

Loudon County Commission Meeting

Loudon, Tennessee

Monday, June 29, 2026

Courthouse Annex

6:00 pm

AGENDA

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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT, LOUDON COUNTY TAX MAP 049, PARCEL 236.00, LOCATED 1295 COOK DR, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT APPROXIMATELY (2) ONE ACRE LOT
Approved - 9 / Disapproved - 0 by Planning Commission
- 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-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT, LOUDON COUNTY TAX MAP 021L, GROUP A, PARCEL 002.00, LOCATED 921 PHELPS RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, FOR LOT LINE ADJUSTMENT, APPROXIMATELY 1.3 ACRES
Approved - 9 / Disapproved - 0 by Planning Commission
- C) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT, LOUDON COUNTY TAX MAP 039, PARCEL 118.00, LOCATED JIM DYKE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, FOR (1) ONE ACRE LOT, APPROXIMATELY 19.21 ACRES
Approved - 9 / Disapproved - 0 by Planning Commission

D) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT & A-1 AGRICULTURE FORESTRY DISTRICT TO A-3 DEVELOPING AGRICULTURE DISTRICT LOUDON COUNTY TAX MAP 084, PARCEL 028.00 LOCATED 465 BLACK RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT FOR (1) FOUR ACRE LOT & (1) ONE ACRE LOT, APPROXIMATELY 5.4 ACRES

Approved - 9 / Disapproved - 0 by Planning Commission

E) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT, F-1 FLOODWAY DISTRICT, TO A-3, DEVELOPING AGRICULTURE DISTRICT, F-1 FLOODWAY DISTRICT LOUDON COUNTY TAX MAP 028, PARCEL 049.00, LOCATED 18102 BEALS CHAPEL RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, APPROXIMATELY 3.84 ACRES

Approved - 7 / Disapproved - 2 by Planning Commission

F) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO CFD, COMMUNITIES FACILITIES DISTRICT, LOUDON COUNTY TAX MAP 010, PARCEL 105.00, LOCATED 6069 HWY 70 E, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, FOR A PORTION OF THE PROPERTY

Approved - 9 / Disapproved - 0 by Planning Commission

G) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 021L, GROUP A, PARCEL 001.00, LOCATED 857 PHELPS RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, FOR LOT LINE ADJUSTMENT, APPROXIMATELY 1.40 ACRES

Approved - 9 / Disapproved - 0 by Planning Commission

H) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 026, PARCEL 070.00,

LOCATED 4075 HWY 11 WEST, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, FOR (1) ONE ACRE LOT
Approved - 9 / Disapproved - 0 by Planning Commission

I) A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 081, PARCEL 004.01 LOCATED 2921 MOSS RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT FOR (1) ONE ACRE LOT APPROXIMATELY 25 ACRES

Approved - 9 / Disapproved - 0 by Planning Commission

J) RESOLUTION IMPOSING A TEMPORARY MORATORIUM ON THE APPROVAL OF DATA CENTER FACILITY OPERATIONS IN LOUDON COUNTY

Approved - 8 / Disapproved - 0 / Abstained - 1 by Planning Commission

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

2) Roll Call

3) Director of Accounts and Budgets - Erin Rice - Budget Adoption

A) Consideration of recommendation to approve a Resolution Making Appropriations for the Various Funds, Departments, Institutions, Offices and Agencies of Loudon County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027

B) Consideration of recommendation to approve a Resolution Fixing the Tax Levy in Loudon County, Tennessee for the Fiscal Year Beginning July 1, 2026

C) Consideration of recommendation to approve a Resolution Making Appropriations to Nonprofit Organizations Serving Loudon County, Tennessee for the Year Beginning July 1, 2026 and ending June 30, 2027

D) Consideration of recommendation to approve a Resolution to replace the previous 25/55 Bridge retirement provision with the new 7 Year Bridge provision for Certified Public Safety Officers and Corrections Guards beginning July 1, 2026

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

5) Adoption of June 29, 2026 County Commission Agenda

6) Reading and Acceptance of June 1, 2026 Commission Meeting Minutes

7) General Public Comments

8) Loudon County Codes Enforcement Director - Jim Jenkins

A) 1295 COOK DR

B) 921 PHELPS RD

C) JIM DYKERD

D) 465 BLACK RD

E) 18102 BEALS CHAPEL RD

F) 6069 HWY 70 E

G) 857 PHELPS RD

H) 4075 HWY 11 WEST

I) 2921 MOSS RD

J) RESOLUTION IMPOSING A TEMPORARY MORATORIUM ON THE APPROVAL OF DATA CENTER FACILITY OPERATIONS IN LOUDON COUNTY

9) Mayor - Buddy Bradshaw

A) Boards & Committees

Solid Waste Disposal Commission

Tyler Hunsaker

To Be Announced At Meeting

10) Commissioner - Bill Geames

A) Loudon Entertainment / Drive-In Real Estate Transaction

11) Director of Accounts and Budgets - Erin Rice

A) Consideration of recommendation to apply/accept for the following grants with no matching funds:

1) Sr. Center - DDA FY 2027 - up to \$50,000 for building renovations

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

1) County General Fund 101

Summary of Amendments:

- Revenue:
 - Sr. Center special events contributions = increase \$2,110
 - Other State Rev - increase for HIV meds reimb = \$28,235
 - Other State Rev - increase for State Primary reimb = \$84,473
 - Insurance Recovery - increase \$30,000
- Expenses:
 - Multiple depts w/line adjustments
 - EOY insurance/wage adjustments = decrease \$274,517
 - Legal Fees = increase \$20,000
 - Other Facilities = increase \$5,000
 - Other General Admin = increase \$4,000
 - Sheriff vehicle maintenance-usage of insurance recovery funds = increase \$30,000
 - Jail - usage of HIV meds revenue to increase medical/dental services (Inmates) = increase \$28,235
 - Sr. Center-usage of contributions for special events = increase \$2,110
 - Trustee's Commission = increase \$40,000
 - Tax relief program = increase \$50,000

Overall amendments will increase the fund balance by \$239,990

2) Public Libraries Fund 115

Summary of Amendments:

- EOY insurance/wage adjustments
- Loudon library line adjustments

Overall amendments will have no bearing on the fund balance

3) Convenience Centers Fund 116

Summary of Amendments:

- EOY insurance/wage adjustments = decrease \$14,869
- EOY line adjustments

Overall amendments will increase the fund balance by \$14,868

4) Special Revenue (OPIOID) Fund 121

Summary of Amendments:

- Revenue-recognize abatement/settlement funds rec'd = increase \$233,142
- Expenses - remove contribution to Boys/Girls Club (this will need to be moved to next FY) = decrease \$75,000

Overall amendments will increase the fund balance by \$308,142

5) Drug Fund 122

Summary of Amendments:

- Revenue - recognize revenue for sale of K9 = increase \$12,500
- Revenue - EOY adj. for revenue no longer anticipated = decrease \$45,000
- Expenses - EOY adj = no effect
- Expenses - vehicles = increase \$55,621

Overall amendments will decrease the fund balance by \$88,121

6) Special Purpose (ARPA) Fund 127

Summary of Amendments:

- Revenue: recognize additional investment income and revenue for TDEC ARPA grant = increase \$4,018,542
- Expenses: recognize expenses for TDEC ARPA grant and retainage payment from \$10.5M ARPA = increase \$4,020,509

Overall amendments will have no bearing on the fund balance

7) Highway Fund 131

Summary of Amendments:

- EOY insurance/wage adjustments = decrease \$3,121
- EOY line adjustments/amendments = no effect

Overall amendments will increase the fund balance by \$3,121

8) General Capital Projects Fund 171

Summary of Amendments:

- Courthouse (sub-fund CRT) = retainage payments = increase expense \$21,039
- Health Department (sub-fund HFG) = adj for current year expense = increase \$6,578
- Lenoir City County Clerk's office (sub-fund 024) = increase expense \$679

Overall amendments will reduce the fund balance by \$28,296

9) Education Capital Projects Fund 177

Summary of Amendments:

- Adj to revenue/expenses to recognize contracts encumbered and future revenues to pay expenses related to contracts for projects at Greenback School, Philadelphia Elem. School, Loudon High School, and Northend School.

Overall amendments will have no bearing on the fund balance

C) Distribution of the following reports:

1. Approved Budget Committee minutes - May 18, 2026
2. Summary Financial Reports for June 2026
3. Report on Debt Obligation - TASS Bond Series 2026 Consideration

12) Commissioner - Adam Waller

A) Bonds and Notaries

Sheena Diane Cortez, Stewart Michael Crane, Anita Fouts, Devvin Howard, Abraham Marquez, Donna Parker, Sharon K Snodderly, Tori S. Taylor, Christina Wampler

RESOLUTION #

DRAFT FOR
ADOPTION

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 29th day of June, 2026, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Loudon County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2026 and ending June 30, 2027 according to the following schedule:

101 GENERAL FUND	Budget Request	Amds to Budget	Amended Budget
51100 County Commission	245,801		245,801
51210 Board of Equalization	4,240		4,240
51220 Beer Board	3,000		3,000
51240 Other Boards & Committees (Planning/BZA)	11,000		11,000
51300 County Mayor	261,493		261,493
51310 Personnel Office	166,100		166,100
51400 Legal Fees	490,000		490,000
51500 Election Commission	587,668		587,668
51600 Register of Deeds	506,134		506,134
51720 Planning	222,174		222,174
51750 Codes Compliance (Bldg Comm)	459,252		459,252
51760 Geographical Information System	92,704		92,704
51800 County Buildings	1,783,210		1,783,210
51900 Other General Administration	497,000		497,000
51910 Preservation of Records	1,000		1,000
52100 Accounting and Budgeting	889,763		889,763
52200 Purchasing	363,085		363,085
52300 Property Assessor's Office	871,806		871,806
52400 County Trustee's Office	531,248		531,248
52500 County Clerk's Office	1,180,582		1,180,582
52600 Data Processing	250,404		250,404
53100 Circuit Court	541,198		541,198
53300 General Sessions	1,033,956		1,033,956
53310 General Sessions Judge	637,050		637,050
53400 Chancery Court	516,684		516,684
53500 Juvenile Court	452,745		452,745
53700 Judicial Commissioners	99,095		99,095
53900 Other Administration of Justice	19,300		19,300
53920 Courtroom Security	1,500		1,500
53930 Victim Assistance Programs	30,000		30,000
54110 Sheriff's Department	8,585,897		8,585,897
54120 Special Patrol	68,000		68,000
54130 Traffic Control	15,100		15,100
54160 Administration of Sexual Offender	12,250		12,250
54210 Jail	6,140,159		6,140,159

