

Loudon County Commission

Loudon, Tennessee

Monday, January 5, 2026

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

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-1, AGRICULTURE FORESTRY DISTRICT & M-1, GENERAL INDUSTRIAL DISTRICT TO CFD COMMUNITY FACILITES DISTRICT, & M-1 GENERAL INDUSTRIAL DISTRICT, LOUDON COUNTY TAX MAP 003, PARCELS 021.00 & 021.01, LOCATED EL CAMINO LANE, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT
Approved - 8 Disapproved - 0
- B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 067, PARCEL 134.00, LOCATED 25259 STEEKEER RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT APPROXIMATELY (1) ACRE LOT ONLY
Approved - 8 Disapproved - 0
- C) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 043, PARCEL 031.00, LOCATED 2424 FAIRVIEW RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

APPROXIMATELY (2) ACRE LOTS ONLY

Approved - 8 Disapproved - 0

D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 049, PARCEL 082.00, LOCATED 9841 VONORE RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

APPROVED - 0 DISAPPROVED - 8

- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Satterfield
- 2) Roll Call
- 3) Adoption of January 5, 2026 County Commission Agenda
- 4) Reading and Acceptance of December 1, 2025 Loudon County Commission Minutes
- 5) General Public Comments
(General Public is only allowed to speak on items germane to items on the agenda)
T.C.A. § 8-44-112
- 6) Loudon County Codes Enforcement Director - Jim Jenkins
 - A) El Camino Lane
 - B) 25259 Steekee Road
 - C) 2424 Fairview Road
 - D) 9841 Vonore Road
- 7) Mayor - Buddy Bradshaw
 - A) Smoky Mountain Offender Tracking LLC request and application to become a qualified electronic monitoring provider for Loudon County
- 8) Director of Accounts and Budgets - Erin Rice
 - A) Consideration of recommendation for reimbursement in EMA budget in the amount of \$4,100 from FIRE Safety reserve to trim trees at Steven's Lane Repeater Tower
 - B) Consideration of recommendation to move \$8,000 from other contracted services to inspector wage line to cover overlapping wages, for one month, in Codes budget

- C) Consideration of recommendation to move \$8,800 from open clerical position to contracted services to allow a third-party vendor to mail out assessment notices in Property Assessor budget
- D) Consideration of recommendation to appropriate \$241,868.76 of the OPIOID Abatement funds as follows:
 1. \$100,000 to Beauty for Ashes
 2. \$141,868.76 for Sheriff/Jail Department
- E) Consideration of recommendation to appropriate \$229,580 from FIRE Safety reserve to Philadelphia Fire Department to purchase 800MHz radios from Burrell Enterprises
- F) Consideration of recommendation to approve amendments/line adjustments in the following funds:
 1. County General Fund 101
 2. Special Purpose OPIOID Fund 121
 3. Highway Fund 131
 4. General Capital Projects Fund 171
- G) Distribution of the following reports:
 1. Approved Budget Committee minutes – November 17, 2025
 2. Summary Financial Reports for December 2025

10) Commissioner – Adam Waller

- A) Bonds and Notaries
Angela Michele Leonard, Jacob Bradley Crowder, Savanna Wright

**LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, December 1, 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 1st day of December 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 zoning issues for:

A) A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 5, SECTION 5.45, D. Cluster Development Option, PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105
Approved - 7 Disapproved - 0

B) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2 GENERAL COMMERCIAL DISTRICT, LOUDON COUNTY TAX MAP 068, PARCELS 024.00 & 024.08, LOCATED AT CHATUGA DR, LOUDON COUNTY, TN, SITUATED IN THE 7th LEGISLATIVE DISTRICT
Approved - 7 Disapproved - 0

C) RESOLUTION ADOPTED BY THE LOUDON COUNTY COMMISSION CLOSING THE END OF DEEP COVE LANE, LOCATED IN THE LAKE VIEW SUBDIVISION, LOCATED IN THE 3rd LEGISLATIVE DISTRICT OF LOUDON COUNTY TENNESSEE. Approved - 7 Disapproved - 0

(3) Opening of Meeting Commissioner Quillen 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 (9).
Also present, were Mayor- Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy - Tammie Wampler.

The following were absent: Bill Satterfield (1)

(5) Agenda Adoption Commission Chairman Henry Cullen requested that the December 1, 2025 agenda be adopted.
Commissioner Shaver made a motion to approve the agenda.
Commissioner Waller seconded the motion.
Upon Voice Vote, the motion PASSED unanimously.

(6) Minutes Approved Commission Chairman Henry Cullen requested that the November 3, 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 stated there were no speakers who signed up for General Public Comments.

(8) Zoning- Cluster Development Option Loudon County Codes Enforcement - Jim Jenkins presented to commission the following Zoning Items:
A) A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 5, SECTION 5.45, D. Cluster Development Option, PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105 Approved - 7 Disapproved - 0

Commissioner Shaver made a motion to approve the zoning recommendation.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 120125-A

(9) Zoning - Chatuga Drive B) LOCATED AT CHATUGA DR, LOUDON COUNTY, TN, SITUATED IN THE 7th LEGISLATIVE DISTRICT Approved - 7 Disapproved - 0

Commissioner Shaver made a motion to approve the zoning recommendation.

Commissioner Randolph seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 120125-B

(10) Zoning - Lake View Subdivision C) LOCATED IN THE LAKE VIEW SUBDIVISION, LOCATED IN THE 3rd LEGISLATIVE DISTRICT OF LOUDON COUNTY TENNESSEE. Approved - 7 Disapproved - 0

Commissioner Whitfield made a motion to approve the zoning recommendation.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 120125-C

(11) 2026 Commission Meeting Dates / 2026 Government Holidays Mayor Bradshaw presented to commission the 2026 Loudon County Commission Meeting Dates and the 2026 Loudon County Government Holidays for approval.

Commissioner Shaver made a motion to approve the Commission Meeting Dates and the Government Holidays for 2026.

Commissioner Waller seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 120125-D

Loudon County Purchasing Director - Matt Kleinschmidt presented to commission

(12) Property Assessor Copy Machine Lease A) Property Assessor copy machine lease - 60 months \$190.40 per month EXHIBIT 120125-E

(13) Eaton Elementary Copy Machine Lease B) Eaton Elementary copy machine lease - two machines - 60 months \$ 283.68 per month EXHIBIT 120125-F

(14) Board of Education Central Office Copier Lease C) Board of Education central office copier lease - 60 months \$199.26 per Month EXHIBIT 120125-G

D) Circuit Court postage machine lease - 60 months \$133.69 per month EXHIBIT 120125-H

(15) Circuit Court Postage Machine Lease Commissioner Shaver made a motion to approve all four items A-D.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(16) Budget-
Evidence
Custodian to
Director of
Property &
Forensic
Evidence

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

A) Consideration of recommendation to change position of Evidence Custodian to
Director of Property and Forensic Evidence

Commissioner Whitfield made the motion to approve the request.

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(17) Budget -
In-Service
Salary \$
800 Post
Certified
Officer

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

A) Consideration of recommendation to approve In-Service salary supplement (\$800/Post Certified Officer) payments to officers prior to reimbursement from the State

Commissioner Shaver made a motion to approve the recommendation.

Commissioner Quillen seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

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

Upon Roll Call Vote, the motion PASSED.

(18) Budget
Amendment
- Fund 101,
15G

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

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

1. County General Fund 101 RESOLUTION 120125-I
2. Education Debt Service Fund 15G RESOLUTION 120125-J

Commissioner Shaver made the motion to approve items #1 & 2.

Commissioner Geames 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.

(19) Monthly
Reports

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

B) Distribution of the following reports:

- 1) Approved Budget Committee minutes - October 20, 2025
EXHIBIT 120125-K

2) Summary Financial Reports for November 2025
EXHIBIT 120125-L

(20) Bonds &
Notaries

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

Terri Blackburn, Mary Alice Cobb, Jennifer Costner, Kylie Anne Hawkins,
Martha Judisak, Kevin Lord, Shannon Taylor Mott, Janna Paxton, Cheryl
West

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. EXHIBIT 120525-M

(21) Adjournment

There being no further business, a motion being duly made by Commissioner Shaver and
seconded by Commissioner Waller, the December 1, 2025 County Commission Meeting was
adjourned at 6:32 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-1, AGRICULTURE FORESTRY DISTRICT & M-1, GENERAL INDUSTRIAL DISTRICT TO CFD COMMUNITY FACILITES DISTRICT, & M-1 GENERAL INDUSTRIAL DISTRICT, LOUDON COUNTY TAX MAP 003, PARCELS 021.00 & 021.01, LOCATED EL CAMINO LANE, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on December 12, 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 El Camino Lane, situated in the 5th Legislative District, referenced by Tax Map 003, Parcels 021.00 & 021.01, to be rezoned from A-1 (Agriculture Forestry District) & M-1 (General Industrial District) to CFD (Community Facility District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____

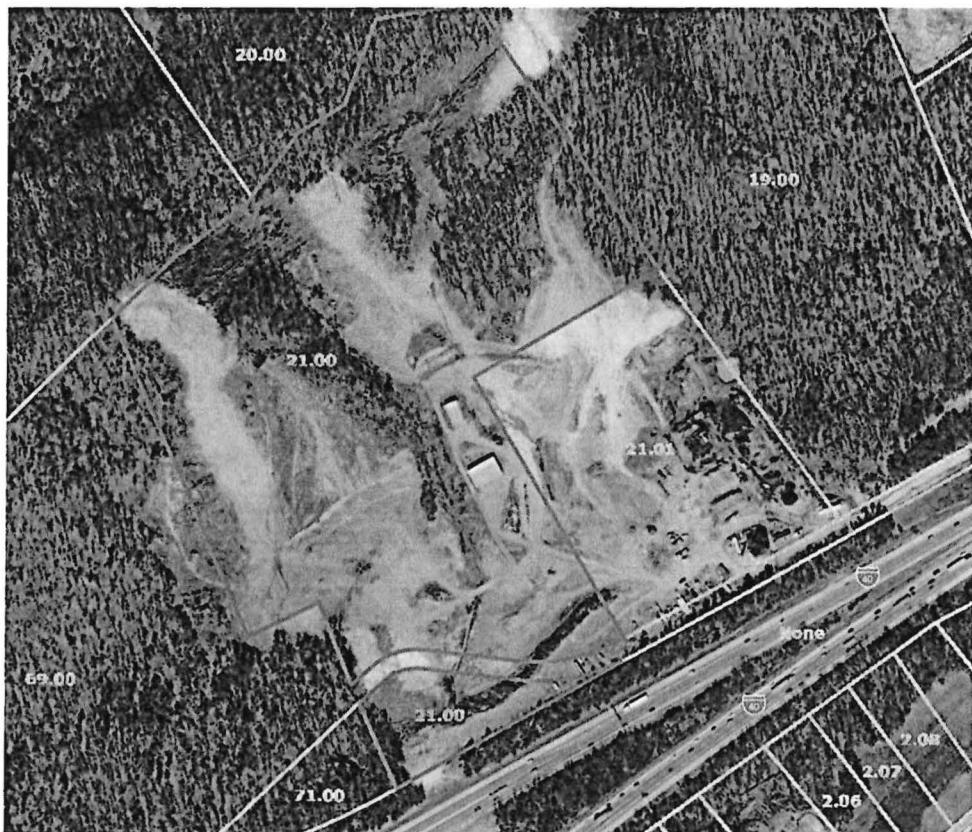
Amelia M. New
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 12-12-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT) &
M-1 GENERAL INDUSTRIAL DISTRICT
TO CFD (COMMUNITY FACILITY DISTRICT) & M-1 GENERAL INDUSTRIAL DISTRICT
REFERENCED BY LOUDON COUNTY TAX MAP 003, PARCELS 021.00 & 021.01
LOCATED AT EL CAMINO LANE, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO**

A-3, DEVELOPING AGRICULTURE DISTRICT.

