEC	State Retirement		10,837		10,837		10,837
206	Life Insurance		8,175		8,175		8,175
206-CRSEC	Life Insurance		473		473		473
206-RET-LIF	Life Insurance-Retirees		399		399		399
207	Medical Insurance		454,144		454,144		454,144
207-CRSEC	Medical Insurance		19,831		19,831		19,831
207-RET-MED	Medical Insurance - Retirees		24,174		24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health		2,284		2,284		2,284
208	Dental Insurance		22,691		22,691		22,691
208-CRSEC	Dental Insurance		869		869		869
208-RET	Dental Insurance - Retirees		705		705		705
212	Employer Medicare		46,819		46,819		46,819
212-CRSEC	Employer Medicare		2,342		2,342		2,342
307	Communication		5,000		5,000		5,000
331	Legal Services		5,000		5,000		5,000
334	Maintenance Agreements		10,000		10,000		10,000
336	Maintenance and Repair Services- Equipm		5,000		5,000		5,000
340	Medical and Dental Services		420,000		420,000	168,000	588,000
348	Postal Charges		200		200		200
349	Printing, Stationery & Forms		1,000		1,000		1,000
355	Travel		10,000		10,000		10,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
355-EXTRA	Travel - Extradition	3,000		3,000		3,000
399	Other Contracted Services	13,000		13,000		13,000
410	Custodial Supplies	35,000		35,000		35,000
412	Diesel	4,000		4,000		4,000
414	Duplicating Supplies	1,000		1,000		1,000
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		6,000		6,000
451	Uniforms	45,000		45,000		45,000
499	Other Supplies & Materials	50,000		50,000		50,000
513	Workers' Comp Insurance	37,111		37,111		37,111
524	In-Service/Staff Development	15,000		15,000		15,000
708	Communication Equipment	6,000		6,000		6,000
710	Food Service Equipment	3,000		3,000		3,000
711	Furniture and Fixtures	3,000		3,000		3,000
716	Law Enf Equip	40,000		40,000		40,000
716-BDCAM	Law Enf Equip - Body Cameras (5 yr contr't-last pymt 7/2029)	16,912		16,912		16,912
716-TCI	Law Enforcement Equipment - Training Grant			0		0
719	Office Equipment	10,000		10,000		10,000
				0		0
	Total Jail Department	5,460,230	0	5,460,230	168,000	5,628,230

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54410	Emergency Management					
105	Supervisor/Director	63,013		63,013	1,500	64,513
169	Part-Time Wages	32,659		32,659		32,659
201	Social Security	5,932		5,932	93	6,025
204	State Retirement	4,228		4,228	100	4,328
206	Life Insurance	232		232		232
206-RET-LIF	Life Insurance - Retiree	192		192		192
207	Medical Insurance	17,617		17,617		17,617
208	Dental Insurance	1,133		1,133		1,133
208-RET-DEN	Dental Insurance - Retiree	353		353		353
212	Employer Medicare	1,387		1,387	22	1,409
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
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		2,000		2,000
338	Maintenance and Repair Services - Vehicles	6,500		6,500		6,500
348	Postal Charges	130		130		130
349	Printing, Stationery and Forms	400		400		400
355	Travel	1,500		1,500		1,500
399	Other Contracted Services	8,500		8,500		8,500
399 DIVE	Other Contracted Services - (Marine Rescue Team)	9,258		9,258		9,258
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
409	Crushed Stone	1,000		1,000		1,000
412	Diesel Fuel	2,000		2,000		2,000
414	Duplicating Supplies	760		760		760
422	Food Supplies	620		620		620
425	Gasoline	7,000		7,000		7,000
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
451-DIVE	Uniforms	2,000		2,000		2,000
499	Other Supplies & Materials	2,000		2,000		2,000
499-DIVE	Other Supplies & Materials	2,000		2,000		2,000
513	Workers' Comp Insurance	1,302		1,302		1,302
524	In Service/Staff Development	3,400		3,400		3,400
524 DIVE	In Service/Staff Development	4,000		4,000		4,000
708	Communication Equipment	5,483		5,483		5,483

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

		General Fund 101				
Account Number		7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed
711	Furniture and Fixtures		500		500	500
719	Office Equipment		3,500		3,500	3,500
790	Other Equipment		3,704		3,704	3,704
790-BOAT	Other Equipment		7,000		7,000	7,000
790-DIVE	Other Equipment		3,455		3,455	3,455
799	Other Capital Outlay				0	0
	Total Emergency Management		228,906	0	228,906	1,715
54490	Other Emergency Mgmt (HLS & DOE Grants)					
						0
708-HLS24	Communication Equipment		11,000		11,000	11,000
790-HLS24	Other Equipment		10,600		10,600	10,600
	Total Other Emergency Management		21,600	0	21,600	0

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55120	Animal Control					
105	Supervisor/Director	60,849		60,849	1,500	62,349
169	Part-time Personnel	36,966		36,966		36,966
187	Overtime Pay	10,000		10,000		10,000
189	Staff Wages	210,959		210,959	4,500	215,459
201	Social Security	19,764		19,764	372	20,136
204	State Retirement	18,909		18,909	403	19,312
206	Life Insurance	875		875		875
207	Medical Insurance	45,278		45,278		45,278
208	Dental Insurance	2,007		2,007		2,007
212	Employer Medicare	4,622		4,622	87	4,709
307	Communication	2,100		2,100		2,100
307-WIRE	Communication	2,600		2,600		2,600
320	Dues and Memberships	50		50		50
330	Operating Lease Payments	200		200		200
333	Licenses	220		220		220
338	Maintenance and Repair - Vehicles	7,174		7,174		7,174
340	Medical & Dental Services (Vaccinations for employees)	1,300		1,300		1,300
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	1,327		1,327		1,327
349-PETSM	Printing, Stationery & Forms	500		500		500
355	Travel	1,000		1,000		1,000
355-PETSM	Travel - PetsMart	1,000		1,000		1,000
357	Veterinary Services	29,754		29,754		29,754
357-ASHLTR	Veterinary Services	500		500		500
359	Disposal Fees	310		310		310
399	Other Contracted Services	1,000		1,000		1,000
401	Animal Food & Supplies	31,700		31,700		31,700
401 ASHLTR	Animal Food & Supplies	9,897		9,897		9,897
401 BQUST	Animal Food & Supplies	22,000		22,000		22,000
401-LADDS	Animal Food & Supplies	3,500		3,500		3,500
401-PETSM	Animal Food & Supplies	5,000		5,000		5,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
401-TEST	Animal Food & Supplies	6,500		6,500		6,500
410	Custodial Supplies	5,000		5,000		5,000
414	Duplicating Supplies	269		269		269
425	Gasoline	11,300		11,300		11,300
435	Office Supplies	500		500		500
450	Tires	2,000		2,000		2,000
451	Uniforms	1,500		1,500		1,500
452	Utilities	10,200		10,200		10,200
499	Other Supplies & Materials	1,500		1,500		1,500
509	Refunds	80		80		80
513	Workers' Comp Insurance	3,906		3,906		3,906
524	In Service/Staff Development	1,000		1,000		1,000
719	Office Equipment	554		554		554
719-ASHLT	Office Equipment	3,300		3,300		3,300
790-BQUST	Other Equipment	708		708		708
790 ANIMA	Other Equipment	500		500		500
	Total Animal Control	580,378	0	580,378	6,862	587,240
55190	Other Local Health Services (DGA Grant)					
189	Wages/Salaries	381,500		381,500		381,500
201	Social Security	28,050		28,050		28,050
204	Retirement	32,474		32,474		32,474
206	Life Insurance	2,600		2,600		2,600
207	Medical Insurance	142,538		142,538		142,538
207- SRHTH	Medical Insurance	9,731		9,731		9,731
208	Dental Insurance	12,375		12,375		12,375
212	Medicare	12,197		12,197		12,197
355	Travel	12,600		12,600		12,600
399	Other Cont'd Svc - Interpreter Svc	4,000		4,000		4,000
513	Workman's Comp Insurance	7,435		7,435		7,435
	Total Other Local Health Services	645,500	0	645,500	0	645,500
	Total Public Health and Welfare	1,272,029	0	1,272,029	6,862	1,278,891

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
56000	Social, Cultural, and Recreational Services					
56300	Senior Citizens Assistance					
105	Supervisor/Director	52,095		52,095	1,500	53,595
161	Office on Aging Director	40,040		40,040	1,500	41,540
169	Part-Time Personnel	20,384		20,384		20,384
189	Other Salaries and Wages	79,040		79,040	3,000	82,040
201	Social Security	11,877		11,877	372	12,249
204	Retirement	11,486		11,486	403	11,889
206	Life Insurance	674		674		674
206-RET-LIF	Life Insurance - Retirees	874		874		874
207	Medical Insurance	26,425		26,425		26,425
207-SRHTH	Medical Insurance - Sr. Health	17,445		17,445		17,445
208	Dental Insurance	2,549		2,549		2,549
208-RET-DEN	Dental Insurance-Retirees	1,741		1,741		1,741
212	Employer Medicare	2,778		2,778	87	2,865
307	Communication	5,300		5,300		5,300
330	Operating Lease Payments (Copier)	2,200		2,200		2,200
333	Licenses	2,000		2,000		2,000
336	Maintenance and Repair Services-Equipment	2,000		2,000		2,000
338	Vehicle Maintenance	4,100		4,100		4,100
348	Postal Charges	200		200		200
349	Printing, Stationery, and Forms	2,000		2,000		2,000
351	Rentals	3,000		3,000		3,000
355	Travel	2,500		2,500		2,500
399	Other Contracted Services	8,000		8,000		8,000
410	Custodial Supplies	1,000		1,000		1,000
414	Duplicating Supplies	700		700		700
422	Food Supplies	5,000		5,000		5,000
422 LUNCH	Food Supplies	8,000		8,000		8,000
425	Gasoline	7,000		7,000		7,000
435	Office Supplies	1,800		1,800		1,800
450	Tires & Tubes	1,000		1,000		1,000
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	7,000		7,000		7,000
513	Workers' Comp Insurance	2,605		2,605		2,605
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,100		2,100		2,100
599-SRCTZ	Other Charges - SRCTZ			0		0
719	Office Equipment	250		250		250
				0		0
	Total Senior Citizens Assistance	350,463	0	350,463	6,862	357,325
	Total Social, Cultural, and Recreational Services	350,463	0	350,463	6,862	357,325