54320 Rural Fire Protection	776,500	776,500
54410 Homeland Security & Emergency Management	235,231	235,231
54490 Other Emergency Management	20,075	20,075
54610 County Coroner/Medical Examiner	145,000	145,000
54900 Other Public Safety	702,111	702,111
55110 Health Department	46,151	46,151
55120 Rabies and Animal Control	597,169	597,169
55190 Other Local Health Services (DGA)	744,200	744,200
56300 Senior Citizens Assistance	374,508	374,508
57100 Agriculture Extension Service	298,805	298,805
57500 Soil Conservation	57,647	57,647
57700 Flood Control	4,000	4,000
57800 Storm Water Management	4,000	4,000
58110 Tourism	120,000	120,000
58120 Economic and Industrial Agencies	183,106	183,106
58130 General Welfare Assistance	6,750	6,750
58300 Veteran's Service	157,625	157,625
58500 Contributions to Other Agencies	79,000	79,000
58600 Employee Benefits	388,074	388,074
58900 Miscellaneous	633,000	633,000
99100 Transfers to Other Funds	87,000	87,000
Total General Fund	<u>33,230,550</u>	<u>0</u> <u>33,230,550</u>
 112 COURTHOUSE & JAIL MAINTENANCE FUND		
58900 Miscellaneous	2,000	2,000
99100 Transfers to Other Funds	100,000	100,000
Total Courthouse & Jail Maintenance Fund	<u>102,000</u>	<u>0</u> <u>102,000</u>
 114 LAW LIBRARY		
56500 Libraries	3,600	3,600
58900 Miscellaneous	150	150
Total Law Library Fund	<u>3,750</u>	<u>0</u> <u>3,750</u>
 115 PUBLIC LIBRARIES		
56500 Libraries	530,445	530,445
Total Public Library Fund	<u>530,445</u>	<u>0</u> <u>530,445</u>
 116 SOLID WASTE/SANITATION FUND		
55720 Sanitation Education (Litter Grant)	49,200	49,200
55732 Convenience Center	1,470,219	1,470,219
55739-TIR Other Waste Collection	50,000	50,000
Total Solid Waste/Sanitation Fund	<u>1,569,419</u>	<u>0</u> <u>1,569,419</u>
 119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND		
58120 Industrial Development	5,300	5,300
Total Industrial/Economic Development Fund	<u>5,300</u>	<u>0</u> <u>5,300</u>

121 SPECIAL PURPOSE FUND (OPIOID)			
99100 Transfers Out	90,549		90,549
Total Special Purpose Fund	<u>90,549</u>	<u>0</u>	<u>90,549</u>
122 DRUG CONTROL FUND			
54150 Drug Enforcement	104,975		104,975
Total Drug Control Fund	<u>104,975</u>	<u>0</u>	<u>104,975</u>
128 OTHER SPECIAL REVENUES (FEDERAL DRUG FUND)			
54150 Drug Enforcement	1,000		1,000
Total Special Revenue (Federal Drug) Fund	<u>1,000</u>	<u>0</u>	<u>1,000</u>
131 HIGHWAY/PUBLIC WORKS FUND			
61000 Administration	1,382,393		1,382,393
62000 Highway and Bridge Maintenance	909,000		909,000
63100 Equipment Operation and Maintenance	293,000		293,000
65000 Other Charges	242,781		242,781
66000 Employee Benefits	684,892		684,892
68000 Capital Outlay	570,709		570,709
			0
Total Highway/Public Works Fund	<u>4,082,775</u>	<u>0</u>	<u>4,082,775</u>
141 GENERAL PURPOSE SCHOOL FUND			
71100 Regular Instruction Program	35,217,618		35,217,618
71200 Special Education Program	5,309,892		5,309,892
71300 Vocational Education Program	2,527,197		2,527,197
72110 Attendance	96,432		96,432
72120 Health Services	1,027,820		1,027,820
72130 Other Student Support	2,256,727		2,256,727
72210 Regular Instruction Program	2,591,823		2,591,823
72220 Special Education Program	924,307		924,307
72230 Vocational Education Program	195,465		195,465
72250 Technology	1,340,596		1,340,596
72310 Board of Education	859,210		859,210
72320 Office of Superintendent	481,335		481,335
72410 Office of the Principal	1,490,966		1,490,966
72510 Fiscal Services	118,313		118,313
72610 Operation of Plant	5,563,416		5,563,416
72620 Maintenance of Plant	302,000		302,000
72710 Transportation	2,792,121		2,792,121
72901 COVID-19 Expenditures	25,000		25,000
73300 Community Services	62,530		62,530
73400 Early Childhood Education	1,152,353		1,152,353
99100 Transfers Out	98,000		98,000
Total General Purpose School Fund	<u>64,433,121</u>	<u>0</u>	<u>64,433,121</u>

142 SCHOOL FEDERAL PROJECTS

71100 Instruction Program	809,519.81	809,519.81
71200 Special Education Program	914,951.20	914,951.20
71300 Vocational Education Program	47,907.66	47,907.66
72120 Health Services	16,280.00	16,280.00
72130 Other Student Support	92,208.50	92,208.50
72210 Regular Instruction Program	463,309.32	463,309.32
72220 Special Education Program	307,210.80	307,210.80
72230 Career & Technical Education Program	3,800.00	3,800.00
72710 Transportation	4,500.00	4,500.00

Total School Federal Projects	<u>2,659,687.29</u>	<u>0.00</u>	<u>2,659,687.29</u>
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BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the local Board of Education.

143 CENTRAL CAFETERIA FUND

73100 Food Service	3,293,548	3,293,548
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Total Central Cafeteria Fund	<u>3,293,548</u>	<u>0</u>	<u>3,293,548</u>
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151 GENERAL DEBT SERVICE FUND

82110 Principal-General Government Debt Service	940,000	940,000
82210 Interest- General Government-Debt	381,378	381,378
82310 Other Debt Service	37,500	37,500

Total General Debt Service Fund	<u>1,358,878</u>	<u>0</u>	<u>1,358,878</u>
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156 EDUCATION DEBT SERVICE FUND

82130 Education Debt Principal	3,305,000	3,305,000
82230 Education Debt Interest	2,115,989	2,115,989
82330 Education Debt Other	200,000	200,000

Total Education Debt Service Fund	<u>5,620,989</u>	<u>0</u>	<u>5,620,989</u>
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171 GENERAL CAPITAL PROJECTS FUND

91110 General Administration Projects	250,000	250,000
		0

Total General Capital Projects Fund	<u>250,000</u>	<u>0</u>	<u>250,000</u>
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176 HIGHWAY CAPITAL PROJECTS FUND

91200 Highway and Street Capital Projects	161,976	161,976
		0

Total Highway Capital Projects Fund	<u>161,976</u>	<u>0</u>	<u>161,976</u>
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177 EDUCATION CAPITAL PROJECTS FUND

91300 Education Capital Projects	500,000	500,000
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Total Education Capital Projects Fund	<u>500,000</u>	<u>0</u>	<u>500,000</u>
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SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

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

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

Provided further that only the Loudon County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions. The detailed printout: " Loudon County Fiscal Year 2027 Budget " dated July 1, 2026, is adopted by reference for line item details.

SECTION 5. BE IT FURTHER RESOLVED, that in the Budget for the Road or Highway Fund, approximately \$796,347 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

SECTION 6. BE IT FURTHER RESOLVED, notwithstanding any other provision of this resolution, all duly established departments of Loudon County are hereby authorized to apply for grants from federal, state, or other external funding sources, provided that:

a. No matching funds required:

The grant does not require the appropriation or expenditure of County funds as a match, whether cash or in-kind, unless separately approved by the Loudon County Commission.

b. No ongoing financial obligation:

Acceptance of the grant shall not obligate the County to future funding commitments beyond the grant period without prior approval of the Loudon County Commission.

c. Compliance with policies:

All grant applications and awards shall comply with applicable County financial policies, procurement requirements, and administrative procedures.

d. Notification/Reporting:

The department shall provide notice to the Department of Accounts and Budgets upon submission of any such grant, along with any report on the proposed use of funds.

e. Budget Amendment requirement:

Any grant funds awarded shall be appropriated through the budget amendment process prior to expenditure, unless otherwise authorized.

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

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

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

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

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

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

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

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

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

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

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

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

The FY 2026-2027 budget includes an appropriation of \$120,000 to provide funding assistance to Loudon County Chamber of Commerce. This appropriation will be disbursed quarterly, with no relation to Hotel/Motel Tax.

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

SECTION 15. BE IT FURTHER RESOLVED, that beginning in FY 2024 there shall be a commitment to Fire Safety in the amount of \$560,000. It is not appropriated at the time of FY 2027 budget adoption. The appropriations shall follow the budget amendment process prior to distribution. The commitment amount shall be reviewed annually.

SECTION 16. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 18. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2027.

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

SECTION 20. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2027.

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

SECTION 22. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 29th day of June, 2026.

Attest:

County Clerk

County Chairman

County Mayor

Draft

RESOLUTION #

RESOLUTION FIXING THE TAX LEVY IN LOUDON COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

WHEREAS, the governing body of Loudon County, Tennessee, is required by law to levy a property tax sufficient to fund the appropriations for the fiscal year 2026-2027; and

WHEREAS, the certified property tax rates established for tax year 2026 by the State Board of Equalization are as follows:

- > \$1.1034 per one hundred dollars (\$100.00) of taxable property located outside the corporate limits of Lenoir City and;
- > \$0.8681 per one hundred dollars (\$100.00) of taxable property located inside the corporate limits of Lenoir City and;

WHEREAS, the Board of Loudon County Commissioners desires to adopt tax rates lower than the certified tax rates for the 2026 tax year;

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Commissioners of Loudon County, Tennessee, assembled in regular session on the 29th day of June, 2026, that:

SECTION 1.

The certified property tax rates for the 2026 tax year are hereby acknowledged as follows:

- > \$1.1034 per one hundred dollars (\$100.00) of taxable property located outside the corporate limits of Lenoir City; and
- > \$0.8681 per one hundred dollars (\$100.00) of taxable property located inside the corporate limits of Lenoir City; and

SECTION 2.

Pursuant to the authority granted to this governing body under Tennessee law, the property tax rates for fiscal year 2026-2027 are hereby fixed and levied as follows:

- > \$1.0944 per one hundred dollars (\$100.00) of taxable property located outside the corporate limits of Lenoir City; and
- > \$0.8602 per one hundred dollars (\$100.00) of taxable property located inside the corporate limits of Lenoir City; and

SECTION 3.

The property tax rates levied herein shall be distributed among the various County funds as follows:

<u>Fund</u>	<u>Outside Rate</u>	<u>1. Inside Rate</u>
General	0.3617	0.3617
Public Libraries	0.0087	0.0087
Highway/Public Works	0.0153	0.0153
General Purpose School	0.4347	0.4347
General Debt Service	0.0239	0.0239
Education Capital Projects	0.0126	0.0126
Highway Capital Projects	0.0033	0.0033
Education Debt Service	0.2342	0.0000
Total	1.0944	0.8602

- 1. Within corporate city limits of Lenoir City.

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

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

Passed this 29th day of June, 2026.

County Chairman

Attest:

County Clerk

County Mayor

DRAFT for ADOPTION

RESOLUTION #

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT ORGANIZATIONS SERVING LOUDON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Loudon County on this 29th day of June, 2026

SECTION 1. That one million, eight hundred sixty-five thousand, two hundred eighty-five dollars (\$1,865,285) be appropriated to nonprofit organizations serving Loudon County as reflected below.

		<u>FY 2027 Proposal</u>	<u>FY 2026</u>
101-54320-316	<u>Agency</u> Philadelphia Fire Department	175,000	150,000
101-54320-316	Greenback Fire Department	175,000	150,000
101-54320-316	Tellico Village Fire Department	175,000	150,000
101-54320-316	Loudon County Fire Rescue	250,000	200,000
101-54900-316	Loudon County Emergency Communications District	702,111	545,000
101-54320-316	Rarity Bay First Responders	1,500	1,500
101-57500-316	Loudon County Soil Conservation District	3,500	3,500
101-57700-316	Sweetwater Creek Water Shed District	4,000	4,000
101-58110-316	Loudon County Chamber of Commerce	120,000	120,000
101-58120-316	Loudon County Economic Development Agency	177,174	177,174
101-58130-316	Riverside Cemetery	3,000	3,000
101-58500-316	Child Advocacy Center of the 9th Judicial District	46,000	45,000
101-58500-316	Beauty for Ashes	8,000	8,000
101-58500-316	Good Samaritan Center of Loudon County	15,000	13,000
101-58500-316	Our Place Adult Day Center	10,000	10,000
	Total	<u>1,865,285</u>	<u>1,580,174</u>

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

- 1) That the nonprofit organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
- 2) That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Loudon County.