**LOUDON COUNTY TAX MAP 067, PARCEL 134.00,
LOCATED 25259 STEEKEE RD, LOUDON COUNTY, TN,
SITUATED IN THE 1ST LEGISLATIVE DISTRICT
APPROXIMATELY (1) ACRE LOT 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 December 12, 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 25259 Steekee Rd, situated in the 1st Legislative District, referenced by Tax Map 067, Parcel 134.00, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District). Approximately (1) one acre lot only

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 8

DISAPPROVED: 0

ABSTAINED: _____

Pamela G. McNew

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 12-12-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 067, PARCEL 134.00,
LOCATED AT 25259 STEEKEE RD, LOUDON COUNTY, TN,
SITUATED IN THE 1ST LEGISLATIVE DISTRICT
APPROXIMATELY (1) ONE ACRE LOT ONLY



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 043, PARCEL 031.00,
LOCATED 2424 FAIRVIEW RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT
APPROXIMATELY (2) 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 December 12, 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 2424 Fairview Rd, situated in the 3rd Legislative District, referenced by Tax Map 043, Parcel 031.00, to be rezoned from A-1 (Agriculture Forestry 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: 8

DISAPPROVED: 0

ABSTAINED: _____

Pamela L. McNew

ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 12-12-25

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 043. PARCEL 031.00,
LOCATED AT 2424 FAIRVIEW RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT
APPROXIMATELY (2) ONE ACRE LOTS ONLY



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 049, PARCEL 082.00, LOCATED 9841 VONORE RD, LOUDON COUNTY, TN, SITUATED IN THE 1ST 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 December 12, 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 9841 Vonore Rd, situated in the 1st Legislative District, referenced by Tax Map 049, Parcel 082.00, 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: Ø

DISAPPROVED: 8

ABSTAINED: _____

Pamela S. McNew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 12-12-25

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 082.00
LOCATED AT 9841 VONORE RD, LOUDON COUNTY, TN,
SITUATED IN THE
1ST LEGISLATIVE DISTRICT



**Contract Price Schedule A
for Smoky Mountain Offender Monitoring
A2i Authorized Agency Agreement Pricing**

Ultimate GPS:		A2i GEOSATIS Safe, Simple, Secure	
Monitoring Service	Per Day 0-10	Per Day 11-50	Per Day 51+
Agency Monitored	\$5.50	\$5.00	\$4.75
Idle over allowance	\$2.00	\$2.00	\$2.00

Service Options:

Monitoring Service

Variable rate tracking down to 10 seconds, monitored by agency and supported by A2i Monitoring Center, custom geo-rules and schedules, court reports available

Alcohol Monitoring	
(Cost per active day)	\$4.00
Monitoring Service	
Monitored by Agency	X
Alcohol	X
Tracking	X
Check ins	X

App Tracking Only	
Per month	\$75.00
Monitoring Service	
Monitored by Agency	X
Tracking	X
Video Check ins	X

EM TERMS AND CONDITIONS:

1. All GPS Fees are charged to SMOT and collected by SMOT from the offender.
2. A2i maintains a premier financial status with our manufacturers. It is A2i's expectation that our distribution partners abide by that principle.
3. The rates set forth above include 20% overstock allowance for quantities of 10 or more billable devices with a minimum of (1) spare units leased at all times. Units that exceed the shelf allowance will be billed at \$2.00/day/device on overage (depending device chosen by agency).
4. All supportive hardware, accessories, software, services, insurance and other accessories and consumables levied on A2i by a manufacturer will be passed through at cost or as otherwise specified in this agreement.
5. The rates set forth above include 3-day ground shipping. In case of unit failure, A2i will ship a replacement unit (if needed) at no cost.
6. If a device should become inoperable damaged or lost, Customer will notify A2i and a replacement unit will be shipped upon receipt of confirmation email that Customer will send back the inoperable device, or upon receipt of lost device email confirmation; per standard shipping terms, unless Customer requests expedited shipping (to be paid by Customer)
7. If a device is damaged or lost, the cost shown under "Replacement Cost" will be charged to Customer.
8. A2i will provide initial deployment training and further refresher training (at the request of the customer). Standard prices include webinar training.
9. Accessories/Replacements:
 - Each GEOSATIS includes Brain half, Battery half, charger, USB block, USB cable
 - GEOSATIS Brain half \$450/ea.
 - GEOSATIS Battery half \$450/ea.
 - GEOSATIS Charger \$250/ea.
 - GEOSATIS USB block \$10/ea. USB Cable \$10/ea.
 - GEOSATIS Comfort element \$10/ea.
 - GEOSATIS Encrypted Key \$500/ea.
 - Remote Breath Device \$200

I have thoroughly read and do further understand the above Schedule A Pricing Agreement. I agree to these detailed charges and understand any disputes of said charges should be placed in writing within 30 days of receiving invoice and directed to A2i accounting 601-790-0236.

BY:

Date:

RESOLUTION #

**A RESOLUTON 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
Audited June 30, 2025 FB	16,063,967			
Less Restricted, Committed & Assigned	2,006,068			
Audited Fund Balance July 1, 2025	14,057,899			
 Total Revenue & Transfers In	25,506,812	2,774,212	0	28,281,024
Total Available Funds	39,564,711	2,774,212	0	42,338,923
Total Expenditures & Transfers Out	30,820,482	781,580	234,480	31,836,542
Effect on Fund Balance	(5,313,670)	1,992,632	(234,480)	(3,555,518)
Ending Fund Balance	8,744,229	1,992,632	(234,480)	10,502,381

[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

January 5, 2026

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026		Approved	Proposed	Proposed
			Org Bgt	Amds			
51750	Codes Compliance						
103	Assistant(s)	163,600	4,500	168,100	8,000	176,100	
105	Supervisor/Director	74,201	1,500	75,701		75,701	
161	Secretary(ies)	40,727	1,500	42,227		42,227	
201	Social Security	17,269	465	17,734		17,734	
204	State Retirement	18,689	503	19,192		19,192	
206	Life Insurance	835		835		835	
206-RET	Life Insurance-Retirees	218		218		218	
207	Medical Insurance	57,498		57,498		57,498	
207-SRHTH	Medical Insurance - Sr. Health	4,984		4,984		4,984	
208	Dental Insurance	2,838		2,838		2,838	
208-RET	Dental Insurance-Retirees	1,036		1,036		1,036	
212	Employer Medicare	4,039	109	4,148		4,148	
307	Communication	2,500		2,500		2,500	
307-WIRE	Communication	1,500		1,500		1,500	
320	Dues and Memberships	850		850		850	
330	Operating Lease Payments	3,100		3,100		3,100	
338	Maintenance and Repair Services-Vehicl	2,500		2,500		2,500	
348	Postal Charges	1,200		1,200		1,200	
349	Printing, Stationery and Forms	2,500		2,500		2,500	
355	Travel	2,000		2,000		2,000	
399	Other Contracted Services - Dirty Lot Cleanup	15,000		15,000	(8,000)	7,000	
414	Duplicating Supplies	200		200		200	
425	Gasoline	8,500		8,500		8,500	
435	Office Supplies	1,500		1,500		1,500	
450	Tires and Tubes	2,000		2,000		2,000	
451	Uniforms	800		800		800	
471	Software	1,200		1,200		1,200	
513	Workman's Compensation Insurance	3,255		3,255		3,255	
524	In-Service/Staff Development	3,200		3,200		3,200	
711	Furniture and Fixtures	1,000		1,000		1,000	
719	Office Equipment	1,500		1,500		1,500	
	Total Codes Compliance	440,239	8,577	448,816	0	448,816	

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026		Approved	Proposed	Proposed
			Org Bgt	Amnds			
					Amded Bgt	Amnds	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	(8,800)	315,424	
184	Educational Incentive (<i>Official</i>)	0	214	214		214	
185	Educational Incentive (<i>Staff</i>)	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	Detal Insurance - Retiree	Rice, Erin: The increase needed to fund the copy machine approved by Commission Nov. 3, 2025.	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 & postage machine)	2,500		2,500	800	3,300	
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	(222)	5,778		5,778	
399	Other Contracted Services	47,500		47,500	8,800	56,300	

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
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	222	2,222			2,222
711	Furniture and Fixtures	2,000	(1,071)	929			929
719	Office Equipment	3,000	1,071	4,071			4,071
	Total Property Assessor's Office	812,180	10,507	822,687	800	823,487	

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026		Approved	Proposed	Proposed
			Org Bgt	Amds			
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
105	Director of Property & Forensic Evidence	0	59,000		59,000		59,000
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		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	(33,600)		54,400		54,400
161	Secretary(ies)	58,500			58,500		58,500
162	Clerical Personnel	141,500	(50,500)		91,000		91,000
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	(8,500)		391,500		391,500
187-GHSOG	Overtime Pay (GHSO Grant)			19,000	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-SRHHT	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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
307	Communication	30,000			30,000		30,000
307-WIRE	Communication	30,000			30,000		30,000
320	Dues and Memberships	4,000			4,000		4,000
330	Operating Lease Payments	3,000			3,000		3,000
330-SHERF	Operating Lease Payments (From Restricted Funds)	3,000			3,000		3,000
333	Licenses	10,000			10,000		10,000
334	Maintenance Agreements	15,000			15,000		15,000
334-RADIO	Maintenance Agreements - Radios	15,000			15,000		15,000
336	Equipment Maint & Repair	5,000			5,000		5,000
338	Maintenance and Repair Services - Vehicles	250,000			250,000		250,000
340	Medical and Dental Services	10,000			10,000		10,000
348	Postal Charges	7,500			7,500		7,500
349	Printing, Stationery, and Forms	7,500			7,500		7,500
349-LFSVR	Printing, Stationery, and Forms	3,000			3,000		3,000
353	Tow-in Services	12,000			12,000		12,000
355	Travel	25,000			25,000		25,000
355- LFSVR	Travel	1,000			1,000		1,000
399	Other Contracted Services	60,000	7,000		67,000		67,000
399-AWARE	Other Contracted Services	9,500			9,500		9,500
399-CITZN	Other Contracted Services	1,500			1,500		1,500
412	Diesel Fuel	1,000			1,000		1,000
414	Duplicating Supplies	3,000			3,000		3,000
422	Food Supplies	2,000			2,000		2,000
425	Gasoline	300,000			300,000		300,000
431	Law Enf Supplies	200			200		200
435	Office Supplies	12,000			12,000		12,000
446	Small Tools	2,000			2,000		2,000
450	Tires	30,000			30,000		30,000
451	Uniforms	80,000	(2,500)		77,500		77,500
499	Other Supplies and Materials	15,000	5,000	20,000	(52)		19,948
499-CITZN	Other Supplies & Materials (From Committed Funds)	2,000		2,000			2,000
499-LFSVR	Other Supplies & Materials (From Committed Funds)	3,000		3,000			3,000

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

Account Number	General Fund 101	12/30/2025 9:56	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	(2,500)	52,500		52,500
716 AWARE	Law Enforcement Equipment		500		500		500
716 GHSOG	Law Enforcement Equipment		0	19,000	19,000		19,000
718	Vehicles		490,000		490,000		490,000
719	Office Equipment		8,000	(7,000)	1,000	52	1,052
	Total Sheriff's Department		8,308,652	4,400	8,313,052	0	8,313,052
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)			53,660	53,660		53,660
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	53,660	66,660	0	66,660
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

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54320	Rural Fire Protection						
316	Contributions				0		0
316-RBAY	Rarity Bay First Responders	1,500		1,500		1,500	
316-PHIVF	Philadelphia Fire Department	150,000		150,000		150,000	
316-FIRES	Philadelphia Fire Department (Cont. for 800MHz Radios)	0		0	229,580	229,580	
316-GREVF	Greenback Fire Department	150,000		150,000		150,000	
316-TELVF	Tellico Village Fire Department	150,000		150,000		150,000	
316-LCFR	Loudon County Fire Rescue	200,000		200,000		200,000	
790-FIRES	Other Equip - (Fire Safety Commitment)			0		0	
Total Rural Fire Protection		651,500	0	651,500	229,580	881,080	