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

General Fund 101						
Account Number	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58300	Veterans Services					
169	Part-time Personnel	24,019		24,019		24,019
189	Other Salaries & Wages	79,269		79,269	3,000	82,269
201	Social Security	6,404		6,404	186	6,590
204	Retirement	5,319		5,319	201	5,520
206	Life Insurance	149		149		149
207	Medical Insurance	15,698		15,698		15,698
208	Dental Insurance	708		708		708
212	Employer Medicare	1,498		1,498	44	1,542
307	Communications	1,300		1,300		1,300
307 WIRE	Communications	900		900		900
320	Dues and Memberships	200		200		200
330	Operating Lease Payments	250		250		250
334	Maintenance Agreement - TDVA Claims Mgmt Program	1,100		1,100		1,100
348	Postal Charges	150		150		150
349	Printing, Stationery, and Forms	600		600		600
355	Travel	4,500		4,500		4,500
414	Duplicating Supplies	162		162		162
435	Office Supplies	1,000		1,000		1,000
451	Uniforms	200		200		200
471	Software	300		300		300
499	Other Supplies & Materials	500		500		500
513	Workman's Comp	1,302		1,302		1,302
711	Furniture & Fixtures	650		650		650
719	Office Equipment	1,000		1,000		1,000
	Total Veterans Services	147,178	0	147,178	3,431	150,609

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2026

Account Number	General Fund 101					
	7/28/2025 15:35	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Estimated June 30, 2025 FB - Unaudited		11,017,163				
Less Restricted, Committed & Assigned Items						
Committed to Fire Safety						
Estimated Available Fund Balance July 1, 2024		11,017,163		11,017,163		11,017,163
Total Revenue		25,496,812	0	25,496,812	0	25,496,812
Transfers In		10,000	0	10,000	0	10,000
Total Revenue and Transfers In		25,506,812	0	25,506,812	0	25,506,812
Total Available Funds		36,523,975	0	36,523,975	0	36,523,975
Expenditure Budget		30,733,482	0	30,733,482	339,439	31,072,921
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		30,820,482	0	30,820,482	339,439	31,159,921
Ending Fund Balance		5,703,493	0	5,703,493	(339,439)	5,364,054

RESOLUTION # _____

**A RESOLUTION AMENDING THE PUBLIC LIBRARIES FUND 115
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Public Libraries Fund 115 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 FB	324,493			
Less PY POs	0			
Total Revenue	402,532	0	0	402,532
Expenditure Budget	460,394	0	8,577	468,971
Less Cash on Hand	(250)			
Effect on Fund Balance	(57,862)	0	(8,577)	(66,439)
Ending Fund Balance	266,381	0	(8,577)	257,804

[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 4th day of August 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			7/28/25 3:41 PM	2025-2026	2025-2026	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	182,125		182,125	7,500	189,625
51	168		Temporary Personnel	20,849		20,849		20,849
52	169		Part-time Personnel	43,737		43,737		43,737
53	187		Overtime Pay			0		0
54	189-1XPMT		Other Salaries and Wages - I X Payment			0		0
55	201		Social Security	15,296		15,296	465	15,761
56	204		State Retirement	12,221		12,221	503	12,724
57	206		Life Insurance	812		812		812
58	206 RET LIF		Life Insurance Retirees	384		384		384
59	207		Medical Insurance	71,738		71,738		71,738
60	207 RET MED		Medical Insurance Retirees	7,538		7,538		7,538
61	207 SRHTH		Medical Insurance - Sr Health	11,245		11,245		11,245
62	208		Dental Insurance	3,686		3,686		3,686
63	208 RET DEN		Dental Insurance - Retirees	1,411		1,411		1,411
64	210		Unemployment Compensation			0		0
65	212		Employee Medicare	3,577		3,577	109	3,686
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		1,200		1,200
73	599		Other Charges			0		0
74								
75			Total Libraries	403,019	0	403,019	8,577	411,596

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			7/28/25 3:41 PM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
76								
77								
78								
79	Total Expenditures			403,019	0	403,019	8,577	411,596
80								
81		Total Revenue		350,882	0	350,882	0	350,882
82		Total Expenditures		403,019	0	403,019	8,577	411,596
83								
84		Effect on Fund Balance		(52,137)	0	(52,137)	(8,577)	(60,714)
85								
86		Estimated Beginning Fund Balance		162,067		162,067		162,067
87								
88	ESTIMATED ENDING FUND BALANCE SUBFUND COU			109,930		109,930		101,353

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			7/28/25 3:41 PM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
455								
456								
457			TOTAL REVENUE & TRANSFERS IN	402,532	0	402,532	0	402,532
458								
459			TOTAL EXPENDITURES	460,394	0	460,394	8,577	468,971
460								
461			EFFECT ON FUND BALANCE	(57,862)				
462								
463			EST BEGINNING FUND BALANCE 7/1/24 Unaudited	324,493				
464								
465			Less PY POs					
466			Less Cash on Hand	(250)				
467								
468			Available Fund Balance 7/1/2023	324,243				
469								
470			ESTIMATED ENDING FUND BALANCE	266,381	0	266,381	(8,577)	257,804
471								
472								
473								
474								
475								
476								
477								
478								
479								
480								
481								
482			Total Beginning FB by adding SF	324,243				
483								
484			Total Ending FB by adding SF					
485				266,381				

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, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Solid Waste/Sanitation (Recycling Centers) Fund 116 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 FB	1,230,736			
Less TIR Subfund	59,011			
Less UnAudited Enc FY 2025	0			
Available EST Fund Balance July 1, 2025	1,171,725			
Total Revenue	999,635	0	0	999,635
Total Available Funds	2,171,360	0	0	2,171,360
Total Expenditures	1,474,622	0	15,439	1,490,061
Effect on Fund Balance	(474,987)	0	(15,439)	(490,426)
Ending Fund Balance	696,738	0	(15,439)	681,299

[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 4th day of August 2025.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2026

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				07/28/25	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
43				EXPENDITURES					
44				55732 Convenience Center					
45			105	Supervisor/Director	74,201		74,201	1,500	75,701
46			141	Foremen/Teamleaders	131,935		131,935	4,500	136,435
47			164	Attendants	195,583		195,583	30,450	226,033
48			169	Part-time Personnel	325,500		325,500	(46,737)	278,763
49			187	Overtime Pay	8,000		8,000		8,000
50			201	Social Security	45,584		45,584	2,260	47,844
51			204	State Retirement	27,492		27,492	2,446	29,938
52			206	Life Insurance	1,704		1,704	180	1,884
53			206-RET-LIF	Life Insurance - Retirees	144		144		144
54			207	Medical Insurance	75,535		75,535	19,495	95,030
55			207-SRHTH	Medical Insurance - Sr. Health	9,969		9,969		9,969
56			208	Dental Insurance	6,129		6,129	816	6,945
57			208-RET-DEN	Dental Insurance-Retirees	353		353		353
58			212	Employer Medicare	10,661		10,661	529	11,190
59			307	Communication	5,500		5,500		5,500
60			307-WIRE	Communication	900		900		900
61			320	Dues and Membership	500		500		500
62			330	Operating Lease Payments	6,000		6,000		6,000
63			332	Legal Notices, Recording, and Court	200		200		200

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2026

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				07/28/25	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
64			336	Maintenance Repair Equipment	17,500		17,500		17,500
65			338	Maintenance Repair Vechiles	6,000		6,000		6,000
66			347	Pest Control	2,000		2,000		2,000
67			348	Postal Charges	100		100		100
68			349	Printing, Stationery & Forms	1,200		1,200		1,200
69			351	Rentals	500		500		500
70			355	Travel	1,000		1,000		1,000
71			359	Disposal Fees	190,000		190,000		190,000
72			399	Other Contacted Services	80,000		80,000		80,000
73			410	Custodial Supplies	3,800		3,800		3,800
74			412	Diesel Fuel	2,000		2,000		2,000
75			425	Gasoline	8,200		8,200		8,200
76			435	Office Supplies	500		500		500
77			442	Propane	7,500		7,500		7,500
78			450	Tires and Tubes	2,500		2,500		2,500
79			451	Uniforms	7,200		7,200		7,200
80			452	Utilities	15,000		15,000		15,000
81			499	Other Supplies and Materials	5,000		5,000		5,000
82			510	Trustee's Commission	13,000		13,000		13,000
83			513	Workers Comp Insurance	5,532		5,532		5,532
84			524	In Service/Staff Development	500		500		500
85			707	Building Improvements	10,000		10,000		10,000
86			719	Office Equipment	500		500		500
87			733	Solid Waste Equipment	67,000		67,000		67,000
88			790	Other Equipment	3,000		3,000		3,000
89									
90									
91				TOTAL CONVENIENCE CENTER	1,375,422	0	1,375,422	15,439	1,390,861