- 3) That it is the expressed interest of the County Commission of Loudon County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FINALLY RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 29th day of June 2026.

Attest:

County Clerk

County Chairman

County Mayor

Tennessee Consolidated Retirement System

A RESOLUTION to establish a mandatory retirement age requirement pursuant to Tennessee Code Annotated, Section 8-36-205, to authorize the payment of the supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211, and to authorize Group 1 members who have creditable service in a Group 1 position covered by such mandatory age retirement to retire on service retirement benefits upon attainment of age fifty-five (55) with twenty-five (25) years of creditable service pursuant to Tennessee Code Annotated, Section 8-36-201(a)(2).

WHEREAS, Tennessee Code Annotated, Section 8-36-205 provides that any political subdivision participating in the Tennessee Consolidated Retirement System may establish a mandatory retirement age requirement for all its firefighters, police officers, and correctional officers, as well as for all its employees who have been transferred from such a position to a supervisory or administrative position within their respective agency; provided that:

- (A) the mandatory retirement of any such employee does not violate the Age Discrimination in Employment Act. In case of doubt, the respective political subdivision shall determine whether the employee is employed in a position requiring the mandatory retirement of such employee under the provisions of Tennessee Code Annotated, Section 8-36-205(a)(2);
- (B) the terms and conditions of the requirement shall be the same for all such employees within its employ;
- (C) the mandatory age requirement *shall not be less than sixty (60) years of age*;
- (D) each such employee shall be retired on the first day of the month following the month in which the employee attains the age requirement established by the political subdivision;
- (E) if the mandatory age requirement established by the political subdivision is less than the age requirement for receipt of old age and survivors benefits under Title II of the Federal Social Security Act (42 U.S.C. §§ 401-425), each such employee shall be entitled to the supplemental bridge benefit established pursuant to Tennessee Code Annotated, Section 8-36-211; and
- (F) the chief governing body of the political subdivision passes a resolution authorizing the establishment of the mandatory retirement age requirement, and if the mandatory age requirement established by the political subdivision is less than the age requirement for receipt of old age and survivors benefits under Title II of the Federal Social Security Act, the political subdivision accepts the liability associated with the granting of the supplemental bridge benefit. All costs associated with providing the supplemental benefit shall be paid by the political subdivision and not by the State; and

WHEREAS, Tennessee Code Annotated, Section 8-36-201(a)(2) further authorizes any political subdivision that establishes a mandatory retirement age requirement that is sixty (60) years of age or

older, but less than sixty-two (62), to permit Group 1 members who have creditable service in a Group 1 position covered by such mandatory retirement age requirement to retire on service retirement benefits upon attainment of age fifty-five (55) with twenty-five (25) years of creditable service, provided that the service retirement benefits be based on the years of creditable service rendered and the average final compensation received while the Group 1 member served in a Group 1 position covered by the mandatory retirement provisions. All other service shall be calculated under the reduced (early) retirement provisions; and

WHEREAS, the County Commission of Loudon County
(Name of Governing Body) (Name of Political Subdivision)

previously adopted a resolution with an effective date of July 1, 2011 to establish a mandatory retirement age requirement pursuant to Tennessee Code Annotated, Section 8-36-205, to grant the supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211, and to allow Group 1 members who have creditable service in a Group 1 position covered by such mandatory retirement age requirement to retire on service retirement benefits pursuant to Tennessee Code Annotated, Section 8-36-201(a)(2); and

WHEREAS, the Governing Body of the above-named Political Subdivision desires to replace its current supplemental bridge benefit and grant the supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211(i) and acknowledges that the costs associated with the granting of this supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211(i) and of service retirement benefits pursuant to Tennessee Code Annotated, Section 8-36-201(a)(2) shall replace the current accrued liability rate of 10.90% and increase its accrued liability rate to 11.55% of the covered payroll of the affected employees, which may be subject to change based on an annual actuarial valuation; and

NOW, THEREFORE, BE IT RESOLVED that the Governing Body of the above-named Political Subdivision hereby authorizes that the supplemental bridge benefit established pursuant to Tennessee Code Annotated, Section 8-36-211(i) be paid to each Group 1 member who retires on a service retirement allowance on or after the attainment of age fifty-five (55), but no later than age sixty-two (62), with creditable service in a Group 1 position covered by the mandatory retirement age requirement established pursuant to this resolution and hereby agrees to accept the associated liability. Members retiring between age fifty-five (55) and sixty (60) shall be paid the benefit for a period not to exceed seven (7) years after the member's effective date of retirement. Members retiring after age sixty (60) but no later than sixty-two (62) shall be paid the supplemental bridge benefit until the member reaches age sixty-seven (67). Said payment to be made until the first day of the month following the month in which the member dies, or until the first day of the month following the last month of the supplemental bridge benefit payments, whichever occurs first.

BE IT FURTHER RESOLVED, that this resolution passed by the Governing Body of the above-named Political Subdivision shall be irrevocable and the Governing Body of the above-named Political Subdivision shall not later be permitted to decrease the bridge benefit and/or revert to any previously adopted supplemental bridge benefit unless otherwise provided in the law.

BE IT FURTHER RESOLVED, that the effective date of this Resolution shall be on July 1, 2026 and that this supplemental bridge benefit shall apply to those members retiring on or after the effective date of this Resolution.

Loudon County Commission Chair

Loudon County Mayor

STATE OF TENNESSEE

COUNTY OF LOUDON

I, _____, clerk of the County Commission of
(Name of Governing Body)

Loudon County, Tennessee do hereby certify that this is a true and
(Name of Political Subdivision)

exact copy of the foregoing resolution that was approved and adopted in accordance with applicable law at a meeting held on the 29th day of June, 2026, the original of which is on file in this office.

IN WITNESS THEREOF, I have hereunto set my hand, and the seal of the

Loudon County
(Name of Political Subdivision)

As Clerk of the Board, as aforesaid

SEAL

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, June 1, 2026
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 June 2026.
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 four zoning issues for:
10410 Antioch Church RD West, 7840 Blue Springs RD, Antioch Church RD East, 6390 White Wing RD, 420 New Macedonia RD
- (3) Opening of Meeting
Commissioner Bill Satterfield 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: Bill Geames, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver (6)
Also present, were Director of Accounts and Budgets - Erin Rice and Chief Deputy –Tammie Wampler.
The following were absent: Chase Randolph, William Jenkins, Rosemary Quillen, Adam Waller (4), Mayor Buddy Bradshaw
- (5) Agenda Adoption
Commission Chairman Henry Cullen requested that the June 1, 2026 agenda be adopted.
Commissioner Shaver made a motion to approve the agenda as amended.
Commissioner Whitfield seconded the motion.
- (6) Minutes Approved
Commission Chairman Henry Cullen requested that the May 11, 2026 Loudon County Commission Meeting Minutes be accepted.
Commissioner Shaver made the motion to accept the minutes as presented.
Commissioner Geames seconded the motion.
Upon Voice Vote, the motion PASSED.
- (7) Public Comments
Commission Chairman Henry Cullen called to the floor those who signed up for General Public Comments. Those that spoke were: Gail Yearout and Pat Hunter
Loudon County Codes Enforcement Director – Jim Jenkins presented to commission the following zoning items:
- (8) Zoning – 10410 Antioch Church RD West
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 035, PARCEL 003.00, LOCATED 10410 ANTIOCH CHURCH RD WEST, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT APPROXIMATELY ONE ACRE ONLY
Approved – 8 / Disapproved – 0 by Planning Commission
Commissioner Satterfield made a motion to approve the zoning request.
Commissioner Shaver seconded the motion.
Upon Voice Vote, the motion PASSED. RESOLUTION 060126-A

(9) Zoning
- 7840
Blue
Springs RD

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 072, PARCEL 112.00, LOCATED 7840 BLUE SPRINGS RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY (2) ONE ACRE LOTS ONLY

Approved - B / Disapproved - D by Planning Commission

Commissioner Whitfield made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060126-B

(10) Zoning
- Antioch
Church RD
East

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 036, PARCEL 076.00, LOCATED ANTIOCH CHURCH RD EAST, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT APPROXIMATELY (1) 2.04 ACRE LOT ONLY

Approved - B / Disapproved - D by Planning Commission

Commissioner Satterfield made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060126-C

(11) Zoning
- 6390
White Wing
RD

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 005, PARCEL 051.00, LOCATED 6390 WHITE WING RD, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT APPROXIMATELY (1) 1.55 ACRE LOT ONLY

Approved - B / Disapproved - D by Planning Commission

Commissioner Morrison made a motion to approve the zoning request.

Commissioner Shaver seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060126-D

(12) Zoning
420 New
Macedonia
RD

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-3, DEVELOPING AGRICULTURE DISTRICT. LOUDON COUNTY TAX MAP 067, PARCEL 119.00, LOCATED 420 NEW MACEDONIA RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT APPROXIMATELY ONE ACRE ONLY

Approved - B / Disapproved - D by Planning Commission

Commissioner Whitfield made a motion to approve the zoning request.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 060126-E

(13) Zoning-
Temporary
Moratorium
Residential
Subdivisions
Connecting
to County
Roads

RESOLUTION EXTENDING THE TEMPORARY MORATORIUM ON THE APPROVAL OF RESIDENTIAL SUBDIVISIONS CONNECTING TO COUNTY ROADS

Commissioner Shaver made a motion to approve the zoning request.

Commissioner Whitfield seconded the motion.

Upon Voice Vote, the motion PASSED. RESOLUTION 061126-F

(14) Boards &
Committees -
Library
Board/
Equalization
Board

Commission Chairman Henry Cullen presented to commission:

- Ann Henry replacing Eileen Reed on the Library Board

Commissioner Shaver made a motion to approve the request.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED.

- Jim Davis to be added to the Board of Equalization

Commissioner Shaver made a motion to approve the request.

Commissioner Geames seconded the motion.

Upon Voice Vote, the motion PASSED.

(15)
Proclamation -
Mary Ann Cook
Retirement

- Proclamation - Mary Ann Cook Retirement (23 years of Service to Loudon County Clerk's Office)- already presented to her / to enter into minutes for the records

Commissioner Shaver made a motion to approve the request.

Commissioner Satterfield seconded the motion.

Upon Voice Vote, the motion PASSED.

(16) Loudon
Entertainment/
Drive-IN Real
Estate
Transaction
(TABLED)

Commissioner Bill Geames requester that the Loudon Entertainment / Drive - In Real Estate Transaction be tabled until the Commission Meeting on June 29, 2026.

Commissioner Shaver gave an update on Data Center Moratorium.

Commissioner Shaver made a motion for consideration of Adoption of Public Chapter 109D, Planning & Zoning

Commissioner Morrison seconded the motion.

Upon Voice Vote, the motion PASSED.