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54410	Emergency Management						
105	Supervisor/Director	63,013	1,500	64,513		64,513	
169	Part-Time Wages	32,659		32,659		32,659	
201	Social Security	5,932	93	6,025		6,025	
204	State Retirement	4,228	100	4,328		4,328	
206	Life Insurance	232		232		232	
206-RET-LIF	Life Insurance - Retiree	192		192		192	
207	Medical Insurance	17,617		17,617		17,617	
208	Dental Insurance	1,133		1,133		1,133	
208-RET-DEN	Dental Insurance - Retiree	353		353		353	
212	Employer Medicare	1,387	22	1,409		1,409	
307	Communication	2,820		2,820		2,820	
307 Wire	Communication - Wireless	2,400		2,400		2,400	
320	Dues and Memberships	165		165		165	
327	Freight Expenses	250		250		250	
330	Operating Lease Payments	1,100		1,100		1,100	
334	Maintenance Agreements - EMA Website Domain Fee	671		671		671	
334-RADIO	Maintenance Agreements	1,942		1,942		1,942	
336	Maintenance and Repair Services-Equipm	1,000		1,000		1,000	
336-BOAT	Maintenance and Repair Services-Equipm	2,000		2,000		2,000	
338	Maintenance and Repair Services - Vehicles	6,500		6,500		6,500	
348	Postal Charges	130		130		130	
349	Printing, Stationery and Forms	400		400		400	
355	Travel	1,500		1,500		1,500	
399	Other Contracted Services	8,500		8,500		8,500	
399 DIVE	Other Contracted Services - (Marine Rescue Team)	9,258		9,258		9,258	
399 HYPER	Other Contracted Services - (IPAS - Hyper Reach)	5,000		5,000		5,000	
399 FIRE	Other Contracted Services (FIRE Safety Commitment)	0		0	4,100	4,100	
399-FY22	Other Contracted Services - FY 2022	1,700		1,700		1,700	
409	Crushed Stone	1,000		1,000		1,000	
412	Diesel Fuel	2,000		2,000		2,000	
414	Duplicating Supplies	760		760		760	
422	Food Supplies	620		620		620	
425	Gasoline	7,000		7,000		7,000	

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

Account Number	General Fund 101	2025-2026		Approved	Proposed	Proposed
		12/30/2025 9:56	2025-2026			
		Org Bgt	Amds			
435	Office Supplies	2,600		2,600		2,600
450	Tires	2,500		2,500		2,500
451	Uniforms	2,000		2,000		2,000
451-DIVE	Uniforms	2,000		2,000		2,000
499	Other Supplies & Materials	2,000	1,234	3,234		3,234
499-DIVE	Other Supplies & Materials	2,000		2,000		2,000
513	Workers' Comp Insurance	1,302		1,302		1,302
524	In Service/Staff Development	3,400		3,400		3,400
524 DIVE	In Service/Staff Development	4,000		4,000		4,000
708	Communication Equipment	5,483		5,483		5,483
711	Furniture and Fixtures	500		500		500
719	Office Equipment	3,500	(1,234)	2,266		2,266
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	4,100	234,721

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55000	Public Health and Welfare						
55110	Local Health Department						0
189-1XPMT	Other Wages - 1X Payment	3,000		3,000		3,000	
201	Social Security	186		186		186	
204	State Retirement	306		306		306	
208 RET	Dental Insurance - Retirees	87		87		87	
212	Employer Medicare	44		44		44	
307	Communication	3,000		3,000	3,100		6,100
307-WIRE	Communication	2,000		2,000	(1,000)		1,000
316	Contributions	4,635		4,635		4,635	
320	Dues & Memberships	575		575		575	
330	Operating Lease Payments (Copier)	5,896		5,896	(2,100)		3,796
333	Licenses	200		200		200	
337	Maintenance & Repair - Office Equip	300		300		300	
348	Postal Charges	1,000		1,000		1,000	
349	Printing, Stationery & Forms	300		300		300	
355	Travel	800		800		800	
399	Other Contracted Services	9,077		9,077	(3,900)		5,177
413	Medical Supplies	1,000		1,000		1,000	
422	Food Supplies	800		800		800	
435	Office Supplies	5,990		5,990		5,990	
499	Other Supplies & Materials	3,396		3,396		3,396	
508	Premiums on Corporate Surety Bonds	323		323		323	
524	In-Service/Staff Development	500		500		500	
711	Furniture and Fixtures	2,226		2,226		2,226	
719	Office Equipment	510		510	3,900		4,410
				0			0
	Total Local Health Department	46,151	0	46,151	0	46,151	

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026		Approved	Proposed	Proposed
			2025-2026	Amds			
			Org Bgt	Amds			
55120	Animal Control						
105	Supervisor/Director	60,849	1,500	62,349		62,349	
169	Part-time Personnel	36,966		36,966		36,966	
187	Overtime Pay	10,000		10,000		10,000	
189	Staff Wages	210,959	4,500	215,459		215,459	
201	Social Security	19,764	372	20,136		20,136	
204	State Retirement	18,909	403	19,312		19,312	
206	Life Insurance	875		875		875	
207	Medical Insurance	45,278		45,278		45,278	
208	Dental Insurance	2,007		2,007		2,007	
212	Employer Medicare	4,622	87	4,709		4,709	
307	Communication	2,100		2,100		2,100	
307-WIRE	Communication	2,600		2,600		2,600	
320	Dues and Memberships	50		50		50	
330	Operating Lease Payments	200		200		200	
333	Licenses	220		220		220	
338	Maintenance and Repair - Vehicles	7,174		7,174		7,174	
340	Medical & Dental Services (Vaccinations for employees)	1,300		1,300		1,300	
348	Postal Charges	200		200		200	
349	Printing, Stationery & Forms	1,327		1,327		1,327	
349 PETSM	Printing, Stationery & Forms	500		500		500	
355	Travel	1,000		1,000		1,000	
355-PETSM	Travel - PetsMart	1,000		1,000		1,000	
357	Veterinary Services	29,754		29,754		29,754	
357-ASHLTR	Veterinary Services	500		500		500	
359	Disposal Fees	310		310		310	
399	Other Contracted Services	1,000		1,000		1,000	
401	Animal Food & Supplies	31,700		31,700		31,700	
401 ASHLTR	Animal Food & Supplies	9,897	(500)	9,397		9,397	
401 BQUEST	Animal Food & Supplies	22,000		22,000		22,000	
401-LADDS	Animal Food & Supplies	3,500		3,500		3,500	
401-PETSM	Animal Food & Supplies	5,000		5,000		5,000	

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

Account Number	General Fund 101						
		12/30/2025 9:56		2025-2026	2025-2026	Approved	Proposed
		Org Bgt	Amds	Amded Bgt	Amnds	Amded Budget	
401-TEST	Animal Food & Supplies	6,500		6,500			6,500
410	Custodial Supplies	5,000		5,000			5,000
414	Duplicating Supplies	269		269			269
412	Diesel	0		0	1,500		1,500
425	Gasoline	11,300		11,300	(1,500)		9,800
435	Office Supplies	500		500			500
435-ASHLTR	Office Supplies		1,000	1,000			1,000
450	Tires	2,000		2,000			2,000
451	Uniforms	1,500		1,500			1,500
452	Utilities	10,200		10,200			10,200
499	Other Supplies & Materials	1,500		1,500			1,500
509	Refunds	80		80			80
513	Workers' Comp Insurance	3,906		3,906			3,906
524	In Service/Staff Development	1,000		1,000			1,000
719	Office Equipment	554		554			554
719-ASHLT	Office Equipment	3,300	(500)	2,800			2,800
790-BQUEST	Other Equipment	708		708			708
790 ANIMA	Other Equipment	500		500			500
	Total Animal Control	580,378	6,862	587,240	0	587,240	
55190	Other Local Health Services (DGA Grant)						
188	Bonuses (Performance)		5,865	5,865			5,865
189	Wages/Salaries	381,500	51,435	432,935			432,935
201	Social Security	28,050	3,500	31,550			31,550
204	Retirement	32,474	3,800	36,274			36,274
206	Life Insurance	2,600		2,600			2,600
207	Medical Insurance	142,538	27,100	169,638			169,638
207- SRHHTH	Medical Insurance	9,731		9,731			9,731
208	Dental Insurance	12,375		12,375			12,375
212	Medicare	12,197	1,000	13,197			13,197
355	Travel	12,600	6,000	18,600			18,600
399	Other Cont'd Svc - Interpreter Svc	4,000		4,000			4,000
513	Workman's Comp Insurance	7,435		7,435			7,435
	Total Other Local Health Services	645,500	98,700	744,200	0	744,200	
	Total Public Health and Welfare	1,272,029	105,562	1,377,591	0	1,377,591	

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

Account Number	General Fund 101						
		12/30/2025 9:56		2025-2026	2025-2026	Approved	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	(900)	1,100		1,100	
338	Vehicle Maintenance	4,100		4,100		4,100	
348	Postal Charges	200	(200)	0		0	
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	
399 - DDA25	Other Contracted Services (Minivan Grant-2025 TN Senior Cntr Gra	0	1,000	1,000	842	842	1,842
410	Custodial Supplies	1,000		1,000		1,000	
414	Duplicating Supplies	700		700		700	

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
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	(424)	576		576
452	Utilities		15,000		15,000		15,000
499	Other Supplies and Materials		7,000		7,000		7,000
499-DDA25	Other Supplies and Materials (Minivan Grant-2025 TN Senior Cntr Grant)				0	367	367
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		0
716-DDA25	Vehicles (Minivan Grant-2025 TN Senior Cntr Grant)		0	42,000	42,000	(1,209)	40,791
719	Office Equipment		250		250		250
735	Health Equipment			1,524	1,524		1,524
735 - SCEQU	Health Equipment - Sr. Center Grant		0	35,481	35,481		35,481
	Total Senior Citizens Assistance		350,463	85,343	435,806	0	435,806
Total Social, Cultural, and Recreational Services			350,463	85,343	435,806	0	435,806

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

Account Number	General Fund 101	12/30/2025 9:56	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Year-End June 30, 2025 FB - Audited		16,063,967					
Less Restricted, Committed & Assigned Items		1,882,348					
Less PY Encumbrances		123,720					
Available Fund Balance July 1, 2025		14,057,899		14,057,899		14,057,899	
Total Revenue		25,496,812	349,929	25,846,741	0	25,846,741	
Transfers In		10,000	2,424,283	2,434,283	0	2,434,283	
Total Revenue and Transfers In		25,506,812	2,774,212	28,281,024	0	28,281,024	
Total Available Funds		39,564,711	2,774,212	42,338,923	0	42,338,923	
Expenditure Budget		30,733,482	781,580	31,515,062	234,480	31,749,542	
Transfers Out		87,000	0	87,000	0	87,000	
Total Expenditures and Transfer Out		30,820,482	781,580	31,602,062	234,480	31,836,542	
Ending Fund Balance		8,744,229	1,992,632	10,736,861	(234,480)	10,502,381	

RESOLUTION #

**A RESOLUTON AMENDING THE SPECIAL PURPOSE FUND 121
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 did not include the Special Purpose Fund 121 on June 30, 2025; and

WHEREAS, Loudon County Commission desires to establish Special Purpose Fund 121; 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 funds from OPIOID settlements; 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 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 Special Purpose Fund 121 has been established and 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>
Audited June 30, 2025 FB	1,326,496			
Less Audited Enc & Commitments	(244,608)			
Available Fund Balance July 1, 2025	1,081,888			
 Total Revenue & Transfers In	8,700	0	0	8,700
Total Available Funds	1,090,588	0	0	1,090,588
Total Expenditures & Transfers Out	0	0	241,869	241,869
Effect on Fund Balance	8,700	0	(241,869)	(233,169)
 Ending Fund Balance	1,090,588	0	(241,869)	848,719

[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

January 5, 2026

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

**Opioid Special Revenue
Fund 121
Fiscal Year Ending June 30, 2026**

A	B	C	D	E	F	G	H
1		Opioid Special Revenue Fund 121					
2							
3	Account Number	12/30/2025 10:27	2024-2025	2024-2025	Approved	Proposed	Proposed
4			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5							
6	Revenue						
7							
8	44000	Other Local Revenues					
9	<i>44100</i>	<i>Recurring Items</i>			0	0	
10	44110-OPSET	Investment Income	8,700		8,700		8,700
11							
12		Total Other Local Revenue	8,700	0	8,700	0	8,700
13							
14							
15	46000	State of Tennessee					
16	<i>46800</i>	<i>Other State Revenue</i>			0	0	
17	46845-ABATE	Opioid Settlement Funds - TN Abatement Cou	0		0		0
18							
19		Total Other State Revenue	0	0	0	0	0
20							
21							
22	48000	Other General Government					
23	<i>48900</i>	<i>Other</i>			0	0	
24	48991-OPSET	OPIOID Settlement Funds			0		0
25							
26		Total Other General Government	0	0	0	0	0
27							
28	49000	Other Sources					
29	<i>49800</i>	Transfers In	0		0		0
30							
31		Total Other Sources	0	0	0	0	0
32							
33							
34	Total Revenues		8,700	0	8,700	0	8,700