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2026

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				07/28/25	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
134									
135		99100	Transfers						
136			590	Operating Transfers	0		0		0
137				Total Transfers	0	0	0	0	0
138									
139				TOTAL EXPS AND TRANSFERS	1,474,622	0	1,474,622	15,439	1,490,061
140									
141				TOTAL REV and TRFS IN	999,635	0	999,635	0	999,635
142				TOTAL EXPS AND TRFS OUT	1,474,622	0	1,474,622	15,439	1,490,061
143				EFFECT ON FUND BALANCE	(474,987)	0	(474,987)	(15,439)	(490,426)
144									
145									
146				TOTAL UNAUDITED EST. FB JUNE 30, 2025	1,230,736				
147				SUBFUND TIR FB	59,011				
148				June 30 2025 UNAUDITED ENC					
149				EST AVAILABLE FOR OPERATIONS FB JUL 1, 2025	1,171,725				1,171,725
150									
151									
152				EST END OF YEAR BALANCE	696,738				681,299

RESOLUTION # _____

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Highway Department Fund 131 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 Est FB	1,348,699			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2025	1,348,699			
 Total Revenue & Transfers In	5,208,793	0	0	5,208,793
Total Available Funds	6,557,492	0	0	6,557,492
Total Expenditures & Transfers Out	5,564,168	0	36,628	5,600,796
Effect on Fund Balance	(355,375)	0	(36,628)	(392,003)
Ending Fund Balance	993,324	0	(36,628)	956,696

[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

August 4, 2025

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		7/28/2025 15:42	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
106								
107	Total Highway/Public Works Expenditures							
108	60000		Highways					
109	61000		Administration					
110	101		County Official	121,394		121,394		121,394
111	103		Assistant	83,325		83,325	1,500	84,825
112	141		Foremen	78,375		78,375	1,500	79,875
113	142		Mechanics	55,245		55,245	1,500	56,745
114	144		Equipment Operators - Heavy	302,848		302,848	9,000	311,848
115	145		Equipment Operators - Light	413,380		413,380	12,000	425,380
116	147		Truck Drivers	138,674		138,674	8,700	147,374
117	161		Secretary	56,764		56,764	1,500	58,264
118	187		Overtime Pay	35,000		35,000		35,000
119	302		Advertising	150		150		150
120	320		Dues & Memberships	5,000		5,000		5,000
121	331		Legal Services	500		500		500
122	348		Postal Charges	150		150		150
123	349		Printing, Stationery & Forms	1,000		1,000		1,000
124	355		Travel	4,000		4,000		4,000
125	399		Other Contracted Services	2,000		2,000		2,000
126	414		Duplicating Supplies	250		250		250
127	435		Office Supplies	2,000		2,000		2,000
128	524		In-Service/Staff Development	750		750		750
129	711		Furniture & Fixtures	200		200		200
130	719		Office Equipment	1,000		1,000		1,000
131								
132			Total Administration	1,302,005	0	1,302,005	35,700	1,337,705

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		7/28/2025 15:42	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
193	66000		Employee Benefits					
194	201		Social Security	79,670		79,670	2,214	81,884
195	204		State Retirement- Pensions	86,224		86,224	2,396	88,620
196	205		Employee & Dependent Insurance	2,000		2,000		2,000
197	206		Life Insurance	3,618		3,618		3,618
198	206-RET-LIF		Life Insurance - Retirees	1,344		1,344		1,344
199	207		Medical Insurance	310,050		310,050		310,050
200	207-RET-MED		Medical Insurance - Retirees	8,062		8,062		8,062
201	207-SRHTH		Medical Insurance - Sr Health	29,305		29,305		29,305
202	208		Dental Insurance	15,921		15,921		15,921
203	208-RET-DEN		Dental Insurance - Retirees	4,848		4,848		4,848
204	209		Disability Insurance			0		0
205	210		Unemployment Compensation	5,000		5,000		5,000
206	212		Employer Medicare	18,633		18,633	518	19,151
207	513		Workman's Compensation Insurance	52,345		52,345		52,345
208								
209			Total Employee Benefits	617,020	0	617,020	5,128	622,148
210								
211								
212								
213								
214								
215								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		7/28/2025 15:42	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
216	68000		Capital Outlay					
217	339-BRIDG		Matching Share	4,248		4,248		4,248
218	339-STAD		Matching Share	11,484		11,484		11,484
219	705		Bridge Construction	850,933		850,933		850,933
220	714		Highway Equipment	100,000		100,000		100,000
221	718		Motor Vehicles	50,000		50,000		50,000
222	718-TRADE		Vehicle Trade-ins	75,000		75,000	(4,200)	70,800
223	726-STAD		State Aid Projects	956,978		956,978		956,978
224								
225			Total Capital Outlay	2,048,643	0	2,048,643	(4,200)	2,044,443
226								
227	TOTAL HIGHWAYS			5,564,168	0	5,564,168	36,628	5,600,796
228								
229								
230								
231								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		7/28/2025 15:42	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
261	Estimated Total FB June 30, 2025			1,348,699				
262	Less Encumbrances			0				
263								
264								
265								
266	Estimated Restricted Fund Balance July 1, 2025			1,348,699		1,348,699		1,348,699
267								
268								
269								
270								
271	Total Revenue			5,208,793	0	5,208,793	0	5,208,793
272								
273								
274	Total Available Funds			6,557,492	0	6,557,492	0	6,557,492
275								
276	Expenditure Budget			5,564,168	0	5,564,168	36,628	5,600,796
277								
278	Total Expenditures and Transfer Out			5,564,168	0	5,564,168	36,628	5,600,796
279								
280	Estimated Ending Fund Balance			993,324	0	993,324	(36,628)	956,696
281								
282								
283			County Commission meeting date:					
284			August 4, 2025					
285								
286								

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, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the General Capital Projects Fund 171 on June 30, 2025; 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 2025 – 2026 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 2025 - 2026 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, 2025 FB	1,050,768			
Less Unaudited Enc	0			
Available Fund Balance July 1, 2025	1,050,768			
 Total Revenue & Transfers In	0	0	0	0
Total Available Funds	1,050,768	0	0	1,050,768
Total Expenditures & Transfers Out	250,000	0	0	250,000
Effect on Fund Balance	(250,000)	0	0	(250,000)
Ending Fund Balance	800,768	0	0	800,768

[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

August 4, 2025

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					07/28/25						
3					7/28/25 3:46 PM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
275											
276					SUBFUND C75 - PROCEEDS FROM SALE OF PROPERTY IN CENTRE 75						
277					REVENUE						
278		49800			Transfers in from Centre 75 Fund 119 - Sale of Lot 7 & 8			0	0		0
279		49800			Transfers in from Centre 75 Fund 119 - Lot #12				0		0
280											
281					Total Other Non-Revenue Sources		0	0	0	0	0
282											
283					TOTAL SUBFUND C75 REVENUE		0	0	0	0	0
284											
285					EXPENDITURES						
286		91190			Other General Government Projects						
287			309		Contracts with Government Agencies				0		0
288											
289					TOTAL SUBFUND C75 EXPENSES		0	0	0	0	0
290											
291											
292											
293					SUBFUND C75 SUMMARY:						
294					Beginning Balance July 1, 2025		251,062				
295											
296					Plus FY 25-26 Revenue		0	0	0	0	0
297											
298					Less FY 25-26 Expenditures		0	0	0	0	0
299											
300					Revenue/Expense Effect		0	0	0	0	0
301											
302											
303					Cash transfer to 026 - LC Convenience Cntr expansion				0	(100,000)	(100,000)
304									0		0
305									0		0
306									0		0
307									0		0
308											
309					Estimated June 30 2026 Subfund C75 Balance		251,062	0	251,062	(100,000)	151,062