(17) Budget
Amendments -
Litter Grant
FY 2027/
EMA - EMPG
2025, DOE
2026

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

-Consideration of recommendation to apply/accept for the following grants with no matching funds:

- 1) Convenience Centers:
 - Litter Grant FY 2027 - estimated @ \$49,200
- 2) EMA:
 - EMPG 2025 - \$37,759
 - DOE 2026 - estimated @ \$21,000

(17 cont.)
Budget
Amendments -
Health Dept
DGA FY
2027/Sheriff
- Mental
Health FY
2027, TCI
FY 2027,
SRO FY 2027

- 3) Health Dept:
DGA FY 2027 - estimated @ 703,400
- 4) Sheriff:
-Mental Health FY 2027 - estimated @ \$53,600
-TCI FY 2027 - estimated @ 15,000
-SRO FY 2027 - estimated @ \$675,000

Commissioner Shaver made a motion to approve the request for items A 1-4.

Commissioner Geames seconded the motion.

Upon Roll Call Vote, the following commissioners voted AYE: Geames, Satterfield, Whitfield, Cullen, Morrison, Shaver (6)

Upon Roll Call Vote, the motion PASSED.

(18) Budget
Amendments -
Funds
101,115,131,
141,142,156,
177

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

- 1) County General Fund 101
Summary of Amendments:
-Revenue:
-EOY adj based on rec'd funds = increase \$1,057,082
-Other State Rev - increase for HIV meds reimb = \$26,060
-Federal thru State - decrease for HLS24 grant = \$21,600
-Expenses:
-Multi depts w/line adjustments
-Maintenance & Acct - increase for copier leases = \$925
-Jail - usage of HIV meds revenue to increase drugs/medical supplies (Inmates) = \$26,060
-Other Emg. Mgmt - decrease for HLS24 grant = \$21,600
Overall amendments will increase the fund balance by \$1,056,157

- 2) Public Libraries Fund 115
-Summary of Amendments:
-Tellico Village library amendment to increase library books \$1,000
Overall amendments will decrease the fund balance by \$1,000

- 3) Highway Fund 131
-Summary of Amendments:
-Operation & Maintenance of Equipment increase = \$8,100
-Capital Outlay decrease = \$8,100
Overall amendments will have no bearing on the fund balance

- 4) General Purpose School Fund 141
-Amendments are to recognize adjustments to revenues/expenses as approved by BOE.
Overall amendments will reduce the fund balance by \$45,000

- 5) Federal Projects School Fund 142
-Amendments are to recognize adjustments to revenues/expenses as approved by BOE
Overall amendments will have no bearing on the fund balance

6) Education Debt Service Fund 156
-Summary of Amendments:
-Pay off \$2.6M Capital Outlay Note (approved by Comm -
March 2026) = \$1,715,951
Overall amendments will reduce the fund balance by \$1,715,951

7) Education Capital Projects Fund 177
-Amendments are to recognize adjustments to revenues/expenses
for current year as approved by BOE.
Overall amendments will reduce the fund balance by \$265,527

8) Distribution of the following reports:
Approved Budget Committee Minutes - April 20, 2026
Summary Financial Reports for May 2026

(19)
Distribution of
Monthly
Reports

Commissioner Shaver made a motion to approve the request for items B 1-8.

Commissioner Whitfield seconded the motion.

Upon Roll Call Vote, the following commissioners voted AYE: Satterfield, Whitfield, Cullen,
Morrison, Shaver, Geames (6)

Upon Roll Call Vote, the motion PASSED.

Commissioner Shaver made a motion to approve the following bonds and notaries:

(19) Bonds &
Notaries

Kayla Allison, Perla Avalos, Jessica Brown, Sara Cortnee Caldwell, Cynthia A
Campbell, Vanessa B Ehlert, Heather C Exum, Tonya J Freels, Madison
Suzanne Johnson, Tabbetha Kennedy, Mike Lucas, Brandi Michelle Martin,
Julius McCarter, Jacob Miltimore, Gabriela Perdomo, Autumn Plemons, Sheila
Rust, Coleen Thompson, Jewelie Webb, Molly White, Michael Wille

There being no further business, a motion being duly made by Commissioner Shaver and
seconded by Commissioner Geames the June 1, 2026 County Commission Meeting was
adjourned at 6:44 pm.

(20)
Adjournment

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE,
PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED,
TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO
A-3, DEVELOPING AGRICULTURE DISTRICT.
LOUDON COUNTY TAX MAP 049, PARCEL 236.00,
LOCATED 1295 COOK DR, LOUDON COUNTY, TN,
SITUATED IN THE 1ST LEGISLATIVE DISTRICT
APPROXIMATELY (2) ONE ACRE LOT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 1295 Cook Dr, situated in the 1st Legislative District, referenced by Tax Map 049, Parcel 236.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately (2) one acre lot.

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: 9

DISAPPROVED: 0

ABSTAINED: _____



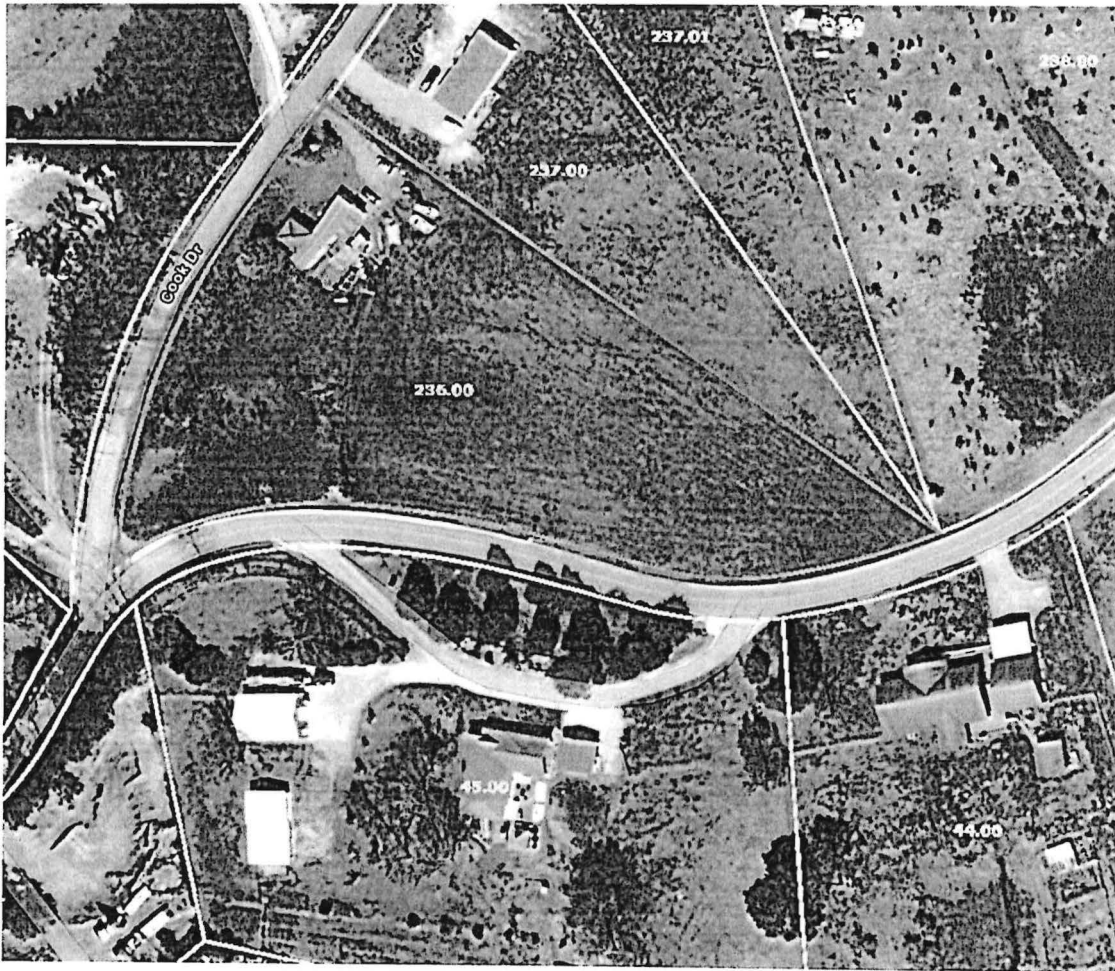
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-23-26

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 236.00,
LOCATED AT 1295 COOK DR, LOUDON COUNTY, TN,
SITUATED IN THE 1ST LEGISLATIVE DISTRICT
APPROXIMATELY (2) ONE ACRE LOT



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 021L, GROUP A, PARCEL 002.00, LOCATED 921 PHELPS RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, FOR LOT LINE ADJUSTMENT, APPROXIMATELY 1.3 ACRES

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 921 Phelps Rd, situated in the 6th Legislative District, referenced by Tax Map 021L, Group A, Parcel 002.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately 1.3 acres, for lot line adjustment.

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: 9

DISAPPROVED: 0

ABSTAINED: _____

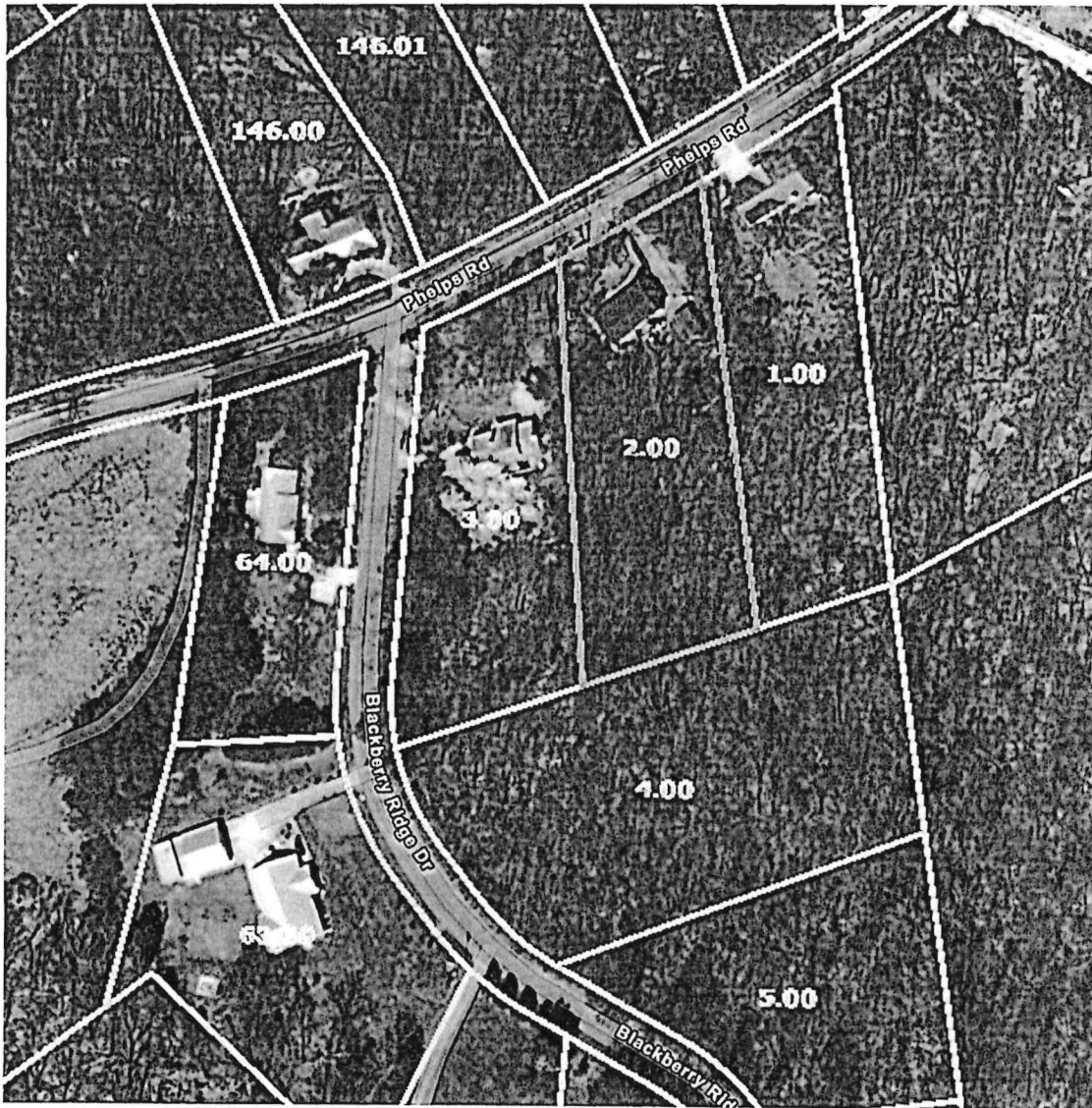
Pamela S. Mew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 021L, GROUP A, PARCEL 002.00,
LOCATED AT 921 PHELPS RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT
APPROXIMATELY 1.3 ACRES, FOR LOT LINE ADJUSTMENT



