

Loudon County Commission

Loudon, Tennessee

Tuesday, September 2, 2025

Courthouse Annex

6:00 pm

AGENDA

Regular Meeting

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

Public Hearing

- 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 017N, GROUP B, PARCEL 001.00, & TAX MAP 017N, GROUP C, PARCEL 001.00 LOCATED 2050 WILKERSON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT
 - B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 038, PARCEL 045.00 LOCATED 49893 HWY 72, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY 1.5 ACRES ONLY
 - C) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM C-1, RURAL CENTER DISTRICT, TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 027, PARCEL 142.00, LOCATED 13151 HWY 321 S, LOUDON COUNTY, TN, SITUATED IN THE 3rd LEGISLATIVE DISTRICT
 - D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 028, PARCELS 014.01 & 022.00, LOCATED 1000 DEATON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, APPROXIMATELY (2) ONE ACRE LOTS ONLY

- E) A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING ASHTON FIELDS DRIVE, LOCATED IN CENTER OF ASHTON FIELDS SUBDIVISION, INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 2ND LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE
- F) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 006, PARCEL 146.00, LOCATED 4829 HICKORY CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY ONE ACRE ONLY
- G) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 049, PARCEL 112.00, LOCATED 12095 STEEKEE SCHOOL RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY
- H) 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 070, PARCEL 012.00, LOCATED 7249 SINKING CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY
- I) 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 057, PARCEL 094.00, LOCATED 4100 CORINTH RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1.3 ACRES ONLY
- J) 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 055, PARCEL 029.01, LOCATED 3466 POND CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT
- 2) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Randolph
- 3) Roll Call

- 4) Adoption of September 2, 2025 County Commission Agenda
- 5) Reading and Acceptance of August 4, 2025 Loudon County Commission Minutes
- 6) General Public Comments
- 7) Loudon County Codes Enforcement Director – Jim Jenkins

*(Planning Commission - APPROVED or DISAPPROVED)

- A) 2050 WILKERSON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT *(APPROVED 9 / DISAPPROVED 0)
- B) 49893 HWY 72, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY 1.5 ACRES ONLY
*(APPROVED 9 / DISAPPROVED 0)
- C) 13151 HWY 321 S, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT *(APPROVED 9 / DISAPPROVED 0)
- D) 1000 DEATON RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, APPROXIMATELY (2) ONE ACRE LOTS ONLY
*(APPROVED 9 / DISAPPROVED 0)
- E) CENTER OF ASHTON FIELDS SUBDIVISION, INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 2ND LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE *(APPROVED 9 / DISAPPROVED 0)
- F) 4829 HICKORY CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, APPROXIMATELY ONE ACRE ONLY
*(APPROVED 9 / DISAPPROVED 0)
- G) 12095 STEEKEE SCHOOL RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY
*(APPROVED 9 / DISAPPROVED 0)
- H) 7249 SINKING CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY
*(APPROVED 9 / DISAPPROVED 0)
- I) 4100 CORINTH RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1.3 ACRES ONLY
*(APPROVED 9 / DISAPPROVED 0)
- J) 3466 POND CREEK RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT *(APPROVED 9 / DISAPPROVED 0)

8) Mayor – Buddy Bradshaw

A) Resolution Authorizing Annexation Plan of Services Interlocal Agreement

9) Purchasing Director – Matt Kleinschmidt

A) Selling one of the K9's to Loudon Police Department

10) Commissioner – Van Shaver

A) Consideration of seeking legislative help on annexations

11) Commissioner – Adam Waller

A) Loudon County Chamber Funding

12) Director of Accounts and Budgets – Erin Rice

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

1) 2026 TCI Grant (\$15,000)-Sheriff's Office – no matching funds

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

1) County General Fund 101

2) Public Libraries Fund 115

3) General Purpose Fund 141

4) School Federal Projects Fund 142

5) General Capital Projects Fund 171

6) Education Capital Projects Fund 177

C) Distribution of the following reports:

1) Approved Budget Committee minutes – July 21, 2025

2) Summary Financial Reports for August 2025

3) FY 2025 Year End Report

13) Commissioner – Adam Waller

1) Bonds & Notaries

Matt Acuff, Kevin James Brown, Laura Drufva, Luis Gonzalez, Dennis Greenawald, Stacy Y Griffith, Steven A Haines, Autum Luna, Tammy Presley, Velvet Richesin, Diana Parks Ridenour, Stephanie Riser, Ana Caren Salazar, Ian Sauter, Courtney Viar, Lori E Williams, Anita F Wilson

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, August 4, 2025
Courthouse Annex Building
6:00 P.M.

REGULAR COMMISSION MINUTES

- (1) Opening of Meeting BE IT REMEMBERED, that the Board of Commission of Loudon County was convened in regular session in Loudon, Tennessee on the 4th day of August 2025.
- Commission Chairman Henry Cullen called the meeting to order at 6:00 pm.
- (2) Public Hearing Loudon County Codes Enforcement Director – Jim Jenkins held the Public Hearing for the eight zoning issues for:
- 4535 Grimes Road, 5449 Foshee Road, 3420 Parris Drive, McGhee Road, and Washington Pike.
- (3) Opening of Meeting Commissioner Shaver opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America and then gave the invocation.
- (4) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, William Jenkins, Rosemary Quillen, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (a)
- Also present, were Mayor Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.
- Commissioner Bill Satterfield was absent from the meeting.
- Commission Chairman Henry Cullen requested that the August 4, 2025 agenda be adopted.
- (5) Agenda Adoption Commissioner Shaver made a motion to approve the agenda as amended.
- Commissioner Quillen seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (6) Minutes Approved Commission Chairman Henry Cullen requested that the June 30, 2025 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as presented.
- Commissioner Geames seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (7) Public Comments Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. Those that spoke were: Sharon Cox, and Rich Anklin.
- Loudon County Codes Enforcement - Jim Jenkins presented to commission the following Zoning Items:
- (8) Zoning-4535 Grimes RD 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
- Commissioner Whitfield made a motion to approve the zoning resolution.
- Commissioner Shaver seconded the motion.
- Upon Voice Vote, the motion PASSED. RESOLUTION 080425-A

- (9) Zoning-
5449
Foshee RD
- 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

Commissioner Whitfield made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 080425-B

- (10) Zoning -
3420
Parris DR.-
TABLED
- 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

Commissioner Waller made a motion to table this until next month.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 080425-C

- (11) Zoning -
McGhee
RD
- 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

Commissioner Shaver made the motion to approve the recommendation.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 080425-D

- (12) Zoning -
Washington
Pike
- 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

Commissioner Whitfield made the motion to approve the recommendation.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 080425-E

- (13) Proclamation
- Bruin
Mitchell
Webster -
Eagle Scout
- Commissioner Quillen along with State Representative Lowell Russell and Mayor Buddy Bradshaw presented proclamations to Bruin Mitchell Webster for becoming an Eagle Scout. EXHIBIT 080425-E

Commissioner Shaver presented to commission for consideration of any actions deemed necessary pertaining to cluster development options.

- (14) Cluster
Development
Options
- Commissioner Shaver made a motion to send the request to the Planning Commission to look further at the cluster development.

Commissioner Waller seconded the motion.

(15) Cluster
Development
Moratorium

Commissioner Shaver requested a moratorium be placed on cluster developments until the recommendation is back from the planning commission.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. Commissioner Quillen voted no.

Commissioner Whitfield made a motion to approve the annexation procedure and have Mayor Bradshaw to sign the agreement. Commissioner Waller stated that every non-contiguous annexation requires a plan of service in the inter-local agreement.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION DB0425-F

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

(16) Budget
Amendments
- 2026 SRO
Grant /
2026 Mental
Health
Transport
Grant/
2026
ETHRA/Offi
ce on Aging
Center

-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

Commissioner Waller made a motion to approve items # 1-4 requested for grants.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(17) Budget
Amendment -
\$ 100,000
Convenience
Center
Expansion

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

Commissioner Shaver made a motion to approve the request.

Commissioner Whitfield seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

The following commissioner voted NAY: Quillen (1)

Upon Roll Call Vote, the motion PASSED.

- (18) Mineral Severance Tax
- Consideration of recommendation to approve a resolution increasing the Mineral Severance Tax

Commissioner Whitfield made a motion to approve the recommendation.

No seconded the motion was given.

The motion FAILED.

- (19) Budget Amendment - \$ 4200 Highway Dept.- Truck Driver Wages
- Consideration of recommendation to approve an increase in the amount of \$4,200 in the Highway Department for Truck Drivers wages

Commissioner Shaver made a motion to approve the request.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

- (20) Budget Amendment - \$ 168,000 - 24 hr nursing @ jail
- Consideration of recommendation to approve an additional amount of \$168,000 for 24 hour nursing care at the Jail

Commissioner Whitfield made a motion to approve the request.

Commissioner Quillen seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

- (21) Budget Amendment - Convenience Center - dissolve 2 part-time positions & add one full-time
- Consideration of recommendation to approve adding one full-time and dissolving two part-time positions at the Convenience Centers

Commissioner Whitfield made a motion to approve the request.

Commissioner Quillen seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

- (22) Budget Amendment - \$ 1500 COLA Full-Time Employees
- 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.)

Commissioner Geames made a motion to approve the request.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(23) Budget
Amendment
- Funds 101,
115, 116,
131, 171

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

- 1) County General Fund 101 RESOLUTION 080425-G
- 2) Public Libraries Fund 115 RESOLUTION 080425-H
- 3) Convenience Centers Fund 116 RESOLUTION 080425-I
- 4) Highway Fund 131 RESOLUTION 080425-J
- 5) General Capital Projects Fund 171 RESOLUTION 080425-K

Commissioner Shaver made a motion to approve items 1-5.

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(24) Distribution
of Monthly
Reports

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

- 1) Approved Budget Committee minutes – June 16, 2025
EXHIBIT 080425-L
- 2) Summary Financial Reports for July 2025
EXHIBIT 080425-M
- 3) Report of Debt Obligation
EXHIBIT 080425-N

(25) Bonds &
Notaries

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

Eduardo Ayala, Cris M Carter, Sandra R Flagler, Carrie A Fox, Nickol M Hughes, Angela Casey Iannuzzi, Teiqaria 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

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 080425-O

(26) Adjournment There being no further business, a motion being duly made by Commissioner Shaver and seconded by Commissioner Waller the August 4, 2025 County Commission Meeting was adjourned at 6:52 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 017N, GROUP B, PARCEL 001.00,
& TAX MAP 017N, GROUP C, PARCEL 001.00
LOCATED 2050 WILKERSON RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on April 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 2050 Wilkerson Rd, situated in the 6th Legislative District, referenced by Tax Map 017N, Group B, Parcel 001.00, & Tax Map 017N, Group C, Parcel 001.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 017N, GROUP B, PARCEL 001.00
& TAX MAP 017N, GROUP C, PARCEL 001.00
LOCATED AT HWY 2050 WILKERSON RD, LOUDON COUNTY, TN
SITUATED IN THE 6TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 038, PARCEL 045.00
LOCATED 49893 HWY 72, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY 1.5 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 49893 Hwy 72, situated in the 4th Legislative District, referenced by Tax Map 038, Parcel 045.00, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately 1.5 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: _____

DISAPPROVED: _____

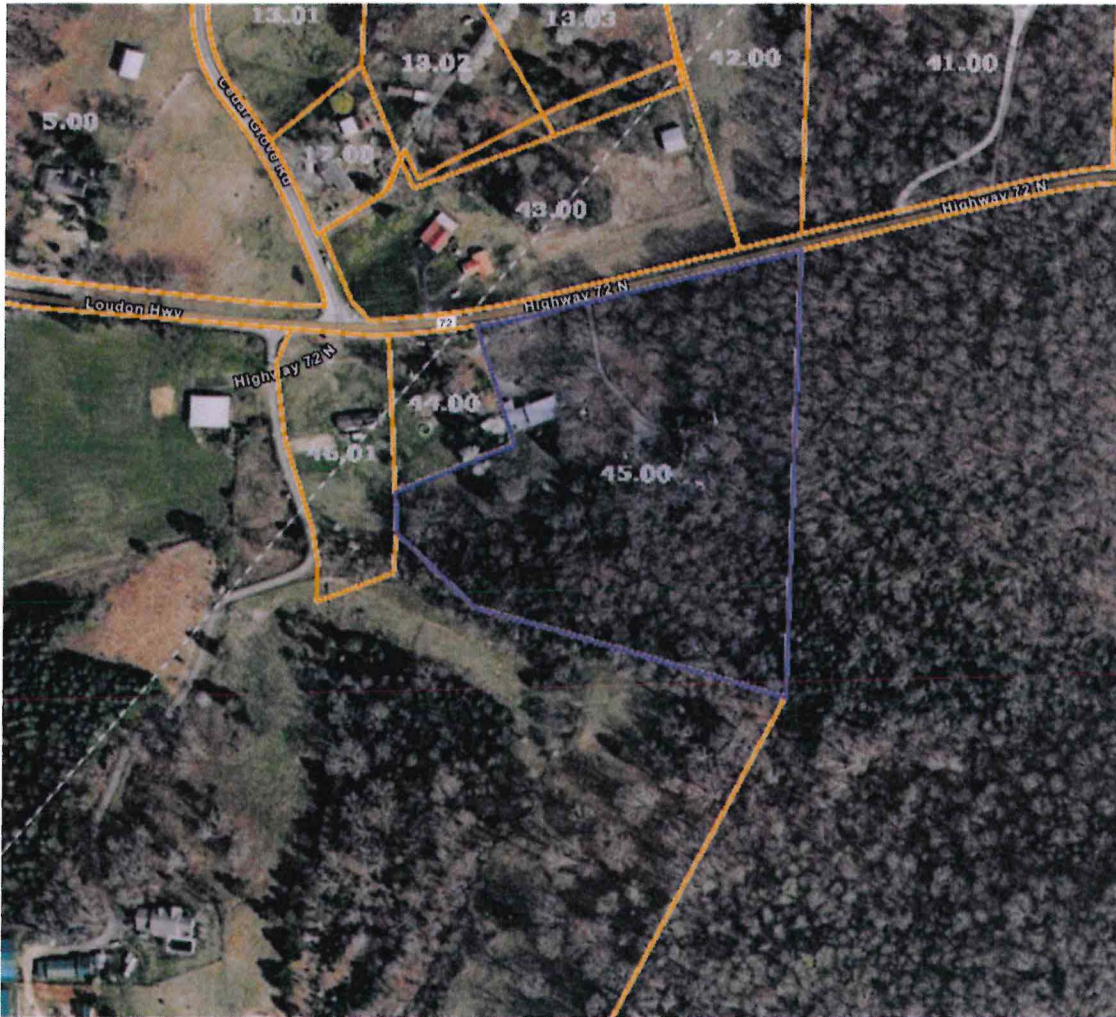
ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 038, PARCEL 045.00,
LOCATED AT 49893 HWY 72, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT
APPROXIMATELY 1.5 ACRES ONLY



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM C-1,RURAL CENTER DISTRICT, TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 027, PARCEL 142.00, LOCATED 13151 HWY 321 S, LOUDON COUNTY, TN, SITUATED IN THE 3rd LEGISLATIVE DISTRICT,

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

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

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

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

Located 13151 Hwy 321 S, situated in the 3rd Legislative District, referenced by Tax Map 027, Parcel 142.00, to be rezoned from C-1 (Rural Cener District) C-2 (General Commercial District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM C-1 (RURAL CENTER DISTRICT)
TO C-2 (GENERAL COMMERCIAL DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 027, PARCEL 142.00
LOCATED AT 13151 HWY 321 S, 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-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 028, PARCELS 014.01 & 022.00,
LOCATED 1000 DEATON RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT,
APPROXIMATELY (2) ONE ACRE LOTS ONLY**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on April 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 1000 Deaton Rd, situated in the 6th Legislative District, referenced by Tax Map 028, Parcels 014.01 & 022.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately (2) one acre lots only

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 028, PARCELS 014.01 & 022.00,
LOCATED AT 1000 DEATON RD, LOUDON COUNTY, TN
SITUATED IN THE 6TH LEGISLATIVE DISTRICT,
APPROXIMATELY (2) ONE ACRE LOTS ONLY



RESOLUTION _____

**A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING
ASHTON FIELDS DRIVE, LOCATED IN CENTER OF ASHTON FIELDS
SUBDIVISION, INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN
THE 2ND LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE**

WHEREAS, the Loudon County Commission has the authority under Tennessee Code Annotated to accept the dedication of roads, to adopt policies and standards for the acceptance of new roads and to reopen previously closed county roads; and

WHEREAS, the Loudon County Regional Planning Commission has received a request from the property owners of Ashton Fields Subdivision to accept the following roads into the County Road system:

- 1) Ashton Fields Drive

WHEREAS, the Loudon County Regional Planning Commission approved the preliminary and final plat for the construction of the road and right of way dedication consistent with the minimum requirements of the subdivision regulations for Loudon County; and

WHEREAS, the Loudon County Road Superintendent has inspected the road and recommends acceptance of the road as a Loudon County Public Road.

NOW, THEREFORE, BE IT RESOLVED, that the Loudon County Commission approves the acceptance of this road, as shown on the attached map and described in this resolution, into the County's public roadway system.