Opioid Special Revenue
Fund 121
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
35								
36	<i>Expenditures</i>							
37								
38	<i>54000</i>	<i>Public Safety</i>						
39	54210	Jail Department						
40	399	Other Contracted Services			0	141,869	141,869	
41	510	Trustee's Commission			0		0	
42				0	0		0	
43								
44		Total Public Safety		0	0	0	141,869	141,869
45								
46	<i>58000</i>	<i>Other Operations</i>						
47	58500	Contributions to Other Agencies						
48	316-B4ASH	Contributions (Beauty 4 Ashes)			0	100,000	100,000	
49				0	0		0	
50								
51		Total Other Operations		0	0	0	100,000	100,000
52								
53	Total Expenditures			0	0	0	241,869	241,869
54								
55								
56	June 30 2025 Audited FB		1,326,496			\$119,608-Jail Dept		
57	Less PY Encumbrances		(244,608)			\$125,000-Contributions		
58	Audited Fund Balance July 1, 2025		1,081,888					
59								
60	Total Revenue		8,700	0	8,700	0	8,700	
61								
62	Total Revenue and Transfers In		8,700	0	8,700	0	8,700	
63								
64	Total Available Funds		1,090,588	0	1,090,588	0	1,090,588	
65								
66	Expenditure Budget		0	0	0	241,869	241,869	
67	Transfers Out		0	0	0	0	0	
68								
69	Total Expenditures and Transfer Out		0	0	0	241,869	241,869	
70								
71	Ending Fund Balance		1,090,588	0	1,090,588	(241,869)	848,719	
72								
73								
74								

RESOLUTION #

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

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Highway Department Fund 131 on June 30, 2025; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are Local, State or Federal funds; or Transfers In; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 Highway Department Fund 131 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2025 FB	1,926,836			
Less Restricted, Committed & Assigned	222,265			
Audited Fund Balance July 1, 2025	1,704,571			
 Total Revenue & Transfers In	5,208,793	348,713	0	5,557,506
Total Available Funds	6,913,364	348,713	0	7,262,077
Total Expenditures & Transfers Out	5,564,168	386,341	0	5,950,509
Effect on Fund Balance	(355,375)	(37,628)	0	(393,003)
Ending Fund Balance	1,349,196	(37,628)	0	1,311,568

[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

January 5, 2026

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

A	B	C	D	E	F	G	H
1		Highway Dept 131					
2	Account Number	12/11/2025 13:13	2025-2026	2025-2026	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
106							
107		Total Highway/Public Works Expenditures					
108	60000	Highways					
109	61000	Administration					
110	101	County Official	121,394		121,394		121,394
111	103	Assistant	83,325	1,500	84,825		84,825
112	141	Foremen	78,375	1,500	79,875		79,875
113	142	Mechanics	55,245	1,500	56,745		56,745
114	144	Equipment Operators - Heavy	302,848	9,000	311,848		311,848
115	145	Equipment Operators - Light	413,380	12,000	425,380		425,380
116	147	Truck Drivers	138,674	8,700	147,374		147,374
117	161	Secretary	56,764	1,500	58,264		58,264
118	187	Overtime Pay	35,000		35,000		35,000
119	302	Advertising	150		150		150
120	320	Dues & Memberships	5,000		5,000	(24)	4,976
121	331	Legal Services	500		500		500
122	348	Postal Charges	150		150		150
123	349	Printing, Stationery & Forms	1,000		1,000		1,000
124	355	Travel	4,000		4,000	24	4,024
125	399	Other Contracted Services	2,000		2,000		2,000
126	414	Duplicating Supplies	250		250	(250)	0
127	435	Office Supplies	2,000		2,000	250	2,250
128	524	In-Service/Staff Development	750		750	200	950
129	711	Furniture & Fixtures	200		200	(200)	0
130	719	Office Equipment	1,000		1,000		1,000
131							
132		Total Administration	1,302,005	35,700	1,337,705	0	1,337,705

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

A	B	C	D	E	F	G	H
1	2	Highway Dept 131	3	4	5	6	7
133	134	135	136	137	62000	Highway and Bridge Maintenance	
138	351	Rentals	2,500		2,500		2,500
139	399	Other Contracted Services	50,000	76,713	126,713		126,713
140	402	Asphalt	700,000		700,000		700,000
141	403	Asphalt - Cold Mix	10,000		10,000		10,000
142	404	Asphalt - Hot Mix	100,000	(10,000)	90,000		90,000
143	408	Concrete	1,000		1,000		1,000
144	409	Crushed Stone	85,000	(20,000)	65,000		65,000
145	436	Other Road Materials	6,000		6,000		6,000
146	438	Pipe	25,000	55,000	80,000	(3,000)	77,000
147	443	Road Signs	15,000		15,000	3,000	18,000
148	444	Salt	25,000		25,000		25,000
149	445	Sand	1,000		1,000		1,000
150	468	Chemicals	1,500		1,500		1,500
151	499	Other Supplies & Materials	10,000		10,000		10,000
152							
153		Total Highway & Bridge Maintenance	1,032,000	101,713	1,133,713	0	1,133,713
154							
155							
156							
157							
158							

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

A	B	C	D	E	F	G	H
1		Highway Dept 131					
2	Account Number	12/11/2025 13:13	2025-2026	2025-2026	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
159	63100	Operation & Maintenance of Equipment					
160	336	Maintenance & Repair - Equipment	25,000		25,000		25,000
161	338	Maintenance & Repair Vehicles	5,000		5,000	4,000	9,000
162	353	Towing Services	1,000		1,000		1,000
163	359	Disposal Fees	2,000		2,000		2,000
164	412	Diesel Fuel	75,000	(25,000)	50,000		50,000
165	416	Equipment Parts - Heavy	30,000		30,000		30,000
166	417	Equipment Parts - Light	100,000		100,000		100,000
167	425	Gasoline	35,000		35,000		35,000
168	433	Lubricants	2,500		2,500		2,500
169	450	Tires and Tubes	45,000		45,000	(4,000)	41,000
170	499	Other Supplies & Materials	7,500		7,500		7,500
171	599	Other Charges	2,500		2,500		2,500
172							
173		Total Operation & Maint of Equip	330,500	(25,000)	305,500	0	305,500
174							
175							

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

A	B	C	D	E	F	G	H
1		Highway Dept 131					
2	Account Number	12/11/2025 13:13	2025-2026	2025-2026	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
176	65000	Other Charges					
177	307	Communication	10,000		10,000		10,000
178	347	Pest Control	1,000		1,000		1,000
179	399	Other Contracted Services	2,000		2,000		2,000
180	410	Custodial Supplies	1,000		1,000		1,000
181	413	Drugs and Medical Supplies	1,000		1,000		1,000
182	415	Electricity	12,000		12,000		12,000
183	424	Garage Supplies	2,000		2,000		2,000
184	427	Ice	1,000		1,000	600	1,600
185	451	Uniforms	20,000		20,000	(600)	19,400
186	506	Liability Insurance	145,000		145,000		145,000
187	508	Premiums on Bonds	500		500		500
188	510	Trustee's Commission	38,000		38,000		38,000
189	599	Other Charges	500		500		500
190							
191		Total Other Charges	234,000	0	234,000	0	234,000
192							

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

A	B	C	D	E	F	G	H
1		Highway Dept 131					
2	Account Number	12/11/2025 13:13	2025-2026	2025-2026	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
216	68000	Capital Outlay					
217	339-BRIDG	Matching Share	4,248		4,248		4,248
218	339-STAID	Matching Share	11,484	13,116	24,600		24,600
219	705	Bridge Construction	850,933		850,933		850,933
220	714	Highway Equipment	100,000		100,000	42,481	142,481
221	718	Motor Vehicles	50,000		50,000		50,000
222	718-TRADE	Vehicle Trade-ins	75,000	(17,316)	57,684	(42,481)	15,203
223	726-STAID	State Aid Projects	956,978	273,000	1,229,978		1,229,978
224							
225		Total Capital Outlay	2,048,643	268,800	2,317,443	0	2,317,443
226							
227	TOTAL HIGHWAYS		5,564,168	386,341	5,950,509	0	5,950,509
228							
229							
230							
231							

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

A	B	C	D	E	F	G	H
1		Highway Dept 131					
2	Account Number	12/11/2025 13:13	2025-2026	2025-2026	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
261	Audited Total FB June 30, 2025		1,926,836				
262	Less Encumbrances		222,265				
263							
264							
265							
266	Audited Restricted Fund Balance July 1, 2025		1,704,571		1,704,571		1,704,571
267							
268							
269							
270							
271	Total Revenue		5,208,793	348,713	5,557,506	0	5,557,506
272							
273							
274	Total Available Funds		6,913,364	348,713	7,262,077	0	7,262,077
275							
276	Expenditure Budget		5,564,168	386,341	5,950,509	0	5,950,509
277							
278	Total Expenditures and Transfer Out		5,564,168	386,341	5,950,509	0	5,950,509
279							
280	Estimated Ending Fund Balance		1,349,196	(37,628)	1,311,568	0	1,311,568
281							
282							
283	County Commission meeting date:						
284	January 5, 2026						
285							
286							

RESOLUTION #

**A RESOLUTON 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	(779,579)			
Available Fund Balance July 1, 2025	3,085,189			
 Total Revenue & Transfers In	0	36,323,897	0	36,323,897
Total Available Funds	3,085,189	36,323,897	0	39,409,086
Total Expenditures & Transfers Out	633,637	38,023,018	0	38,656,655
Effect on Fund Balance	(633,637)	(1,699,121)	0	(2,332,758)
Ending Fund Balance	2,451,552	(1,699,121)	0	752,431

[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

January 5, 2026

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

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

A	B	C	D	E	F	G	H	I	J	K
522	91140	Public Health and Welfare Projects								
523		399	RECYL	Other Cont'd Svc - LC Convenience Cntr expansion	0	200,000	200,000		200,000	
524					0		0			0
525										
526				Total Expenses	0	200,000	200,000	0	200,000	
527										
528	91150	Social, Cultural, and Recreation Projects								
529		335	SRCTR	Bldg repairs @ Sr. Center	0		0		0	
530		709	SRCTR	Data Processing Equip.	0		0		0	
531										
532				Total Expenses	0	0	0	0	0	
533										
534	91160	Agricultural and Natural Resources Projects								
535		399	AG	Other Contracted Services - Painting of conference room	0		0		0	
536					0		0		0	
537										
538				Total Expenses	0	0	0	0	0	
539										
540	91190	Other General Government Projects								
541		708	VA	Communication Equip - Camera system	0		0		0	
542		709	VA	Data Processing Equipment	0		0		0	
543										
544				Total Expenses	0	0	0	0	0	
545										
546	91200	Highway and Street Capital Projects								
547		718		Vehicles - Dump Truck-Highway	0	42,670	42,670		42,670	
548					0		0		0	
549										
550				Total Expenses	0	42,670	42,670	0	42,670	
551										
552										
553	99100	Transfers Out								
554		590		Transfer to Fund 131 - Trade-in Explorer to COB	0		0		0	
555										
556				Total Expenses	0	0	0	0	0	

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

	A	B	C	D	E	F	G	H	I	J	K
557											
558											
559	SUBFUND 026 SUMMARY:										
560					Beginning Balance July 1, 2025	0					
561											
562					Plus FY 25-26 Revenue	0	0	0	0	0	
563											
564					Less FY 25-26 Expenditures	250,000	200,000	450,000	0	450,000	
565											
566					Revenue/Expense Effect	(250,000)	(200,000)	(450,000)	0	(450,000)	
567											
568					Cash Transfer in from SUBFUND BAL	250,000					
569					Cash Transfer in from SUBFUND C75 (Conv. Cntr expansion)		100,000				
570					Cash Transfer in from SUBFUND C75 (Conv. Cntr expansion)			100,000			
571											
572											
573					Estimated June 30 2026 Subfund 026 Balance	0	0	0	0	0	
574											

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

	A	B	C	D	E	F	G	H	I	J	K
607											
608											
609											
610											
611											
612											
613											
614											
615					TOTAL REVENUE/Transfers In		0	36,323,897	36,323,897	0	36,323,897
616											
617											
618					TOTAL EXPENDITURE/TRFS		250,000	38,023,018	38,273,018	0	38,273,018
619					TOTAL TRANSFERS OUT		383,637	0	383,637		383,637
620											
621					Effect on Fund Balance		(633,637)	(1,699,121)		0	
622											
623											
624											
625					ESTIMATED BEGINNING FUND BALANCE		3,864,768				
626					Less PY Encumbrances		(779,579)				
627					Est Available Beg Fund Balance July 1, 2025		3,085,189				
628											
629											
630					ENDING FUND BALANCE		2,451,552		752,431		752,431
631											
632											
633											
634											
635					County Commission Meeting Date:						
636					January 5, 2026						

ASSESSMENT CHANGE NOTICE

TaxYear 2026

LOUDON COUNTY

TENNESSEE

The assessed value or the classification of your property for property tax purposes has changed. If you wish to discuss this change in assessment or classification, call (123) 456-7891 or email TESTEMAIL@COT.TN.GOV between MAY 12 and MAY 19. The Assessor of Property's staff will be available to answer questions. See additional information below regarding appealing your change in assessment or classification.