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 039, PARCEL 118.00, LOCATED JIM DYKE RD, LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT, FOR (1) ONE ACRE LOT, APPROXIMATELY 19.21 ACRES

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 Jim Dyke Rd, situated in the 4th Legislative District, referenced by Tax Map 039, Parcel 118.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). For (1) one acre lot, approximately 19.21 acres

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: 9

DISAPPROVED: 0

ABSTAINED: _____

Parula G. Medew
ATTEST: SECRETARY LOUDON COUNTY

REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 039, PARCEL 118.00,
LOCATED AT JIM DYKE RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT, FOR (1) ONE ACRE LOT,
APPROXIMATELY 19.21 ACRES



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-1, AGRICULTURE FORESTRY DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT & A-1 AGRICULTURE FORESTRY DISTRICT TO A-3 DEVELOPING AGRICULTURE DISTRICT LOUDON COUNTY TAX MAP 084, PARCEL 028.00 LOCATED 465 BLACK RD, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT FOR (1) FOUR ACRE LOT & (1) ONE ACRE LOT, APPROXIMATELY 5.4 ACRES

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 465 Black Rd, situated in the 3rd Legislative District, referenced by Tax Map 084, Parcel 028.00 to be rezoned from A-1 (Agriculture Forestry District) to A-2 (Rural Residential District) & A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District) for (1) four acre lot & (1) one acre lot, Approximately 5.4 acres

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: 9

DISAPPROVED: 0

ABSTAINED: _____

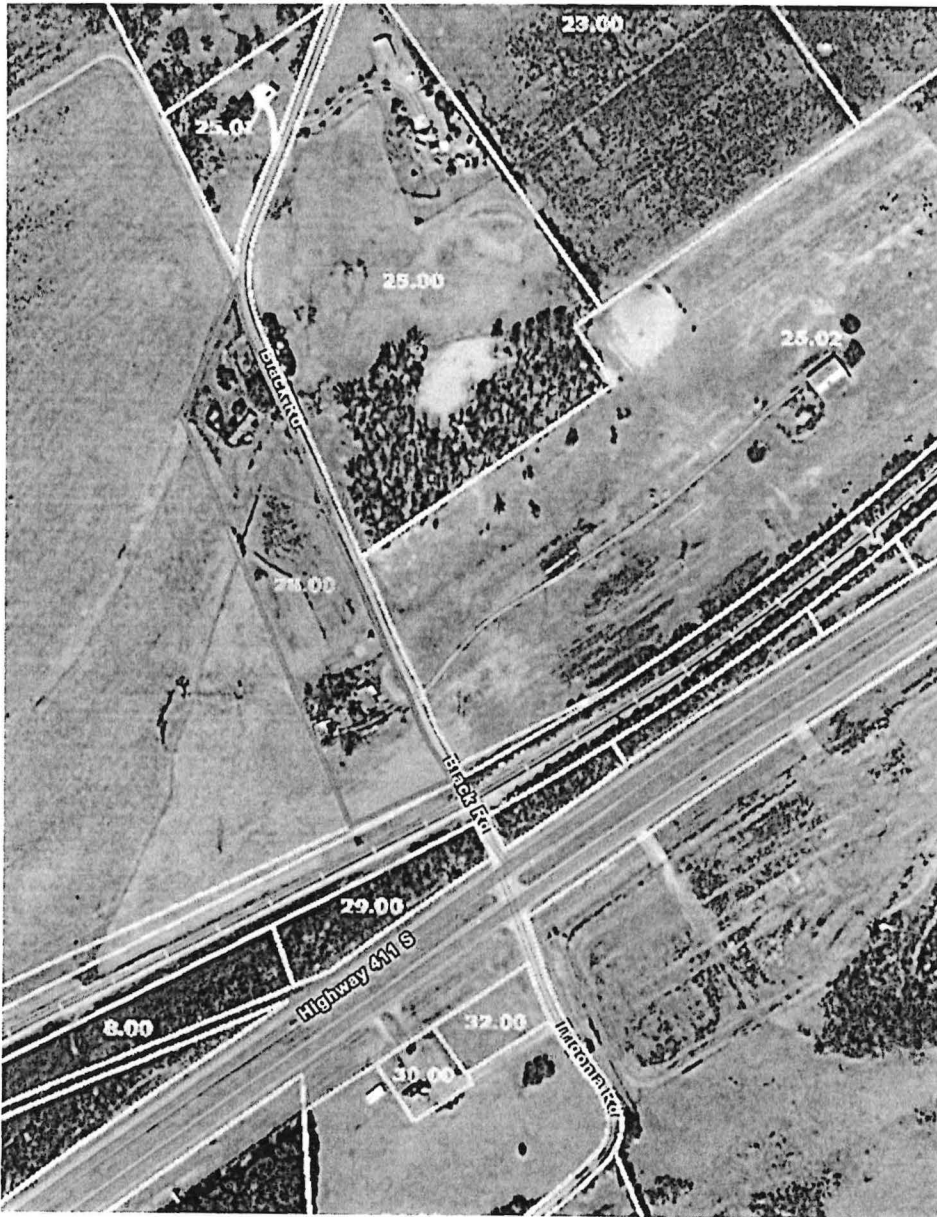

ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-2 (RURAL RESIDENTIAL DISTRICT) & A-1 (AGRICULTURE FORESTRY DISTRICT TO
A-3 (DEVELOPING AGRICULTURE DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 084, PARCEL 028.00,
LOCATED AT 465 BLACK RD, LOUDON COUNTY, TN,
SITUATED IN THE 3RD LEGISLATIVE DISTRICT FOR (1) FOUR ACRE LOT & (1) ONE ACRE LOT
APPROXIMATELY 5.4 ACRES



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, F-1 FLOODWAY DISTRICT, TO A-3, DEVELOPING AGRICULTURE DISTRICT, F-1 FLOODWAY DISTRICT
LOUDON COUNTY TAX MAP 028, PARCEL 049.00,
LOCATED 18102 BEALS CHAPEL RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT,
APPROXIMATELY 3.84 ACRES

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 18102 Beals Chapel Rd, situated in the 6th Legislative District, referenced by Tax Map 028, Parcel 049.00, to be rezoned from A-2 (Rural Residential District) F-1 (Floodway District) to A-3 (Developing Agriculture District) , F-1 (Floodway District) Approximately 3.84 acres

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 7

DISAPPROVED: 2

ABSTAINED: _____



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT) F-1 (FLOODWAY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT) F-1 (FLOODWAY DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 028, PARCEL 049.00,
LOCATED AT 18102 BEALS CHAPEL RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT
APPROXIMATELY 3.84 ACRES



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 R-1, SUBURBAN RESIDENTIAL DISTRICT TO CFD, COMMUNITIES FACILITIES DISTRICT, LOUDON COUNTY TAX MAP 010, PARCEL 105.00, LOCATED 6069 HWY 70 E, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT, FOR A PORTION OF THE PROPERTY

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 6069 Hwy 70 E, situated in the 5th Legislative District, referenced by Tax Map 010, Parcel 105.00, to be rezoned from R-1 (Suburban Residential District) CFD (Communities Facilities District). For a portion of the property, approximately 9.5 acres

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: 9

DISAPPROVED: 0

ABSTAINED: _____

Parvella G. McNew

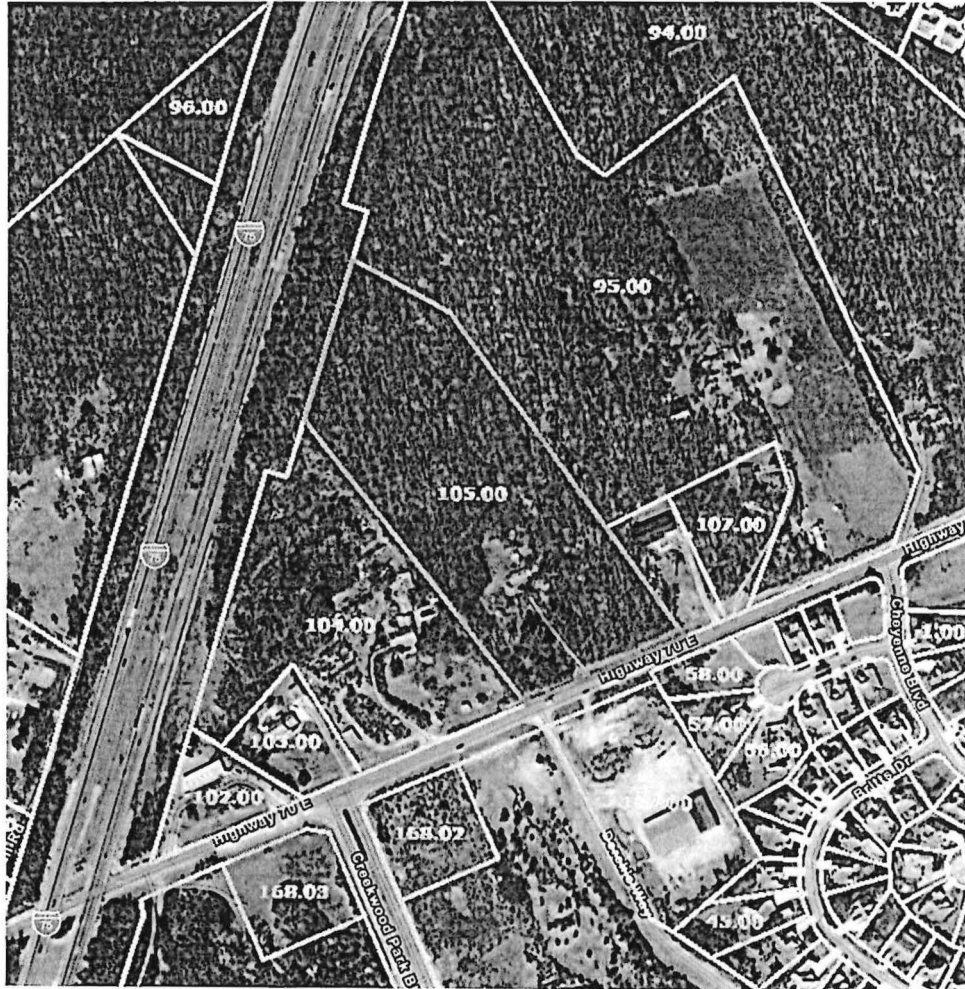
ATTEST: SECRETARY LOUDON COUNTY REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM R-1 (SUBURBAN RESIDENTIAL DISTRICT)
TO CFD (COMMUNITIES FACILITIES DISTRICT)
REFERENCED BY LOUDON COUNTY TAX MAP 010, PARCEL 105.00,
LOCATED AT 6069 HWY 70 E, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT, FOR A PORTION OF THE PROPERTY
APPROXIMATELY 9.5 ACRES



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 021L, GROUP A, PARCEL 001.00, LOCATED 857 PHELPS RD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT, FOR LOT LINE ADJUSTMENT, APPROXIMATELY 1.40 ACRES

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 857 Phelps Rd, situated in the 6th Legislative District, referenced by Tax Map 021L, Group A, Parcel 001.00, to be rezoned from A-2 (Rural Residential District) to A-3 (Developing Agriculture District). Approximately 1.4 acres, for lot line adjustment.