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

This Resolution adopted _____

Attest, County Court Clerk

Loudon County Chairman

Approved: Loudon County Mayor

The vote on the question of approval of this Resolution by the Planning Commission is as follows:

APPROVED: _____

DISAPPROVED: _____

ATTEST: SECRETARY, LOUDON COUNTY
REGIONAL PLANNING COMMISSION
DATE:

[illegible]

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 006, PARCEL 146.00,
LOCATED 4829 HICKORY CREEK RD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT,
APPROXIMATELY ONE ACRE ONLY**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on April 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 4829 Hickory Creek Rd, situated in the 5th Legislative District, referenced by Tax Map 006, Parcel 146.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately one acre only

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 006, PARCEL 146.00,
LOCATED AT 4829 HICKORY CREEK RD, LOUDON COUNTY, TN
SITUATED IN THE 5TH LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 049, PARCEL 112.00, LOCATED 12095 STEEKEE SCHOOL RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1 ACRE ONLY

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on April 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 12095 Steekee School Rd, situated in the 4th Legislative District, referenced by Tax Map 049, Parcel 112.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately 1 acre only

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 049, PARCEL 112.00
LOCATED AT 12095 STEEKEE SCHOOL RD, LOUDON COUNTY, TN
SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY ONE ACRE ONLY



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM
A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 070, PARCEL 012.00,
LOCATED 7249 SINKING CREEK RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT,
APPROXIMATELY 1 ACRE ONLY**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on April 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 7249 Sinking Creek Rd, situated in the 3rd Legislative District, referenced by Tax Map 070, Parcel 012.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately 1 acre only

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 070, PARCEL 012.00
LOCATED AT 7249 SINKING CREEK RD, LOUDON COUNTY, TN
SITUATED IN THE 3RD LEGISLATIVE DISTRICT,
APPROXIMATELY ONE ACRE ONLY



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM
A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 057, PARCEL 094.00,
LOCATED 4100 CORINTH RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT,
APPROXIMATELY 1.3 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 April 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 4100 Corinth Rd, situated in the 4th Legislative District, referenced by Tax Map 057, Parcel 094.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District).
Approximately 1.3 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: _____

DISAPPROVED: _____

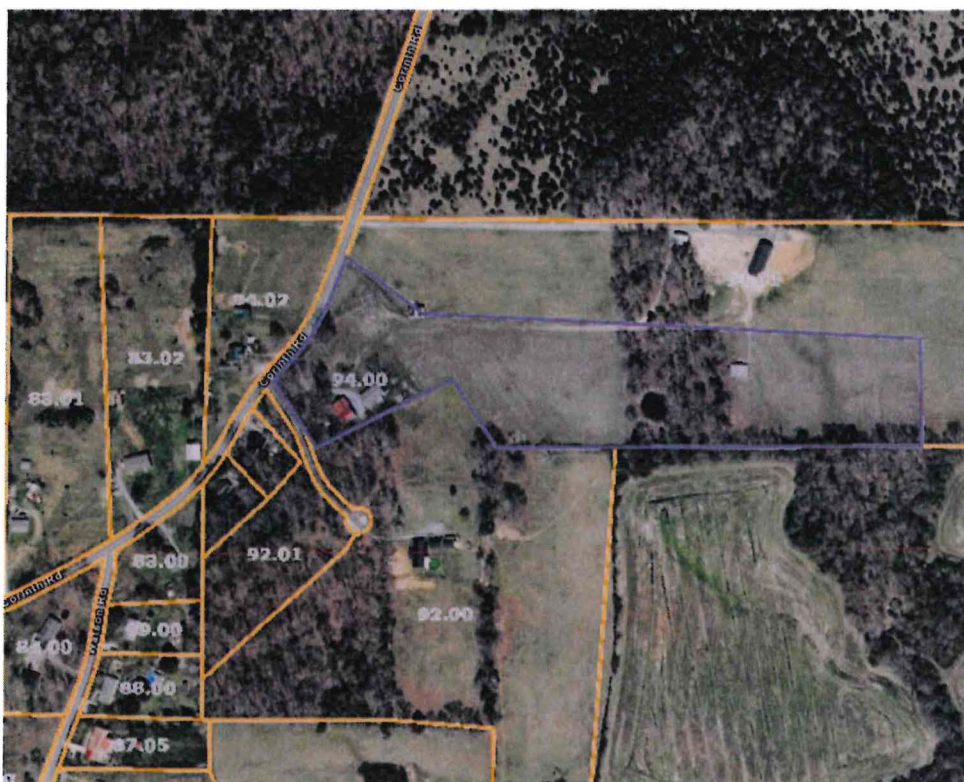
ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 057, PARCEL 094.00,
LOCATED AT 4100 CORINTH RD, LOUDON COUNTY, TN
SITUATED IN THE 4TH LEGISLATIVE DISTRICT, APPROXIMATELY 1.3 ACRES ONLY



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM
A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 055, PARCEL 029.01,
LOCATED 3466 POND CREEK 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 April 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 3466 Pond Creek Rd, situated in the 4th Legislative District, referenced by Tax Map 055, Parcel 029.01, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____

DISAPPROVED: _____

ABSTAINED: _____

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

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 055, PARCEL 029.01,
LOCATED AT 3466 POND CREEK RD, LOUDON COUNTY, TN
SITUATED IN THE 4TH LEGISLATIVE DISTRICT,



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

**RESOLUTION AUTHORIZING ANNEXATION PLAN OF SERVICES
INTERLOCAL AGREEMENT**

WHEREAS, *Tennessee Code Annotated* § 6-51-104(d) authorizes a municipality to annex by resolution “territory that does not adjoin the boundary of the main part of the municipality” provided that the territory annexed is within the municipality’s urban growth boundary; and

WHEREAS, *Tennessee Code Annotated* § 6-51-104(d)(4) provides that the resolution for said annexed territory include a plan of services adopted under *Tennessee Code Annotated* § 6-51-102, and that said plan of services “shall be prepared by the municipality in cooperation with the county in which the territory is located”; and

WHEREAS, on July 14, 2025, the City of Lenoir City, Tennessee (“Lenoir City”) passed Resolution No. 2025-07-14-2443-R, annexing approximately 3.23 acres of land in Loudon County, Tennessee (the “County”) and within Lenoir City’s urban growth boundary located at 103 Robinson Drive and Highland Drive, being more particularly identified as Loudon County Tax Map 015M, Group A, Parcels 004.00 and 004.01 (collectively, the “Property”); and

WHEREAS, on July 14, 2025, Lenoir City passed Ordinance No. 2025-07-14-2443-O-A, adopting a plan of services pursuant to *Tennessee Code Annotated* §§ 6-51-102 and 6-51-104(d)(4) (the “Plan of Services”), which sets forth the provision of certain services for the Property; and

WHEREAS, *Tennessee Code Annotated* § 6-51-104(d)(4) further provides that, in conjunction with the Plan of Services, “the municipality and the county shall enter into an interlocal agreement pursuant to *Tennessee Code Annotated* § 5-1-113 to provide emergency services for any interceding properties and to maintain roads and bridges comprising the primary route to the area thus annexed as the municipality and county deem necessary”; and

WHEREAS, therefore, the County and Lenoir City desire to enter into an interlocal agreement in order to (i) satisfy their obligation under *Tennessee Code Annotated* § 6-51-104(d)(4) to enter into an interlocal agreement in connection with the Plan of Services, and (ii) set forth their agreements as to the provision of emergency services for the Property and any interceding properties, if any, and (iii) to assign responsibility for the maintenance of the roads and bridges, if any, comprising the primary route to the Property.

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

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

ATTEST:

Riley Wampler, County Clerk

APPROVED:

Rollen (Buddy) Bradshaw, Mayor

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

EXHIBIT A

**ANNEXATION PLAN OF SERVICES
INTERLOCAL AGREEMENT**

ANNEXATION PLAN OF SERVICES INTERLOCAL AGREEMENT

THIS ANNEXATION PLAN OF SERVICES INTERLOCAL AGREEMENT ("Agreement") is made and entered into as of the _____ day of _____, 2025, by and between Loudon County, Tennessee (the "County") and Lenoir City, Tennessee ("Lenoir City") (the County and Lenoir City each a "Party" and collectively the "Parties") pursuant to Tenn. Code Ann. § 6-51-104(d)(4) and Tenn. Code Ann. § 5-1-113.

WHEREAS, the County is a political subdivision of the State of Tennessee, and

WHEREAS, Lenoir City is a municipal corporation of the State of Tennessee; and

WHEREAS, Tenn. Code Ann. § 6-51-104(d) allows for a municipality to annex by resolution "territory that does not adjoin the boundary of the main part of the municipality" provided that the territory annexed is within the municipality's urban growth boundary; and

WHEREAS, Tenn. Code Ann. § 6-51-104(d)(4) provides that the resolution for said annexed territory include a plan of services adopted under Tenn. Code Ann. § 6-51-102, and that said plan of services "shall be prepared by the municipality in cooperation with the county in which the territory is located"; and

WHEREAS, Tenn. Code Ann. § 6-51-104(d)(4) further provides that, in conjunction with the plan of services, "the municipality and the county shall enter into an interlocal agreement pursuant to Tenn. Code Ann. § 5-1-113 to provide emergency services for any interceding properties and to maintain roads and bridges comprising the primary route to the area thus annexed as the municipality and county deem necessary"; and

WHEREAS, on July 14, 2025, Lenoir City passed Resolution No. 2025-07-14-2443-R, which is attached hereto as **Exhibit A** and incorporated herein by reference, annexing approximately 3.23 acres of land located at 103 Robinson Drive and Highland Drive in the County, being more particularly identified as on Loudon County Tax Map 015M, Group A, Parcels 004.00 and 004.01, and being more particularly described and identified on **Exhibit A** attached hereto (collectively, the "Property"); and

WHEREAS, on July 14, 2025, Lenoir City passed Ordinance No. 2025-07-14-2443-O-A, which is attached hereto as **Exhibit B** and incorporated herein by reference, adopting a plan of services pursuant to Tenn. Code Ann. §§ 6-51-102 and 6-51-104(d)(4) (the "Plan of Services"), which sets forth the provision of certain services for the Property; and

WHEREAS, the County and Lenoir City desire to cooperate with one another and enter into this Agreement to (i) satisfy their obligation under Tenn. Code Ann. § 6-51-104(d)(4) to enter into an interlocal agreement in connection with the Plan of Services, and (ii) set forth their agreements as to the provision of emergency services for the Property and any interceding properties, if any, and (iii) to assign responsibility for the maintenance of the roads and bridges, if any, comprising the primary route to the Property; and

WHEREAS, the Loudon County Commission authorized the execution of this Agreement on _____, by passage of Resolution No. _____, which authorizes the County Mayor to execute this Agreement on behalf of the County; and

WHEREAS, the City Council of Lenoir City authorized the execution of this Agreement on _____, by passage of Resolution No. _____, which authorizes the Lenoir City Mayor to execute this Agreement on behalf of Lenoir City.

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter stated, the sufficiency of which is hereby acknowledged, the County and Lenoir City, by and through their authorized representatives, do hereby agree and manifest their intentions as follows:

1. RECITALS. The recitals set forth hereinabove are incorporated herein by reference as fully as if copied herein verbatim and shall be considered part of this Agreement.

2. PURPOSE. The Parties are executing this Agreement for the purpose of establishing the manner, terms, and conditions by which the Parties will provide for the provision of emergency services to the Property and any interceding properties, and for the maintenance of roads and bridges comprising the primary route to the Property.

3. COOPERATIVE & PERFORMANCE AGREEMENT.

(a) Emergency Services provided by Lenoir City. Lenoir City shall be responsible for providing to the Property the services it has agreed to provide as set forth and in accordance with the Plan of Services attached hereto as Exhibit B, which includes police protection, fire protection, and solid waste services. It is explicitly agreed that Lenoir City will not provide said services to the interceding properties in between the Property and the municipal limits of Lenoir City, and that the County shall continue to be responsible for the provision of emergency services for these properties.

(b) Road Maintenance provided by the County. The County shall be responsible to maintain the roads, as well as the bridges and culverts on said roads, if any, within the interceding area in between the Property and the municipal limits of Lenoir City, which include (i) Highway 11E, (ii) Highland Park Drive, (iii) Robinson Drive, and (iv) the portion of Robinson Circle outside the municipal limits of Lenoir City.

4. DURATION, EFFECT, AND TERMINATION. This Agreement shall be in full force and effect from its execution by the Parties hereto and shall remain in full force and effect in perpetuity unless and until Lenoir City takes action to de-annex the Property in accordance with Tennessee law at the time such de-annexation is commenced.

5. SCOPE. This Agreement is intended to incorporate the entire agreement of the Parties relating to the subject matter hereof. There are no prior or contemporaneous agreements,

written or oral, which relate to the subject matter hereof, or which modify any of the terms of this Agreement. This Agreement supersedes all prior negotiations or agreements. This Agreement may not be amended, modified or changed in any respect except in writing signed by all Parties and approved by the respective governing bodies of the Parties.

6. **SEVERABILITY.** The provisions of this Agreement are severable. If an article, sentence, clause or phrase shall be adjudged by a court of competent jurisdiction to be invalid, the decision shall not affect the validity of the remaining portions of this Agreement.

IN WITNESS WHEREOF, the parties have executed this agreement as of the day and year first above written.

COUNTY:

LOUDON COUNTY, TENNESSEE

Attest:

By: _____
Mayor

County Clerk

LENOIR CITY: *Tony R. Aikens*

LENOIR CITY, TENNESSEE

Attest: *James W. Wilburn, III*

By: *[Signature]*
Mayor

[Signature]
City Recorder

RESOLUTION NO. 2025-07-14-2443-R

**A RESOLUTION ANNEXING PROPERTY LOCATED AT
103 ROBINSON DRIVE AND HIGHLAND PARK DRIVE,
CONTAINING APPROXIMATELY 3.23 ACRES,
FURTHERMORE, IDENTIFIED AS
LOUDON COUNTY TAX MAP 015M, GROUP A, PARCELS 004.00 AND 004.01
BEING LOCATED WITHIN THE LENOIR CITY URBAN GROWTH BOUNDARY.**

WHEREAS, Owners of property adjacent to the City have petitioned the City to annex their property into the city limits of the City of Lenoir; and,

WHEREAS, It appears that the City and the territory herein described will mutually benefit from this annexation; and,

WHEREAS, These parcels are located within the City of Lenoir City's Urban Growth Boundary, as adopted in the Loudon County Growth Plan approved by the State of Tennessee in June 2000; and,

WHEREAS, The Lenoir City Regional Planning Commission has reviewed and recommended approval of the Annexation of the identified property as being consistent with the requirements of §6-51-102(b) of Tennessee Code Annotated;

NOW, THEREFORE, BE IT ORDAINED by the City Council of Lenoir City, Tennessee as follows:

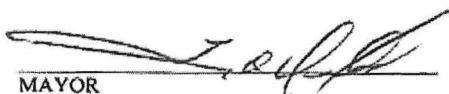
Section 1. Pursuant to Tennessee Code Annotated §6-51-104 there is hereby annexed to the City of Lenoir City, Tennessee and incorporated within the corporate boundaries of the City of Lenoir City the following parcel of property more specifically identified by the attached map, said map being a part of this Ordinance.

- A. Situated in the Second (2nd) Civil District of Loudon County, Tennessee, identified as the property shown on Loudon County Tax Map 015M, Group A, Parcels 004.00 and 004.01 containing approximately 3.23 acres, that is not presently within the corporate limits of the City of Lenoir City, Tennessee, said property owned by Ali M. Roseburgh.

Section 2. The parcel 004.00 shall be zoned C-3 Highway Commercial District, and the parcel 004.01 shall be zoned R-2 Medium Density Residential District as shown on the attached map.

Section 3. This Resolution shall take effect immediately after passage.

ADOPTED: This the 14th day of July 2025.


MAYOR


CITY RECORDER

Exhibit A

Loudon County - Parcel: 015M A 004.00



Date: July 1, 2025

County: LOUDON
Owner: ROSEBURGH ALI M
Address: ROBINSON DR 103
Parcel ID: 015M A 004.00
Deeded Acreage: 2
Calculated Acreage: 2

1:2,257
0 0.01 0.03 0.06 mi
0 0.03 0.05 0.1 km
State of Tennessee, Comptroller of the Treasury, Division of Property
Assessments (DPA), Esri Community Maps Contributor, © OpenStreetMap
Contributors, Microsoft, Esri, Garmin, GeoEye, GeoTechnology, Inc., MCTV
NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

ORDINANCE NO. 2025-07-14-2443-0-A

AN ORDINANCE PROVIDING A PLAN OF SERVICES FOR CERTAIN PROPERTIES PROPOSED FOR ANNEXATION INTO THE CITY OF LENOIR CITY BY ORDINANCE NO. 2025-07-14-2443-0-A, PURSUANT TO §6-51-102 OF TENNESSEE CODE ANNOTATED, SAID PROPERTY BEING APPROXIMATELY 3.23 COMBINED ACRES LOCATED AT 103 ROBINSON DRIVE AND HIGHLAND PARK DRIVE, FURTHERMORE IDENTIFIED AS LOUDON COUNTY CONTROL TAX MAP 015M, GROUP A, PARCELS 004.00 AND 004.01 BEING LOCATED WITHIN THE LENOIR CITY URBAN GROWTH BOUNDARY.

WHEREAS, Tennessee Code Annotated §6-51-102(b) requires that “before any territory may be annexed under this section by a municipality, the governing body shall adopt a plan of services establishing at least the services to be delivered and the projected timing of the services”; and

WHEREAS, The Lenoir City Regional Planning Commission has reviewed said proposed plan of services in accordance with Tennessee Code Annotated §6-51-102(b) (4) at their June 3, 2025, meeting; and

WHEREAS, The plan of services shall include a reasonable implementation schedule for the delivery of comparable services in the territory to be annexed compared to those provided to all citizens of the municipality; and

WHEREAS, A public hearing is scheduled for Monday, July 14, 2025, at 5:50 P.M. in Lenoir City Hall and notice thereof was published in the Daily Edition on June 23, 2025, of which is a paper of general circulation within the county and was published at least twenty-one (21) days prior to the public hearing date.