General Parcel Data

DI	CTRL MAP	GP	PARCEL	PI	S/I	CITY	SSD1	SSD2
08	001		002.05		000		000	000
Parcel Address	Subdivision			Lot			Block	
1433 KEY CORNER RD								
Classification				Deed Acres	Calc Acres			
Real Property				1.2				

Values as of January 1, 2024

Previous Values

Appraised Value:	\$43,200	\$39,700
Greenbelt Appraised Value:	\$0	\$0
Assessment Rate:	25%	25%
Assessment:	\$10,800	\$9,925
Subclassification:	00 - Residential	00 - Residential

NOT A TAX BILL

This notice shows the appraised and assessed values of your property for property tax purposes. The assessed value is a percentage of appraised value determined by state law according to the classification of the property (residential, commercial/industrial, farm or public utility). A local tax rate is then applied to the assessed value to determine the amount of taxes due. Generally, property taxes become due the first Monday in October each year.

If you believe the appraised value on this notice does not reflect the market value of your property, is not in line with the appraised values of similar properties in the county, or if you believe your property has been erroneously classified, you may contact the Assessor of Property or appear before the local Board of Equalization. The tax rate and tax amount should not be the subject of an appeal, as the tax rate is separately determined by the local governing body. SEE REVERSE PAGE FOR MORE INFO.

Owners of agricultural, forest, or open space land may qualify for preferential assessments on the basis of use value rather than market value. For more information regarding your property assessment, contact the Assessor of Property, or visit <http://www.comptroller.tn.gov/pa/>.

MIKE CAMPBELL
ASSESSOR OF PROPERTY
100 COURT SQUARE
RIPLEY, TN 38063

ATKESON RONALD LEE & MELISSA FAYE

1433 KEY CORNER RD

HALLS TN 38040

**Loudon County Budget Committee
Meeting Minutes
November 17, 2025**

COMMITTEE MEMBERS:

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

All Budget Committee members were present.

The following items were considered:

Consideration of approval of minutes of October 20, 2025 meeting:

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

Consideration of request to change position of Evidence Custodian to Director of Property and Forensic Evidence – Chief Chris Hutchens, Sheriff's Department:

Chief Hutchens explained that this position has been needing to be addressed for some time. This is an important position due to liability. This position would move to \$59,000 per year with a title change, which is an \$8,500 increase from the current yearly salary of the individual filling the position. This request is a one-time request for this position. The request is to move these funds from the overtime budget in the current year to cover the increase.

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

Consideration of request to approve In-Service salary supplement (\$800/Post certified officer) payments to officers prior to reimbursement from the State – Chief Chris Hutchens, Sheriff's Department:

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

Distribution of report on overtime wages at Sheriff/Jail Department:

Ms. Rice presented a report to the committee. The report included the prior 3 years of overtime expenses for the Sheriff/Jail Department. The report includes current year expenses through October 2025. The committee briefly discussed this report. Commissioner Shaver indicated that he would like to see this report again in January.

No action was needed at this time on this matter.

Consideration of appropriating \$241,868.76 OPIOID Funds per Abatement Council approved uses:

Ms. Rice explained that this amount would need to be appropriated by February 2026.

The committee discussed possibly making appropriations to Beauty for Ashes, Boys and Girls Club, AED overdose packages, and/or Sheriff's Department. The committee was made aware of needing to appropriate these funds within the next two meetings.

The committee also discussed potentially Emanual house qualifying.

No action was taken at this time on this matter.

Consideration of approval for line adjustments and/or amendments in multiple funds:

A. County General Fund 101

Amendments include:

- >Pg. 9 – Adj. to include the updated amount for the following revenues:
 - Inservice/SRO retention bonus
 - TLETA reimbursement
 - TCI grant (Approved by CC in September)
- >Pg. 19-Election – line adjustment
- >Pg. 23 – GIS – mistake in the original budget
- >Pg. 29-30 – Property Assessor - line adjustment
- >Pg. 40-42 – Sheriff – Adj to Inservice/SRO retention bonus amount in budget; line adjustments
- >Pg. 43-44 – Jail – line adjustments; mistake in original budget; TCI grant recognition
- >Pg. 48 – EMA – DOE grant - line adjustment
- >Pg. 50-51 – Animal Shelter – line adjustments

Overall, the amendments decrease the fund balance by \$53,577

(These amendments did not include the adjustment for the change of the Evidence Custodian to Director of Property and Forensic Evidence; therefore, after the recommendation of the budget committee, the wage adjustment was added for consideration of Commission. The adjustment did not change the effect on the fund balance.)

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

B. Education Debt Service Fund 156

Amendments include:

- >Pg. 3-4 – Appropriation for recently issued \$35M bond and remove appropriations for the recently paid \$3M CON (Paid off in June 2025)

Overall, these amendments will decrease the fund balance by \$1,522,213

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

Recommendations from Capital Projects and/or Purchasing Committee:

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

At this time, Mayor Bradshaw recognized Matt Kleinschmidt, Purchasing Director. Mr. Kleinschmidt informed the committee of renewal of two copy machines at the schools and one copy machine at the Property Assessor and a new postage machine for Circuit Court. These items are included on the Commission's workshop agenda.

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



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	15,151,480.00	(2,975,133.32)	19.64%	1,262,623.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(115,023.26)	88.48%	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	(34,297.46)	45.73%	6,250.00	(1,929.01)	30.86%
40140	Interest And Penalty	25,000.00	(11,260.96)	45.04%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	502,165.00	(8,813.00)	1.76%	41,847.08	(8,813.00)	21.06%
40210	Local Option Sales Tax	1,200,000.00	(939,915.38)	78.33%	100,000.00	(193,960.73)	193.96%
40220	Hotel/Motel Tax	510,000.00	(376,016.73)	73.73%	42,500.00	(60,683.73)	142.79%
40250	Litigation Tax - General	100,000.00	(59,032.11)	59.03%	8,333.33	(9,531.57)	114.38%
40260	Litigation Tax - Special Purpose	290,000.00	(145,759.69)	50.26%	24,166.67	(24,768.34)	102.49%
40270	Business Tax	600,000.00	(134,601.11)	22.43%	50,000.00	(41,456.80)	82.91%
40275	Mixed Drink Tax	29,000.00	(23,117.16)	79.71%	2,416.67	(4,517.75)	186.94%
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	(61,943.58)	51.62%	10,000.00	(5,721.21)	57.21%
41120	Animal Registration	63,500.00	(19,430.00)	30.60%	5,291.67	(2,608.00)	49.29%
41140	Cable TV Franchise	332,000.00	(138,265.14)	41.65%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	0.00	0.00%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(289,972.00)	48.33%	50,000.00	(37,428.00)	74.86%
41590	Other Permits	30,000.00	(10,698.60)	35.66%	2,500.00	(1,091.75)	43.67%
42180	DUI Treatment Fines	1,900.00	(570.00)	30.00%	158.33	0.00	0.00%
42190	Data Entry Fee - Circuit Court	930.00	(372.00)	40.00%	77.50	(68.00)	87.74%
42191	Courtroom Security Fee	5,300.00	(3,038.84)	57.34%	441.67	(557.93)	126.32%
42210	Fines	10,000.00	(3,638.17)	36.38%	833.33	(135.85)	16.30%
42220	Officers Costs	13,600.00	(5,242.05)	38.54%	1,133.33	(1,148.65)	101.35%
42240	Drug Control Fines	2,200.00	(1,353.28)	61.51%	183.33	(99.75)	54.41%
42250	Jail Fees	1,560.00	(429.29)	27.52%	130.00	(80.52)	61.94%
42290	Data Entry Fee - Criminal Court	1,000.00	(857.40)	85.74%	83.33	(229.10)	274.92%
42292	Victims Assistance Assessments	5,450.00	(1,691.47)	31.04%	454.17	(286.47)	63.08%
42310	Fines	45,000.00	(13,018.62)	28.93%	3,750.00	(2,127.03)	56.72%
42320	Officers Costs	113,000.00	(26,234.82)	23.22%	9,416.67	(4,799.00)	50.96%
42330	Games And Fish Fines	500.00	(106.65)	21.33%	41.67	(14.40)	34.56%
42340	Drug Control Fines	7,500.00	(2,316.80)	30.89%	625.00	(502.07)	80.33%
42350	Jail Fees	5,200.00	(2,058.84)	39.59%	433.33	(328.99)	75.92%
42380	DUI Treatment Fines	15,000.00	(5,481.48)	36.54%	1,250.00	(760.00)	60.80%
42390	Data Entry Fee - General Sessions	18,000.00	(10,644.32)	59.14%	1,500.00	(1,762.80)	117.52%
42391	Courtroom Security Fee	100,000.00	(54,682.37)	54.68%	8,333.33	(9,332.69)	111.99%
42392	Victims Assistance Assessments	24,550.00	(7,485.04)	30.49%	2,045.83	(1,505.04)	73.57%
42490	Data Entry Fee - Juvenile Court	510.00	(222.00)	43.53%	42.50	(24.00)	56.47%

101	General	Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42520	Officers Costs	2,500.00	(3,195.32)	127.81%	208.33	(125.87)	60.42%
42530	Data Entry Fee - Chancery Court	2,500.00	(1,164.00)	46.56%	208.33	(84.00)	40.32%
42591	Courtroom Security Fee	2,580.00	(985.50)	38.20%	215.00	(146.00)	67.91%
42610	Fines	5,000.00	(5,550.00)	111.00%	416.67	(775.00)	186.00%
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	(20,205.00)	40.41%	4,166.67	(3,150.00)	75.60%
43392	Data Processing Fee - Register	30,000.00	(10,350.00)	34.50%	2,500.00	(1,642.00)	65.68%
43394	Data Processing Fee - Sheriff	6,000.00	(1,404.55)	23.41%	500.00	(256.40)	51.28%
43395	Sex Offender Registration Fee	3,000.00	(1,200.00)	40.00%	250.00	(400.00)	160.00%
43396	Data Processing Fee - County Clerk	1,000.00	(606.00)	60.60%	83.33	(111.00)	133.20%
43399	Vehicle Insurance Coverage and	2,000.00	(3,295.00)	164.75%	166.67	(545.00)	327.00%
44110	Investment Income	320,000.00	(174,575.54)	54.55%	26,666.67	(119,818.87)	449.32%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	(21,283.26)	73.39%	2,416.67	(3,758.16)	155.51%
44160	Retirees' Insurance Payments	63,258.00	(42,471.82)	67.14%	5,271.50	(6,081.54)	115.37%
44161	Cobra Insurance Payments	2,873.00	(1,569.79)	54.64%	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	(1,485.00)	297.00%	41.67	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(23.50)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	39,100.00	(45,097.27)	115.34%	3,258.33	(5,827.00)	178.83%
45510	County Clerk	520,000.00	(276,232.53)	53.12%	43,333.33	(43,397.29)	100.15%
45520	Circuit Court Clerk	120,000.00	4,239.20	-3.53%	10,000.00	(21,648.33)	216.48%
45540	General Sessions Court Clerk	340,000.00	(211,099.93)	62.09%	28,333.33	(35,863.49)	126.58%
45550	Clerk And Master	85,000.00	(59,830.36)	70.39%	7,083.33	(6,620.75)	93.47%
45580	Register	500,000.00	(204,308.30)	40.86%	41,666.67	(32,255.79)	77.41%
45590	Sheriff	18,000.00	(11,926.10)	66.26%	1,500.00	(2,163.70)	144.25%
45610	Trustee	880,000.00	(347,616.74)	39.50%	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	57,232.00	(5,722.50)	10.00%	4,769.33	0.00	0.00%
46190	Other General Government Grants	53,660.00	(53,630.00)	99.94%	4,471.67	0.00	0.00%
46210	Law Enforcement Training Programs	69,400.00	(15,000.00)	21.61%	5,783.33	0.00	0.00%
46290	Other Public Safety Grants	689,992.00	(675,000.00)	97.83%	57,499.33	0.00	0.00%
46310	Health Department Programs	744,200.00	(116,014.52)	15.59%	62,016.67	0.00	0.00%
46830	Beer Tax	20,000.00	(9,212.27)	46.06%	1,666.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	9,000.00	(4,223.55)	46.93%	750.00	(862.70)	115.03%
46840	Alcoholic Beverage Tax	96,000.00	(53,525.11)	55.76%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(22,948.18)	38.25%	5,000.00	(4,428.83)	88.58%
46855	State Shared Sports Gaming Privilege	87,000.00	(36,916.99)	42.43%	7,250.00	0.00	0.00%