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: 9

DISAPPROVED: 0

ABSTAINED: _____

 Patricia G. McNew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 021L, GROUP A, PARCEL 001.00,
LOCATED AT 857 PHELPS RD, LOUDON COUNTY, TN,
SITUATED IN THE 6TH LEGISLATIVE DISTRICT
APPROXIMATELY 1.4 ACRES, FOR LOT LINE ADJUSTMENT



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 026, PARCEL 070.00,
LOCATED 4075 HWY 11 WEST, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT, FOR (1) ONE ACRE LOT
APPROXIMATELY 26.51 ACRES**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026, 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 4075 Hwy 11 West. situated in the 5th Legislative District, referenced by Tax Map 026, Parcel 070.00 to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District) for (1) one acre lot. Approximately 26.51 acres

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: 9

DISAPPROVED: 0

ABSTAINED: _____

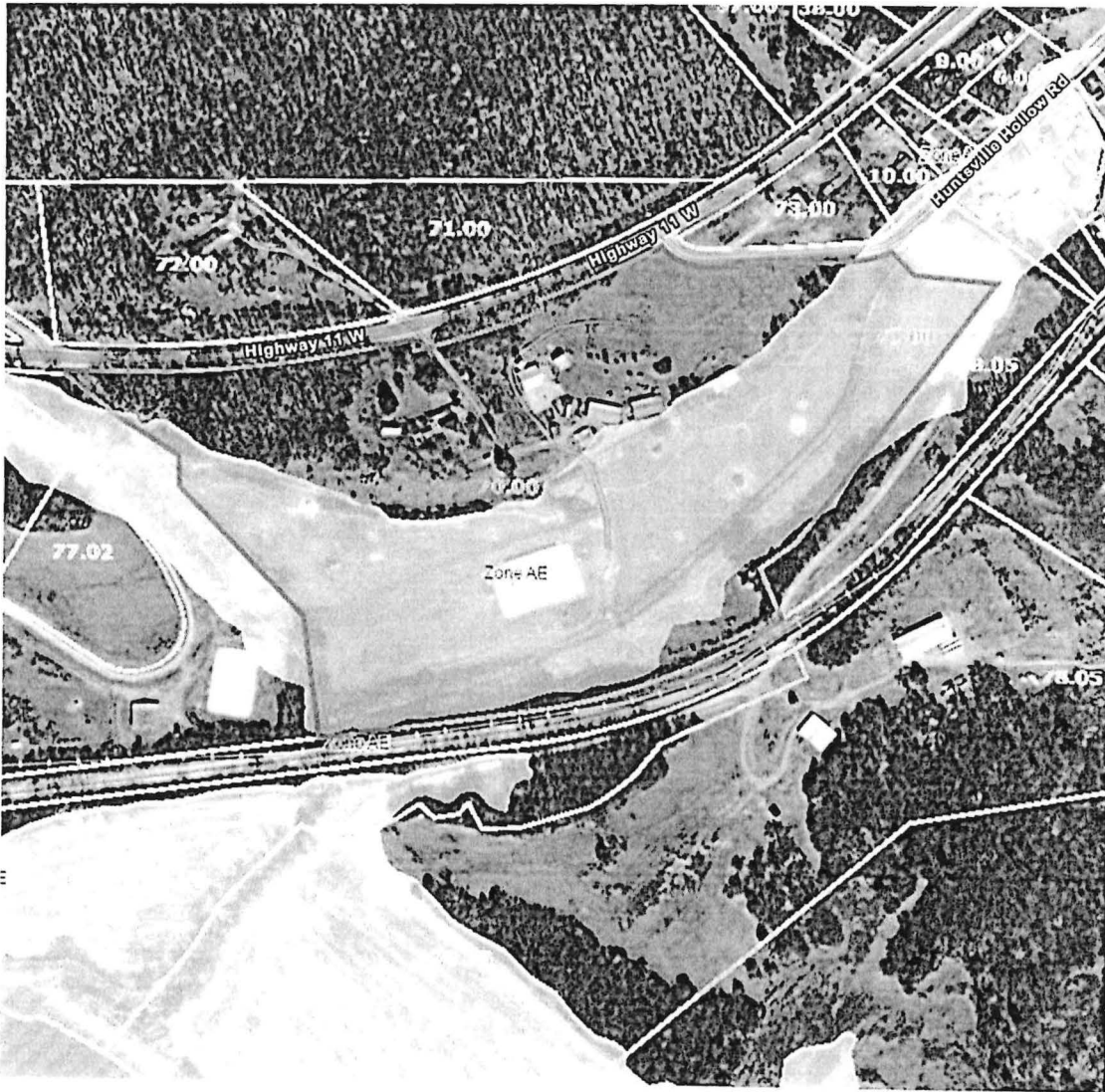
Pamela S. Moxley
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 026, PARCEL 070.00,
LOCATED AT 4075 HWY 11 WEST, LOUDON COUNTY, TN,
SITUATED IN THE 5TH LEGISLATIVE DISTRICT
FOR (1) ONE ACRE LOT,
APPROXIMATELY 26.51 ACRES



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 081, PARCEL 004.01
LOCATED 2921 MOSS RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT FOR (1) ONE ACRE LOT
APPROXIMATELY 25 ACRES

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Edition on June 12, 2026 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 2921 Moss Rd, situated in the 4th Legislative District, referenced by Tax Map 081, Parcel 004.01, to be rezoned from A-1 (Agriculture Forestry District) to A-3 (Developing Agriculture District) for (1) one acre lot, approximately 25 acres

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: 9

DISAPPROVED: 0

ABSTAINED: _____

Penula S. Merlow
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 6-23-26

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-1 (AGRICULTURE FORESTRY DISTRICT)
TO A-3 (DEVELOPING AGRICULTURE DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 081, PARCEL 004.01,
LOCATED AT 2921 MOSS RD, LOUDON COUNTY, TN,
SITUATED IN THE 4TH LEGISLATIVE DISTRICT, FOR (1) ACRE LOT
APPROXIMATELY 25 ACRES



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

**RESOLUTION IMPOSING A TEMPORARY MORATORIUM ON THE APPROVAL OF
DATA CENTER FACILITY OPERATIONS IN LOUDON COUNTY**

WHEREAS, the Loudon County Board of Commissioners (“Commission”) recognizes the need to address land-use regulations for current and emerging technologies not yet covered by existing planning and/or zoning regulations including but not limited to “data mining” centers, “data processing” centers, and/or “Artificial Intelligence data” or “AI data” centers (herein referenced as Data Center facilities); and

WHEREAS, Data Center facilities provide limited economic growth compared to the immense burden likely imposed upon the County infrastructure, provide limited employment opportunity growth, and which may not align with the long-term economic goals of Loudon County as identified and understood at this time; and

WHEREAS, Data Center facilities and their operations generate significant, continuous noise from industrial-grade cooling systems, fans, compressors, and other equipment, which can negatively impact public health, property values, and citizens’ rights to the peaceful enjoyment of nearby communities; and

WHEREAS, such facilities and their operations consume extraordinary levels of electrical power, often equivalent to the electrical needs of thousands of homes, placing enormous strain on local utilities and potentially increasing local residential ratepayers’ costs; and

WHEREAS, several Tennessee counties and multiple jurisdictions nationwide have either restricted or prohibited Data Center facility operations due to concerns over electrical grid strain, noise nuisances, fire hazard risks, and comparative lack of community benefit; and

WHEREAS, the Loudon County Board of Commissioners has a responsibility and duty to protect the health, safety, welfare, and property values of its citizens and to ensure responsible land-use planning that preserves the character of local rural and residential communities of the unincorporated areas of Loudon County;

NOW, THEREFORE, BE IT RESOLVED, by the Loudon County Board of Commissioners, in regular session assembled this ___ day of _____, 2026, with a quorum being present and a majority of the entire membership of the Commission voting in the affirmative, that the following Moratorium on the approval of Data Center facility operations is hereby adopted:

1. Temporary Moratorium Established. Effective immediately upon passage of this Resolution, the Planning and Codes Director shall not approve any proposed location, construction, operation, permitting, vesting, etc., of Data Center facilities within Loudon County.

2. Planning Consideration. The Loudon County Planning and Codes Director is hereby requested to study land uses and provide recommendations regarding potential changes to the Loudon County zoning and/or planning rules and regulations and any other appropriate regulations.

3. Definition of Data Center facilities. In this Moratorium, the term “Data Center” facility is defined pursuant to Tenn. Code Ann. § 7-70-101 where “Data Center” means a building that:

a. Primarily contains:

i. Electronic equipment used to process, store, or transmit digital information; and

ii. Environmental control equipment necessary to maintain proper operating conditions for the electronic equipment described in subdivision 3(a)(i); and

iii. Is projected to have a peak electric demand of fifty megawatts (50 MW) or more during the first three (3) years of operation; and

b. Does not include:

i. A facility owned or operated by the state of Tennessee; or

ii. A facility owned or operated by a provider of telecommunications, broadband, internet, cable, mobile, or wireless telecommunications services, or by a broadband internet access provider, if the facility primarily supports telecommunications or wireless telecommunications network operations or broadband internet access services.

4. Filing Prohibitions. Data Center facilities, including any associated AI data, data mining, data processing operations, etc., are hereby prohibited during such Moratorium from filing preliminary development plans, final development plans, and/or applications for building permits, etc., that may entitle them to any vesting rights, and are prohibited from locating, constructing, or operating in Loudon County during said Moratorium.

5. Approval Prohibitions. During such Moratorium, no County permits, zoning approvals, building approvals, utility extensions, building permits, text amendments, and/or development agreements, etc., shall be issued for the purpose of establishing a Data Center facility, of any form or kind for such operations within Loudon County.

6. Exceptions. This prohibition shall not apply to standard commercial or industrial businesses that are permitted and that use data processing equipment for their internal business operations.

7. Duration of Moratorium. This Moratorium shall remain in effect until the first of the following occurs:

- a. The expiration of a period of six (6) months from the date of its adoption;
- b. The Commission adopts by resolution updated Data Center facility operation standards; or
- c. The Moratorium is extended, modified, or rescinded by further action of the Commission.

8. Severability. If any provision of this Resolution is held invalid, such invalidity shall not affect the remaining provisions, which shall remain in full force and effect.