NOW, THEREFORE, BE IT ORDAINED by the City Council of Lenoir City, Tennessee that:

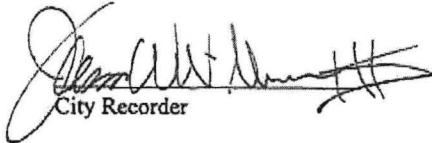
Section 1. The Plan of Services for territory proposed for annexation by Ordinance No. 2025-07-14-2443-0-A, containing two (2) parcels consisting of approximately 3.23 acres located at 103 Robins Dive and Highland Park Drive, as shown on the attached map, is established as follows:

1. Police Protection: The City of Lenoir City shall provide routine patrols and respond to emergency calls immediately upon the effective date of the parcel's annexation.
2. Fire Protection: The City of Lenoir City presently maintains a Class 2 fire rating and shall provide fire protection services immediately upon the effective date of the parcel's annexation. Developers are required by Lenoir City's Development Regulations to install fire hydrants at a 500' minimum spacing in all new developments.
3. Water Services: Water users will pay fees and charges as established by the Lenoir City Utilities Board (LCUB) for connection to the water system. Developers are required to extend the main water line, at their cost and upon approval by LCUB, with a minimum line size of 8" and provide a loop feed system through any new development. Where road bores are required, the developer shall be responsible for all cost. Water service may not be currently provided to the property proposed for annexation.
4. Electrical Services: Electric power services shall be provided by LCUB with the developer being responsible for the installation of new electric infrastructure in accordance with LCUB specifications and requirements. Electric service is currently provided to the property proposed for annexation.

5. Sanitary Sewer Services: Sanitary Sewer services shall be provided by LCUB with the developer being responsible for the installation of new sanitary sewer infrastructure in accordance with LCUB specifications and requirements. Sanitary sewer service may not be currently run to the property proposed for annexation.
6. Solid Waste Services: Solid waste collection for residential customers shall be available immediately upon the effective date of the parcel's annexation. Residential solid waste collection is provided once weekly by the City of Lenoir City for a monthly fee of the current rate and is collected by LCUB's monthly utilities' billing cycle. The city does not provide commercial solid waste services.
7. Street Repairs: No public streets are proposed for annexation at this time.
8. Recreational Facilities and Programs: Access to Lenoir City's recreational facilities shall be available to newly annexed residents immediately upon the effective date of the parcel's annexation.
9. Street Lighting: With no streets proposed for annexation at this time, there are no plans for street lighting to be provided.
10. Zoning and Planning Services: The City shall extend its zoning jurisdiction immediately upon the effective date of the parcel's annexation. The zoning classification for the parcel 004.00 proposed for annexation shall be C-3 Highway Commercial District, and for the parcel 004.01 proposed for annexation shall be R-2 Medium Density Residential District, of which is an extension of the current city limits and adjacent zoning classification. Building Codes: The City shall extend the enforcement of the 2021 ICC Series (or any subsequent building code adopted) and Municipal Codes immediately upon the effective date of the parcel's annexation.

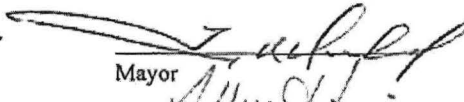
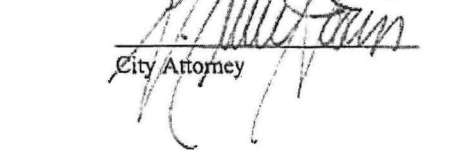
Section 2. This plan of services shall be reviewed, and a report of progress published, if necessary, in accordance with Tennessee Code Annotated §6-51-108(b); with notice of publication being in a newspaper of general circulation. Said plan of services may be amended in accordance with Tennessee Code Annotated §6-51-108 subsections (c) and (d).

Section 3. This ordinance to provide a plan of services shall take effect immediately upon the date of the ordinance for annexation.


City Recorder

First Reading: June 9, 2025

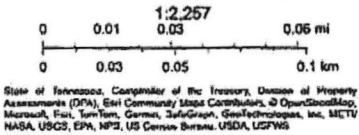
Second Reading: July 14, 2025


Mayor

City Attorney

Loudon County - Parcel: 015M A 004.00



Date: July 1, 2025
County: LOUDON
Owner: ROSEBURGH ALI M
Address: ROBINSON DR 103
Parcel ID: 015M A 004.00
Deeded Acreage: 2
Calculated Acreage: 2



Where as:

On September 1st 1998, the Tennessee State legislature passed Public Chapter 1101, codified in Tennessee Code Annotated 6-58-101-118. PC 1101 is known as The Comprehensive Growth Plan. While the focus of the Act was to deal with Tennessee's tumultuous battles over annexation and incorporation, it was also an attempt to further growth planning statewide.

Every county and associated city was required to pass their own growth plans by the end of the year 2000 or face sanctions from the state. Counties and their associated cities were to work together, through a local coordinating committee, to adopt growth plans where cities anticipated growth for the following 20 years. The goal was to identify territory that is reasonably compact yet sufficiently large to accommodate residential and nonresidential growth projected to occur during the next twenty (20) years. Also to identify territory that a reasonable and prudent person would project as the likely site of high density commercial, industrial and/or residential growth over the next twenty (20) years based on historical experience, economic trends, population growth patterns and topographical characteristics.

In short, cities had to identify areas where they felt their growth would occur over the next 20 years and would only be allowed to annex property within those areas in those 20 years. Those annexations had to be contiguous to the existing city limits. Those areas were know as the city's Urban Growth Boundaries, UGB.

PC 1101 was amended in 2014 by Public Chapter 399. The new amendment effectively eliminated cities the right to forcibly annex any property and could only annex property, entirely within their UGB, by request or permission of the property owner(s).

PC 1101 was again amended in 2017 by Public Chapter 707. The new amendment would now permit cities to annex property that was non contiguous to the current city limits as long as the property was entirely within the city's UGB.

As stated previously, PC 1101 was intended to eliminate continuous legal battles between cities and counties over annexations and to eliminate corridor annexations and checkerboard annexations.

Unfortunately, over the last 25 years, especially with the passage of the 2017 Public Chapter 707 amendment, PC 1101 has actually intensified problems between cities and counties over annexations. In fact PC 1101 has evolved into a document that has created the very issues it was intended to prevent.

Now with the massive residential growth in Loudon County and many counties throughout the state, many cities are taking great advantage of the amended PC 1101, to create unsustainable residential developments costing counties millions of dollars to support the cities unchecked residential development and causing undue burdens on county residents especially in more rural areas of the county that were included in the city's UGB in 2000.

Now Therefore:

Loudon County pleads with all state legislators and particularly our district representatives, Lowell Russell, Monty Fritts and Randy McNally to, at the very least, review PC 1101 and make corrections/amendments to give counties a greater voice in all annexations by requiring county approval for any annexations or at best, completely repeal the now outdated PC 1101 as amended and require all city annexations to be contiguous to current city limits and require county approval for all annexations.

The greatest of these options would be total repeal of PC 1101 which would also remove other aspects of PC 1101 that are very negative to counties.

Adopted this 2nd day of September, 2025.

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

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	16,056,975			
Less Restricted, Committed & Assigned	2,008,537			
Est. Avail. Fund Balance July 1, 2025	14,048,438			
Total Revenue & Transfers In	25,506,812	0	2,530,836	28,037,648
Total Available Funds	39,555,250	0	2,530,836	42,086,086
Total Expenditures & Transfers Out	30,820,482	339,439	94,695	31,254,616
Effect on Fund Balance	(5,313,670)	(339,439)	2,436,141	(3,216,968)
Ending Fund Balance	8,734,768	(339,439)	2,436,141	10,831,470

[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

September 2, 2025

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

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

Account Number	General Fund 101					
	8/18/2025 10:37		2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
						Proposed
						Amded Budget
45000	Fees Received from County Officials					
45510	County Clerk		520,000		520,000	520,000
45520	Circuit Court		120,000		120,000	120,000
45540	General Sessions Court Clerk		340,000		340,000	340,000
45550	Clerk and Master		85,000		85,000	85,000
45580	Register		500,000		500,000	500,000
45590	Sheriff		18,000		18,000	18,000
45610	Trustee		880,000		880,000	880,000
	Total Fees Received from County Officials		2,463,000	0	2,463,000	0
	Total Fees Received from County Officials		2,463,000	0	2,463,000	0
46000	State of Tennessee					
46100	General Government Grants					
46110	Juvenile Services Program		9,000		9,000	9,000
46140-SRCTR	Aging Programs - Sr. Center		13,300		13,300	932
46190-MHTPG	Other General Govt Grant-Mental Health Grant		38,209		38,209	38,209
46190 PRIM	Other General Govt Grant				0	0
	Total General Government Grants		60,509	0	60,509	932
46200	Public Safety Grants					
46210	Law Enforcement Grant (In-Service/Police Pay Supplement)		86,400		86,400	86,400
46210-TLETA	Law Enforcement Grant - TLETA				0	0
46290-TCI	Other Public Safety Grants-TCI Equipment Grant		0		0	0
46290-GHSOG	Other Public Safety Grants-Governor's Hwy Safety Office Grant					0
46290-SROGT	Other Public Safety Grants-School Resource Grant		675,000		675,000	675,000
	Total Public Safety Grants		761,400	0	761,400	0

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

	General Fund 101					
Account Number	8/18/2025 10:37		2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
						Proposed
						Amded Budget
46300	<u>Health and Welfare Grants</u>					
46310	Health Department Programs		645,500		645,500	645,500
	Total Health and Welfare Grants		645,500	0	645,500	0
46800-46900	<u>Other State Revenues</u>					
46820	Income Tax				0	0
46830	Beer Tax		Rice, Erin: Expensed @ 52300 [18Aug_02Sept2025]	20,000	20,000	20,000
46835 COCLK	Vehicle Certificate of Title Fees			9,000	9,000	9,000
46840	Alcoholic Beverage Tax			96,000	96,000	96,000
46850	Mixed Drink Tax				0	0
46852	State Revenue Sharing- Telecommunications		60,000		60,000	60,000
46855	State Shared Sports Gaming		87,000		87,000	87,000
46870	Emergency Hospital-Prisoners				0	0
46915	Contracted Prisoner Boarding		275,000		275,000	275,000
46960	Registrar's Salary Supplement		15,000		15,000	15,000
46970	State Shared Sales Tax - Cities		6,000		6,000	6,000
46990-ASSOR	Other State Revenues - Assessor Stipend				0	214
46990-PRJM	Other State Revenues- Presidential Primary				0	0
	Total Other State Revenues		568,000	0	568,000	214
						568,214
Total State of Tennessee			2,035,409	0	2,035,409	1,146
						2,036,555

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

General Fund 101						
Account Number	8/18/2025 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
47000	Federal Government	Exp @ 54490 [18Aug_02Sept2025]	Exp @ 56300-735 [Match = \$3,735; exp from fund balance]		Expensed @ 54110 [18Aug_02Sept2025]	
47200	<i>Federal Through State</i>		[18Aug_02Sept2025]			
47220	Civil Defense Reimbursement	0		0		0
47220 EMPG	Civil Defense Reimbursement	37,759		37,759		37,759
47220 - DOE25	Civil Defense Reimbursement			0	21,000	21,000
47235	Homeland Security Grant			0		0
47235-HLS24	Homeland Security Grant	21,600		21,600		21,600
47590-SRCTR	Other Federal through State - Sr. Center	47,807		47,807	14,668	62,468
47590-SCEQU	Other Federal through State - Sr. Center Grant for Equipment			0	31,746	31,746
47590-FDINS	Other Federal through State - Food Insecrty Grant	0		0		0
47590-GHSOG	Other Federal through State - GHSOG	0		0	38,000	38,000
47990-MARSH	Direct Federal Revenue - US Marshalls Roundup	0		0		0
	Total Federal Through State	107,166	0	107,166	105,407	212,573
Total Federal Government		107,166	0	107,166	105,407	212,573

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

General Fund 101						
Account Number	8/18/2025 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
48600	<i>Citizen Groups and Other</i>					
48610-DIVE	Donations (Dive Team Resolution)	0		0	0	0
48610 - LUNCH	Donations (Sr. Center Lunch Program)	1,000		1,000		1,000
48610 SRCTR	Donations - Sr Cntr	11,000		11,000		11,000
	Total Citizens Groups and Other	12,000	0	12,000	0	12,000
Total Other Governments and Citizens		84,101	0	84,101	0	84,101
Total Revenues		25,496,812	0	25,496,812	106,553	25,603,365
49000	<i>Other Sources</i>					
49500	Other Loans Issued			0		0
49600-TRADE	Proceeds on Sale of Capital Assets (Weapons Trade-in)			0		0
49700	Insurance Recovery	10,000		10,000		10,000
49800	Transfers In (Fund 171-CRT)	0		0	1,803,784	1,803,784
49800	Transfers In (Fund 171-CCH - Reimburse document restoration)	0		0	20,499	20,499
49800	Transfers In (Fund 171-SCH - reimburse cash flow for new school pr	0		0	600,000	600,000
49800	Transfers In	0		0		0
	Total Transfers In	10,000	0	10,000	2,424,283	2,434,283
Total Revenues and Transfers In		25,506,812	0	25,506,812	2,530,836	28,037,648

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

General Fund 101						
Account Number	8/18/2025 11:15	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	1,500	65,700		65,700
167	Maintenance Personnel	444,455	13,500	457,955		457,955
187	Overtime Pay	6,000		6,000		6,000
201	Social Security	31,909	930	32,839		32,839
204	State Retirement	34,534	1,007	35,541		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	218	7,681		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	5,900	100,000
336	Maintenance and Repair Services - Office Equipment	4,900		4,900	(900)	4,000
338	Maintenance and Repair Services - Vehicles	5,000		5,000		5,000
347	Pest Control	7,401		7,401	2,599	10,000
399	Other Contracted Services	320,555		320,555	(15,840)	304,715
410	Custodial Supplies	12,500		12,500		12,500
412	Diesel Fuel	3,000		3,000		3,000
413	Drugs and Medical Supplies	0		0	500	500
414	Duplicating Supplies	0		0	250	250
425	Gasoline (Vehicle)	20,000		20,000		20,000
435	Office Supplies	750		750		750
446	Small Tools equipment	0		0	6,500	6,500
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	991	991
719	Office Equipment	1,000		1,000		1,000
790	Other Equipment			0		0
				0		0
	Total Plant Maintenance & Operations	1,704,670	17,155	1,721,825	0	1,721,825

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

General Fund 101						
Account Number	8/18/2025 10:37	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	9,000	324,224		324,224
184	Educational Incentive (Official)			0	214	214
185	Educational Incentive (Staff)	500		500		500
201	Social Security	26,418	558	26,976		26,976
204	State Retirement	28,590	604	29,194		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	131	6,309		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	10,293	822,473	214	822,687

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

Account Number	General Fund 101					
	8/18/2025 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54000	Public Safety					
54110	Sheriff's Department					
101	County Official/Administrative Officer (Sheriff)	121,394		121,394		121,394
103	Assistants (Chief Deputies)	243,500		243,500		243,500
106	Deputies (+\$38,000 for 43 hrs)	2,118,000		2,118,000		2,118,000
108	Investigator(s)	381,000		381,000		381,000
110	Lieutenant(s)	205,500		205,500		205,500
115	Sergeant(s)	248,000		248,000	Rev @ 47590 (18Aug_02Sept2025)	248,000
120	Computer Programmer (\$3,400 for 43 hrs)	57,500		57,500		57,500
140	Salary Supplement (Inservice reimb by State)	88,000		88,000		88,000
161	Secretary(ies)	58,500		58,500		58,500
162	Clerical Personnel	141,500		141,500		141,500
169	Part-time Personnel (Deputies)	48,600		48,600		48,600
170	School Resource Officer (+ \$15,500 for 43 hrs)	707,500		707,500		707,500
187	Overtime Pay	400,000		400,000		400,000
187-GHSOG	Overtime Pay (GHSO Grant)			0	19,000	19,000
201	Social Security	298,778		298,778		298,778
201-GHSOG	Social Security (GHSO Grant)			0		0
204	State Retirement	487,057		487,057		487,057
204-GHSOG	State Retirement (GHSO Grant)			0		0
206	Life Insurance	11,269		11,269		11,269
206-RET-LIF	Life Insurance-Retirees	2,077		2,077		2,077
207	Medical Insurance	888,592		888,592		888,592
207-RET	Medical Insurance - Retirees	24,886		24,886		24,886
207-SRHTH	Medical Insurance - Sr. Health	12,461		12,461		12,461
208	Dental Insurance	41,222		41,222		41,222
208-RET-DEN	Dental Insurance-Retirees	5,020		5,020		5,020
212	Employer Medicare	69,875		69,875		69,875
212-GHSOG	Employer Medicare (GHSO Grant)			0		0

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

General Fund 101						
Account Number	8/18/2025 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
508	Premiums on Corporate Surety Bonds	500		500		500
513	Worker's Comp Insurance	46,221		46,221		46,221
524	In Service/Staff Development	55,000		55,000		55,000
524 LFSVR	In Service/Staff Dev-Project Lifesaver	500		500		500
708	Communication Equipment	32,500		32,500		32,500
711	Furniture and Fixtures	8,000		8,000		8,000
716	Law Enforcement Equipment	55,000		55,000		55,000
716 AWARE	Law Enforcement Equipment	500		500		500
716 GHSOG	Law Enforcement Equipment			0	19,000	19,000
718	Vehicles	490,000		490,000		490,000
719	Office Equipment	8,000		8,000		8,000
	Total Sheriff's Department	8,308,652	0	8,308,652	38,000	8,346,652
54120	Special Patrols - Sheriff's Reserves					
307 WIRE	Communication			0		0
340	Medical & Dental Services			0		0
399-MHTPG	Other Contracted Services (Mental Health Grant)			0		0
431	Law Enforcement Supplies	2,000		2,000		2,000
451	Uniforms	4,000		4,000		4,000
524	Staff Development	1,000		1,000		1,000
716	Law Enforcement Equipment	6,000		6,000		6,000
	Total Special Patrols	13,000	0	13,000	0	13,000
54130	Traffic Control			0		0
399	Other Contracted Services	12,000		12,000		12,000
452	Utilities (Traffic)	3,100		3,100		3,100
	Total Traffic Control	15,100	0	15,100	0	15,100
54160	Administration of Sexual Offender Reg.					
187	Overtime	4,000		4,000		4,000
355	Travel	250		250		250
499	Other Supplies and Materials	1,000		1,000		1,000
524	In Service/Staff Development	1,000		1,000		1,000
716	Law Enforcement Equipment	4,000		4,000		4,000
719	Office Equipment	2,000		2,000		2,000
	Total Adm of Sexual Offender Registry	12,250	0	12,250	0	12,250