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					07/28/25						
3					7/28/25 3:46 PM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
478											
479	SUBFUND 026 - FY 2025-2026 Requested Projects										
480	REVENUE										
481											
482		47000	Federal Government								
483			47590		Other Federal through State				0		0
485					Total Federal Government		0	0	0	0	0
486											
487		49000	Other Sources - Non-Revenue								
488			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
489											
490					Total Other Non-Revenue Sources		0	0	0	0	0
491											
492					TOTAL SUBFUND 026 REVENUE		0	0	0	0	0
493											
494	EXPENDITURES										
495		91110	General Administration Projects								
496			399		Other Contracted Services		250,000		250,000	(42,670)	207,330
497			399	ANNEX	Other Contrd Svc				0		0
498			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office				0		0
500					Total Expenses		250,000	0	250,000	(42,670)	207,330
501											
502		91120	Administration of Justice								
503			399	SHRF	Other Contd Svc - Sheriff's dept. walkway cover				0		0
504			790	SESSN	Other Equip - Vault for wills				0		0
505			790	EMA	Other Equip - Air Lights				0		0
506			790	SESSN	Other Equip-Door Entry Key Cards				0		0
508					Total Expenses		0	0	0	0	0
509											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					07/28/25						
3					7/28/25 3:46 PM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
510		91140	Public Health and Welfare Projects								
511			399	RECYL	Other Cont'd Svc - LC Convenience Cntr expansion		0		0	100,000	100,000
512							0		0		0
513											
514					Total Expenses		0	0	0	100,000	100,000
515											
516		91150	Social, Cultural, and Recreation Projects								
517			335	SRCTR	Bldg repairs @ Sr. Center		0		0		0
518			709	SRCTR	Data Processing Equip.		0		0		0
519											
520					Total Expenses		0	0	0	0	0
521											
522		91160	Agricultural and Natural Resources Projects								
523			399	AG	Other Contracted Services - Painting of conference room		0		0		0
524							0		0		0
525											
526					Total Expenses		0	0	0	0	0
527											
528		91190	Other General Government Projects								
529			708	VA	Communication Equip - Camera system		0		0		0
530			709	VA	Data Processing Equipment		0		0		0
531											
532					Total Expenses		0	0	0	0	0
533											
534		91200	Highway and Street Capital Projects								
535			718		Vehicles - Dump Truck-Highway		0		0	42,670	42,670
536							0		0		0
537											
538					Total Expenses		0	0	0	42,670	42,670
539											
540											
541		99100	Transfers Out								
542			590		Transfer to Fund 131 - Trade-in Explorer to COB		0		0		0
543											
544					Total Expenses		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					07/28/25						
3					7/28/25 3:46 PM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
545											
546											
547	SUBFUND 026 SUMMARY:										
548					Beginning Balance July 1, 2025		0				
549											
550					Plus FY 25-26 Revenue		0	0	0	0	0
551											
552					Less FY 25-26 Expenditures		250,000	0	250,000	100,000	350,000
553											
554					Revenue/Expense Effect		(250,000)	0	(250,000)	(100,000)	(350,000)
555											
556					Cash Transfer in from SUBFUND BAL		250,000				
557					Cash Transfer in from SUBFUND C75 (Conv. Cntr expansion)					100,000	
558											
559											
560											
561					Estimated June 30 2026 Subfund 026 Balance		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	I	J	K
1											
2					07/28/25						
3					7/28/25 3:46 PM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
562											
563											
564											
565											
566											
567											
568											
569					TOTAL REVENUE/Transfers In		0	0	0	0	0
570											
571											
572					TOTAL EXPENDITURE/TRFS		250,000	0	250,000	0	250,000
573					TOTAL TRANSFERS OUT		0		0		0
574											
575					Effect on Fund Balance		(250,000)	0		0	
576											
577											
578											
579					ESTIMATED BEGINNING FUND BALANCE		1,050,768				
580					Less PY Encumbrances		0				
581					Est Available Beg Fund Balance July 1, 2025		1,050,768				
582											
583											
584					ENDING FUND BALANCE		800,768		800,768		800,768
585											
586											
587											
588											
589					<u>County Commission Meeting Date:</u>						
590					August 4, 2025						
591											
592											
593											
594											

Loudon County Budget Committee
Meeting Minutes
June 16, 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 May 19, 2025 meeting:

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

Consideration of request 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)

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

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

A. 2025 TN Senior Center Grant (ranging from \$10,000 to \$50,000)

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:

- >EOY wage estimates – Overall a decrease to wages for a total of \$245,213
- >Multiple line adjustments to align the budgets with expenses
- >Pg. 25-51810 – This amendment is to cover the portion of expenses related to Career Center building. This will be refunded to the fund if we are able to collect enough cash to cover the expenses from Fund 357.
- >54160 & 54610 – Amendment for \$2,000 to cover estimated expenses for Medical Examiner. (Moved from Admin of Sex Offenders to cover cost).
- >Pg. 11 & 54 -58190 – Food Insecurity Grant approved by Commission in December 2022. Current expenses include a van that will be donated to Good Samaritan Center.
- >Pg. 57 - 99100-Transfer to Fund 177-SCH for cash flow = \$600K

Overall these amendments will decrease the fund balance by \$439,420

(Later, at the Commission meeting on June 30th, there were two additional amendments approved: \$8,385 to help repair the AC unit at the Career Center (101-51810-399) and \$43,000 to increase Tax Relief Program (101-58900-540).)

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 - EOY wage estimates – Increase \$6,003 to part-time line. This is being offset by the placeholder from the last meeting in 524 In-Service/Staff Development.
- >Pg. 7 – Recognize a donation to Loudon Library
- >Pg. 13 – Recognize a donation to Greenback Library
- >Pg. 14 – amendment to align budget w/expenses

Overall these amendments will increase the fund balance by \$5,400.

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

C. Convenience Centers Fund 116

Amendments include:

- >EOY wage estimates – Overall an increase to wages for a total of \$56,735
- >Some line adjustments to align budgets with expenses
- >Pg. 3 - 330 – Increased by \$4,750 to pay first year lease for Lenoir City location expansion

Overall these amendments will decrease the fund balance by \$46,980

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

D. Drug Fund 122

Amendments include:

- >\$5,000 increase to budget for GARCIA reimbursement to Fund 101
- >Line adjustments to align budgets with expenses

Overall these amendments will have 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:

>EOY wage estimates – Increase \$2,039 to overtime line.

>Pg. 10 - \$7,000 for Trade-In vehicles

>Remaining amendments are to align budgets with expenses; (included is the remaining portion needed to fund one of the dump trucks that was partially funded by Capital Projects Committee).

Overall these amendments will decrease the fund balance by \$20,216

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

F. General Purpose School Fund 141

Amendments include:

>amendments and line adjustments per BOE Executive Committee approval.

Overall these amendments will have no bearing on the fund balance

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

G. Cafeteria School Fund 143

Amendments include:

>amendments/line adjustments approved per BOE Executive Committee

Overall these amendments will have no bearing on the fund balance.

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

H. General Capital Projects Fund 171

Amendments include:

>Recognition of the forthcoming bond proceeds and contracts signed for the recently approved bond resolution for school capital projects

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

I. Highway Capital Projects Fund 176

Amendments include:

>line adjustments to purchase a dump truck

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

J. Education Capital Projects Fund 177

Amendments include:

- >Increase in Trustee's commission in sub fund CAP based on estimated expenses through June 30
- >Recognition of forthcoming bond proceeds and contracts signed for the recently approved bond resolution for school projects

Overall these amendments will decrease the fund balance by \$1,500

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

Recommendations from Capital Projects and/or Purchasing Committee.

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

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



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User:
Date/Time:

Erin Rice
7/28/2025 4:38 PM
Page 1 of 23

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	15,151,480.00	0.00	0.00%	1,262,623.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	0.00	0.00%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	0.00	0.00%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	0.00	0.00%	6,250.00	0.00	0.00%
40140	Interest And Penalty	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	502,165.00	0.00	0.00%	41,847.08	0.00	0.00%
40210	Local Option Sales Tax	1,200,000.00	0.00	0.00%	100,000.00	0.00	0.00%
40220	Hotel/Motel Tax	510,000.00	0.00	0.00%	42,500.00	0.00	0.00%
40250	Litigation Tax - General	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
40260	Litigation Tax - Special Purpose	290,000.00	0.00	0.00%	24,166.67	0.00	0.00%
40270	Business Tax	600,000.00	0.00	0.00%	50,000.00	0.00	0.00%
40275	Mixed Drink Tax	29,000.00	0.00	0.00%	2,416.67	0.00	0.00%
40320	Bank Excise Tax	73,844.00	0.00	0.00%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	0.00	0.00%	10,000.00	0.00	0.00%
41120	Animal Registration	63,500.00	(3,047.00)	4.80%	5,291.67	(3,047.00)	57.58%
41140	Cable TV Franchise	332,000.00	0.00	0.00%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	0.00	0.00%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(59,877.00)	9.98%	50,000.00	(59,877.00)	119.75%
41590	Other Permits	30,000.00	(1,500.00)	5.00%	2,500.00	(1,500.00)	60.00%
42180	DUI Treatment Fines	1,900.00	0.00	0.00%	158.33	0.00	0.00%
42190	Data Entry Fee - Circuit Court	930.00	0.00	0.00%	77.50	0.00	0.00%
42191	Courtroom Security Fee	5,300.00	0.00	0.00%	441.67	0.00	0.00%
42210	Fines	10,000.00	0.00	0.00%	833.33	0.00	0.00%
42220	Officers Costs	13,600.00	0.00	0.00%	1,133.33	0.00	0.00%
42240	Drug Control Fines	2,200.00	0.00	0.00%	183.33	0.00	0.00%
42250	Jail Fees	1,560.00	0.00	0.00%	130.00	0.00	0.00%
42290	Data Entry Fee - Criminal Court	1,000.00	0.00	0.00%	83.33	0.00	0.00%
42292	Victims Assistance Assessments	5,450.00	0.00	0.00%	454.17	0.00	0.00%
42310	Fines	45,000.00	0.00	0.00%	3,750.00	0.00	0.00%
42320	Officers Costs	113,000.00	0.00	0.00%	9,416.67	0.00	0.00%
42330	Games And Fish Fines	500.00	0.00	0.00%	41.67	0.00	0.00%
42340	Drug Control Fines	7,500.00	0.00	0.00%	625.00	0.00	0.00%
42350	Jail Fees	5,200.00	0.00	0.00%	433.33	0.00	0.00%
42380	DUI Treatment Fines	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
42390	Data Entry Fee - General Sessions	18,000.00	0.00	0.00%	1,500.00	0.00	0.00%
42391	Courtroom Security Fee	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
42392	Victims Assistance Assessments	24,550.00	0.00	0.00%	2,045.83	0.00	0.00%
42490	Data Entry Fee - Juvenile Court	510.00	0.00	0.00%	42.50	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 2 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42520	Officers Costs	2,500.00	0.00	0.00%	208.33	0.00	0.00%
42530	Data Entry Fee - Chancery Court	2,500.00	0.00	0.00%	208.33	0.00	0.00%
42591	Courtroom Security Fee	2,580.00	0.00	0.00%	215.00	0.00	0.00%
42610	Fines	5,000.00	0.00	0.00%	416.67	0.00	0.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43366	Greenbelt Late Applicaion Fee	50.00	0.00	0.00%	4.17	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
43392	Data Processing Fee -Register	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
43394	Data Processing Fee - Sheriff	6,000.00	0.00	0.00%	500.00	0.00	0.00%
43395	Sex Offender Registraion Fee	3,000.00	0.00	0.00%	250.00	0.00	0.00%
43396	Data Processing Fee - County Clerk	1,000.00	0.00	0.00%	83.33	0.00	0.00%
43399	Vehicle Insurance Coverage and	2,000.00	0.00	0.00%	166.67	0.00	0.00%
44110	Investment Income	320,000.00	0.00	0.00%	26,666.67	0.00	0.00%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	0.00	0.00%	2,416.67	0.00	0.00%
44160	Retirees' Insurance Payments	63,258.00	(7,085.43)	11.20%	5,271.50	(7,085.43)	134.41%
44161	Cobra Insurance Payments	2,873.00	(228.29)	7.95%	239.42	(228.29)	95.35%
44165	Rebates	3,686.00	0.00	0.00%	307.17	0.00	0.00%
44530	Sale Of Equipment	500.00	0.00	0.00%	41.67	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(15.50)	0.00%	0.00	(15.50)	0.00%
44570	Contributions & Gifts	39,100.00	(2,021.00)	5.17%	3,258.33	(2,021.00)	62.03%
45510	County Clerk	520,000.00	0.00	0.00%	43,333.33	0.00	0.00%
45520	Circuit Court Clerk	120,000.00	82,214.53	-68.51%	10,000.00	82,214.53	-822.15%
45540	General Sessions Court Clerk	340,000.00	0.00	0.00%	28,333.33	0.00	0.00%
45550	Clerk And Master	85,000.00	0.00	0.00%	7,083.33	0.00	0.00%
45580	Register	500,000.00	0.00	0.00%	41,666.67	0.00	0.00%
45590	Sheriff	18,000.00	0.00	0.00%	1,500.00	0.00	0.00%
45610	Trustee	880,000.00	0.00	0.00%	73,333.33	0.00	0.00%
46110	Juvenile Services Program	9,000.00	0.00	0.00%	750.00	0.00	0.00%
46140	Aging Programs	13,300.00	0.00	0.00%	1,108.33	0.00	0.00%
46190	Other General Government Grants	38,209.00	0.00	0.00%	3,184.08	0.00	0.00%
46210	Law Enforcement Training Programs	86,400.00	0.00	0.00%	7,200.00	0.00	0.00%
46290	Other Public Safety Grants	675,000.00	0.00	0.00%	56,250.00	0.00	0.00%
46310	Health Department Programs	645,500.00	0.00	0.00%	53,791.67	0.00	0.00%
46830	Beer Tax	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	9,000.00	0.00	0.00%	750.00	0.00	0.00%
46840	Alcoholic Beverage Tax	96,000.00	0.00	0.00%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	0.00	0.00%	5,000.00	0.00	0.00%
46855	State Shared Sports Gaming Privilege	87,000.00	0.00	0.00%	7,250.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 3 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46915	Contracted Prisoner Board	275,000.00	0.00	0.00%	22,916.67	0.00	0.00%
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	0.00	0.00%	500.00	0.00	0.00%
47220	Civil Defense Reimbursement	37,759.00	0.00	0.00%	3,146.58	0.00	0.00%
47235	Homeland Security Grants	21,600.00	0.00	0.00%	1,800.00	0.00	0.00%
47590	Other Federal Through State	47,807.00	0.00	0.00%	3,983.92	0.00	0.00%
48130	Contributions	11,282.00	0.00	0.00%	940.17	0.00	0.00%
48140	Contracted Services	60,819.00	0.00	0.00%	5,068.25	0.00	0.00%
48610	Donations	12,000.00	(729.03)	6.08%	1,000.00	(729.03)	72.90%
49700	Insurance Recovery	10,000.00	(19,916.80)	199.17%	833.33	(19,916.80)	2,390.02%
Total Revenues		25,506,812.00	(12,205.52)	0.05%	2,125,567.67	(12,205.52)	0.57%
Expenditures							
51100	County Commission	(244,956.00)	26,248.66	10.72%	(20,413.00)	26,248.66	128.59%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51240	Other Boards And Committees	(9,500.00)	0.00	0.00%	(791.67)	0.00	0.00%
51300	County Mayor/Executive	(252,198.00)	24,242.10	9.61%	(21,016.50)	24,242.10	115.35%
51310	Personnel Office	(155,548.00)	17,579.35	11.30%	(12,962.33)	17,579.35	135.62%
51400	County Attorney	(490,000.00)	0.00	0.00%	(40,833.33)	0.00	0.00%
51500	Election Commission	(459,691.00)	61,098.35	13.29%	(38,307.58)	61,098.35	159.49%
51600	Register Of Deeds	(471,414.00)	56,301.98	11.94%	(39,284.50)	56,301.98	143.32%
51720	Planning	(213,727.00)	11,547.02	5.40%	(17,810.58)	11,547.02	64.83%
51750	Codes Compliance	(440,239.00)	30,266.69	6.88%	(36,686.58)	30,266.69	82.50%
51760	Geographical Information Systems	(87,708.00)	8,097.74	9.23%	(7,309.00)	8,097.74	110.79%
51800	County Buildings	(1,704,670.00)	397,956.72	23.35%	(142,055.83)	397,956.72	280.14%
51810	Other Facilities	0.00	(1,294.76)	0.00%	0.00	(1,294.76)	0.00%
51900	Other General Administration	(455,599.00)	481,938.91	105.78%	(37,966.58)	481,938.91	1,269.38%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(850,649.00)	105,362.74	12.39%	(70,887.42)	105,362.74	148.63%
52200	Purchasing	(345,327.00)	19,189.55	5.56%	(28,777.25)	19,189.55	66.68%
52300	Property Assessor's Office	(812,180.00)	101,785.25	12.53%	(67,681.67)	101,785.25	150.39%
52400	County Trustee's Office	(498,060.00)	72,606.60	14.58%	(41,505.00)	72,606.60	174.93%
52500	County Clerk's Office	(1,108,562.00)	63,174.01	5.70%	(92,380.17)	63,174.01	68.38%
52600	Data Processing	(241,378.00)	35,117.85	14.55%	(20,114.83)	35,117.85	174.59%
53100	Circuit Court	(598,024.00)	80,264.58	13.42%	(49,835.33)	80,264.58	161.06%
53300	General Sessions Court	(920,548.00)	105,707.13	11.48%	(76,712.33)	105,707.13	137.80%
53310	General Sessions Judge	(616,692.00)	44,635.09	7.24%	(51,391.00)	44,635.09	86.85%
53400	Chancery Court	(495,932.00)	64,894.93	13.09%	(41,327.67)	64,894.93	157.03%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 4 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53500	Juvenile Court	(437,965.00)	36,735.29	8.39%	(36,497.08)	36,735.29	100.65%
53700	Judicial Commissioners	(93,844.00)	2,652.08	2.83%	(7,820.33)	2,652.08	33.91%
53900	Other Administration Of Justice	(19,300.00)	6,213.80	32.20%	(1,608.33)	6,213.80	386.35%
53920	Courtroom Security	(1,500.00)	1,250.00	83.33%	(125.00)	1,250.00	1,000.00%
53930	Victim Assistance Programs	(30,000.00)	0.00	0.00%	(2,500.00)	0.00	0.00%
54110	Sheriff's Department	(8,308,652.00)	1,125,155.63	13.54%	(692,387.67)	1,125,155.63	162.50%
54120	Special Patrols	(13,000.00)	0.00	0.00%	(1,083.33)	0.00	0.00%
54130	Traffic Control	(15,100.00)	0.00	0.00%	(1,258.33)	0.00	0.00%
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00%	(1,020.83)	0.00	0.00%
54210	Jail	(5,460,230.00)	802,026.87	14.69%	(455,019.17)	802,026.87	176.26%
54320	Rural Fire Protection	(651,500.00)	0.00	0.00%	(54,291.67)	0.00	0.00%
54410	Civil Defense	(228,906.00)	26,986.18	11.79%	(19,075.50)	26,986.18	141.47%
54490	Other Emergency Management	(21,600.00)	0.00	0.00%	(1,800.00)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	0.00	0.00%	(10,416.67)	0.00	0.00%
54900	Other Public Safety	(545,000.00)	0.00	0.00%	(45,416.67)	0.00	0.00%
55110	Local Health Center	(46,151.00)	3,928.16	8.51%	(3,845.92)	3,928.16	102.14%
55120	Rabies And Animal Control	(580,378.00)	89,563.84	15.43%	(48,364.83)	89,563.84	185.18%
55190	Other Local Health Services	(645,500.00)	23,566.94	3.65%	(53,791.67)	23,566.94	43.81%
56300	Senior Citizens Assistance	(350,463.00)	23,834.00	6.80%	(29,205.25)	23,834.00	81.61%
57100	Agricultural Extension Service	(222,512.00)	324.96	0.15%	(18,542.67)	324.96	1.75%
57500	Soil Conservation	(56,555.00)	1,021.58	1.81%	(4,712.92)	1,021.58	21.68%
57700	Flood Control	(4,000.00)	0.00	0.00%	(333.33)	0.00	0.00%
57800	Storm Water Management	(4,000.00)	0.00	0.00%	(333.33)	0.00	0.00%
58110	Tourism	(120,000.00)	0.00	0.00%	(10,000.00)	0.00	0.00%
58120	Industrial Development	(183,106.00)	5,931.04	3.24%	(15,258.83)	5,931.04	38.87%
58130	Housing And Urban Development	(6,750.00)	0.00	0.00%	(562.50)	0.00	0.00%
58300	Veteran's Services	(147,178.00)	5,625.91	3.82%	(12,264.83)	5,625.91	45.87%
58500	Contributions To Other Agencies	(76,000.00)	0.00	0.00%	(6,333.33)	0.00	0.00%
58600	Employee Benefits	(274,300.00)	201,559.15	73.48%	(22,858.33)	201,559.15	881.78%
58900	Miscellaneous	(572,700.00)	0.00	0.00%	(47,725.00)	0.00	0.00%
99100	Transfers Out	(87,000.00)	0.00	0.00%	(7,250.00)	0.00	0.00%
Total Expenditures		(30,820,482.00)	4,163,095.92	13.51%	(2,568,373.50)	4,163,095.92	162.09%
Total	101 General	(5,313,670.00)	4,150,890.40	78.12%	(442,805.83)	4,150,890.40	937.41%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User:
Date/Time:

Erin Rice
7/28/2025 4:38 PM
Page 5 of 23

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	0.00	0.00%	8,333.33	0.00	0.00%
	Total Revenues	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
Expenditures							
99100	Transfers Out	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
	Total Expenditures	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	0.00	0.00	100.00%	0.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User:
Date/Time:

Erin Rice
7/28/2025 4:38 PM
Page 6 of 23

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	0.00	0.00%	358.33	0.00	0.00%
	Total Revenues	4,300.00	0.00	0.00%	358.33	0.00	0.00%
Expenditures							
56500	Libraries	(3,600.00)	100.00	2.78%	(300.00)	100.00	33.33%
58900	Miscellaneous	(150.00)	0.00	0.00%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	100.00	2.67%	(312.50)	100.00	32.00%
Total 114	Law Library	550.00	100.00	-18.18%	45.83	100.00	-218.18%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 7 of 23

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	324,279.00	0.00	0.00%	27,023.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	0.00	0.00%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	0.00	0.00%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	0.00	0.00%	166.67	0.00	0.00%
40140	Interest And Penalty	900.00	0.00	0.00%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	0.00	0.00%	858.33	0.00	0.00%
40320	Bank Excise Tax	2,400.00	0.00	0.00%	200.00	0.00	0.00%
43350	Copy Fees	4,900.00	(393.20)	8.02%	408.33	(393.20)	96.29%
43360	Library Fees	3,400.00	(29.00)	0.85%	283.33	(29.00)	10.24%
44130	Sale Of Materials And Supplies	75.00	(4.00)	5.33%	6.25	(4.00)	64.00%
44160	Retirees' Insurance Payments	7,303.00	(471.56)	6.46%	608.58	(471.56)	77.48%
44570	Contributions & Gifts	500.00	(284.00)	56.80%	41.67	(284.00)	681.60%
48130	Contributions	23,375.00	(2,000.00)	8.56%	1,947.92	(2,000.00)	102.67%
48610	Donations	19,400.00	(18,700.00)	96.39%	1,616.67	(18,700.00)	1,156.70%
	Total Revenues	402,532.00	(21,881.76)	5.44%	33,544.33	(21,881.76)	65.23%
Expenditures							
56500	Libraries	(460,394.00)	51,486.75	11.18%	(38,366.17)	51,486.75	134.20%
	Total Expenditures	(460,394.00)	51,486.75	11.18%	(38,366.17)	51,486.75	134.20%
Total	115 Public Library	(57,862.00)	29,604.99	51.16%	(4,821.83)	29,604.99	613.98%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 8 of 23

116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	800,000.00	0.00	0.00%	66,666.67	0.00	0.00%
44145	Sale Of Recycled Materials	100,000.00	(1,447.60)	1.45%	8,333.33	(1,447.60)	17.37%
44160	Retirees' Insurance Payments	435.00	(434.88)	99.97%	36.25	(434.88)	1,199.67%
46170	Solid Waste Grants	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
46430	Litter Program	49,200.00	0.00	0.00%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
Total Revenues		1,049,635.00	(1,882.48)	0.18%	87,469.58	(1,882.48)	2.15%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	8,000.00	16.26%	(4,100.00)	8,000.00	195.12%
55732	Convenience Centers	(1,375,422.00)	344,281.50	25.03%	(114,618.50)	344,281.50	300.37%
55739	Other Waste Collection	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
Total Expenditures		(1,474,622.00)	352,281.50	23.89%	(122,885.17)	352,281.50	286.68%
Total	116 Solid Waste/Sanitation	(424,987.00)	350,399.02	82.45%	(35,415.58)	350,399.02	989.39%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User:
Date/Time:

Erin Rice
7/28/2025 4:38 PM
Page 9 of 23

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	(883.32)	16.67%	441.67	(883.32)	200.00%
	Total Revenues	5,300.00	(883.32)	16.67%	441.67	(883.32)	200.00%
Expenditures							
58120	Industrial Development	(5,300.00)	0.00	0.00%	(441.67)	0.00	0.00%
	Total Expenditures	(5,300.00)	0.00	0.00%	(441.67)	0.00	0.00%
Total	119 Industrial/Economic Development	0.00	(883.32)	100.00%	0.00	(883.32)	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 10 of 23

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	8,700.00	0.00	0.00%	725.00	0.00	0.00%
	Total Revenues	8,700.00	0.00	0.00%	725.00	0.00	0.00%
Total	121 Special Purpose - Opioid	8,700.00	0.00	0.00%	725.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 11 of 23

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	0.00	0.00%	833.33	0.00	0.00%
42340	Drug Control Fines	7,000.00	0.00	0.00%	583.33	0.00	0.00%
42910	Proceeds From Confiscated Property	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
43370	Telephone Commissions	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
44530	Sale Of Equipment	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	0.00	0.00%	833.33	0.00	0.00%
	Total Revenues	172,000.00	0.00	0.00%	14,333.33	0.00	0.00%
Expenditures							
54150	Drug Enforcement	(152,200.00)	2,333.55	1.53%	(12,683.33)	2,333.55	18.40%
	Total Expenditures	(152,200.00)	2,333.55	1.53%	(12,683.33)	2,333.55	18.40%
Total	122 Drug Control	19,800.00	2,333.55	-11.79%	1,650.00	2,333.55	-141.43%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
 Summary Financial Statement by Fund
 July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
 Page 12 of 23

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	10,000.00	0.00	0.00%	833.33	0.00	0.00%
	Total Revenues	10,000.00	0.00	0.00%	833.33	0.00	0.00%
Total	127 Other General Government Special	10,000.00	0.00	0.00%	833.33	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 13 of 23

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	0.00	0.00%	83.33	0.00	0.00%
	Total Revenues	1,000.00	0.00	0.00%	83.33	0.00	0.00%
Expenditures							
54150	Drug Enforcement	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
	Total Expenditures	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
Total	128 Other Special Revenue Fund	0.00	0.00	100.00%	0.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 14 of 23

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	643,285.00	0.00	0.00%	53,607.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	0.00	0.00%	750.00	0.00	0.00%
40125	Bankruptcy	50.00	0.00	0.00%	4.17	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	0.00	0.00%	333.33	0.00	0.00%
40140	Interest And Penalty	2,000.00	0.00	0.00%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	0.00	0.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	0.00	0.00%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	0.00	0.00%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	5,000.00	0.00	0.00%	416.67	0.00	0.00%
44145	Sale Of Recycled Materials	250.00	0.00	0.00%	20.83	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(820.08)	3.07%	2,225.00	(820.08)	36.86%
44170	Miscellaneous Refunds	2,000.00	0.00	0.00%	166.67	0.00	0.00%
46410	Bridge Program	850,933.00	0.00	0.00%	70,911.08	0.00	0.00%
46420	State Aid Program	956,978.00	0.00	0.00%	79,748.17	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,400,000.00	0.00	0.00%	200,000.00	0.00	0.00%
46925	Hybrid/Electric Vehicle Registration	9,800.00	0.00	0.00%	816.67	0.00	0.00%
46930	Petroleum Special Tax	32,600.00	0.00	0.00%	2,716.67	0.00	0.00%
49600	Proceeds From Sale Of Capital Assets	67,000.00	0.00	0.00%	5,583.33	0.00	0.00%
49800	Transfers In	87,000.00	0.00	0.00%	7,250.00	0.00	0.00%
	Total Revenues	5,208,793.00	(820.08)	0.02%	434,066.08	(820.08)	0.19%
Expenditures							
61000	Administration	(1,302,005.00)	59,544.50	4.57%	(108,500.42)	59,544.50	54.88%
62000	Highway And Bridge Maintenance	(1,032,000.00)	172,800.20	16.74%	(86,000.00)	172,800.20	200.93%
63100	Operation And Maintenance Of	(330,500.00)	245,017.06	74.14%	(27,541.67)	245,017.06	889.62%
65000	Other Charges	(234,000.00)	189,516.99	80.99%	(19,500.00)	189,516.99	971.88%
66000	Employee Benefits	(617,020.00)	99,319.02	16.10%	(51,418.33)	99,319.02	193.16%
68000	Capital Outlay	(2,048,643.00)	5,000.00	0.24%	(170,720.25)	5,000.00	2.93%
	Total Expenditures	(5,564,168.00)	771,197.77	13.86%	(463,680.67)	771,197.77	166.32%
Total	131 Highway/Public Works	(355,375.00)	770,377.69	216.78%	(29,614.58)	770,377.69	2,601.