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

[signatures on the following page]

ATTEST:

Riley Wampler, County Clerk

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

DATE: _____

APPROVED:

Rollen (Buddy) Bradshaw, Loudon County Mayor

The votes on the question of approval of this Resolution by the Planning Commission on _____
____, 2026 are as follows:

APPROVED: 8

DISAPPROVED: _____

ABSTAINED: 1

ATTEST:

Amelia McNew
Planning Commission Secretary

6-23-26

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

**A RESOLUTION AUTHORIZING THE SALE OF CERTAIN PROPERTY IN CENTRE
75 BUSINESS PARK AND THE EXECUTION OF RELATED SALES DOCUMENTS**

WHEREAS, Loudon County, Tennessee, a political subdivision of the State of Tennessee, ("Loudon County") and the City of Loudon, a municipal corporation of the State of Tennessee (the "City of Loudon"), are the fee owners of certain property containing approximately 10.31 acres that is located in Centre 75 Business Park, Loudon County, Tennessee and identified as Tax Map 040, Parcel 105.04 (hereinafter the "Property"); and

WHEREAS, Loudon County and the City of Loudon leased the Property to Loudon Entertainment, LLC (the "Tenant") pursuant to that certain Ground Lease with Grant of Option to Exercise Right of First Refusal to Purchase dated May 1, 2021, between Loudon County and the City of Loudon, as Landlord, and the Tenant, a memorandum of which is recorded in Book T1528, Page 489 in the Loudon County Register's Office (the "Lease"); and

WHEREAS, the Loudon County Board of Commissioners authorized the Mayor of Loudon County to execute the Lease pursuant to Loudon County Commission Resolution 030121-F (also referred to as Resolution 030121-E in the Loudon County Commission Meeting Minutes); and

WHEREAS, Section 15 of the Lease grants the Tenant the right and option to purchase the Property from Loudon County and the City of Loudon for a purchase price of \$40,000 per acre less a credit for all rent paid by Tenant under the Lease prior to the closing; and

WHEREAS, on April 1, 2026, the Tenant exercised its right and option under the Lease to purchase the Property from Loudon County and the City of Loudon for a purchase price of \$402,400, which is \$40,000 per acre less a credit for all rent paid by Tenant prior to the closing; and

WHEREAS, the Tenant wishes to assign its rights under the Lease, including without limitation the right to purchase and acquire the Property, to its designee, The Whitener Company, LLC, a Tennessee limited liability company 100% owned by Gordon Whitener, who also owns 100% of the Tenant; and

WHEREAS, Loudon County is obligated under the Lease to sell the Property to the Tenant or its designee, and Loudon County agrees that \$402,400 is the correct purchase price for the Property and approves of the assignment of the Lease and the purchase right to The Whitener Company, LLC;

NOW, THEREFORE, BE IT RESOLVED, the Loudon County Board of Commissioners, in regular session assembled this ___ day of _____, 2026, hereby approves the sale of the Property to The Whitener Company, LLC for \$402,400 and authorizes the

execution, by either the County Mayor or his designee, the Director of Purchasing, the documents related to the sale of the Property, copies which are attached hereto as Exhibit A, and such other documents as may be required to effectuate the sale of the Property to The Whitener Company, LLC:

BE IT FUTHER RESOLVED, this resolution shall take effect immediately, the public welfare requiring it.

ATTEST:

Riley Wampler, County Clerk

APPROVED:

Henry Cullen, Chairman of Board of
Commissioners

Rollen (Buddy) Bradshaw, Mayor

EXHIBIT A

[ATTACHED]

THIS INSTRUMENT PREPARED BY:
VICTOR C. PANGLE, II, ATTORNEY AT LAW
SOUTHEASTERN TITLE & ABSTRACT CO., INC.
600 Grove Street, Loudon, TN 37774
(865) 458-5784

AFFIDAVIT OF ASSIGNMENT OF LEASE WITH RIGHT OF FIRST REFUSAL AND PURCHASE OPTION

**LOUDON COUNTY, TENNESSEE, a political subdivision of the State of
Tennessee,**
and
THE CITY OF LOUDON, a municipality in Loudon County, Tennessee
and
LOUDON ENTERTAINMENT, LLC, a Tennessee limited liability company,
and
THE WHITENER COMPANY, LLC, a Tennessee limited liability company, after
being duly sworn according to law, would state as follows:

There exists a Ground Lease With Grant of Option to Exercise Right of First Refusal To Purchase dated May 1, 2021 (hereinafter **Ground Lease**) by and between **LOUDON COUNTY, TENNESSEE** and **THE CITY OF LOUDON** (hereinafter **LANDLORD**) and **LOUDON ENTERTAINMENT, LLC.** (hereinafter **TENANT**) for real estate located at **455 Centre Park Drive in Loudon, Tennessee,** being approximately 10.311 acres, identified on **Tax Map 040 as Parcel 105.04,** a Memorandum of said Ground Lease being of record in Trust Book 1528 at Page 489 in the Register's Office for Loudon County, Tennessee.

The **LANDLORD** grants consent to the **TENANT** to assign the said Ground Lease to **THE WHITENER COMPANY, LLC.** (hereinafter **ASSIGNEE**), the terms of which are included in the **Ground Lease.**

The **ASSIGNEE** wishes to exercise the Option to Purchase, for the agreed purchase price of \$402,400.00, the terms of which are included in Section 15 of said **Ground Lease.**

Therefore, **LOUDON COUNTY, TENNESSEE and THE CITY OF LOUDON, TENNESSEE** and **LOUDON ENTERTAINMENT, LLC** mutually agree that the Option to Purchase under Section 15 of said **Ground Lease** is now transferred to **THE WHITENER COMPANY, LLC** and this Affidavit effectively releases **LOUDON ENTERTAINMENT, LLC** from any further obligation from this **Ground Lease,** and it is understood that any **Ground Lease** payments made to **LANDLORD** on behalf of the **TENANT** are non-refundable, but have been transferred as a credit to **ASSIGNEE.**

IN WITNESS WHEREOF, **LOUDON COUNTY, TENNESSEE** and **THE CITY OF LOUDON, TENNESSEE** and **LOUDON ENTERTAINMENT, LLC** and **THE WHITENER COMPANY, LLC** have caused this instrument to be executed this the ____ day of _____, 2026.

LOUDON COUNTY, TENNESSEE, a political subdivision of the State of Tennessee

By: _____
Mayor Buddy Bradshaw

STATE OF TENNESSEE
COUNTY OF LOUDON

Before me, the undersigned authority, a Notary Public in and for the State and County aforesaid, personally appeared **BUDDY BRADSHAW** with whom I am personally acquainted, or who proved to be upon the basis of satisfactory evidence, and who upon oath acknowledged that he is the **MAYOR** of **LOUDON COUNTY, TENNESSEE**, the within named bargainor, and that he as such Officer being authorized so to do, executed the within instrument for the purposes therein contained by signing the name of **LOUDON COUNTY, TENNESSEE** by himself as **MAYOR**.

Witness my hand and seal at office on this the ____ day of _____, 2026.

NOTARY PUBLIC
My Comm. Expires: _____

THE CITY OF LOUDON, a municipality in Loudon County, Tennessee

By: _____
Mayor Jeff Harris

STATE OF TENNESSEE
COUNTY OF LOUDON

Before me, the undersigned authority, a Notary Public in and for the State and County aforesaid, personally appeared **JEFF HARRIS** with whom I am personally acquainted, or who proved to be upon the basis of satisfactory evidence, and who upon oath acknowledged that he is the **MAYOR** of **THE CITY OF LOUDON**, the within named bargainer, and that he as such Officer being authorized so to do, executed the within instrument for the purposes therein contained by signing the name of **THE CITY OF LOUDON** by himself as **MAYOR**.

Witness my hand and seal at office on this the ____ day of _____, 2026.

NOTARY PUBLIC
My Comm. Expires: _____

I hereby swear or affirm that the actual consideration for this transfer, or value of the property transferred, whichever is greater, is **\$402,400.00**, which amount is equal to or greater than the amount which the property transferred would command at a fair voluntary sale.

Affiant

Subscribed and sworn to before me this the ____ day of _____, 2026.

NOTARY PUBLIC
MY COMM. EXPIRES: _____

named bargainor, and that he as such Officer being authorized so to do, executed the within instrument for the purposes therein contained by signing the name of **LOUDON ENTERTAINMENT, LLC.** by himself as **MEMBER.**

Witness my hand and seal at office on this the ____ day of _____, 2026.

NOTARY PUBLIC
My Comm. Expires: _____

THE WHITENER COMPANY, LLC., a Tennessee limited liability company

By: _____
GORDON WHITENER, President

STATE OF TENNESSEE
COUNTY OF LOUDON

Before me, the undersigned authority, a Notary Public in and for the State and County aforesaid, personally appeared **GORDON WHITENER** with whom I am personally acquainted, or who proved to be upon the basis of satisfactory evidence, and who upon oath acknowledged that he is the **PRESIDENT** of **THE WHITENER COMPANY, LLC., a Tennessee limited liability company**, the within named bargainor, and that he as such Officer being authorized so to do, executed the within instrument for the purposes therein contained by signing the name of **THE WHITENER COMPANY, LLC** by himself as **PRESIDENT.**

Witness my hand and seal at office on this the ____ day of _____, 2026.

NOTARY PUBLIC
My Comm. Expires: _____

THIS INSTRUMENT PREPARED BY:

VICTOR C. PANGLE, II, ATTORNEY AT LAW
SOUTHEASTERN TITLE & ABSTRACT CO., INC.
600 GROVE STREET, LOUDON, TN 37774
(865) 458-5784

OWNER AND TAX RESPONSIBILITY:

The Whitener Company, LLC.
Attn: Gordon Whitener

WARRANTY DEED

THIS INDENTURE made this the _____ day of _____, 2026, by and between

LOUDON COUNTY, TENNESSEE, a political subdivision of the State of Tennessee,

and

THE CITY OF LOUDON, a municipality in Loudon County, Tennessee, party of the first part,

and

THE WHITENER COMPANY, LLC., a Tennessee limited liability company, party of the second part;

WITNESSETH, that the said parties of the first part, for and in consideration of the sum of Ten Dollars (\$10.00), **and pursuant to that Memorandum of Lease and Right of First Refusal of record in Trust Book 1528 at Page 489, and that Affidavit of Assignment of Lease With Right of First Refusal and Option to Purchase of record in Trust Book _____ at Page _____, all in the Register's Office for Loudon County, Tennessee,** and other good and valuable consideration not recited herein, to him/her in hand paid by the said parties of the second part, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, sold, conveyed and does hereby grant, bargain, sell and convey unto the said parties of the second part, all of his/her interest whatsoever in and to the following described premises, to-wit:

SITUATED in the First (1st) Civil District of Loudon County, Tennessee, identified on **Tax Map 040 as Parcel 105.04** in the Office of the Property Assessor for said County, within the corporate limits of the City of Loudon, Tennessee, and being all of **LOT 5 of the SUBDIVISION PLAT, CENTRE 75**, containing 10.311 acres, as shown on plat of record in Plat Cabinet F, Slides 12-15 in the Register's Office for Loudon

County, Tennessee. To which plat specific reference is here made for a more particular description therein.

BEING a part of the same property conveyed to Loudon County, Tennessee, a political subdivision of the State of Tennessee and the City of Loudon, a municipal corporation of the State of Tennessee, by Warranty Deed dated August 19, 1999 from James P. Purdy and wife, Amy N. Purdy, recorded in Deed Book 247 at Page 610 in the Register's Office for Loudon County, Tennessee.

THIS CONVEYANCE is made subject to those Easements as referenced in Deed Book 247 at Page 610, and as shown on the plat of record in Plat Cabinet F, Slides 12-15, all in the Register's Office for Loudon County, Tennessee.

THIS CONVEYANCE IS ALSO MADE SUBJECT TO that Declaration of Covenants, Conditions and Restrictions of record in Trust Book 557 at Page 792 in the Register's Office for Loudon County, Tennessee.