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

General Fund 101						
Account Number	8/18/2025 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
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	1,715	230,621	0	230,621
54490	Other Emergency Mgmt (HLS & DOE Grants)					
						0
708-HLS24	Communication Equipment	11,000		11,000		11,000
790-DOE25	Other Equipment			0	21,000	0
790-HLS24	Other Equipment	10,600		10,600		10,600
	Total Other Emergency Management	21,600	0	21,600	21,000	42,600

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

General Fund 101						
Account Number	8/18/2025 10:37	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	1,500	53,595		53,595
161	Office on Aging Director	40,040	1,500	41,540		41,540
169	Part-Time Personnel	20,384		20,384		20,384
189	Other Salaries and Wages	79,040	3,000	82,040		82,040
201	Social Security	11,877	372	12,249		12,249
204	Retirement	11,486	403	11,889		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	87	2,865		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
735 - SCEQU	Health Equipment - Sr. Center Grant			0	35,481	35,481
	Total Senior Citizens Assistance	350,463	6,862	357,325	35,481	392,806
	Total Social, Cultural, and Recreational Services	350,463	6,862	357,325	35,481	392,806

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

General Fund 101						
Account Number	8/18/2025 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Year-End June 30, 2025 FB - Unaudited		16,056,975				
Less Restricted, Committed & Assigned Items		1,448,537				
Committed to Fire Safety		560,000				
Estimated Available Fund Balance July 1, 2025		14,048,438		14,048,438		14,048,438
Total Revenue		25,496,812	0	25,496,812	106,553	25,603,365
Transfers In		10,000	0	10,000	2,424,283	2,434,283
Total Revenue and Transfers In		25,506,812	0	25,506,812	2,530,836	28,037,648
Total Available Funds		39,555,250	0	39,555,250	2,530,836	42,086,086
Expenditure Budget		30,733,482	339,439	31,072,921	94,695	31,167,616
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		30,820,482	339,439	31,159,921	94,695	31,254,616
Ending Fund Balance		8,734,768	(339,439)	8,395,329	2,436,141	10,831,470

RESOLUTION #

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the School Federal Projects Fund 142 on June 30, 2025; and

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

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

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2025 – 2026 budget adoption; and

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2025 FB	1,000,000			
Total Revenue	2,603,079	0	50,000.00	2,653,079
Total Expenditures	2,603,079	0	50,000.00	2,653,079
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	1,000,000			1,000,000

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/18/2025 10:41	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
554								
555	Sub Fund		808 - Carl Perkins Reserve Revenue					
556								
557	47100		<i>Federal Through State</i>					
558	47131		Vocational Educ - Basic Grants to States	0.00	0.00	0.00	50,000.00	50,000.00
559								
560								
561			Total Revenue	0.00	0.00	0.00	50,000.00	50,000.00
562								
563								
564	Sub Fund		808 - Carl Perkins Reserve Expenditures					
565								
566								
567	71300		<i>Vocational Education Program</i>					
568	429		Instructional Supplies & Materials	0.00	0.00	0.00	1,825.00	1,825.00
569	499		Other Supplies and Materials	0.00	0.00	0.00	39,175.00	39,175.00
570	730		Vocational Instruction Equipment	0.00	0.00	0.00	9,000.00	9,000.00
571				0.00	0.00	0.00	50,000.00	50,000.00
572								
573			Total Expenditures Carl Perkins	0.00	0.00	0.00	50,000.00	50,000.00
574								
575								
576			Revenues	0.00	0.00	0.00	50,000.00	50,000.00
577								
578			Expenditures	0.00	0.00	0.00	50,000.00	50,000.00
579								
580			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
581								

LCBOE:
CPE Perkins Reserve grant
added.

Loudon County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		6/18/2025 10.41	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1063								
1064								
1065			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1066								
1067			Fund 142 Total Expenditures	2,603,078.83	0.00	2,603,078.83	50,000.00	2,653,078.83
1068								
1069			Fund 142 Total Revenues	2,603,078.83	0.00	2,603,078.83	50,000.00	2,653,078.83
1070								
1071			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1072								
1073			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

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	369,960			
Less PY POs	0			
Total Revenue	402,532	0	(500)	402,032
Expenditure Budget	460,394	8,577	(700)	468,271
Less Cash on Hand	(250)			
Effect on Fund Balance	(57,862)	(8,577)	200	(66,239)
Ending Fund Balance	311,848	(8,577)	200	303,471

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 2nd day of September 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			8/18/25 10:39 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
148	Subfund LOU - Loudon Public Library							
149	REVENUES							
150	43000		Charges for Current Services					
151	43350		Copy Fees	3,000		3,000		3,000
152	43360		Library Fees			0		0
153	Total Charges for Current Services			3,000	0	3,000	0	3,000
154								
155	44000		Other Local Revenues					
156	44130		Sale of Materials & Supplies			0		0
157	44570		Contributions & Gifts	500		500		500
158	Total Other Local Revenues			500	0	500	0	500
159								
160	47100		Federal through State					
161	47301-ARPA		COVID-19 Grant #1	0		0		0
162	47590-TECH		Other Federal through State Revenues			0		0
163	Total Federal through State			0	0	0	0	0
164								
165	48000		Other Governments and Citizens Groups					
166	48130		Contributions from Governments	10,500		10,500		10,500
167	48610		Contributions from Citizens Groups	200		200		200
168	48610-PETTW		Contributions from Citizens Groups (Pettway Grant)	3,500		3,500	(500)	3,000
169	48610		Donations from Citizens Groups (Rotary Club)			0		0
170	Total Other Governments and Citizens Groups			14,200	0	14,200	(500)	13,700
171								
172	Total Revenues			17,700	0	17,700	(500)	17,200

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			8/18/25 10:39 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
173	Subfund LOU - Loudon Public Library							
174	EXPENDITURES							
175	56000		Social, Cultural, and Recreational Services					
176	56500		<u>Libraries</u>					
177	307		Communications	900		900		900
178	320		Dues & Memberships	500		500		500
179	330		Operating Lease Payment	2,000		2,000		2,000
180	333		Licenses	600		600		600
181	348		Postal Charges	100		100		100
182	349		Printing	200		200		200
183	399		Other Contracted Services	500		500		500
184	399 PETTW		Other Contracted Services - Pettway Grant			0		0
185	410		Custodial Supplies	500		500		500
186	414		Duplicating Supplies	500		500		500
187	432		Library Books	6,500		6,500		6,500
188	432-DIGIT		Library Books	2,000		2,000		2,000
189	432-PETTW		Library Books - Pettway Grant	3,500		3,500	(3,500)	0
190	435		Office Supplies	1,000		1,000		1,000
191	437		Periodicals	150		150		150
192	499		Other Supplies & Materials	1,000		1,000		1,000
193	524		In-Service/Staff Development	750		750		750
194	599		Other Charges			0		0
195	711		Furniture and Fixtures	500		500		500
196	711 PETTW		Furniture and Fixtures			0	3,000	3,000
197	719		Office Equipment			0		0
198	Total Libraries			21,200	0	21,200	(500)	20,700
199								
200			Total Expenditures	21,200	0	21,200	(500)	20,700
201								

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			8/18/25 10:39 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
202	Est Beginning Fund Balance July 1, 2025- Includes Cash on Hand			43,005		43,005		43,005
203			Less PY Encumbrance					
204			Less Cash on Hand	(50)				
205			Total Revenue	17,700	0	17,700	(500)	17,200
206			Total Expenditures	21,200	0	21,200	(500)	20,700
207			Effect on Fund Balance	(3,500)	0	(3,500)	0	(3,500)
208								
209	ESTIMATED ENDING FUND BALANCE SUBFUND LOU			39,455	0	39,455	0	39,455

**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			8/18/25 10:39 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
303	EXPENDITURES							
304	56000		Social, Cultural, and Recreational Services					
305	56500		<u>Libraries</u>					
306	307		Communications	700		700		700
307	330		Lease	50		50		50
308	330 PETTW		Lease			0	2,700	2,700
309	333		Licenses	575		575		575
310	348		Postal Charges			0		0
311	349		Printing, Stationery, & Forms			0		0
312	399		Other Contracted Services			0		0
313	414		Duplicating Supplies	50		50		50
314	429		Instructional Supplies	400		400		400
315	432		Library Books	700		700		700
316	432 PETTW		Library Books - Pettway Grant	2,700		2,700	(2,700)	0
317	435		Office Supplies	500		500		500
318	499		Other Supplies	200		200		200
319	499		Other Supplies & Materials			0		0
320	711 PETTW		Furniture & Fixtures	200		200	(200)	0
321	719		Office Equipment	200		200		200
322	Total Libraries			6,275	0	6,275	(200)	6,075
323								
324			Total Expenditures	6,275	0	6,275	(200)	6,075
325								
326	Est Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			10,429		10,429		10,429
327			Less Cash on Hand	(50)				
328								
329			Total Revenue	4,850	0	4,850	0	4,850
330			Total Expenditures	6,275	0	6,275	(200)	6,075
331								
332			Effect on Fund Balance	(1,425)	0	(1,425)	200	(1,225)
333								
334	ESTIMATED ENDING FUND BALANCE SUBFUND GRE			8,954	0	8,954	200	9,154
335								

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			8/18/25 10:39 AM	2025-2026	2025-2026	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
456								
457								
458			TOTAL REVENUE & TRANSFERS IN	402,532	0	402,532	(500)	402,032
459								
460			TOTAL EXPENDITURES	460,394	8,577	468,971	(700)	468,271
461								
462			EFFECT ON FUND BALANCE	(57,862)				
463								
464			EST BEGINNING FUND BALANCE 7/1/25 Unaudited	369,960				
465								
466			Less PY POs					
467			Less Cash on Hand	(250)				
468								
469			Available Fund Balance 7/1/2023	369,710				
470								
471			ESTIMATED ENDING FUND BALANCE	311,848	(8,577)	303,271	200	303,471
472								
473								
474								
475								
476								
477								
478								
479								
480								
481								
482								
483			Total Beginning FB by adding SF	369,710				
484								
485			Total Ending FB by adding SF					
486			311,848					

RESOLUTION # _____

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the General Purpose School Fund 141 on June 30, 2025; and

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

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

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 General Purpose School Fund 141 has been amended by Loudon County Commission.

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

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Unaudited June 30, 2025 FB	13,758,124			
Less Restricted, Committed & Assigned				
Available Fund Balance July 1, 2024	13,758,124			
Total Revenue & Transfers In	56,273,456	0	147,885	56,421,341
Total Expenditures & Transfers Out	61,308,168	0	220,185	61,528,353
Effect on Fund Balance	(5,034,712)	-	(72,300)	(5,107,012)
Ending Fund Balance	8,723,412			8,651,112

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

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

Total Other Local Revenues		139,400	0	139,400	0	139,400
46000	State of Tennessee					
46500	<u>State Education Funds</u>					
46510	TN Investment in Student Achievement (TISA)	35,400,000	0	35,400,000	0	35,400,000
46515	Early Childhood Education	765,303	0	765,303	0	765,303
46515	SPED State Special Education Preschool Grant	0	0	0	88,200	88,200
46590	Other State Education Funds	58,467	0	58,467	0	58,467
46590	LC Learning Camp Transportation	0	0	0	LCBOE: State SPED Preschool Grant	0
46590	SLC Summer Learning Camps	0	0	0		0
46590	ACE Other State Education Funds	0	0	0		0
46590	LEAP LEAPS Grant	0	0	0		0
46596	Paid Parental Leave	0	0	0	0	0
46610	Career Ladder Program	55,000	0	55,000	0	55,000
46790	ISM Other Vocational	761,530	0	761,530	0	761,530
	Total State Education Funds	37,040,300	0	37,040,300	88,200	37,128,500
46800	<u>Other State Revenues</u>					
46851	State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
	Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee		38,190,300	0	38,190,300	88,200	38,278,500
46980	TCCY Other State Grants	0	0	0	0	0
46981	Safe Schools	0	0	0	0	0
46990	Other State Revenue	0	0	0	0	0
	Total	0	0	0	0	0

Loudon County Board of Education
Fund 141
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47000		Federal Government					
47100		<u>Federal Through State</u>					
47143		Special Education - Grants to States	0	0	0	0	0
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	0	0	0	0	0
47147	21st	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47590	SLC	Other Federal Through State	0	0	0	0	0
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632
		Total Federal Through State	210,632	0	210,632	0	210,632
47600		<u>Direct Federal Revenue</u>					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000
Total Federal Government			281,632	0	281,632	0	281,632
48600		Citizens Groups					
48130		Contributions	0	0	0	0	0
48610		Donations	0	0	0	0	0
48610-ALT		Donations - Alternative School	0	0	0	0	0
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	0	0	0	0
48610-CL		Donations - CL	0	0	0	3,500	3,500
48610-FAM		Donations - FAM	0	0	0	0	0
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	0	0	550	550
48610-LCAP		Donations - LCA	0	0	0	0	0
48610-LCEF		Donations - LCEF	0	0	0	0	0
48610-MUSIC		Donations - MUSIC	0	0	0	0	0
48610-NMS		Donations - North Middle School	0	0	0	0	0
48610-RTI		Donations - RTI	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	0	0	500	500
48610-WSF		Donations - WSF	0	0	0	3,000	3,000

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London County Board of Education
Fund 141
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		Total Citizens Groups	0	0	0	7,550	7,550
48990		Other	LCBOE: LES HVAC - \$48,395 SPED Van - \$3,740				
48990		Other		0	0	0	0
49700		Insurance Recovery		0	0	52,135	52,135
49800		Transfer In		0	0	0	0
Total Revenues				56,273,456	0	56,273,456	147,885
		Total Other Source		0	0	0	0
Total General Purpose School				56,273,456	0	56,273,456	147,885

Loudon County Board of Education
Fund 141
Ending June 30, 2026

General Purpose School Expenditures							
70000		Education					
71000		Instruction					
71100		<u>Regular Instruction Program</u>					
	116	Teachers	21,411,399	0	21,411,399	0	21,411,399
	116 SLC	Teachers - Summer Learning Camps	0	0	0	0	0
	117	Career Ladder Program	25,000	0	25,000	0	25,000
	128	Homebound Teachers	7,000	0	7,000	0	7,000
	163	Educational Assistants	2,290,565	0	2,290,565	0	2,290,565
	163 SLC	Educational Assistants - Summer Learning Camps	0	0	0	0	0
	188	Bonus Payments	0	0	0	0	0
	189	Other Salaries & Wages	37,000	0	37,000	0	37,000
	195	Certified Substitute Teachers	75,000	0	75,000	0	75,000
	198	Non-Certified Substitute Teachers	220,000	0	220,000	0	220,000
	201	Social Security	1,492,090	0	1,492,090	0	1,492,090
	201 SLC	Social Security - Summer Learning Camps	0	0	0	0	0
	204	State Retirement	2,086,932	0	2,086,932	(175,414)	1,911,518
	204 SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
	205-RET VIS	Employee and Dependent Insurance	2,803	0	2,803	0	2,803
	206	Life Insurance	60,000	0	60,000	0	60,000
	206-RET LIF	Life Insurance	14,700	0	14,700	0	14,700
	207	Medical Insurance	3,604,055	0	3,604,055	0	3,604,055
	207-RET MED	Medical Insurance	52,828	0	52,828	0	52,828
	208	Dental Insurance	149,181	0	149,181	0	149,181
	208-RET DEN	Dental Insurance	36,800	0	36,800	0	36,800
	210	Unemployment Compensation	25,000	0	25,000	0	25,000
	212	Employer Medicare	348,958	0	348,958	0	348,958
	212 SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0

LCBOE:
TCRS Legacy rate
reduced.

Loudoun County Board of Education
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355		Travel	0	0	0	0	0
399		Other Contracted Services	238,400	0	238,400	0	238,400
429		Instructional Supplies	122,000	0	122,000	0	122,000
429	BC	Instructional Supplies - Bridge Camp	0	0	0	0	0
429	SLC	Instructional Supplies - Summer Learning Camps	0	0	0	0	0
429	SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0
429	EES	Instructional Supplies - Eaton Elementary School	41,563	0	41,563	0	41,563
429	FLM	Instructional Supplies - Fort Loudoun Middle School	24,483	0	24,483	13,375	37,858
429	GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196
429	HPS	Instructional Supplies - Highland Park Elementary School	25,832	0	25,832	0	25,832
429	LES	Instructional Supplies - Loudon Elementary School	41,185	0	41,185	0	41,185
429	LHS	Instructional Supplies - Loudon High School	52,238	0	52,238	0	52,238
429	NMS	Instructional Supplies - North Middle School	44,251	0	44,251	0	44,251
429	PES	Instructional Supplies - Philadelphia Elementary School	28,782	0	28,782	0	28,782
429	SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975
449		Textbooks	625,145	0	625,145	0	625,145
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	0	0	0	0	0
599	NMS	Other Charges	0	0	0	0	0
599	PES	Other Charges	0	0	0	0	0
790		Other Equipment	200,000	0	200,000	0	200,000
790	EES	Other Equipment - Eaton Elementary School	20,305	0	20,305	0	20,305
790	FLM	Other Equipment - Fort Loudoun Middle School	15,802	0	15,802	(13,375)	2,427
790	GBS	Other Equipment - Greenback School	16,255	0	16,255	0	16,255
790	HPS	Other Equipment - Highland Park Elementary School	12,582	0	12,582	0	12,582
790	LES	Other Equipment - Loudon Elementary School	26,491	0	26,491	0	26,491
790	LHS	Other Equipment - Loudon High School	27,160	0	27,160	0	27,160
790	NMS	Other Equipment - North Middle School	39,522	0	39,522	0	39,522
790	PES	Other Equipment - Philadelphia Elementary School	25,182	0	25,182	0	25,182
790	SES	Other Equipment - Steekee Elementary School	2,809	0	2,809	0	2,809
		Total Regular Instruction Program	33,686,469	0	33,686,469	(175,414)	33,511,055

LCBOE:
FLMS amendment
moving funds to
instructional supplies.