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 15 of 23

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	12,125,729.00	0.00	0.00%	1,010,477.42	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	0.00	0.00%	14,583.33	0.00	0.00%
40140	Interest And Penalty	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	0.00	0.00%	27,053.75	0.00	0.00%
40210	Local Option Sales Tax	4,800,000.00	0.00	0.00%	400,000.00	0.00	0.00%
40275	Mixed Drink Tax	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
40320	Bank Excise Tax	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	0.00	0.00%	100.00	0.00	0.00%
43570	Receipts From Individual Schools	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	0.00	0.00%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(3,663.93)	5.87%	5,200.00	(3,663.93)	70.46%
44170	Miscellaneous Refunds	2,000.00	0.00	0.00%	166.67	0.00	0.00%
46510	Tennessee Investment in Student	35,400,000.00	0.00	0.00%	2,950,000.00	0.00	0.00%
46515	Early Childhood Education	765,303.00	0.00	0.00%	63,775.25	0.00	0.00%
46590	Other State Education Funds	58,467.00	(923,323.60)	1,579.22%	4,872.25	(923,323.60)	18,950.66%
46610	Career Ladder Program	55,000.00	0.00	0.00%	4,583.33	0.00	0.00%
46790	Other Vocational	761,530.00	0.00	0.00%	63,460.83	0.00	0.00%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	0.00	0.00%	95,833.33	0.00	0.00%
47590	Other Federal Through State	210,632.00	0.00	0.00%	17,552.67	0.00	0.00%
47640	Rotc Reimbursement	71,000.00	0.00	0.00%	5,916.67	0.00	0.00%
48610	Donations	0.00	(50.00)	0.00%	0.00	(50.00)	0.00%
Total Revenues		56,273,456.00	(927,037.53)	1.65%	4,689,454.67	(927,037.53)	19.77%
Expenditures							
71100	Regular Instruction Program	(33,686,469.00)	1,078,066.17	3.20%	(2,807,205.75)	1,078,066.17	38.40%
71200	Special Education Program	(4,927,032.00)	102,076.00	2.07%	(410,586.00)	102,076.00	24.86%
71300	Vocational Education Program	(2,663,722.00)	167,494.96	6.29%	(221,976.83)	167,494.96	75.46%
72110	Attendance	(89,861.00)	7,426.78	8.26%	(7,488.42)	7,426.78	99.18%
72120	Health Services	(978,508.00)	26,493.70	2.71%	(81,542.33)	26,493.70	32.49%
72130	Other Student Support	(2,064,097.00)	96,935.97	4.70%	(172,008.08)	96,935.97	56.36%
72210	Regular Instruction Program	(2,501,032.00)	116,560.49	4.66%	(208,419.33)	116,560.49	55.93%
72220	Special Education Program	(812,372.00)	48,529.43	5.97%	(67,697.67)	48,529.43	71.69%
72230	Vocational Education Program	(193,778.00)	15,483.80	7.99%	(16,148.17)	15,483.80	95.89%
72250	Technology	(1,301,079.00)	465,652.48	35.79%	(108,423.25)	465,652.48	429.48%
72310	Board Of Education	(887,922.00)	297,441.58	33.50%	(73,993.50)	297,441.58	401.98%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 16 of 23

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72320	Office Of The Superintendent	(438,617.00)	92,115.78	21.00%	(36,551.42)	92,115.78	252.02%
72410	Office Of The Principal	(1,460,005.00)	231,681.99	15.87%	(121,667.08)	231,681.99	190.42%
72510	Fiscal Services	(113,446.00)	9,255.71	8.16%	(9,453.83)	9,255.71	97.90%
72610	Operation Of Plant	(4,876,140.00)	2,321,484.39	47.61%	(406,345.00)	2,321,484.39	571.31%
72620	Maintenance Of Plant	(277,000.00)	111,365.54	40.20%	(23,083.33)	111,365.54	482.45%
72710	Transportation	(2,700,951.00)	23,625.53	0.87%	(225,079.25)	23,625.53	10.50%
72901	COVID-19 Expenditures	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
73300	Community Services	(60,558.00)	10,384.15	17.15%	(5,046.50)	10,384.15	205.77%
73400	Early Childhood Education	(1,080,907.00)	106,017.24	9.81%	(90,075.58)	106,017.24	117.70%
76100	Regular Capital Outlay	(169,672.00)	0.00	0.00%	(14,139.33)	0.00	0.00%
Total Expenditures		(61,308,168.00)	5,328,091.69	8.69%	(5,109,014.00)	5,328,091.69	104.29%
Total	141 General Purpose School	(5,034,712.00)	4,401,054.16	87.41%	(419,559.33)	4,401,054.16	1,048.

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 17 of 23

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	91,052.00	0.00	0.00%	7,587.67	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	952,153.54	0.00	0.00%	79,346.13	0.00	0.00%
47143	Special Education - Grants To States	1,224,723.00	0.00	0.00%	102,060.25	0.00	0.00%
47145	Special Education Preschool Grants	27,300.00	0.00	0.00%	2,275.00	0.00	0.00%
47146	English Language Acquisition Grants	36,224.69	0.00	0.00%	3,018.72	0.00	0.00%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	0.00	0.00%	120.75	0.00	0.00%
47189	Eisenhower Prof Development State	199,154.25	0.00	0.00%	16,596.19	0.00	0.00%
47590	Other Federal Through State	71,022.35	0.00	0.00%	5,918.53	0.00	0.00%
Total Revenues		2,603,078.83	0.00	0.00%	216,923.24	0.00	0.00%
Expenditures							
71100	Regular Instruction Program	(759,651.88)	0.00	0.00%	(63,304.32)	0.00	0.00%
71200	Special Education Program	(914,951.20)	0.00	0.00%	(76,245.93)	0.00	0.00%
71300	Vocational Education Program	(48,103.50)	10,000.00	20.79%	(4,008.63)	10,000.00	249.46%
72120	Health Services	(16,280.00)	0.00	0.00%	(1,356.67)	0.00	0.00%
72130	Other Student Support	(86,743.04)	2,685.60	3.10%	(7,228.59)	2,685.60	37.15%
72210	Regular Instruction Program	(431,977.41)	24,432.73	5.66%	(35,998.12)	24,432.73	67.87%
72220	Special Education Program	(337,071.80)	21,803.31	6.47%	(28,089.32)	21,803.31	77.62%
72230	Vocational Education Program	(3,800.00)	0.00	0.00%	(316.67)	0.00	0.00%
72710	Transportation	(4,500.00)	0.00	0.00%	(375.00)	0.00	0.00%
73300	Community Services	0.00	7,326.30	0.00%	0.00	7,326.30	0.00%
Total Expenditures		(2,603,078.83)	66,247.94	2.54%	(216,923.24)	66,247.94	30.54%
Total	142 School Federal Projects	0.00	66,247.94	100.00%	0.00	66,247.94	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 18 of 23

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	0.00	0.00%	46,666.67	0.00	0.00%
43522	Lunch Payments - Adults	41,854.00	0.00	0.00%	3,487.83	0.00	0.00%
43525	A La Carte Sales	5,000.00	0.00	0.00%	416.67	0.00	0.00%
43570	Receipts From Individual Schools	100.00	0.00	0.00%	8.33	0.00	0.00%
44110	Investment Income	5,000.00	0.00	0.00%	416.67	0.00	0.00%
46520	School Food Service	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
47111	USDA School Lunch Program	1,711,189.00	0.00	0.00%	142,599.08	0.00	0.00%
47113	Breakfast	542,222.00	0.00	0.00%	45,185.17	0.00	0.00%
47114	USDA - Other	135,183.00	0.00	0.00%	11,265.25	0.00	0.00%
47990	Other Direct Federal Revenue	263,000.00	(77,630.00)	29.52%	21,916.67	(77,630.00)	354.21%
	Total Revenues	3,293,548.00	(77,630.00)	2.36%	274,462.33	(77,630.00)	28.28%
Expenditures							
73100	Food Service	(3,293,548.00)	1,528,174.88	46.40%	(274,462.33)	1,528,174.88	556.79%
	Total Expenditures	(3,293,548.00)	1,528,174.88	46.40%	(274,462.33)	1,528,174.88	556.79%
Total 143	Central Cafeteria	0.00	1,450,544.88	100.00%	0.00	1,450,544.88	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 19 of 23

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	1,012,384.00	0.00	0.00%	84,365.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	0.00	0.00%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	0.00	0.00%	833.33	0.00	0.00%
40140	Interest And Penalty	6,000.00	0.00	0.00%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	0.00	0.00%	3,142.17	0.00	0.00%
40320	Bank Excise Tax	1,000.00	0.00	0.00%	83.33	0.00	0.00%
44110	Investment Income	40,000.00	0.00	0.00%	3,333.33	0.00	0.00%
48140	Contracted Services	203,472.00	0.00	0.00%	16,956.00	0.00	0.00%
49800	Transfers In	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
	Total Revenues	1,421,562.00	0.00	0.00%	118,463.50	0.00	0.00%
Expenditures							
82110	General Government	(920,000.00)	0.00	0.00%	(76,666.67)	0.00	0.00%
82210	General Government	(403,728.00)	0.00	0.00%	(33,644.00)	0.00	0.00%
82310	General Government	(240,972.00)	16,956.00	7.04%	(20,081.00)	16,956.00	84.44%
	Total Expenditures	(1,564,700.00)	16,956.00	1.08%	(130,391.67)	16,956.00	13.00%
Total	151 General Debt Service	(143,138.00)	16,956.00	11.85%	(11,928.17)	16,956.00	142.15%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User:
Date/Time:

Erin Rice
7/28/2025 4:38 PM
Page 20 of 23

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	8,608,292.00	0.00	0.00%	717,357.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	40,000.00	0.00	0.00%	3,333.33	0.00	0.00%
40125	Bankruptcy	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	0.00	0.00%	3,833.33	0.00	0.00%
40140	Interest And Penalty	10,000.00	0.00	0.00%	833.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	0.00	0.00%	13,505.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	1,200,000.00	0.00	0.00%	100,000.00	0.00	0.00%
44110	Investment Income	200,000.00	0.00	0.00%	16,666.67	0.00	0.00%
Total Revenues		10,267,352.00	0.00	0.00%	855,612.67	0.00	0.00%
Expenditures							
82130	Education	(3,503,000.00)	0.00	0.00%	(291,916.67)	0.00	0.00%
82230	Education	(827,058.00)	0.00	0.00%	(68,921.50)	0.00	0.00%
82330	Education	(200,000.00)	0.00	0.00%	(16,666.67)	0.00	0.00%
Total Expenditures		(4,530,058.00)	0.00	0.00%	(377,504.83)	0.00	0.00%
Total	156 Education Debt Service	5,737,294.00	0.00	0.00%	478,107.83	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 21 of 23

171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44570	Contributions & Gifts	0.00	(262.00)	0.00%	0.00	(262.00)	0.00%
	Total Revenues	0.00	(262.00)	100.00%	0.00	(262.00)	0.00%
Expenditures							
91110	General Administration Projects	(250,000.00)	0.00	0.00%	(20,833.33)	0.00	0.00%
91120	Administration Of Justice Projects	0.00	21,038.19	0.00%	0.00	21,038.19	0.00%
	Total Expenditures	(250,000.00)	21,038.19	8.42%	(20,833.33)	21,038.19	100.98%
Total	171 General Capital Projects	(250,000.00)	20,776.19	8.31%	(20,833.33)	20,776.19	99.73%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 22 of 23

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	137,094.00	0.00	0.00%	11,424.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,800.00	0.00	0.00%	150.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	0.00	0.00%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500.00	0.00	0.00%	125.00	0.00	0.00%
40140	Interest And Penalty	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	0.00	0.00%	783.33	0.00	0.00%
40320	Bank Excise Tax	500.00	0.00	0.00%	41.67	0.00	0.00%
Total Revenues		151,594.00	0.00	0.00%	12,632.83	0.00	0.00%
Expenditures							
91200	Highway & Street Capital Projects	(238,611.00)	0.00	0.00%	(19,884.25)	0.00	0.00%
Total Expenditures		(238,611.00)	0.00	0.00%	(19,884.25)	0.00	0.00%
Total	176 Highway Capital Projects	(87,017.00)	0.00	0.00%	(7,251.42)	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
July 2025

User: Erin Rice
Date/Time: 7/28/2025 4:38 PM
Page 23 of 23

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	527,284.00	0.00	0.00%	43,940.33	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	0.00	0.00%	16,666.67	0.00	0.00%
	Total Revenues	727,284.00	0.00	0.00%	60,607.00	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(1,027,284.00)	2,948.00	0.29%	(85,607.00)	2,948.00	3.44%
	Total Expenditures	(1,027,284.00)	2,948.00	0.29%	(85,607.00)	2,948.00	3.44%
Total	177 Education Capital Projects	(300,000.00)	2,948.00	0.98%	(25,000.00)	2,948.00	11.79%



Report On Debt Obligation

Receipt Date: 07/25/2025

Entity and Debt Information		
Entity Name Loudon County		
Entity Address 100 River Road #106 Loudon, Tennessee 37774		
Debt Issue Name Rural School Bonds, Series 2025		
Series Year 2025		
Debt Issue Face Amount \$35,000,000.00		
Face Amount Premium or Discount? Premium	Premium Amount \$855,505.00	
Tax Status Tax - Exempt		
Interest Type True Interest Cost (TIC)	True Interest Cost (TIC) 4.4195045%	
Debt Obligation Bond		
Moody's Rating Aa2	Standard & Poor's Rating Unrated	Fitch Rating Unrated
Other Rating Agency Name N/A	Other Rating Agency Rating N/A	
Security General Obligation		
Type of Sale Per Authorizing Document Competitive Bid		
Dated Date 7/25/2025	Issue/Closing Date 7/25/2025	Final Maturity Date 6/1/2050

Debt Purpose

Purpose	Percentage	Description
Education	100%	New School and School Improvements
General Government	0%	N/A
Other	0%	N/A
Refunding	0%	N/A
Utilities	0%	N/A

Cost of Issuance and Professionals

Does your Debt Issue have costs or professionals?

Yes

Description	Amount	Recurring Portion	Firm Name
Financial Advisor Fees	\$150,000.00	N/A	Cumberland Securities Company, Inc.
Legal Fees - Bond Counsel	\$42,500.00	N/A	Bass Berry & Sims PLC
Rating Agency Fees	\$37,500.00	N/A	Moody's Investor Service
Underwriter's Management Fee	\$194,281.26	N/A	Robert W. Baird & Co., Inc.
Paying Agent Fees	\$700.00	N/A	Regions Bank
Printing and Advertising Fees	\$1,000.00	N/A	MuniHub
Preliminary Official Statement / OS	\$8,305.00	N/A	Cumberland Securities Company, Inc.
Miscellaneous, Cusips, Etc.	\$4,995.00	N/A	N/A
TOTAL COSTS	\$439,281.26		

Maturity Dates, Amounts, and Interest Rates

Comments

Year	Amount	Interest Rate
2026	\$500,000.00	5.00
2027	\$500,000.00	5.00
2028	\$850,000.00	5.00
2029	\$895,000.00	5.00
2030	\$940,000.00	5.00
2031	\$985,000.00	5.00
2032	\$1,035,000.00	5.00
2033	\$1,085,000.00	5.00
2034	\$1,140,000.00	5.00
2035	\$1,195,000.00	5.00
2036	\$1,255,000.00	5.00
2037	\$1,320,000.00	4.00
2038	\$1,375,000.00	4.00
2039	\$1,430,000.00	4.00
2040	\$1,485,000.00	4.125
2041	\$1,545,000.00	4.25
2042	\$1,610,000.00	4.375
2043	\$1,680,000.00	4.50
2044	\$1,760,000.00	4.625
2045	\$1,840,000.00	4.625
2046	\$1,925,000.00	4.625
2047	\$2,015,000.00	4.75
2048	\$2,110,000.00	4.75
2049	\$2,210,000.00	4.75
2050	\$2,315,000.00	4.75
TOTAL AMOUNT	\$35,000,000.00	

See final page for Submission Details and Signatures

Submission Details and Signatures

Is there an official statement or disclosure document, as applicable, that will be posted to EMMA: <https://emma.msrb.org/>?

Yes

Name and title of individual responsible for posting continuing disclosure information to EMMA

Erin Rice, Finance Director

Signature - Chief Executive or Finance Officer of the Public Entity

Name

Rollen "Buddy" Bradshaw

Title/Position

County Mayor

Email

bradshawb@loudoncounty-tn.gov

Alternate Email

ricee@loudoncounty-tn.gov

Signature - Preparer (Submitter) of This Form

Name

Scott P. Gibson

Title/Position

Senior Vice President

Email

scott.gibson@cumberlandsecurities.com

Alternate Email

chris.bessler@cumberlandsecurities.com

Relationship to Public Entity

Municipal Advisor

Organization

Cumberland Securities Company, Inc.

Verification of Form Accuracy

By checking the box below as the signing of this form, I attest the following:

1. I certify that to the best of my knowledge the information in this form is accurate.
2. The debt herein complies with the approved Debt Management Policy of the public entity.
3. If the form has been prepared by someone other than the CEO or CFO, the CEO or CFO has authorized the submission of this document.

☒ Verify Form Accuracy

Date to be Presented at Public Meeting

08/04/2025

Date to be emailed/mailed to members of the governing body

07/28/2025

Final Confirmation:

I hereby submit this report to the Division of Local Government Finance of the Tennessee Comptroller of the Treasury and understand my legal responsibility to: File this report with the members of the governing body no later than 45 days after the issuance or execution of the debt disclosed on this form. The Report is to be delivered to each member of the Governing Body and presented at a public meeting of the body. If there is not a scheduled public meeting of the governing body within forty-five (45) days, the report will be delivered by email or regular US mail to meet the 45-day requirement and also presented at the next scheduled meeting.

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 August 04,2025

EDUARDO AYALA	KIMBERLY YVETTE MAPLES
CRIS M CARTER	JENNIFER MARNEY
SANDRA R FLAGLER	KELLI MOORE
CARRIE A. FOX	CARLA WOOD NAVAS
NICKOL M HUGHES	JINNI B REDMOND
ANGELA CASEY IANNUZZI	LAURA HINES STANDRIDGE
TEIYARIA JOHNSON	SARA THOMPSON
LUKE GRAYSON JOINER	SHANNON L TOLLETT
PHYLLIS RENEE' LITTLE	