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46915	Contracted Prisoner Board	275,000.00	(87,453.00)	31.80%	22,916.67	0.00	0.00%
46960	Registrar's Salary Supplement	15,000.00	(3,791.00)	25.27%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(6,287.45)	104.79%	500.00	(1,257.49)	251.50%
46990	Other State Revenues	214.00	(9,121.72)	4,262.49%	17.83	0.00	0.00%
47220	Civil Defense Reimbursement	58,759.00	(37,759.25)	64.26%	4,896.58	0.00	0.00%
47235	Homeland Security Grants	40,600.00	0.00	0.00%	3,383.33	0.00	0.00%
47590	Other Federal Through State	201,447.00	(108,634.82)	53.93%	16,787.25	(31,746.00)	189.11%
47990	Other Direct Federal Revenue	0.00	(22,889.06)	0.00%	0.00	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	(6,028.77)	50.24%	1,000.00	(352.00)	35.20%
49700	Insurance Recovery	10,000.00	(34,897.60)	348.98%	833.33	(3,308.20)	396.98%
49800	Transfers In	2,424,283.00	(2,424,283.00)	100.00%	202,023.58	0.00	0.00%
Total Revenues		28,281,024.00	(10,657,298.04)	37.68%	2,356,752.00	(743,125.88)	31.53%
Expenditures							
51100	County Commission	(244,956.00)	113,773.64	46.45%	(20,413.00)	17,300.57	84.75%
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)	3,975.00	41.84%	(791.67)	3,975.00	502.11%
51300	County Mayor/Executive	(253,914.00)	124,194.34	48.91%	(21,159.50)	18,963.49	89.62%
51310	Personnel Office	(158,978.00)	77,643.83	48.84%	(13,248.17)	11,224.68	84.73%
51400	County Attorney	(490,000.00)	234,964.97	47.95%	(40,833.33)	41,705.54	102.14%
51500	Election Commission	(461,305.00)	157,743.22	34.19%	(38,442.08)	17,610.98	45.81%
51600	Register Of Deeds	(485,276.00)	241,856.39	49.84%	(40,439.67)	31,678.23	78.33%
51720	Planning	(217,157.00)	82,493.81	37.99%	(18,096.42)	12,968.68	71.66%
51750	Codes Compliance	(448,816.00)	197,165.97	43.93%	(37,401.33)	31,286.87	83.65%
51760	Geographical Information Systems	(89,601.00)	45,585.76	50.88%	(7,466.75)	6,997.22	93.71%
51800	County Buildings	(1,782,325.00)	998,166.06	56.00%	(148,527.08)	90,244.94	60.76%
51810	Other Facilities	0.00	3,358.71	0.00%	0.00	(7,024.35)	0.00%
51900	Other General Administration	(455,599.00)	483,446.81	106.11%	(37,966.58)	499.30	1.32%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(864,372.00)	405,640.89	46.93%	(72,031.00)	56,177.73	77.99%
52200	Purchasing	(352,188.00)	160,590.61	45.60%	(29,349.00)	26,215.66	89.32%
52300	Property Assessor's Office	(822,687.00)	403,068.63	48.99%	(68,557.25)	41,777.77	60.94%
52400	County Trustee's Office	(504,922.00)	250,611.70	49.63%	(42,076.83)	30,147.03	71.65%
52500	County Clerk's Office	(1,130,862.00)	450,629.95	39.85%	(94,238.50)	71,917.61	76.31%
52600	Data Processing	(244,808.00)	105,900.55	43.26%	(20,400.67)	12,542.24	61.48%
53100	Circuit Court	(606,601.00)	298,296.74	49.18%	(50,550.08)	40,414.72	79.95%

101	General		Year-To-Date			Month-To-Date		
	Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53300	General Sessions Court		(941,131.00)	486,017.14	51.64%	(78,427.58)	62,192.92	79.30%
53310	General Sessions Judge		(618,408.00)	293,771.91	47.50%	(51,534.00)	46,518.49	90.27%
53400	Chancery Court		(502,794.00)	242,636.05	48.26%	(41,899.50)	33,419.09	79.76%
53500	Juvenile Court		(440,411.00)	153,082.07	34.76%	(36,700.92)	29,447.49	80.24%
53700	Judicial Commissioners		(93,844.00)	40,206.51	42.84%	(7,820.33)	6,968.67	89.11%
53900	Other Administration Of Justice		(19,300.00)	11,143.45	57.74%	(1,608.33)	1,276.00	79.34%
53920	Courtroom Security		(1,500.00)	1,250.00	83.33%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs		(30,000.00)	9,176.51	30.59%	(2,500.00)	1,791.51	71.66%
54110	Sheriff's Department		(8,313,052.00)	4,124,742.83	49.62%	(692,754.33)	587,301.78	84.78%
54120	Special Patrols		(66,660.00)	53,659.60	80.50%	(5,555.00)	0.00	0.00%
54130	Traffic Control		(15,100.00)	2,525.32	16.72%	(1,258.33)	834.64	66.33%
54160	Administration Of The Sexual Offender		(12,250.00)	2,106.00	17.19%	(1,020.83)	(50.00)	-4.90%
54210	Jail		(5,713,222.00)	3,050,159.70	53.39%	(476,101.83)	367,060.14	77.10%
54320	Rural Fire Protection		(651,500.00)	651,500.00	100.00%	(54,291.67)	0.00	0.00%
54410	Civil Defense		(230,621.00)	90,893.28	39.41%	(19,218.42)	12,328.48	64.15%
54490	Other Emergency Management		(61,600.00)	39,297.00	63.79%	(5,133.33)	0.00	0.00%
54610	County Coroner/Medical Examiner		(125,000.00)	38,015.97	30.41%	(10,416.67)	6,625.00	63.60%
54900	Other Public Safety		(545,000.00)	545,000.00	100.00%	(45,416.67)	0.00	0.00%
55110	Local Health Center		(46,151.00)	18,489.35	40.06%	(3,845.92)	1,091.25	28.37%
55120	Rabies And Animal Control		(587,240.00)	254,789.70	43.39%	(48,936.67)	31,295.13	63.95%
55190	Other Local Health Services		(744,200.00)	261,154.17	35.09%	(62,016.67)	43,902.81	70.79%
56300	Senior Citizens Assistance		(435,806.00)	240,443.32	55.17%	(36,317.17)	24,678.23	67.95%
57100	Agricultural Extension Service		(222,512.00)	210,258.88	94.49%	(18,542.67)	307.90	1.66%
57500	Soil Conservation		(56,555.00)	13,381.85	23.66%	(4,712.92)	1,151.71	24.44%
57700	Flood Control		(4,000.00)	4,000.00	100.00%	(333.33)	0.00	0.00%
57800	Storm Water Management		(4,000.00)	0.00	0.00%	(333.33)	0.00	0.00%
58110	Tourism		(120,000.00)	120,000.00	100.00%	(10,000.00)	0.00	0.00%
58120	Industrial Development		(183,106.00)	183,105.04	100.00%	(15,258.83)	0.00	0.00%
58130	Housing And Urban Development		(6,750.00)	3,500.00	51.85%	(562.50)	500.00	88.89%
58190	Other Economic And Community		(18,433.00)	16,674.07	90.46%	(1,536.08)	0.00	0.00%
58300	Veteran's Services		(150,609.00)	65,440.66	43.45%	(12,550.75)	10,170.71	81.04%
58500	Contributions To Other Agencies		(76,000.00)	76,000.00	100.00%	(6,333.33)	0.00	0.00%
58600	Employee Benefits		(274,300.00)	205,203.75	74.81%	(22,858.33)	852.15	3.73%
58900	Miscellaneous		(572,700.00)	100,688.78	17.58%	(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		(31,602,062.00)	16,447,420.49	52.05%	(2,633,505.17)	1,826,288.01	69.35%
Total	101	General	(3,321,038.00)	5,790,122.45	174.35%	(276,753.17)	1,083,162.13	391.38%

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	(58,303.82)	58.30%	8,333.33	(10,003.19)	120.04%
	Total Revenues	100,000.00	(58,303.82)	58.30%	8,333.33	(10,003.19)	120.04%
Expenditures							
58900	Miscellaneous	0.00	593.25	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)	593.25	0.59%	(8,333.33)	0.00	0.00%
Total 112	Courthouse & Jail Maintenance	0.00	(57,710.57)	100.00%	0.00	(10,003.19)	0.00%

Template Name: LGC Defined
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Loudon County Finance
Summary Financial Statement by Fund
December 2025

User:
Date/Time:

Erin Rice
12/30/2025 9:34 AM
Page 6 of 23

114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,300.00	(2,357.34)	54.82%	358.33	(404.70)	112.94%
	Total Revenues	4,300.00	(2,357.34)	54.82%	358.33	(404.70)	112.94%
Expenditures							
56500	Libraries	(3,600.00)	1,420.37	39.45%	(300.00)	100.00	33.33%
58900	Miscellaneous	(150.00)	23.88	15.92%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	1,444.25	38.51%	(312.50)	100.00	32.00%
Total	114 Law Library	550.00	(913.09)	166.02%	45.83	(304.70)	664.80%

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	(63,608.94)	19.62%	27,023.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(2,461.97)	70.34%	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	(1,005.16)	50.26%	166.67	(56.53)	33.92%
40140	Interest And Penalty	900.00	(240.74)	26.75%	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	(2,213.50)	45.17%	408.33	(413.00)	101.14%
43360	Library Fees	3,400.00	(554.64)	16.31%	283.33	(84.00)	29.65%
44130	Sale Of Materials And Supplies	75.00	(223.20)	297.60%	6.25	(25.75)	412.00%
44160	Retirees' Insurance Payments	7,303.00	(3,942.00)	53.98%	608.58	(471.56)	77.48%
44161	Cobra Insurance Payments	0.00	(5,084.95)	0.00%	0.00	(790.11)	0.00%
44170	Miscellaneous Refunds	0.00	(628.73)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	500.00	(1,827.65)	365.53%	41.67	(617.00)	1,480.80%
48130	Contributions	23,375.00	(2,000.00)	8.56%	1,947.92	0.00	0.00%
48610	Donations	18,900.00	(18,700.00)	98.94%	1,575.00	0.00	0.00%
	Total Revenues	402,032.00	(102,491.48)	25.49%	33,502.67	(2,457.95)	7.34%
Expenditures							
56500	Libraries	(472,187.00)	232,265.05	49.19%	(39,348.92)	31,324.25	79.61%
	Total Expenditures	(472,187.00)	232,265.05	49.19%	(39,348.92)	31,324.25	79.61%
Total	115 Public Library	(70,155.00)	129,773.57	184.98%	(5,846.25)	28,866.30	493.76%

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	(626,610.26)	78.33%	66,666.67	(129,307.15)	193.96%
44145	Sale Of Recycled Materials	100,000.00	(63,420.23)	63.42%	8,333.33	(10,392.61)	124.71%
44160	Retirees' Insurance Payments	435.00	(436.08)	100.25%	36.25	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(74,033.55)	0.00%	0.00	0.00	0.00%
46170	Solid Waste Grants	0.00	0.00	0.00%	0.00	0.00	0.00%
46430	Litter Program	49,200.00	(32,985.65)	67.04%	4,100.00	0.00	0.00%
46990	Other State Revenues	50,000.00	(27,278.39)	54.56%	4,166.67	0.00	0.00%
Total	Revenues	999,635.00	(824,764.16)	82.51%	83,302.92	(139,699.76)	167.70%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	18,941.78	38.50%	(4,100.00)	115.18	2.81%
55732	Convenience Centers	(1,390,861.00)	736,864.11	52.98%	(115,905.08)	76,525.43	66.02%
55739	Other Waste Collection	(50,000.00)	7,262.00	14.52%	(4,166.67)	0.00	0.00%
Total	Expenditures	(1,490,061.00)	763,067.89	51.21%	(124,171.75)	76,640.61	61.72%
Total	116 Solid Waste/Sanitation	(490,426.00)	(61,696.27)	-12.58%	(40,868.83)	(63,059.15)	-154.30%