Loudon County Board of Education
Fund 141
Ending June 30, 2026

71200		<u>Special Education Program</u>					
116		Teachers	2,237,083	0	2,237,083	0	2,237,083
116	VR	Teachers	93,942	0	93,942	0	93,942
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	0	23,000	0	23,000
163		Educational Assistants	697,051	0	697,051	0	697,051
163	SPED	Educational Assistants	0	0	0	81,932	81,932
163	VR	Educational Assistants	57,029	0	57,029	0	57,029
171		Speech Pathologist	403,868	0	403,868		403,868
188		Bonus Payments	0	0	0		0
189		Other Salaries & Wages	40,000	0	40,000		40,000
195		Certified Substitute Teachers	10,000	0	10,000		10,000
198		Non-Certified Substitute Teachers	45,000	0	45,000	0	45,000
201		Social Security	215,520	0	215,520	0	215,520
201	SPED	Social Security	0	0	0	5,080	5,080
201	VR	Social Security	9,360	0	9,360	0	9,360
204		State Retirement	287,000	0	287,000	0	287,000
204	VR	State Retirement	15,948	0	15,948	0	15,948
205-RET	VIS	Employee and Dependent Insurance	860	0	860	0	860
206		Life Insurance	8,738	0	8,738	0	8,738
206-RET	LIF	Life Insurance	1,511	0	1,511	0	1,511
206	VR	Life Insurance - VR Grant	798	0	798	0	798
207		Medical Insurance	481,660	0	481,660	0	481,660
207-RET	MED	Medical Insurance	3,750	0	3,750	0	3,750
207	VR	Medical Insurance - VR Grant	29,856	0	29,856	0	29,856
208		Dental Insurance	16,628	0	16,628	0	16,628
208-RET	DEN	Dental Insurance	4,300	0	4,300	0	4,300
208	VR	Dental Insurance - VR Grant	1,500	0	1,500	0	1,500
212		Employer Medicare	50,179	0	50,179	0	50,179
212	SPED	Employer Medicare	0	0	0	1,188	1,188
212	VR	Employer Medicare	2,199	0	2,199	0	2,199
429		Instructional Supplies	43,752	0	43,752	0	43,752
499		Other Supplies & Materials	40,000	0	40,000	0	40,000
725		Special Education Equipment	102,500	0	102,500	0	102,500
725	SPED	Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	4,927,032	0	4,927,032	88,200	5,015,232

LCBOE:
State SPED Preschool
Grant.

Loudon County Board of Education
Fund 141
Ending June 30, 2026

72310		<u>Board of Education</u>					
191		Board and Committee Members Fees	112,240	0	112,24	LCBOE: Increase based on new audit contract.	112,240
201		Social Security	6,960	0	6,96		6,960
204		State Retirement	6,427	0	6,42		6,427
206		Life Insurance	1,600	0	1,600	0	1,600
208		Dental Insurance	3,000	0	3,000	0	3,000
212		Employer Medicare	1,628	0	1,628	0	1,628
304		Architects	0	0	0	0	0
305		Audit Services	13,500	0	13,500	2,500	16,000
331		Legal Services	37,000	0	37,000	0	37,000
355		Travel	4,000	0	4,000	0	4,000
506		Liability Insurance	29,149	0	29,149	(14,047)	15,102
508		Premium on Corporate Surety Bonds	400	0	400	0	400
509		Refunds	85,000	0	85,000	0	85,000
510		Trustee's Commission	356,000	0	356,000	0	356,000
513		Workman's Compensation Insurance	196,018	0	196,018	23,440	219,458
524		In Service/Staff Development	35,000	0	35,000	0	35,000
599		Other Charges	0	0	0	0	0
		Total Board of Education	887,922	0	887,922	11,893	899,815

Loudon County Board of Education
Fund 141
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72320		<u>Office of the Superintendent</u>					
101		County Official/Administrative Office	162,240	0	162,240	9,735	171,975
117		Career Ladder Program	1,000	0	1,000	0	1,000
161		Secretary (s)	63,160	0	63,160	0	63,160
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	7,200	0	7,200	0	7,200
201		Social Security	14,484	0	14,484	600	15,084
204		State Retirement	18,085	0	18,085	0	18,085
205-RET	VIS	Employee and Dependent Insurance	0	0	0	0	0
206		Life Insurance	350	0	350	LCBOE: Updated based on new Director's contract.	350
206-RET	LIF	Life Insurance	0	0	0		0
207		Medical Insurance	33,356	0	33,356		33,356
208		Dental Insurance	1,354	0	1,354		1,354
208-REF	DEN	Dental Insurance	0	0	0	0	0
212		Employer Medicare	3,388	0	3,388	140	3,528
302		Advertising	1,000	0	1,000	0	1,000
307		Communication	52,000	0	52,000	0	52,000
320		Dues & Memberships	21,000	0	21,000	0	21,000
348		Postal Charges	3,000	0	3,000	0	3,000
355		Travel	500	0	500	0	500
399		Other Contracted Services	38,000	0	38,000	0	38,000
435		Office Supplies	8,000	0	8,000	0	8,000
524		In Service/Staff Development	7,000	0	7,000	0	7,000
599		Other Charges	3,500	0	3,500	0	3,500
		Total Office of the Superintendent	438,617	0	438,617	10,475	449,092

Loudoun County Board of Education
Fund 141
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72610		<u>Operation of Plant</u>					
166		Custodial Personnel	241,100	0	241,100	LCBOE:	241,100
188		Bonus Payments	0	0	0	Increased based on new	0
201		Social Security	14,950	0	14,950	custodial contract -	14,950
204		State Retirement	16,180	0	16,180	\$65,000.	16,180
205-RET	VIS	Employee and Dependent Insurance	275	0	275	LES HVAC Insurance -	275
206		Life Insurance	960	0	960	\$48,395.	960
206-RET	LIF	Life Insurance	840	0	840		840
207		Medical Insurance	57,551	0	57,551		57,551
208		Dental Insurance	2,255	0	2,255		2,255
208-RET	DEN	Dental Insurance	2,102	0	2,102		2,102
212		Employer Medicare	3,500	0	3,500		3,500
399		Other Contracted Services	2,310,203	0	2,310,203	113,395	2,423,598
399	FLM	Other Contracted Services- Fort Loudoun Middle School	10,000	0	10,000		10,000
399	GBS	Other Contracted Services - Greenback School	40,000	0	40,000		40,000
399	LHS	Other Contracted Services - Loudoun High School	48,000	0	48,000		48,000
399	NMS	Other Contracted Services - North Middle School	22,000	0	22,000		22,000
399	PES	Other Contracted Services - Philadelphia Elementary	10,000	0	10,000		10,000
415		Electricity	1,188,861	0	1,188,861		1,188,861
425		Gasoline	10,000	0	10,000		10,000
434		Natural Gas	165,447	0	165,447		165,447
454		Water and Sewer	158,898	0	158,898		158,898
502		Building and Contents Insurance	573,018	0	573,018	68,451	641,469
599	GBS	Other Charges	0	0	0	12,000	12,000
599	NMS	Other Charges	0	0	0	10,000	10,000
599	PES	Other Charges	0	0	0	8,300	8,300
		Total Operation of Plant	4,876,140	0	4,876,140	212,146	5,088,286

Loudon County Board of Education
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72620		<u>Maintenance of Plant</u>					
316		Contributions	0	0	0	0	0
335		Maintenance and Repair Services-Building	275,000	0	275,000	0	275,000
338		Maintenance and Repair Services-Vehicles	2,000	0	2,000	0	2,000
		Total Maintenance of Plant	277,000	0	277,000	0	277,000
72710		<u>Transportation</u>					
105		Supervisor/Director	73,861	0	73,861	0	73,861
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	0	0	0	0	0
201		Social Security	4,580	0	4,580	0	4,580
204		State Retirement	4,956	0	4,956	0	4,956
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	10,100	0	10,100	0	10,100
208		Dental Insurance	375	0	375	0	375
212		Employer Medicare	1,071	0	1,071	0	1,071
313		Contracts with Parents	12,070	0	12,070	0	12,070
315		Contracts with Vehicle Owners	2,464,600	0	2,464,600	0	2,464,600
315 LC		Contracts with Vehicle Owners	0	0	0	0	0
315 SPED		Contracts with Vehicle Owners	55,000	0	55,000	0	55,000
327		Freight Expenses	100	0	100	0	100
336		Maintenance and Repair Services - Equipment	6,243	0	6,243	4,240	10,483
340		Medical and Dental Services	3,000	0	3,000	0	3,000
348		Postal Charges	100	0	100	0	100
355		Travel	1,750	0	1,750	0	1,750
399		Other Contracted Services	6,000	0	6,000	0	6,000
435		Office Supplies	2,000	0	2,000	0	2,000
524		In-Service/Staff Development	5,000	0	5,000	0	5,000
599		Other Charges	5,985	0	5,985	0	5,985
718		Motor Vehicles	0	0	0	42,000	42,000
729 ISM		Transportation Equipment	40,000	0	40,000	0	40,000
790		Other Equipment	4,000	0	4,000	0	4,000
		Total Transportation	2,700,951	0	2,700,951	46,240	2,747,191

LCBOE:
Insurance claim - SPED
van repairs.

LCBOE:
Additional SPED van.

Loudon County Board of Education
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73000		Operation of Non-Instructional Service					
73100		<u>Food Service</u>					
165	SLC	Cafeteria Personnel	0	0	0	0	0
201	SLC	Social Security	0	0	0	0	0
204	SLC	State Retirement	0	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0	0
710		Food Service Equipment	0	0	0	0	0
		Total Food Service	0	0	0	0	0
73300		<u>Community Services</u>					
105	CCLC	Supervisor/Director - CCLC	0	0	0	0	0
105	LEAP	Supervisor/Director - LEAP Grant	0	0	0	0	0
116	CCLC	Teachers - CCLC	0	0	0	0	0
116	CCLC-EES	Teachers - CCLC	0	0	0	0	0
116	LEAP	Teachers - LEAP	0	0	0	0	0
163	CCLC	Educational Assistants - CCLC Grant	0	0	0	0	0
163	CCLC-EES	Educational Assistants - CCLC Grant	0	0	0	0	0
163	LEAP	Educational Assistants - LEAPS Grant	0	0	0	0	0
188		Bonus Payments	0	0	0	0	0
189	FRC	Other Salaries & Wages - FRC	31,800	0	31,800	0	31,800
189	GYS	Other Salaries & Wages - GYS	0	0	0	0	0
201		Social Security	0	0	0	0	0
201	CCLC	Social Security CCLC Grant	0	0	0	0	0
201	CCLC-EES	Social Security CCLC Grant	0	0	0	0	0
201	FRC	Social Security - FRC Grant	1,972	0	1,972	0	1,972
201	GYS	Social Security - GYS	0	0	0	0	0
201	LEAP	Social Security - LEAPS Grant	0	0	0	0	0
204		State Retirement	0	0	0	0	0
204	CCLC	State Retirement - CCLC Grant	0	0	0	0	0
204	CCLC-EES	State Retirement - CCLC Grant	0	0	0	0	0
204	FRC	State Retirement - FRC Grant	2,134	0	2,134	0	2,134
204	GYS	State Retirement - GYS	0	0	0	0	0
204	LEAP	State Retirement - LEAPS Grant	0	0	0	0	0
206		Life Insurance	188	0	188	0	188
206-RET	LIF	Life Insurance	216	0	216	0	216
206	LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0
207		Medical Insurance	9,100	0	9,100	0	9,100
207	LEAP	Medical Insurance - LEAPS Grant	0	0	0	0	0
208		Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011

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208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0
212		Employer Medicare	0	0	0	0	0
212	CCLC	Employer Medicare - CCLC Grant	0	0	0	0	0
212	CCLC-EES	Employer Medicare - CCLC Grant	0	0	0	0	0
212	FRC	Employer Medicare FRC	462	0	462	0	462
212	GYS	Employer Medicare GYS	0	0	0	0	0
212	LEAP	Employer Medicare - LEAPS Grant	0	0	0	0	0
299		Other Fringe Benefits	0	0	0	0	0
355		Travel	1,500	0	1,500	0	1,500
355	CCLC	Travel - CCLC	0	0	0	0	0
355	CCLC-EES	Travel - CCLC	0	0	0	0	0
355	LEAP	Travel - LEAPS Grant	0	0	0	0	0
399		Other Contracted Services	0	0	0	0	0
399	CCLC	Other Contracted Services - CCLC	0	0	0	0	0
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0
399	LEAP	Other Contracted Services - LEAP	0	0	0	0	0
422		Food Supplies	4,300	0	4,300	0	4,300
422	CCLC	Food Supplies - CCLC	0	0	0	0	0
422	21ST	Food Supplies - CCLC	0	0	0	0	0
422	LEAP	Food Supplies - LEAP	0	0	0	0	0
422	WSF	Food Supplies	0	0	0	4,196	4,196
429	CCLC	Instructional Supplies - CCLC	0	0	0	0	0
429	21ST	Instructional Supplies - CCLC	0	0	0	0	0
429	LEAP	Instructional Supplies - LEAP	0	0	0	0	0
499		Other Supplies and Materials	5,000	0	5,000	0	5,000
499	CCLC	Other Supplies & Materials - CCLC	0	0	0	0	0
499	CHR	Other Supplies & Materials - CHR	0	0	0	3,234	3,234
499	CL	Other Supplies & Materials - CL	0	0	0	5,768	5,768
499	FAM	Other Supplies & Materials - FAM	0	0	0	2,908	2,908
499	GYS	Other Supplies & Materials - GYS	0	0	0	7,665	7,665
499	LEAP	Other Supplies & Materials - LEAPS Grant	0	0	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	0	0	2,874	2,874
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC	0	0	0	0	0
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524	FRC	In Service/Staff Development - CCLC	0	0	0	0	0
524	LEAP	In Service/Staff Development - LEAP	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0	0
		Total Community Services	60,558	0	60,558	26,645	87,203

LCBOE:
FRC FY25 Carryover:
\$19,095.

FRC FY25 Donations:
\$7,550.

Loudon County Board of Education
Fund 141
Ending June 30, 2026

73400		<u>Early Childhood Education</u>					
116		Teachers	500,000	0	500,000	0	500,000
163		Educational Assistants	228,700	0	228,700	0	228,700
188		Bonus Payments	0	0	0	0	0
195		Certified Substitute Teachers	6,000	0	6,000	0	6,000
198		Non-Certified Substitute Teachers	15,000	0	15,000	0	15,000
201		Social Security	46,482	0	46,482	0	46,482
204		State Retirement	60,400	0	60,400	0	60,400
205-RET	VIS	Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	2,395	0	2,395	0	2,395
206-RET	LIF	Life Insurance	652	0	652	0	652
207		Medical Insurance	113,427	0	113,427	0	113,427
207-RET	MED	Medical Insurance	1,950	0	1,950	0	1,950
208		Dental Insurance	4,500	0	4,500	0	4,500
208-RET	DEN	Dental Insurance	1,640	0	1,640	0	1,640
212		Employer Medicare	10,877	0	10,877	0	10,877
311	HHA	Contracts with Other School Systems	85,034	0	85,034	0	85,034
429		Instructional Supplies	1,600	0	1,600	0	1,600
499		Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
		Total Early Childhood Education	1,080,907	0	1,080,907	0	1,080,907
76000		<u>Capital Outlay</u>					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	0	0	0	0
399	ISM	Other Contracted Services	73,670	0	73,670	0	73,670
707	ISM	Building Improvements	17,000	0	17,000	0	17,000
799	ISM	Other Capital Outlay	79,002	0	79,002	0	79,002
		Total Regular Capital Outlay	169,672	0	169,672	0	169,672

Sevier County Board of Education
Fund 141
Ending June 30, 2026

80000		Debt Service					
82130		Principal					
601		Principal On Bonds	0	0	0	0	0
602		Principal on Notes	0	0	0	0	0
			0	0	0	0	0
82300		Other Debt Service					
82330		Education					
699		Other Debt Service	0	0	0	0	0
		Total Education Debt Service	0	0	0	0	0
80000		Total Education Debt Service	0	0	0	0	0
90000		Capital Projects					
99000		Other Uses					
99100		Transfer out					
590		Transfer to other funds	0	0	0	0	0
		Total Expenditures	61,308,168	0	61,308,168	220,185	61,528,353
		Total Other Uses	0	0	0	0	0
Total General Purpose School			61,308,168	0	61,308,168	220,185	61,528,353

Ending June 30, 2026

* \$1,000,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.

RESOLUTION # _____

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the School Federal Projects Fund 142 on June 30, 2025; and

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

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

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2025 – 2026 budget adoption; and

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2025 FB	1,000,000			
Total Revenue	2,603,079	0	50,000.00	2,653,079
Total Expenditures	2,603,079	0	50,000.00	2,653,079
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	1,000,000			1,000,000

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

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

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudoun County Board of Education
Federal Fund 142
Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/18/2025 10:41	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
554								
555	Sub Fund		808 - Carl Perkins Reserve Revenue					
556								
557	47100		<i>Federal Through State</i>					
558		47131	Vocational Educ - Basic Grants to States	0.00	0.00	0.00	50,000.00	50,000.00
559								
560								
561			Total Revenue	0.00	0.00	0.00	50,000.00	50,000.00
562								
563								
564	Sub Fund		808 - Carl Perkins Reserve Expenditures					
565								
566								
567	71300		<i>Vocational Education Program</i>					
568		429	Instructional Supplies & Materials	0.00	0.00	0.00	1,825.00	1,825.00
569		499	Other Supplies and Materials	0.00	0.00	0.00	39,175.00	39,175.00
570		730	Vocational Instruction Equipment	0.00	0.00	0.00	9,000.00	9,000.00
571				0.00	0.00	0.00	50,000.00	50,000.00
572								
573			Total Expenditures Carl Perkins	0.00	0.00	0.00	50,000.00	50,000.00
574								
575								
576			Revenues	0.00	0.00	0.00	50,000.00	50,000.00
577								
578			Expenditures	0.00	0.00	0.00	50,000.00	50,000.00
579								
580			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
581								

LCBOE:
CTE Perkins Reserve grant
added.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			8/18/2025 10:41	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1063								
1064								
1065			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1066								
1067			Fund 142 Total Expenditures	2,603,078.83	0.00	2,603,078.83	50,000.00	2,653,078.83
1068								
1069			Fund 142 Total Revenues	2,603,078.83	0.00	2,603,078.83	50,000.00	2,653,078.83
1070								
1071			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1072								
1073			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

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	3,864,768			
Less Unaudited Enc	(810,945)			
Available Fund Balance July 1, 2025	3,053,823			
Total Revenue & Transfers In	0	0	35,855,505	35,855,505
Total Available Funds	3,053,823	0	35,855,505	38,909,328
Total Expenditures & Transfers Out	250,000	57,330	37,679,788	37,987,118
Effect on Fund Balance	(250,000)	(57,330)	(1,824,283)	(2,131,613)
Ending Fund Balance	2,803,823	(57,330)	(1,824,283)	922,210

[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

September 2, 2025

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H	I	J	K
1											
2					08/18/25						
3					8/18/25 10:41 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
137	SUBFUND CRT - Courthouse Fire										
138	REVENUE										
139		49000	Other Sources								
140			49700	Insurance Recovery			0		0		0
141			49800	Transfers In - County General Fund 101					0		0
142				Total Other Sources			0	0	0	0	0
143											
144				TOTAL SUBFUND CRT REVENUE			0	0	0	0	0
145	EXPENDITURES										
146		91120	Administration of Justice Projects								
147			399	Other Contracted Services			0		0		0
148			399	Other Contracted Services			0		0		0
149			599-SOIL	Other Charges			0		0		0
150			790	Other Equipment			0		0		0
151			711	Furniture and Fixtures			0		0		0
152				Total General Administration Projects			0	0	0	0	0
153											
154		99100	Transfers Out								
155			590	Transfers to Other Funds (Fund 101 County General)			0		0	1,803,784	1,803,784
156									0		0
157											
158				Total Agriculture & Natural Resources Projects			0	0	0	1,803,784	1,803,784
159											
160				TOTAL SUBFUND CRT EXPENDITURES			0	0	0	1,803,784	1,803,784
162	SUBFUND CRT SUMMARY:										
163				Beginning Balance July 1, 2025			2,665,007				
164				Less PY Encumbrances			(631,503)				
165				Total Available July 1, 2025			2,033,504				
166											
167				Plus FY 25-26 Revenue			0	0	0	0	0
168											
169				Less FY 25-26 Expenditures			0	0	0	1,803,784	1,803,784
170											
171				Revenue/Expense Effect			0	0	0	(1,803,784)	(1,803,784)
172											
175				Estimated June 30 2026 Subfund CRT Balance			2,033,504	0	2,033,504	(1,803,784)	229,720

Rice, Erin:
Reimburse cash flow
(Rem. To reimburse =
(\$351,119)

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					08/18/25						
3					8/18/25 10:41 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
176											
177					<u>SUBFUND CCH - COUNTY COURTHOUSE REPAIRS (STRUCTURAL; NOT FIRE-RELATED)</u>						
178					REVENUE						
179		49000	Other Sources								
180			49800	Transfer From Fund 101 - County General			0		0		0
181			49800	Transfer From Fund 127-ARPA					0		0
182				Total Other Sources			0	0	0	0	0
183											
184				TOTAL SUBFUND CCH REVENUE			0	0	0	0	0
185											
186				EXPENDITURES							
187		91120	Administration of Justice Projects								
188			399	Other Contracted Services			0		0		0
189			711	Furniture and Fixtures			0		0		0
190				Total General Administration Projects			0	0	0	0	0
191											
192		99100	Transfers Out								
193			590	Transfers to Other Funds (Fund 101 County General)			0		0	20,499	20,499
194							0		0		0
195				Total General Administration Projects			0	0	0	20,499	20,499
196											
197				TOTAL SUBFUND CCH EXPENDITURES			0	0	0	20,499	20,499
198											
199				SUBFUND CCH SUMMARY:							
200				Beginning Balance July 1, 2025			75,180				
201				Less PY Encumbrances			(5,628)				
202				Total Available July 1, 2025			69,552				
203											
204				Plus FY 25-26 Revenue			0	0	0	0	0
205											
206				Less FY 25-26 Expenditures			0	0	0	20,499	20,499
207											
208				Revenue/Expense Effect			0	0	0	(20,499)	(20,499)
209											
210				Cash Transfer from subfund					0		0
211				Cash Transfer from subfund					0		0
212											
213				Estimated June 30 2026 Subfund CCH Balance			69,552	0	69,552	(20,499)	49,053

Rice, Erin:
Reimburse Document
restoration fees per
insurance company.

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					08/18/25						
3					8/18/25 10:41 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
410											
411	SUBFUND SCH - New High School @ Simpson Road In Lenoir City										
412	REVENUE										
413		49000	Other Sources - Non-Revenue								
414											
415			49100		Bonds Issued				0	35,000,000	35,000,000
416			49410		Premiums on Debt Issued				0	855,505	855,505
417											
418					Total Other Non-Revenue Sources		0	0	0	35,855,505	35,855,505
419											
420					TOTAL SUBFUND SCH REVENUE		0	0	0	35,855,505	35,855,505
421											
422	EXPENDITURES										
423											
424		82330	Education								
425			605	35M	Underwriter's Discount					194,281	194,281
426			606	35M	Other Debt Issuance Charges		0		0	245,000	245,000
427											
428					Total Expenses		0	0	0	439,281	439,281
429											
430		95100	Capital Projects Donated to School Department								
431			316		Contributions		0		0	34,816,224	34,816,224
432											
433					Total Expenses		0	0	0	34,816,224	34,816,224
434											
435		99100	Transfers Out								
436			590		Transfer to Other Funds (Fund 101-Co. General)		0		0	600,000	600,000
437											
438					Total Expenses		0	0	0	600,000	600,000
439											
440											
441	SUBFUND SCH SUMMARY:										
442					Beginning Balance July 1, 2025		0				
443											
444					Plus FY 25-26 Revenue		0	0	0	35,855,505	35,855,505
445											
446					Less FY 25-26 Expenditures		0	0	0	35,855,505	35,855,505
447											
448					Revenue/Expense Effect		0	0	0	0	0
449											
450					Estimated June 30 2026 Subfund SCH 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					08/18/25						
3					8/18/25 10:41 AM		2025-2026	2025-2026	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
610											
611											
612											
613					TOTAL REVENUE/Transfers In		0	0	0	35,855,505	35,855,505
614											
615											
616					TOTAL EXPENDITURE/TRFS		250,000	57,330	307,330	37,679,788	37,987,118
617					TOTAL TRANSFERS OUT		0		0		0
618											
619					Effect on Fund Balance		(250,000)	(57,330)		(1,824,283)	
620											
621											
622											
623					ESTIMATED BEGINNING FUND BALANCE		3,864,768				
624					Less PY Encumbrances		(810,945)				
625					Est Available Beg Fund Balance July 1, 2025		3,053,823				
626											
627											
628					ENDING FUND BALANCE		2,803,823		2,746,493		922,210
629											
630											
631											
632											
633					<u>County Commission Meeting Date:</u>						
634					August 18, 2025						
635											
636											
637											
638											

RESOLUTION # _____

**A RESOLUTION AMENDING THE EDUCATION CAPITAL PROJECTS FUND 177
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Education Capital Projects Fund 177 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 Education Capital Projects Fund 177 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Un-Audited June 30, 2025 FB	1,510,291			
Less PY Enc	(93,333,603)			
Est Fund Balance July 1, 2025	(91,823,312)			
 Total Revenue & Transfers In	 727,284	 0	 92,559,875	 93,287,159
 Total Available Funds	 (91,096,028)	 0	 92,559,875	 1,463,847
 Total Expenditures & Transfers Out	 1,027,284	 0	 0	 1,027,284
 Effect on Fund Balance	 (300,000)	 0	 92,559,875	 92,259,875
 Ending Fund Balance	 (92,123,312)	 0	 92,559,875	 436,563

[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

September 2, 2025

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

Loudon County Mayor

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Fund 177					
2			8/18/2025 10:41	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
111			Fund 177					
112			8/18/2025 10:41	2024-2025	2024-2025	Approved	Proposed	Proposed
113	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
114								
115								
116	Education Capital Projects			Rice, Erin: 7/25/2025-1st issuance = \$35M				
117								
118	Revenue							
119	Sub Fund		SCH (New School @ Simpson Road)					
120	48000		Other Governments & Citizens Group					
121	48100		<u>Other Governments</u>					
122	48130		Contributions			0	92,559,875	92,559,875
123				0		0	0	0
124								
125			Total Other Governments	0	0	0	92,559,875	92,559,875
126								
127	Total Funds Educational Capital Projects			0	0	0	92,559,875	92,559,875
128								
129	Capital Funds School Expenditures							
130	Sub Fund		SCH (New School @ Simpson Road)					
131	91300		Education Capital Projects					
132				0		0		0
133	399		Other Contracted Services			0		0
134	715		Land			0		0
135				0		0		0
136								
137			Total Education Capital Projects	0	0	0	0	0
138			Total Expenditures	0	0	0	0	0

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Fund 177					
2			8/18/2025 10:41	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
139								
140								
141	UnAudited Est. Beginning FB - Sub Fund SCH		758,213			758,213		758,213
142	Less PY Encumbrances		(93,318,088)					
143								
144	Total Revenues		0	0	0	92,559,875	92,559,875	
145								
146	Total Available Funds		(92,559,875)	0	(92,559,875)	92,559,875	92,559,875	0
147								
148	Total Expenditures		0	0	0	0	0	0
149								
150	Estimated Ending Fund Balance - Sub Fund SCH		(92,559,875)	0	(92,559,875)	92,559,875	92,559,875	0
151								

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Fund 177					
2			8/18/2025 10:41	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
223								
224	Summary of Sub Funds - Fund 177							
225								
226			TOTAL REVENUE	727,284	0	727,284	92,559,875	93,287,159
227								
228								
229			TOTAL EXPENDITURE/TRFS	1,027,284	0	1,027,284	0	1,027,284
230								0
231								
232			Effect on Fund Balance	(300,000)	0		92,559,875	
233								
234								
235								
236			BEGINNING FUND BALANCE	1,510,291				
237			Less PY Encumbrances	(93,333,603)				
238			Est Beg Fund Balance July 1, 2025	(91,823,312)				
239								
240								
241			ENDING FUND BALANCE	(92,123,312)		(92,123,312)		436,563
242								
243								
244			<u>County Commission Meeting Date:</u>					
245			September 2, 2025					
246								
247								
248								

**Loudon County Budget Committee
Meeting Minutes
July 21, 2025**

COMMITTEE MEMBERS:

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

Budget Committee members present: Commissioner Cullen, Commissioner Satterfield, Commissioner Shaver, Commissioner Whitfield, and Budget Director Erin Rice. Mayor Bradshaw was absent.

The following items were considered:

Consideration of approval of minutes of June 16, 2025 meeting:

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

Consideration of request to approve/accept the following grants:

A. Sheriff's Office – FY 2026 SRO Grant (\$675,000) – no matching funds

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

B. Sheriff's Office – FY 2026 Mental Health Transport Grant – no matching funds

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

C. Sr. Center – FY 2026 ETHRA/Office of Aging Grant (matching funds are met with operating budget expenses in the Sr. Center)

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

D. Re-approve the FY 2026 ETHRA Renovation Competitive grant (approved on April 7, 2025) – matching funds = \$3,735

Commissioner Whitfield made a motion to approve with matching funds to be funded by fund balance, seconded by Commissioner Shaver; **PASSING UNANIMOUSLY** upon the vote.

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

Commissioner Shaver explained that these funds will be used to begin the expansion out to the East. Funds are available from the land sale at Centre 75. Therefore, these funds would need to be budgeted from the land sale to a capital projects budget. Ms. Rice indicated that the cash will remain in capital projects (Fund 171) and the appropriation will be included for a cash transfer from subfund C75 to subfund 026 for these funds with a possible cost center.

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

Discuss the potential increase in the mineral severance tax – Billy Pickel, Highway Superintendent

Superintendent Pickel explained that the General Assembly approved an amendment to allow counties to increase the mineral severance tax with the passage of a resolution. The increase would change to 20 cents per ton from 15 cents per ton. The explanation included how the tax is collected.

Commissioner Satterfield made a motion to approve the resolution to increase the mineral severance tax, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote.

Consideration of request for an increase in Truck Drivers (131-61000-147) in the amount of \$4,200 in Fund 131 – Billy Pickel, Highway Superintendent

Superintendent Pickel explained that they would like to make amendment from 131-68000-718-TRADE to 131-61000-147 in the amount of \$4,200. Billy deferred to Brian Brown, whom explained that this amount was included in the requested budget for increases in the line and when the COLA was changed during the budget process, this amount was accidentally omitted.

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

Discuss liability/workers compensation insurance split between County and Highway – Billy Pickel, Highway Superintendent

Superintendent Pickel deferred to Ms. Rice to explain this situation. Ms. Rice proceeded to explain the expense split on the liability/workers compensation, which only includes County and Highway. Currently the split is approximately 25% Highway, which equals \$218,015 and 75% County, which equals \$671,300. Ms. Rice continued that Purchasing Director, Matt Kleinschmidt reached out to the insurance company to request a calculation on the proportional split per their records. The insurance company returned that the Highway portion would equal about \$87,357.02 and the remaining portion would be County; which is a difference for the Highway Department of \$130,657.98 and Superintendent Pickel is requesting this amount to be refunded back into the Highway Department. The committee discussed this split and how the insurance came up with this amount. Superintendent Pickel explained that based on the information he was given from Ms. Rice, this split has been in place since the early 2000's or possibly earlier. Superintendent Pickel indicated that he plans to request his liability/workers compensation insurance to be separated beginning in the next FY to avoid any future confusion about the split.

The discussion among committee members included whether a reimbursement would need to be given to the Highway, the possible amount of the reimbursement, and the funding source. Ms. Rice was asked how much the current Highway budget would need to be amended to cover the expense of \$218,015? Ms. Rice indicated that the budget is currently short by \$20,670 to cover the current year's expense.

Commissioner Shaver made a motion to approve the County General paying \$20,670 of the current year Highway expense with the understanding that the Highway Department will request to split off from the County's liability/workers compensation policy, seconded by Commissioner Satterfield.

The committee continued the discussion about past amounts and who would have the liability of the difference between the percentages.

The motion **FAILED** with the vote **1 Aye, 2 Neas [Satterfield & Whitfield]**.

Commissioner Whitfield made a motion to reimburse \$65,000 to the Highway Department from County General for the current year liability insurance, seconded by Commissioner Shaver.

The discussion continued and requested information from Purchasing Director Kleinschmidt. The request included whether the Highway Department could go ahead and move to their own policy in the current fiscal year.

The motion and second was withdrawn.

Commissioner Satterfield made a motion to table this item for further information, seconded by Commissioner Shaver.

Consideration to request to approve additional amount of \$168,000 for 24-hour nursing care at the Jail

Chris Hutchens, Operations Chief, was in attendance and spoke with the committee about this needed increase in the budget. The committee discussed the total increase indicated in the highlights section of the budget presentation to Commission. The highlights indicated "an increase of \$120,000 to provide 24-hour nursing care". Chief Hutchens explained that the increase of \$120,000 was at the low end of the potential cost, which was included in the budget request because all of the quotes for 24-hour medical had not been received at the time of submittal. However, the range that was given during budget preparation was between \$420,000 and \$600,000 because it was not known at the time what the total cost would be for this service. The committee's discussion moved to the question of how much more the service was to add 24-hour service. Ms. Rice was excused and brought back an expense report indicating the amount in the FY 2025 budget year for nursing care. Ms. Rice reported that the FY 2025 budget (prior to 24-hour nursing service) was \$300,000. Commissioner Shaver asked how much was expensed? Ms. Rice explained that the report showed \$46,083 remaining in the budget; however, if any of the invoices were received and paid in July, it is possible that they have not been accrued back to the FY 2025 yet. Commissioner Shaver then asked about the frequency of the billing. Chief Hutchens indicated that it was monthly. The discussion moved to how the funding for the additional amount needed would be accomplished.

Commissioner Whitfield made a motion to approve with funding from fund balance, seconded by Commissioner Satterfield; **PASSING UNANIMOUSLY** upon the vote.

Consideration of request to add \$1,500 COLA to all other employees to match the COLA's at Sheriff/Jail

Commissioner Shaver explained that he has received many calls about the COLA difference between Sheriff/Jail and all other County employees. He indicated that it seemed the issue is the insinuation that Sheriff/Jail employees should receive more pay than other County employees. He indicated that he did not disagree with this; however, the Sheriff/Jail employees do make more than many other County employees.

Commissioner Shaver made a motion to approve \$1,500 COLA to other County employees to match the COLA given to Sheriff/Jail effective 7/1/2025, seconded by Commissioner Whitfield.

Commissioner Shaver then indicated that the cost of living went up for every County employee, not just the Sheriff/Jail. He then explained that the estimated cost is \$244,000. The discussion moved to the increase that was given to regular part-time employees. Then Commissioner Satterfield indicated that there is a need to determine/recognize the inherent difference of the job duties within the County. He continued with the known dangers of some job duties.

The motion **PASSED UNANIMOUSLY** upon the vote.

{Later, at the Commission meeting on August 4th, clarification was given to only include full-time employees that were employed as of June 30, 2025 and are still employed and this does not include any elected/appointed employees whose wages are state based.}

Consideration of request to add one full-time position and dissolve two part-time positions in the Convenience Centers

Ms. Rice indicated the request from Chris Parks, Convenience Center Director, was to add one full time position, to be funded from the dissolution of the two-part positions. There was a brief discussion about this change by the committee.