Template Name: LGC Defined
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Loudon County Finance
Summary Financial Statement by Fund
December 2025

User: Erin Rice
Date/Time: 12/30/2025 9:34 AM
Page 9 of 23

119 Industrial/Economic Development			Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues								
44120	Lease/Rentals/PPP		5,300.00	(2,649.96)	50.00%	441.67	0.00	0.00%
	Total Revenues		5,300.00	(2,649.96)	50.00%	441.67	0.00	0.00%
Expenditures								
58120	Industrial Development		(5,300.00)	26.52	0.50%	(441.67)	0.00	0.00%
	Total Expenditures		(5,300.00)	26.52	0.50%	(441.67)	0.00	0.00%
Total	119	Industrial/Economic Development	0.00	(2,623.44)	100.00%	0.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
December 2025

User: Erin Rice
Date/Time: 12/30/2025 9:34 AM
Page 10 of 23

121 Special Purpose - Opioid			Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues								
44110	Investment Income		8,700.00	(6,447.39)	74.11%	725.00	0.00	0.00%
48991	Opioid Settlement Funds - Past		0.00	(78,406.95)	0.00%	0.00	0.00	0.00%
	Total Revenues		8,700.00	(84,854.34)	975.34%	725.00	0.00	0.00%
Total	121	Special Purpose - Opioid	8,700.00	(84,854.34)	975.34%	725.00	0.00	0.00%

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
December 2025

User: Erin Rice
Date/Time: 12/30/2025 9:34 AM
Page 11 of 23

122	Drug Control		Year-To-Date			Month-To-Date		
	Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues								
42240	Drug Control Fines		10,000.00	(4,013.27)	40.13%	833.33	(99.75)	11.97%
42320	Officers Costs		0.00	(20.71)	0.00%	0.00	(5.43)	0.00%
42340	Drug Control Fines		7,000.00	(2,316.82)	33.10%	583.33	(502.08)	86.07%
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	(35,783.56)	35.78%	8,333.33	(5,837.12)	70.05%
44150	Sale Of Animals/Livestock		0.00	(12,500.00)	0.00%	0.00	0.00	0.00%
44530	Sale Of Equipment		30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
44570	Contributions & Gifts		10,000.00	(9,303.00)	93.03%	833.33	(1,415.00)	169.80%
	Total Revenues		172,000.00	(63,937.36)	37.17%	14,333.33	(7,859.38)	54.83%
Expenditures								
54150	Drug Enforcement		(152,200.00)	79,535.35	52.26%	(12,683.33)	8,779.16	69.22%
	Total Expenditures		(152,200.00)	79,535.35	52.26%	(12,683.33)	8,779.16	69.22%
Total	122	Drug Control	19,800.00	15,597.99	-78.78%	1,650.00	919.78	-55.74%

Template Name: LGC Defined
Created by: LGC

**Loudon County Finance
Summary Financial Statement by Fund
December 2025**

User: Erin Rice
Date/Time: 12/30/2025 9:34 AM
Page 12 of 23

127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	10,000.00	(13,254.50)	132.55%	833.33	0.00	0.00%
47401	American Rescue Plan Act Grant #1	0.00	(1,010,035.33)	0.00%	0.00	(678,665.74)	0.00%
	Total Revenues	10,000.00	(1,023,289.83)	10,232.90%	833.33	(678,665.74)	81,439.
Expenditures							
91140	Public Health And Welfare Projects	0.00	4,191,214.25	0.00%	0.00	0.00	0.00%
91403	American Rescue Plan Act Grant #3	0.00	1,966.83	0.00%	0.00	0.00	0.00%
	Total Expenditures	0.00	4,193,181.08	100.00%	0.00	0.00	0.00%
Total	127 Other General Government Special	10,000.00	3,169,891.25	-	833.33	(678,665.74)	81,439.

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
December 2025

User:
Date/Time:

Erin Rice
12/30/2025 9:34 AM
Page 13 of 23

128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47700	Asset Forfeiture Funds	1,000.00	0.00	0.00%	83.33	0.00	0.00%
	Total Revenues	1,000.00	0.00	0.00%	83.33	0.00	0.00%
Expenditures							
54150	Drug Enforcement	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
	Total Expenditures	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
Total 128	Other Special Revenue Fund	0.00	0.00	100.00%	0.00	0.00	0.00%

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	(126,183.30)	19.62%	53,607.08	0.00	0.00%	
40120	Trustee's Collections - Prior Year	9,000.00	(4,880.57)	54.23%	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	(1,786.37)	44.66%	333.33	(100.47)	30.14%	
40140	Interest And Penalty	2,000.00	(477.67)	23.88%	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	(30,602.83)	34.00%	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	(2,490.00)	49.80%	416.67	0.00	0.00%	
44145	Sale Of Recycled Materials	250.00	(674.64)	269.86%	20.83	0.00	0.00%	
44160	Retirees' Insurance Payments	26,700.00	(3,623.64)	13.57%	2,225.00	(623.64)	28.03%	
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	1,229,978.00	0.00	0.00%	102,498.17	0.00	0.00%	
46920	Gasoline And Motor Fuel Tax	2,400,000.00	(1,039,675.86)	43.32%	200,000.00	(194,949.06)	97.47%	
46925	Hybrid/Electric Vehicle Registration	9,800.00	(15,874.65)	161.99%	816.67	(3,243.47)	397.16%	
46930	Petroleum Special Tax	32,600.00	(15,152.73)	46.48%	2,716.67	(3,030.54)	111.55%	
49600	Proceeds From Sale Of Capital Assets	67,000.00	(8,133.09)	12.14%	5,583.33	0.00	0.00%	
49700	Insurance Recovery	75,713.00	(133,368.33)	176.15%	6,309.42	0.00	0.00%	
49800	Transfers In	87,000.00	0.00	0.00%	7,250.00	0.00	0.00%	
Total Revenues		5,557,506.00	(1,382,923.68)	24.88%	463,125.50	(201,947.18)	43.61%	
Expenditures								
61000	Administration	(1,337,705.00)	601,413.85	44.96%	(111,475.42)	100,314.58	89.99%	
62000	Highway And Bridge Maintenance	(1,133,713.00)	993,149.57	87.60%	(94,476.08)	16,717.78	17.70%	
63100	Operation And Maintenance Of	(305,500.00)	239,450.90	78.38%	(25,458.33)	(15,588.14)	-61.23%	
65000	Other Charges	(234,000.00)	209,709.73	89.62%	(19,500.00)	479.49	2.46%	
66000	Employee Benefits	(622,148.00)	336,297.74	54.05%	(51,845.67)	46,105.72	88.93%	
68000	Capital Outlay	(2,317,443.00)	1,340,114.27	57.83%	(193,120.25)	134,000.00	69.39%	
Total Expenditures		(5,950,509.00)	3,720,136.06	62.52%	(495,875.75)	282,029.43	56.88%	
Total	131	Highway/Public Works	(393,003.00)	2,337,212.38	594.71%	(32,750.25)	80,082.25	244.52%

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	(2,366,029.48)	19.51%	1,010,477.42	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(92,427.43)	92.43%	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	(31,125.25)	17.79%	14,583.33	(1,750.59)	12.00%
40140	Interest And Penalty	35,000.00	(9,046.15)	25.85%	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	(3,339,107.13)	69.56%	400,000.00	(695,284.25)	173.82%
40275	Mixed Drink Tax	35,000.00	(35,635.21)	101.81%	2,916.67	(6,373.80)	218.53%
40320	Bank Excise Tax	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(817.00)	68.08%	100.00	(137.75)	137.75%
43570	Receipts From Individual Schools	15,000.00	(2,205.00)	14.70%	1,250.00	(200.00)	16.00%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(187,678.70)	250.24%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(44,900.72)	71.96%	5,200.00	(3,179.70)	61.15%
44161	Cobra Insurance Payments	0.00	(520.70)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	2,000.00	(25,526.50)	1,276.33%	166.67	0.00	0.00%
46510	Tennessee Investment in Student	35,400,000.00	(17,920,139.76)	50.62%	2,950,000.00	(3,938,273.16)	133.50%
46515	Early Childhood Education	879,328.00	(373,425.16)	42.47%	73,277.33	(85,029.48)	116.04%
46590	Other State Education Funds	1,181,264.00	(952,559.06)	80.64%	98,438.67	(5,847.09)	5.94%
46610	Career Ladder Program	55,000.00	(15,580.94)	28.33%	4,583.33	0.00	0.00%
46790	Other Vocational	694,000.00	(255,509.65)	36.82%	57,833.33	(102,546.53)	177.31%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(359,575.99)	31.27%	95,833.33	(3,309.78)	3.45%
46980	Other State Grants	50,079.00	(38,472.23)	76.82%	4,173.25	(38,472.23)	921.88%
47590	Other Federal Through State	210,632.00	(61,331.40)	29.12%	17,552.67	(21,831.33)	124.38%
47640	Rotc Reimbursement	71,000.00	(21,285.01)	29.98%	5,916.67	(21,285.01)	359.75%
48130	Contributions	5,000.00	(5,000.00)	100.00%	416.67	0.00	0.00%
48610	Donations	16,900.00	(43,956.40)	260.10%	1,408.33	(7,446.40)	528.74%
48990	Other	0.00	(8,000.00)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	52,135.00	(73,561.94)	141.10%	4,344.58	0.00	0.00%
	Total Revenues	57,566,862.00	(26,263,416.81)	45.62%	4,797,238.50	(4,930,967.10)	102.79%
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
71100	Regular Instruction Program	(34,315,985.00)	14,485,884.93	42.21%	(2,859,665.42)	2,688,646.09	94.02%
71200	Special Education Program	(5,105,352.00)	2,046,926.21	40.09%	(425,446.00)	374,237.26	87.96%
71300	Vocational Education Program	(2,730,686.00)	1,265,063.53	46.33%	(227,557.17)	166,869.37	73.33%
72110	Attendance	(89,861.00)	45,250.07	50.36%	(7,488.42)	7,426.78	99.18%
72120	Health Services	(1,080,761.00)	479,716.92	44.39%	(90,063.42)	79,944.54	88.76%

141 General Purpose School		Year-To-Date			Month-To-Date			
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
72130	Other Student Support	(2,307,440.00)	1,003,431.56	43.49%	(192,286.67)	205,083.15	106.65%	
72210	Regular Instruction Program	(2,542,339.00)	1,078,344.19	42.42%	(211,861.58)	193,494.11	91.33%	
72220	Special Education Program	(825,890.00)	429,128.52	51.96%	(68,824.17)	68,284.19	99.22%	
72230	Vocational Education Program	(193,778.00)	91,409.76	47.17%	(16,148.17)	15,166.90	93.92%	
72250	Technology	(1,301,079.00)	872,753.90	67.08%	(108,423.25)	77,120.13	71.13%	
72310	Board Of Education	(814,815.00)	470,517.81	57.75%	(67,901.25)	10,432.34	15.36%	
72320	Office Of The Superintendent	(449,092.00)	269,062.91	59.91%	(37,424.33)	30,486.09	81.46%	
72410	Office Of The Principal	(1,480,282.00)	759,790.23	51.33%	(123,356.83)	108,561.14	88.01%	
72510	Fiscal Services	(113,446.00)	56,548.74	49.85%	(9,453.83)	9,283.11	98.19%	
72610	Operation Of Plant	(5,168,286.00)	3,731,698.10	72.20%	(430,690.50)	218,651.63	50.77%	
72620	Maintenance Of Plant	(282,000.00)	285,117.73	101.11%	(23,500.00)	16,820.91	71.58%	
72710	Transportation	(2,707,191.00)	1,361,687.76	50.30%	(225,599.25)	250,873.83	111.20%	
72901	COVID-19 Expenditures	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%	
73300	Community Services	(96,553.00)	54,151.82	56.09%	(8,046.08)	13,343.16	165.83%	
73400	Early Childhood Education	(1,124,756.00)	510,013.98	45.34%	(93,729.67)	82,401.83	87.91%	
76100	Regular Capital Outlay	(62,000.00)	0.00	0.00%	(5,166.67)	0.00	0.00%	
99100	Transfers Out	(56,741.00)	0.00	0.00%	(4,728.42)	0.00	0.00%	
Total Expenditures		(62,873,333.00)	29,296,498.67	46.60%	(5,239,444.42)	4,617,126.56	88.12%	
Total	141	General Purpose School	(5,306,471.00)	3,033,081.86	57.16%	(442,205.92)	(313,840.54)	-70.97%