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

Recommendations from Capital Projects and/or Purchasing Committee:

Commissioner Quillen presented the following item to be considered for funding through Capital Projects:

- \$42,670 – Dump Truck for Highway Department

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

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



Mayor Rolfen "Buddy" Bradshaw
Budget Committee Chair

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Loudon County Finance
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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	15,151,480.00	28,640.59	-0.19%	1,262,623.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(29,387.96)	22.61%	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	(9,861.07)	13.15%	6,250.00	(9,861.07)	157.78%
40140	Interest And Penalty	25,000.00	(1,957.39)	7.83%	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	(187,529.11)	15.63%	100,000.00	(187,529.11)	187.53%
40220	Hotel/Motel Tax	510,000.00	(78,367.41)	15.37%	42,500.00	(78,367.41)	184.39%
40250	Litigation Tax - General	100,000.00	(14,209.53)	14.21%	8,333.33	(14,209.53)	170.51%
40260	Litigation Tax - Special Purpose	290,000.00	(34,939.19)	12.05%	24,166.67	(34,939.19)	144.58%
40270	Business Tax	600,000.00	(15,611.27)	2.60%	50,000.00	(15,611.27)	31.22%
40275	Mixed Drink Tax	29,000.00	(4,427.46)	15.27%	2,416.67	(4,427.46)	183.21%
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	(16,150.94)	13.46%	10,000.00	(16,150.94)	161.51%
41120	Animal Registration	63,500.00	(6,100.00)	9.61%	5,291.67	(2,059.00)	38.91%
41140	Cable TV Franchise	332,000.00	(67,345.06)	20.28%	27,666.67	(67,345.06)	243.42%
41510	Beer Permits	2,900.00	0.00	0.00%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(107,073.00)	17.85%	50,000.00	(43,473.00)	86.95%
41590	Other Permits	30,000.00	(2,673.25)	8.91%	2,500.00	(1,069.50)	42.78%
42180	DUI Treatment Fines	1,900.00	(95.00)	5.00%	158.33	(95.00)	60.00%
42190	Data Entry Fee - Circuit Court	930.00	(88.00)	9.46%	77.50	(88.00)	113.55%
42191	Courtroom Security Fee	5,300.00	(688.71)	12.99%	441.67	(688.71)	155.93%
42210	Fines	10,000.00	(643.15)	6.43%	833.33	(643.15)	77.18%
42220	Officers Costs	13,600.00	(1,306.74)	9.61%	1,133.33	(1,306.74)	115.30%
42240	Drug Control Fines	2,200.00	(47.03)	2.14%	183.33	(47.03)	25.65%
42250	Jail Fees	1,560.00	(60.13)	3.85%	130.00	(60.13)	46.25%
42290	Data Entry Fee - Criminal Court	1,000.00	(240.00)	24.00%	83.33	(240.00)	288.00%
42292	Victims Assistance Assessments	5,450.00	(66.00)	1.21%	454.17	(66.00)	14.53%
42310	Fines	45,000.00	(2,913.17)	6.47%	3,750.00	(2,913.17)	77.68%
42320	Officers Costs	113,000.00	(5,026.23)	4.45%	9,416.67	(5,026.23)	53.38%
42330	Games And Fish Fines	500.00	(38.25)	7.65%	41.67	(38.25)	91.80%
42340	Drug Control Fines	7,500.00	(691.60)	9.22%	625.00	(691.60)	110.66%
42350	Jail Fees	5,200.00	(460.75)	8.86%	433.33	(460.75)	106.33%
42380	DUI Treatment Fines	15,000.00	(1,142.37)	7.62%	1,250.00	(1,142.37)	91.39%
42390	Data Entry Fee - General Sessions	18,000.00	(2,587.47)	14.37%	1,500.00	(2,587.47)	172.50%
42391	Courtroom Security Fee	100,000.00	(13,167.86)	13.17%	8,333.33	(13,167.86)	158.01%
42392	Victims Assistance Assessments	24,550.00	(1,682.00)	6.85%	2,045.83	(1,682.00)	82.22%
42490	Data Entry Fee - Juvenile Court	510.00	(48.00)	9.41%	42.50	(48.00)	112.94%

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Loudon County Finance
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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42520	Officers Costs	2,500.00	(827.45)	33.10%	208.33	(827.45)	397.18%
42530	Data Entry Fee - Chancery Court	2,500.00	(336.00)	13.44%	208.33	(336.00)	161.28%
42591	Courtroom Security Fee	2,580.00	(292.00)	11.32%	215.00	(292.00)	135.81%
42610	Fines	5,000.00	(1,475.00)	29.50%	416.67	(1,475.00)	354.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43366	Greenbelt Late Application Fee	50.00	0.00	0.00%	4.17	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	(4,374.00)	8.75%	4,166.67	(4,374.00)	104.98%
43392	Data Processing Fee -Register	30,000.00	(2,170.00)	7.23%	2,500.00	(2,170.00)	86.80%
43394	Data Processing Fee - Sheriff	6,000.00	(281.19)	4.69%	500.00	(281.19)	56.24%
43395	Sex Offender Registration Fee	3,000.00	(400.00)	13.33%	250.00	(400.00)	160.00%
43396	Data Processing Fee - County Clerk	1,000.00	(114.00)	11.40%	83.33	(114.00)	136.80%
43399	Vehicle Insurance Coverage and	2,000.00	(705.00)	35.25%	166.67	(705.00)	423.00%
44110	Investment Income	320,000.00	(48,720.17)	15.23%	26,666.67	(138,184.15)	518.19%
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	(18,031.06)	28.50%	5,271.50	(9,612.26)	182.34%
44161	Cobra Insurance Payments	2,873.00	(456.58)	15.89%	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	0.00	0.00%
44570	Contributions & Gifts	39,100.00	(3,538.00)	9.05%	3,258.33	(1,082.00)	33.21%
45510	County Clerk	520,000.00	(63,702.05)	12.25%	43,333.33	(63,702.05)	147.00%
45520	Circuit Court Clerk	120,000.00	58,440.86	-48.70%	10,000.00	(23,773.67)	237.74%
45540	General Sessions Court Clerk	340,000.00	(51,315.92)	15.09%	28,333.33	(51,315.92)	181.12%
45550	Clerk And Master	85,000.00	(16,816.41)	19.78%	7,083.33	(16,816.41)	237.41%
45580	Register	500,000.00	(43,146.47)	8.63%	41,666.67	(43,146.47)	103.55%
45590	Sheriff	18,000.00	(2,631.00)	14.62%	1,500.00	(2,631.00)	175.40%
45610	Trustee	880,000.00	(30,368.06)	3.45%	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	(843.10)	9.37%	750.00	(843.10)	112.41%
46840	Alcoholic Beverage Tax	96,000.00	(27,472.19)	28.62%	8,000.00	(27,472.19)	343.40%
46852	State Revenue Sharing -	60,000.00	(4,308.51)	7.18%	5,000.00	(4,308.51)	86.17%
46855	State Shared Sports Gaming Privilege	87,000.00	(18,591.53)	21.37%	7,250.00	(18,591.53)	256.43%

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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	(1,257.49)	20.96%	500.00	(1,257.49)	251.50%
46990	Other State Revenues	0.00	(877.86)	0.00%	0.00	(877.86)	0.00%
47220	Civil Defense Reimbursement	37,759.00	(37,759.25)	100.00%	3,146.58	(37,759.25)	1,200.01%
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	(1,206.03)	10.05%	1,000.00	(477.00)	47.70%
49700	Insurance Recovery	10,000.00	(22,028.16)	220.28%	833.33	(2,111.36)	253.36%
Total Revenues		25,506,812.00	(923,603.63)	3.62%	2,125,567.67	(961,200.15)	45.22%
Expenditures							
51100	County Commission	(244,956.00)	36,407.64	14.86%	(20,413.00)	9,076.88	44.47%
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	(253,914.00)	37,449.68	14.75%	(21,159.50)	13,187.58	62.32%
51310	Personnel Office	(158,978.00)	28,397.41	17.86%	(13,248.17)	10,802.06	81.54%
51400	County Attorney	(490,000.00)	48,552.60	9.91%	(40,833.33)	48,552.60	118.90%
51500	Election Commission	(461,305.00)	76,546.17	16.59%	(38,442.08)	12,723.96	33.10%
51600	Register Of Deeds	(478,276.00)	85,219.05	17.82%	(39,856.33)	27,820.57	69.80%
51720	Planning	(217,157.00)	24,828.68	11.43%	(18,096.42)	12,610.16	69.68%
51750	Codes Compliance	(448,816.00)	56,807.80	12.66%	(37,401.33)	26,094.51	69.77%
51760	Geographical Information Systems	(89,424.00)	15,193.58	16.99%	(7,452.00)	6,655.64	89.31%
51800	County Buildings	(1,721,825.00)	483,200.12	28.06%	(143,485.42)	77,069.62	53.71%
51810	Other Facilities	0.00	(394.08)	0.00%	0.00	900.68	0.00%
51900	Other General Administration	(455,599.00)	482,077.51	105.81%	(37,966.58)	138.60	0.37%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(864,372.00)	151,426.63	17.52%	(72,031.00)	43,869.29	60.90%
52200	Purchasing	(352,188.00)	41,467.75	11.77%	(29,349.00)	21,597.10	73.59%
52300	Property Assessor's Office	(822,473.00)	142,708.38	17.35%	(68,539.42)	39,154.03	57.13%
52400	County Trustee's Office	(504,922.00)	111,315.64	22.05%	(42,076.83)	30,326.54	72.07%
52500	County Clerk's Office	(1,130,862.00)	131,227.14	11.60%	(94,238.50)	66,929.43	71.02%
52600	Data Processing	(244,808.00)	48,230.35	19.70%	(20,400.67)	12,962.50	63.54%
53100	Circuit Court	(606,601.00)	112,505.81	18.55%	(50,550.08)	32,009.93	63.32%
53300	General Sessions Court	(941,131.00)	170,581.15	18.13%	(78,427.58)	63,942.29	81.53%
53310	General Sessions Judge	(618,408.00)	72,950.20	11.80%	(51,534.00)	28,315.11	54.94%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53400	Chancery Court	(502,794.00)	91,048.50	18.11%	(41,899.50)	25,277.17	60.33%
53500	Juvenile Court	(444,827.00)	56,840.36	12.78%	(37,068.92)	20,099.47	54.22%
53700	Judicial Commissioners	(93,844.00)	9,205.55	9.81%	(7,820.33)	6,553.47	83.80%
53900	Other Administration Of Justice	(19,300.00)	7,214.80	37.38%	(1,608.33)	1,001.00	62.24%
53920	Courtroom Security	(1,500.00)	1,250.00	83.33%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	1,748.00	5.83%	(2,500.00)	1,748.00	69.92%
54110	Sheriff's Department	(8,308,652.00)	1,661,847.45	20.00%	(692,387.67)	530,727.45	76.65%
54120	Special Patrols	(13,000.00)	0.00	0.00%	(1,083.33)	0.00	0.00%
54130	Traffic Control	(15,100.00)	274.16	1.82%	(1,258.33)	274.16	21.79%
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00%	(1,020.83)	0.00	0.00%
54210	Jail	(5,628,230.00)	1,422,092.12	25.27%	(469,019.17)	623,254.95	132.88%
54320	Rural Fire Protection	(651,500.00)	651,500.00	100.00%	(54,291.67)	651,500.00	1,200.00%
54410	Civil Defense	(230,621.00)	34,810.84	15.09%	(19,218.42)	7,808.66	40.63%
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)	6,475.00	5.18%	(10,416.67)	6,475.00	62.16%
54900	Other Public Safety	(545,000.00)	545,000.00	100.00%	(45,416.67)	545,000.00	1,200.00%
55110	Local Health Center	(46,151.00)	5,002.44	10.84%	(3,845.92)	1,047.55	27.24%
55120	Rabies And Animal Control	(587,240.00)	114,610.18	19.52%	(48,936.67)	25,046.25	51.18%
55190	Other Local Health Services	(645,500.00)	61,192.94	9.48%	(53,791.67)	37,626.00	69.95%
56300	Senior Citizens Assistance	(357,325.00)	46,023.52	12.88%	(29,777.08)	18,754.62	62.98%
57100	Agricultural Extension Service	(222,512.00)	547.96	0.25%	(18,542.67)	223.00	1.20%
57500	Soil Conservation	(56,555.00)	6,762.85	11.96%	(4,712.92)	5,741.27	121.82%
57700	Flood Control	(4,000.00)	4,000.00	100.00%	(333.33)	4,000.00	1,200.00%
57800	Storm Water Management	(4,000.00)	0.00	0.00%	(333.33)	0.00	0.00%
58110	Tourism	(120,000.00)	120,000.00	100.00%	(10,000.00)	120,000.00	1,200.00%
58120	Industrial Development	(183,106.00)	183,105.04	100.00%	(15,258.83)	177,174.00	1,161.12%
58130	Housing And Urban Development	(6,750.00)	3,000.00	44.44%	(562.50)	3,000.00	533.33%
58300	Veteran's Services	(150,609.00)	18,912.17	12.56%	(12,550.75)	12,922.91	102.97%
58500	Contributions To Other Agencies	(76,000.00)	76,000.00	100.00%	(6,333.33)	76,000.00	1,200.00%
58600	Employee Benefits	(274,300.00)	202,529.30	73.83%	(22,858.33)	970.15	4.24%
58900	Miscellaneous	(572,700.00)	7,384.84	1.29%	(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	(31,159,921.00)	7,695,077.23	24.70%	(2,596,660.08)	3,486,964.16	134.29%
Total	101 General	(5,653,109.00)	6,771,473.60	119.78%	(471,092.42)	2,525,764.01	536.15%

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(14,089.43)	14.09%	8,333.33	(14,089.43)	169.07%
	Total Revenues	100,000.00	(14,089.43)	14.09%	8,333.33	(14,089.43)	169.07%
Expenditures							
58900	Miscellaneous	0.00	110.24	0.00%	0.00	0.00	0.00%
99100	Transfers Out	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
	Total Expenditures	(100,000.00)	110.24	0.11%	(8,333.33)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	0.00	(13,979.19)	100.00%	0.00	(14,089.43)	0.00%

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,300.00	(557.63)	12.97%	358.33	(557.63)	155.62%
	Total Revenues	4,300.00	(557.63)	12.97%	358.33	(557.63)	155.62%
Expenditures							
56500	Libraries	(3,600.00)	200.00	5.56%	(300.00)	100.00	33.33%
58900	Miscellaneous	(150.00)	4.35	2.90%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	204.35	5.45%	(312.50)	100.00	32.00%
Total 114	Law Library	550.00	(353.28)	64.23%	45.83	(457.63)	998.47%

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	324,279.00	612.20	-0.19%	27,023.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(630.83)	18.02%	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	(289.00)	14.45%	166.67	(289.00)	173.40%
40140	Interest And Penalty	900.00	(41.82)	4.65%	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	(763.30)	15.58%	408.33	(343.10)	84.02%
43360	Library Fees	3,400.00	(61.00)	1.79%	283.33	(32.00)	11.29%
44130	Sale Of Materials And Supplies	75.00	(114.70)	152.93%	6.25	(110.70)	1,771.20%
44160	Retirees' Insurance Payments	7,303.00	(2,055.76)	28.15%	608.58	(383.84)	63.07%
44570	Contributions & Gifts	500.00	(341.00)	68.20%	41.67	(57.00)	136.80%
48130	Contributions	23,375.00	(2,000.00)	8.56%	1,947.92	0.00	0.00%
48610	Donations	19,400.00	(18,700.00)	96.39%	1,616.67	0.00	0.00%
	Total Revenues	402,532.00	(24,385.21)	6.06%	33,544.33	(1,215.64)	3.62%
Expenditures							
56500	Libraries	(468,971.00)	85,403.36	18.21%	(39,080.92)	32,350.97	82.78%
	Total Expenditures	(468,971.00)	85,403.36	18.21%	(39,080.92)	32,350.97	82.78%
Total 115	Public Library	(66,439.00)	61,018.15	91.84%	(5,536.58)	31,135.33	562.36%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	800,000.00	(125,019.41)	15.63%	66,666.67	(125,019.41)	187.53%
44145	Sale Of Recycled Materials	100,000.00	(9,430.94)	9.43%	8,333.33	(7,983.34)	95.80%
44160	Retirees' Insurance Payments	435.00	(449.28)	103.28%	36.25	0.00	0.00%
46170	Solid Waste Grants	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
46430	Litter Program	49,200.00	(26,088.73)	53.03%	4,100.00	(26,088.73)	636.31%
46990	Other State Revenues	50,000.00	(13,560.18)	27.12%	4,166.67	(13,560.18)	325.44%
Total Revenues		1,049,635.00	(174,548.54)	16.63%	87,469.58	(172,651.66)	197.38%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	9,352.66	19.01%	(4,100.00)	1,352.66	32.99%
55732	Convenience Centers	(1,390,861.00)	402,417.87	28.93%	(115,905.08)	56,410.16	48.67%
55739	Other Waste Collection	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
Total Expenditures		(1,490,061.00)	411,770.53	27.63%	(124,171.75)	57,762.82	46.52%
Total	116 Solid Waste/Sanitation	(440,426.00)	237,221.99	53.86%	(36,702.17)	(114,888.84)	-313.03%

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	5,300.00	(883.32)	16.67%	441.67	0.00	0.00%
	Total Revenues	5,300.00	(883.32)	16.67%	441.67	0.00	0.00%
Expenditures							
58120	Industrial Development	(5,300.00)	8.84	0.17%	(441.67)	0.00	0.00%
	Total Expenditures	(5,300.00)	8.84	0.17%	(441.67)	0.00	0.00%
Total	119 Industrial/Economic Development	0.00	(874.48)	100.00%	0.00	0.00	0.00%

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121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	8,700.00	(1,448.53)	16.65%	725.00	0.00	0.00%
48991	Opioid Settlement Funds - Past	0.00	(78,406.95)	0.00%	0.00	(78,406.95)	0.00%
	Total Revenues	8,700.00	(79,855.48)	917.88%	725.00	(78,406.95)	10,814.
Total	121 Special Purpose - Opioid	8,700.00	(79,855.48)	917.88%	725.00	(78,406.95)	10,814.

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(256.02)	2.56%	833.33	(256.02)	30.72%
42340	Drug Control Fines	7,000.00	(691.60)	9.88%	583.33	(691.60)	118.56%
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	(8,368.48)	8.37%	8,333.33	(8,368.48)	100.42%
44530	Sale Of Equipment	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(2,700.00)	27.00%	833.33	(2,700.00)	324.00%
	Total Revenues	172,000.00	(12,016.10)	6.99%	14,333.33	(12,016.10)	83.83%
Expenditures							
54150	Drug Enforcement	(152,200.00)	58,309.30	38.31%	(12,683.33)	52,054.24	410.41%
	Total Expenditures	(152,200.00)	58,309.30	38.31%	(12,683.33)	52,054.24	410.41%
Total	122 Drug Control	19,800.00	46,293.20	-233.80%	1,650.00	40,038.14	-

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	10,000.00	(3,638.36)	36.38%	833.33	0.00	0.00%
47401	American Rescue Plan Act Grant #1	0.00	(176,173.07)	0.00%	0.00	(176,173.07)	0.00%
	Total Revenues	10,000.00	(179,811.43)	1,798.11%	833.33	(176,173.07)	21,140.
Total	127 Other General Government Special	10,000.00	(179,811.43)	1,798.11%	833.33	(176,173.07)	21,140.

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47700	Asset Forfeiture Funds	1,000.00	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%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	643,285.00	1,214.41	-0.19%	53,607.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(1,248.68)	13.87%	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	(513.61)	12.84%	333.33	(513.61)	154.08%
40140	Interest And Penalty	2,000.00	(83.02)	4.15%	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	(2,355.36)	8.82%	2,225.00	(175.44)	7.88%
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	(202,615.80)	8.44%	200,000.00	(202,615.80)	101.31%
46925	Hybrid/Electric Vehicle Registration	9,800.00	(2,892.40)	29.51%	816.67	(2,892.40)	354.17%
46930	Petroleum Special Tax	32,600.00	(3,030.54)	9.30%	2,716.67	(3,030.54)	111.55%
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	(211,525.00)	4.06%	434,066.08	(209,227.79)	48.20%
Expenditures							
61000	Administration	(1,337,705.00)	151,363.27	11.32%	(111,475.42)	91,667.77	82.23%
62000	Highway And Bridge Maintenance	(1,032,000.00)	224,465.00	21.75%	(86,000.00)	51,664.80	60.08%
63100	Operation And Maintenance Of	(330,500.00)	246,000.68	74.43%	(27,541.67)	1,000.00	3.63%
65000	Other Charges	(234,000.00)	195,218.85	83.43%	(19,500.00)	3,232.20	16.58%
66000	Employee Benefits	(622,148.00)	144,853.75	23.28%	(51,845.67)	42,951.13	82.84%
68000	Capital Outlay	(2,044,443.00)	109,695.98	5.37%	(170,370.25)	104,695.98	61.45%
	Total Expenditures	(5,600,796.00)	1,071,597.53	19.13%	(466,733.00)	295,211.88	63.25%
Total	131 Highway/Public Works	(392,003.00)	860,072.53	219.40%	(32,666.92)	85,984.09	263.21%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	12,125,729.00	35,496.95	-0.29%	1,010,477.42	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(23,634.98)	23.63%	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	(8,949.01)	5.11%	14,583.33	(8,949.01)	61.36%
40140	Interest And Penalty	35,000.00	(1,572.36)	4.49%	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	(665,224.46)	13.86%	400,000.00	(665,224.46)	166.31%
40275	Mixed Drink Tax	35,000.00	(6,893.20)	19.69%	2,916.67	(4,427.45)	151.80%
40320	Bank Excise Tax	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(128.25)	10.69%	100.00	(128.25)	128.25%
43570	Receipts From Individual Schools	15,000.00	(290.00)	1.93%	1,250.00	(290.00)	23.20%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(53,441.71)	71.26%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(28,098.12)	45.03%	5,200.00	(9,627.66)	185.15%
44161	Cobra Insurance Payments	0.00	(520.70)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	2,000.00	(36.00)	1.80%	166.67	(36.00)	21.60%
46510	Tennessee Investment in Student	35,400,000.00	(3,495,466.65)	9.87%	2,950,000.00	(3,495,466.65)	118.49%
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	(929,170.69)	1,589.22%	4,872.25	(5,847.09)	120.01%
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	(10,600.00)	0.00%	0.00	(3,550.00)	0.00%
49700	Insurance Recovery	0.00	(52,136.78)	0.00%	0.00	0.00	0.00%
Total Revenues		56,273,456.00	(5,240,665.96)	9.31%	4,689,454.67	(4,193,546.57)	89.43%
Expenditures							
71100	Regular Instruction Program	(33,686,469.00)	3,716,879.95	11.03%	(2,807,205.75)	2,597,992.83	92.55%
71200	Special Education Program	(4,927,032.00)	503,671.11	10.22%	(410,586.00)	399,773.25	97.37%
71300	Vocational Education Program	(2,663,722.00)	359,113.45	13.48%	(221,976.83)	190,077.87	85.63%
72110	Attendance	(89,861.00)	15,542.96	17.30%	(7,488.42)	8,116.18	108.38%
72120	Health Services	(978,508.00)	108,417.68	11.08%	(81,542.33)	81,923.98	100.47%
72130	Other Student Support	(2,064,097.00)	273,710.68	13.26%	(172,008.08)	176,713.75	102.74%
72210	Regular Instruction Program	(2,501,032.00)	307,419.04	12.29%	(208,419.33)	190,072.44	91.20%
72220	Special Education Program	(812,372.00)	192,417.73	23.69%	(67,697.67)	143,731.76	212.31%
72230	Vocational Education Program	(193,778.00)	30,470.09	15.72%	(16,148.17)	15,021.93	93.03%

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Loudon County Finance
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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72250	Technology	(1,301,079.00)	522,196.56	40.14%	(108,423.25)	54,694.09	50.44%
72310	Board Of Education	(887,922.00)	318,251.11	35.84%	(73,993.50)	13,147.56	17.77%
72320	Office Of The Superintendent	(438,617.00)	146,357.97	33.37%	(36,551.42)	52,095.19	142.53%
72410	Office Of The Principal	(1,460,005.00)	336,430.59	23.04%	(121,667.08)	104,447.88	85.85%
72510	Fiscal Services	(113,446.00)	18,511.44	16.32%	(9,453.83)	9,253.73	97.88%
72610	Operation Of Plant	(4,876,140.00)	2,584,844.60	53.01%	(406,345.00)	160,641.46	39.53%
72620	Maintenance Of Plant	(277,000.00)	149,545.83	53.99%	(23,083.33)	38,180.29	165.40%
72710	Transportation	(2,700,951.00)	363,390.48	13.45%	(225,079.25)	294,264.05	130.74%
72901	COVID-19 Expenditures	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
73300	Community Services	(60,558.00)	18,312.84	30.24%	(5,046.50)	7,366.05	145.96%
73400	Early Childhood Education	(1,080,907.00)	184,908.33	17.11%	(90,075.58)	78,782.53	87.46%
76100	Regular Capital Outlay	(169,672.00)	0.00	0.00%	(14,139.33)	0.00	0.00%
Total Expenditures		(61,308,168.00)	10,150,392.44	16.56%	(5,109,014.00)	4,616,296.82	90.36%
Total	141 General Purpose School	(5,034,712.00)	4,909,726.48	97.52%	(419,559.33)	422,750.25	100.76%

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	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	(12,497.88)	1.31%	79,346.13	(12,497.88)	15.75%
47143	Special Education - Grants To States	1,224,723.00	(21,883.31)	1.79%	102,060.25	(21,883.31)	21.44%
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	(54.01)	0.15%	3,018.72	(54.01)	1.79%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	(108.07)	7.46%	120.75	(108.07)	89.50%
47189	Eisenhower Prof Development State	199,154.25	(10,389.65)	5.22%	16,596.19	(10,389.65)	62.60%
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	(44,932.92)	1.73%	216,923.24	(44,932.92)	20.71%
Expenditures							
71100	Regular Instruction Program	(759,651.88)	57,535.12	7.57%	(63,304.32)	57,535.12	90.89%
71200	Special Education Program	(914,951.20)	79,028.73	8.64%	(76,245.93)	79,028.73	103.65%
71300	Vocational Education Program	(48,103.50)	21,752.54	45.22%	(4,008.63)	11,752.54	293.18%
72120	Health Services	(16,280.00)	0.00	0.00%	(1,356.67)	0.00	0.00%
72130	Other Student Support	(86,743.04)	7,965.28	9.18%	(7,228.59)	3,496.48	48.37%
72210	Regular Instruction Program	(431,977.41)	62,735.74	14.52%	(35,998.12)	38,303.01	106.40%
72220	Special Education Program	(337,071.80)	43,556.58	12.92%	(28,089.32)	21,673.27	77.16%
72230	Vocational Education Program	(3,800.00)	765.00	20.13%	(316.67)	765.00	241.58%
72710	Transportation	(4,500.00)	0.00	0.00%	(375.00)	0.00	0.00%
73300	Community Services	0.00	8,467.39	0.00%	0.00	1,141.09	0.00%
Total Expenditures		(2,603,078.83)	281,806.38	10.83%	(216,923.24)	213,695.24	98.51%
Total	142 School Federal Projects	0.00	236,873.46	100.00%	0.00	168,762.32	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(2,159.14)	0.39%	46,666.67	(2,159.14)	4.63%
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	(3,143.63)	62.87%	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	0.00	0.00%
Total Revenues		3,293,548.00	(82,932.77)	2.52%	274,462.33	(2,159.14)	0.79%
Expenditures							
73100	Food Service	(3,293,548.00)	1,546,068.81	46.94%	(274,462.33)	8,189.62	2.98%
Total Expenditures		(3,293,548.00)	1,546,068.81	46.94%	(274,462.33)	8,189.62	2.98%
Total	143 Central Cafeteria	0.00	1,463,136.04	100.00%	0.00	6,030.48	0.00%

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Loudon County Finance
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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,012,384.00	1,911.50	-0.19%	84,365.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(1,974.91)	19.75%	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	(1,547.59)	15.48%	833.33	(1,547.59)	185.71%
40140	Interest And Penalty	6,000.00	(130.69)	2.18%	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	(4,715.45)	11.79%	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	(6,457.14)	0.45%	118,463.50	(1,547.59)	1.31%
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)	34,043.95	14.13%	(20,081.00)	16,956.00	84.44%
Total Expenditures		(1,564,700.00)	34,043.95	2.18%	(130,391.67)	16,956.00	13.00%
Total	151 General Debt Service	(143,138.00)	27,586.81	19.27%	(11,928.17)	15,408.41	129.18%

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Loudon County Finance
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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	8,608,292.00	15,640.29	-0.18%	717,357.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	40,000.00	(13,904.79)	34.76%	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	(3,633.28)	7.90%	3,833.33	(3,633.28)	94.78%
40140	Interest And Penalty	10,000.00	(938.38)	9.38%	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	(28,292.67)	14.15%	16,666.67	0.00	0.00%
	Total Revenues	10,267,352.00	(31,128.83)	0.30%	855,612.67	(3,633.28)	0.42%
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)	297.28	0.15%	(16,666.67)	0.00	0.00%
	Total Expenditures	(4,530,058.00)	297.28	0.01%	(377,504.83)	0.00	0.00%
Total	156 Education Debt Service	5,737,294.00	(30,831.55)	0.54%	478,107.83	(3,633.28)	0.76%

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Loudon County Finance
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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(153.60)	0.00%	0.00	(153.60)	0.00%
44110	Investment Income	0.00	(1,153.36)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(474.00)	0.00%	0.00	(212.00)	0.00%
49100	Bonds Issued	0.00	(35,416,223.74)	0.00%	0.00	0.00	0.00%
	Total Revenues	0.00	(35,418,004.70)	100.00%	0.00	(365.60)	0.00%
Expenditures							
91110	General Administration Projects	(207,330.00)	0.00	0.00%	(17,277.50)	0.00	0.00%
91120	Administration Of Justice Projects	0.00	21,038.19	0.00%	0.00	0.00	0.00%
91140	Public Health And Welfare Projects	(100,000.00)	7,200.00	7.20%	(8,333.33)	7,200.00	86.40%
91200	Highway & Street Capital Projects	(42,670.00)	91,190.84	213.71%	(3,555.83)	91,190.84	2,564.54%
	Total Expenditures	(350,000.00)	119,429.03	34.12%	(29,166.67)	98,390.84	337.34%
Total	171 General Capital Projects	(350,000.00)	(35,298,575.67)	-	(29,166.67)	98,025.24	336.09%

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Loudon County Finance
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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	137,094.00	258.66	-0.19%	11,424.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,800.00	(273.54)	15.20%	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	(264.25)	17.62%	125.00	(264.25)	211.40%
40140	Interest And Penalty	1,000.00	(17.69)	1.77%	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	(296.82)	0.20%	12,632.83	(264.25)	2.09%
Expenditures							
91200	Highway & Street Capital Projects	(238,611.00)	160,632.01	67.32%	(19,884.25)	160,611.00	807.73%
Total Expenditures		(238,611.00)	160,632.01	67.32%	(19,884.25)	160,611.00	807.73%
Total	176 Highway Capital Projects	(87,017.00)	160,335.19	184.26%	(7,251.42)	160,346.75	2,211.

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	527,284.00	995.70	-0.19%	43,940.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(1,003.30)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(68.06)	0.00%	0.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(203,084.44)	101.54%	16,666.67	0.00	0.00%
44110	Investment Income	0.00	(1,454.56)	0.00%	0.00	0.00	0.00%
	Total Revenues	727,284.00	(204,614.66)	28.13%	60,607.00	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(1,027,284.00)	409,809.40	39.89%	(85,607.00)	406,840.00	475.24%
	Total Expenditures	(1,027,284.00)	409,809.40	39.89%	(85,607.00)	406,840.00	475.24%
Total	177 Education Capital Projects	(300,000.00)	205,194.74	68.40%	(25,000.00)	406,840.00	1,627.

FY 2024 – 2025

Fund Summary per Year End Report
(Unaudited)

County General Fund 101
General Purpose School Fund 141

Distributed August 18, 2025

Budget Committee

Commission Workshop

Unaudited FY 2025 Year End Report

County General Fund 101

Total Fund Balance per YE	16,056,975	Est. FB per FY 2025 Budget	10,941,633		
Less PY Encumbrances	126,190	Plus FY 2025 Realized Revenue	105%	1,350,958	Total FB per FY 2024 Audit 16,761,769
Less Restrictions & Commitments	<u>1,882,347</u>	Plus FY 2025 Unencumb. Expense	94%	<u>1,866,377</u>	Total FB per FY 2025 YE 16,056,975
Total Available for FY 2025 Expenses	14,048,438			14,158,968	Gain/(Loss) (704,794)

FY 2025:
Revenue Budget=28,325,449
Rev Rec'd=29,676,407

FY 2025:
Exp Budget=32,319,441
YTD Exp=30,329,345

Rice, Erin:

Local Option:
Sales Tax +486,915
Hotel/Motel Tax +233,034
Business Tax +103,226

Other Local Revenue:
Investment Income: \$168,333

Fees in Lieu of Salary:
County Clerk +186,235
Circuit/General Sessions +94,576
Trustee +125,022

Fund 101 FY 2025 Revenue:

	%	Realized	Gain/(Loss)
County Property Taxes	101%		82,034
Local Option & Statutory (67% of Gain)	115%		899,165
Licenses & Permits	96%		(43,973)
Fines, Forfeitures & Penalties	91%		(35,382)
Charges for Current Services	70%		(37,870)
Other Local Revenues	131%		204,353
Fees In Lieu of Salary	117%		493,938
State of TN	92%		(159,595)
Federal	95%		(12,577)
Govts, Citizens Groups & Sources	86%		<u>(39,135)</u>
			1,350,958

	%	Spent	Gain/(Loss)
Fund 101 FY 2025 Expenses:			
General Government	93%		331,836
Finance	94%		198,143
Adm. Of Justice	96%		134,487
Public Safety (36% of Gain)	95%		666,193
Public Health & Welfare	73%		324,111
Social, Cultural & Recreational	86%		50,279
Ag & Natural Resources	74%		71,212
Other General Government	95%		63,790
General Government	99%		<u>26,326</u>
			1,866,377

Unaudited FY 2025 Year End Report

General Purpose School Fund 141

		Est. FB per FY 2025 Budget	12,881,193		
Total Fund Balance per YE	19,470,621	Less Audited FY 2024 Rest & Enc	(493,807)		
Less PY Encumbrances	165,020	Less FY 2025 Realized Revenue	105% 2,811,167	Total FB per FY 2024 Audit	17,538,169
Restrict. for Hybrid TCRS Stabilization	<u>832,864</u>	Plus FY 2025 Unencumb. Expense	95% <u>2,748,775</u>	Total FB per FY 2025 YE	<u>19,470,621</u>
Total Available for FY 2025 Expenses	18,472,737		17,947,328	Gain/(Loss)	1,932,452

Rice, Erin:

Local Option:

Sales Tax +2,694,944

Other Local Revenues:

Investment Income: +479,008

Fund 141 FY 2025 Revenue:

	Realized	Gain/(Loss)
County Property Taxes	101%	127,840
Local Option & Statutory	156%	2,729,369
Licenses & Permits	148%	572
Charges for Current Services	106%	1,310
Other Local Revenues	430%	493,719
State of TN	98%	(603,146)
Federal	103%	10,784
Govts, Citizens Groups & Sources	120%	33,862
		<u>2,794,310</u>

Fund 141 FY 2025 Expenses:	Spent	Gain/(Loss)
Instruction	96%	1,485,085
Support Services	95%	994,544
Non-Instructional Services	91%	103,302
Capital Outlay	26%	165,844
		<u>2,748,775</u>

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 September 02,2025

MATT ACUFF	VELVET RICHESIN
KEVIN JAMES BROWN	DIANA PARKS RIDENOUR
LAURA DRUFVA	STEPHANIE RISER
LUIS GONZALEZ	ANA CAREN SALAZAR
DENNIS GREENAWALD	IAN SAUTER
STACY Y GRIFFITH	COURTNEY VIAR
STEVEN A. HAINES	LORI E. WILLIAMS
AUTUMN LUNA	ANITA F WILSON
TAMMY PRESLEY	