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	140,856.16	(71,704.11)	50.91%	11,738.01	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,163,603.82	(405,610.60)	34.86%	96,966.99	(88,273.46)	91.03%
47143	Special Education - Grants To States	1,420,441.41	(609,953.80)	42.94%	118,370.12	(148,517.31)	125.47%
47145	Special Education Preschool Grants	27,807.70	(17,265.75)	62.09%	2,317.31	(5,755.25)	248.36%
47146	English Language Acquisition Grants	67,134.72	(32,257.29)	48.05%	5,594.56	(5,663.02)	101.22%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	(559.07)	38.58%	120.75	(110.68)	91.66%
47150	21st Century Community Learning	293,750.00	(96,692.74)	32.92%	24,479.17	(37,599.20)	153.60%
47189	Eisenhower Prof Development State	324,300.95	(87,959.12)	27.12%	27,025.08	(23,530.09)	87.07%
47309	COVID-19 Grant D	74,300.00	(18,200.00)	24.50%	6,191.67	0.00	0.00%
47590	Other Federal Through State	82,295.23	(24,767.94)	30.10%	6,857.94	(8,199.13)	119.56%
Total	Revenues	3,595,938.99	(1,364,970.42)	37.96%	299,661.58	(317,648.14)	106.00%
Expenditures							
71100	Regular Instruction Program	(935,763.29)	382,790.26	40.91%	(77,980.27)	74,558.41	95.61%
71200	Special Education Program	(1,006,394.00)	423,772.58	42.11%	(83,866.17)	84,320.53	100.54%
71300	Vocational Education Program	(97,907.66)	73,988.65	75.57%	(8,158.97)	8,200.00	100.50%
72120	Health Services	(16,280.00)	0.00	0.00%	(1,356.67)	0.00	0.00%
72130	Other Student Support	(117,547.34)	25,085.37	21.34%	(9,795.61)	3,750.55	38.29%
72210	Regular Instruction Program	(678,141.59)	287,428.57	42.38%	(56,511.80)	36,890.40	65.28%
72220	Special Education Program	(439,855.11)	276,684.26	62.90%	(36,654.59)	26,941.80	73.50%
72230	Vocational Education Program	(3,800.00)	2,012.86	52.97%	(316.67)	403.80	127.52%
72710	Transportation	(6,500.00)	4,950.00	76.15%	(541.67)	(100.00)	-18.46%
73300	Community Services	(293,750.00)	131,368.12	44.72%	(24,479.17)	34,675.35	141.65%
73400	Early Childhood Education	0.00	3,000.00	0.00%	0.00	0.00	0.00%
Total	Expenditures	(3,595,938.99)	1,611,080.67	44.80%	(299,661.58)	269,640.84	89.98%
Total	142 School Federal Projects	0.00	246,110.25	100.00%	0.00	(48,007.30)	0.00%

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	(182,720.95)	32.63%	46,666.67	(46,501.43)	99.65%	
43522	Lunch Payments - Adults	41,854.00	(7,987.90)	19.09%	3,487.83	(2,465.20)	70.68%	
43523	Income From Breakfast	0.00	(523.45)	0.00%	0.00	(9.60)	0.00%	
43525	A La Carte Sales	5,000.00	(5,971.43)	119.43%	416.67	(1,064.80)	255.55%	
43570	Receipts From Individual Schools	100.00	(13.65)	13.65%	8.33	(11.90)	142.80%	
44110	Investment Income	5,000.00	(16,792.47)	335.85%	416.67	(13.69)	3.29%	
44165	Rebates	0.00	(2,962.08)	0.00%	0.00	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	(530,970.98)	31.03%	142,599.08	(164,924.74)	115.66%	
47113	Breakfast	542,222.00	(155,979.24)	28.77%	45,185.17	(48,342.20)	106.99%	
47114	USDA - Other	135,183.00	(17,177.58)	12.71%	11,265.25	(6,706.98)	59.54%	
47990	Other Direct Federal Revenue	263,000.00	(155,699.00)	59.20%	21,916.67	(78,069.00)	356.21%	
49800	Transfers In	56,741.00	0.00	0.00%	4,728.42	0.00	0.00%	
	Total Revenues	3,350,289.00	(1,076,798.73)	32.14%	279,190.75	(348,109.54)	124.69%	
Expenditures								
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%	
73100	Food Service	(3,293,548.00)	2,144,492.31	65.11%	(274,462.33)	120,681.84	43.97%	
	Total Expenditures	(3,293,548.00)	2,144,492.31	65.11%	(274,462.33)	120,681.84	43.97%	
Total	143	Central Cafeteria	56,741.00	1,067,693.58	-1,881.70%	4,728.42	(227,427.70)	4,809.

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Loudon County Finance
Summary Financial Statement by Fund
December 2025

User:
Date/Time:

Erin Rice
12/30/2025 9:34 AM
Page 19 of 23

151	General Debt Service	Year-To-Date			Month-To-Date				
		Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues									
40110	Current Property Tax	1,012,384.00		(198,582.59)	19.62%	84,365.33	0.00	0.00%	
40120	Trustee's Collections - Prior Year	10,000.00		(7,691.48)	76.91%	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		(5,382.67)	53.83%	833.33	(302.74)	36.33%	
40140	Interest And Penalty	6,000.00		(751.73)	12.53%	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		(19,854.37)	49.64%	3,333.33	0.00	0.00%	
48140	Contracted Services	203,472.00		(101,736.00)	50.00%	16,956.00	(50,868.00)	300.00%	
49800	Transfers In	100,000.00		0.00	0.00%	8,333.33	0.00	0.00%	
	Total Revenues	1,421,562.00		(333,998.84)	23.50%	118,463.50	(51,170.74)	43.20%	
Expenditures									
82110	General Government	(920,000.00)		0.00	0.00%	(76,666.67)	0.00	0.00%	
82210	General Government	(403,728.00)		201,863.75	50.00%	(33,644.00)	0.00	0.00%	
82310	General Government	(240,972.00)		107,081.35	44.44%	(20,081.00)	16,956.00	84.44%	
	Total Expenditures	(1,564,700.00)		308,945.10	19.74%	(130,391.67)	16,956.00	13.00%	
Total	151	General Debt Service		(143,138.00)	(25,053.74)	-17.50%	(11,928.17)	(34,214.74)	-286.84%

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	(1,746,016.28)	20.28%	717,357.67	0.00	0.00%	
40120	Trustee's Collections - Prior Year	40,000.00	(45,843.26)	114.61%	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	(12,636.80)	27.47%	3,833.33	(710.74)	18.54%	
40140	Interest And Penalty	10,000.00	(4,281.27)	42.81%	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	(360,178.07)	30.01%	100,000.00	0.00	0.00%	
44110	Investment Income	200,000.00	(255,139.01)	127.57%	16,666.67	0.00	0.00%	
	Total Revenues	10,267,352.00	(2,424,094.69)	23.61%	855,612.67	(710.74)	0.08%	
Expenditures								
82130	Education	(3,772,000.00)	0.00	0.00%	(314,333.33)	0.00	0.00%	
82230	Education	(2,080,271.00)	918,382.65	44.15%	(173,355.92)	0.00	0.00%	
82330	Education	(200,000.00)	36,235.73	18.12%	(16,666.67)	0.00	0.00%	
	Total Expenditures	(6,052,271.00)	954,618.38	15.77%	(504,355.92)	0.00	0.00%	
Total	156	Education Debt Service	4,215,081.00	(1,469,476.31)	34.86%	351,256.75	(710.74)	0.20%

171 General 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	0.00	0.00	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(534.24)	0.00%	0.00	(30.05)	0.00%
44110	Investment Income	0.00	(5,912.02)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(549.00)	0.00%	0.00	(15.00)	0.00%
46390	Other Health And Welfare Grants	410,525.00	0.00	0.00%	34,210.42	0.00	0.00%
49100	Bonds Issued	35,000,000.00	(35,000,000.00)	100.00%	2,916,666.67	0.00	0.00%
49410	Premiums On Debt Issued	855,505.00	(855,505.00)	100.00%	71,292.08	0.00	0.00%
49600	Proceeds From Sale Of Capital Assets	57,867.00	(57,866.91)	100.00%	4,822.25	0.00	0.00%
	Total Revenues	36,323,897.00	(35,920,367.17)	98.89%	3,026,991.42	(45.05)	0.00%
Expenditures							
82330	Education	(439,281.00)	439,281.26	100.00%	(36,606.75)	0.00	0.00%
91110	General Administration Projects	(207,330.00)	36,238.99	17.48%	(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	(236,814.00)	206,626.59	87.25%	(19,734.50)	9,474.21	48.01%
91200	Highway & Street Capital Projects	(149,086.00)	149,057.75	99.98%	(12,423.83)	0.00	0.00%
91300	Education Capital Projects	0.00	34,816,223.74	0.00%	0.00	0.00	0.00%
95100	Capital Projects Donated To School	(34,816,224.00)	600,000.00	1.72%	(2,901,352.00)	0.00	0.00%
99100	Transfers Out	(2,424,283.00)	1,824,283.00	75.25%	(202,023.58)	0.00	0.00%
	Total Expenditures	(38,273,018.00)	38,092,749.52	99.53%	(3,189,418.17)	9,474.21	0.30%
Total	171 General Capital Projects	(1,949,121.00)	2,172,382.35	111.45%	(162,426.75)	9,429.16	5.81%

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Loudon County Finance
Summary Financial Statement by Fund
December 2025

User:
Date/Time:

Erin Rice
12/30/2025 9:34 AM
Page 22 of 23

176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	137,094.00	(26,891.67)	19.62%	11,424.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,800.00	(1,047.95)	58.22%	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	(919.08)	61.27%	125.00	(51.69)	41.35%
40140	Interest And Penalty	1,000.00	(101.80)	10.18%	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	(28,960.50)	19.10%	12,632.83	(51.69)	0.41%
Expenditures							
91200	Highway & Street Capital Projects	(238,611.00)	186,401.25	78.12%	(19,884.25)	0.00	0.00%
	Total Expenditures	(238,611.00)	186,401.25	78.12%	(19,884.25)	0.00	0.00%
Total	176 Highway Capital Projects	(87,017.00)	157,440.75	180.93%	(7,251.42)	(51.69)	-0.71%

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Loudon County Finance
Summary Financial Statement by Fund
December 2025

User: Erin Rice
Date/Time: 12/30/2025 9:34 AM
Page 23 of 23

Account	Description	Year-To-Date			Month-To-Date			
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues								
40110	Current Property Tax	527,284.00	(103,429.39)	19.62%	43,940.33	0.00	0.00%	
40120	Trustee's Collections - Prior Year	0.00	(3,975.76)	0.00%	0.00	0.00	0.00%	
40140	Interest And Penalty	0.00	(391.00)	0.00%	0.00	0.00	0.00%	
40285	Adequate Facilities/Development Tax	200,000.00	(216,475.83)	108.24%	16,666.67	0.00	0.00%	
44110	Investment Income	0.00	(398,094.99)	0.00%	0.00	0.00	0.00%	
48130	Contributions	92,559,875.00	(34,816,223.74)	37.61%	7,713,322.92	0.00	0.00%	
	Total Revenues	93,287,159.00	(35,538,590.71)	38.10%	7,773,929.92	0.00	0.00%	
Expenditures								
91300	Education Capital Projects	(1,027,284.00)	8,422,326.23	819.86%	(85,607.00)	4,442,154.13	5,189.01%	
	Total Expenditures	(1,027,284.00)	8,422,326.23	819.86%	(85,607.00)	4,442,154.13	5,189.	
Total	177	Education Capital Projects	92,259,875.00	(27,116,264.48)	29.39%	7,688,322.92	4,442,154.13	-57.78%

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Notaries to be elected January 05, 2026

JACOB BRADLEY CROWDER
ANGELA MICHELE LEONARD

SAVANNA WRIGHT