This transaction was approved at the _____, 2026 meeting of the Loudon County Commission, and in accordance with Resolution _____, Mayor Buddy Bradshaw was given authority to sign all deeds and documents in conjunction with said sale.

This transaction was approved at the May 26, 2026 meeting of The Loudon City Council, and in accordance with Resolution No. 2026-28. Mayor Jeff Harris was given authority to sign all deeds and documents in conjunction with said sale.

with the hereditaments and appurtenances thereto appertaining, hereby releasing all claims to homestead therein. TO HAVE AND TO HOLD the said premises to the said party of the second part, their heirs and assigns forever.

AND the said party of the first part, for himself/herself and for his/her successors and assigns, does hereby covenant with the said party of the second part, his/her heirs and assigns, that he/she is lawfully seized in fee simple of the premises above conveyed and has full power, authority and right to convey the same, and that said premises are free from all encumbrances

EXCEPT 2026 LOUDON COUNTY AND CITY OF LOUDON TAXES NOT YET DUE AND PAYABLE

and that he/she will forever warrant and defend the said premises and the title thereto against any lawful claims of all persons whomsoever.

IN WITNESS WHEREOF, the said party of the first part has hereunto set his/her hand and seal on the month and day above written.

WHEREVER IN THIS INSTRUMENT A PRONOUN IS USED, IT SHALL BE CONSTRUED TO REPRESENT EITHER SINGULAR OR PLURAL, AS THE CASE MAY DEMAND.

LOUDON COUNTY, TENNESSEE, a political subdivision of the State of Tennessee

By: _____
Mayor Buddy Bradshaw

STATE OF TENNESSEE
COUNTY OF LOUDON

Before me, the undersigned authority, a Notary Public in and for the State and County aforesaid, personally appeared **BUDDY BRADSHAW** with whom I am personally acquainted, or who proved to be upon the basis of satisfactory evidence, and who upon oath acknowledged that he is the **MAYOR of LOUDON COUNTY, TENNESSEE**, the within named bargainor, and that he as such Officer being authorized so to do, executed the within instrument for the purposes therein contained by signing the name of **LOUDON COUNTY, TENNESSEE** by himself as **MAYOR**.

Witness my hand and seal at office on this the ____ day of _____, 2026.

NOTARY PUBLIC
My Comm. Expires: _____

THE CITY OF LOUDON, a municipality in Loudon County, Tennessee

By: _____
Mayor Jeff Harris

STATE OF TENNESSEE
COUNTY OF LOUDON

Before me, the undersigned authority, a Notary Public in and for the State and County aforesaid, personally appeared **JEFF HARRIS** with whom I am personally acquainted, or who proved to be upon the basis of satisfactory evidence, and who upon oath acknowledged that he is the **MAYOR** of **THE CITY OF LOUDON**, the within named bargainer, and that he as such Officer being authorized so to do, executed the within instrument for the purposes therein contained by signing the name of **THE CITY OF LOUDON** by himself as **MAYOR**.

Witness my hand and seal at office on this the ____ day of _____, 2026.

NOTARY PUBLIC
My Comm. Expires: _____

LOUDON ENTERTAINMENT, LLC., a Tennessee limited liability company

By: _____
GORDON WHITENER, MEMBER

STATE OF TENNESSEE
COUNTY OF LOUDON

Before me, the undersigned authority, a Notary Public in and for the State and County aforesaid, personally appeared **GORDON WHITENER** with whom I am personally acquainted, or who proved to be upon the basis of satisfactory evidence, and who upon oath acknowledged that he is the **MEMBER** of **LOUDON ENTERTAINMENT, LLC, a Tennessee limited liability company**, the within

**SELLER/BORROWER AFFIDAVIT AND INDEMNITY
AGREEMENT AS TO LIENS AND DEBTS**

STATE OF TENNESSEE
COUNTY OF LOUDON

Before me, the undersigned authority, a Notary Public in and for the State and County aforesaid, personally appeared the undersigned (hereinafter called AFFIANT, whether one or more) and each on his or her oath, deposes and says as follows:

1. Affiant is the owner of the property situated in the **FIRST** Civil District of **LOUDON** County, Tennessee, being identified as **MAP 040-105.04** as shown in the Office of the Property Assessor for **LOUDON** County, and being known as **455 Centre Park Drive, Loudon, TN, 37774** further that they are of legal age and is under no mental disability.
2. Affiant desires to obtain a loan secured by this property and has requested **VICTOR C. PANGLE, II** to certify title to the property, **SOUTHEASTERN TITLE & ABSTRACT COMPANY, INCORPORATED**, to close the transaction and **FIDELITY NATIONAL TITLE INSURANCE COMPANY** to issue a title policy guarantying the title to the property to the Lender OR Affiant desires to sell the property and **SOUTHEASTERN TITLE & ABSTRACT COMPANY, INCORPORATED** is the closing agent OR Affiant desires to sell the property and **VICTOR C. PANGLE, II**, to certify the title to the property, **SOUTHEASTERN TITLE & ABSTRACT COMPANY, INCORPORATED** to close the transaction and **FIDELITY NATIONAL TITLE INSURANCE COMPANY** may be requested to issue an Owners Title Insurance Policy insuring the new owner.
3. In connection therewith, Affiant makes the following statement of facts:
 - a. That Affiant owes no past Federal or State taxes and that there are no delinquent Federal Assessments presently existing against Affiant, and that no Federal or State Liens have been filed against Affiant, nor any actions or proceedings now pending in any State or Federal Court.
 - b. That there are no delinquent real estate taxes or unpaid current real estate taxes, special assessments, or pending assessments except: **EXCEPT 2026 LOUDON COUNTY & CITY OF LOUDON TAXES NOT YET DUE.**
 - c. All labor and material used in the construction of improvements or repairs (if any) on the Property have been paid for and there are now no unpaid labor or material claims against the improvements or repairs, if any, or the Property, and Affiant hereby declares that all sums of money due for the erection of improvements or repairs, if any, have been fully paid and satisfied and there are no Mechanic's or Materialman's liens or claims against the Property.
 - d. That there are no judgment liens filed against the Affiant.
 - e. That there are no bankruptcy proceedings or divorce proceedings now pending against the Affiant in Federal or State Court.

- f. That Affiant knows of no adverse claim to the Property and that so far as Affiant knows, there are no encroachments or boundary conflicts.
- g. That Affiant has not sold, contracted to sell, or conveyed any part of the property.
- h. There are no security interests securing fixtures located on the property, such as central heat and air conditioning systems, heat pumps, windows, doors, or insulation which have been purchased on time payment contracts and secured by UCC Financing Statements, Security Agreements or otherwise, except the following:
 NONE or _____
- i. That there are no loans of any kind on the property except as follows:
 NONE or _____

Affiant acknowledges that but for the making of the hereinabove statements of fact relative to the property, Victor C. Pangle, II, Attorney, would not certify title to the property and/or Southeastern Title & Abstract Company, Incorporated would not close the transactions, and/or Fidelity National Title Insurance Company would not issue a title policy on the Property and that such statements have been made as a material inducement for the services they provide.

INDEMNITY: I/We agree to pay on demand to the purchasers and/or Lender and/or title company in this transaction, their successor and assigns, all amounts secured by any and all liens, claims, or rights now shown above, together with all cost, loss, liens or claims or rights either currently against the property, or a part hereof, or that are subsequently established against the property and are created by me/us, known to me/us, or have an inception date prior to the closing of this transaction and recording of the deed and/or mortgage.

Witness my hand and seal this the _____ day of _____, 2026.

LOUDON COUNTY, TENNESSEE

BY: _____
BUDDY BRADSHAW, MAYOR

Sworn to and subscribed before me this the _____ day of _____, 2026.

_____ My Comm. Expires: _____
 Notary Public

Fund 101

County General

RESOLUTION # _____

**A RESOLUTION AMENDING THE COUNTY GENERAL FUND 101
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the County General Fund 101 on June 30, 2025; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 County General Fund 101 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
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	3,842,163	144,818	29,493,793
Total Available Funds	39,564,711	3,842,163	144,818	43,551,692
Total Expenditures & Transfers Out	30,820,482	911,163	(95,172)	31,636,473
Effect on Fund Balance	(5,313,670)	2,931,000	239,990	(2,142,680)
Ending Fund Balance	8,744,229	2,931,000	239,990	11,915,219

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in special called session on

June 29, 2026

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

General Fund 101							
Account Number		6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
44000	Other Local Revenues						
44100	<u>Investments</u>						
44110	Investment Income		320,000		320,000		320,000
44110-MHTPG	Investment Income - Mental Health Transp. Grant				0		0
44130	Sale of Materials and Supplies				0		0
44131	Commissary Sales		29,000		29,000		29,000
44140	Sale of Maps				0		0
44145	Sale of Recycled Materials				0		0
44160	Retirees' Insurance Payments		63,258		63,258		63,258
44161	COBRA Insurance Payments		2,873		2,873		2,873
44170	Miscellaneous Refunds		3,686		3,686		3,686
44170-INMAT	Misc. Refunds - Inmate Co-Pays			8,731	8,731		8,731
44170-INMAT	Misc. Refunds - Inmate Co-Pays (FY 2002 - 2025)			114,262	114,262		114,262
44170-UNCLM	Misc. Refunds - Unclaimed Property			5,076	5,076		5,076
44530 ANIMA	Sale of Equipment		500		500		500
44570 - ASHLT	Contributions and Gifts		20,000		20,000		20,000
44570 - BQUST	Contributions and Gifts - Bequest for Animal Shelter			22,226	22,226		22,226
44570-DIVE	Contributions and Gifts - DIVE Team		3,400		3,400		3,400
44570 - LADDS	Contributions and Gifts - Laddies Program		2,000		2,000		2,000
44570-LFSVR	Contributions and Gifts - Project Lifesaver	Expensed @ 56300	5,000		5,000		5,000
44570-PETSM	Contributions and Gifts - PetsMart		5,000		5,000		5,000
44570-SRCTR	Contributions and Gifts		500		500		500
44570-SRCTZ	Contributions and Gifts			7,009	7,009	2,110	9,119
44570-FDBOX	Contributions and Gifts		3,200		3,200		3,200
44990	Other Local Revenue				0		0
	Total Investments		458,417	157,304	615,721	2,110	617,831
	Total Other Local Revenues		458,417	157,304	615,721	2,110	617,831

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
46300	<i>Health and Welfare Grants</i>					
46310	Health Department Programs	645,500	98,700	744,200		744,200
	Total Health and Welfare Grants	645,500	98,700	744,200	0	744,200
46800-46900	<i>Other State Revenues</i>					
46820	Income Tax			0		0
46830	Beer Tax	20,000		20,000		20,000
46835 COCLK	Vehicle Certificate of Title Fees	9,000		9,000		9,000
46840	Alcoholic Beverage Tax	96,000		96,000		96,000
46850	Mixed Drink Tax			0		0
46852	State Revenue Sharing- Telecommunications	60,000		60,000		60,000
46855	State Shared Sports Gaming	87,000		87,000		87,000
46870	Emergency Hospital-Prisoners			0		0
46915	Contracted Prisoner Boarding	275,000		275,000		275,000
46960	Registrar's Salary Supplement	15,000		15,000		15,000
46970	State Shared Sales Tax - Cities	6,000		6,000		6,000
46990-ASSOR	Other State Revenues - Assessor Stipend		214	214		214
46990-HIVMD	Other State Revenues - Reimb. For HIV medications - Inmates		26,060	26,060	28,235	54,295
46990-PRIM	Other State Revenues- State Primary Reimbursement			0	84,473	84,473
	Total Other State Revenues	568,000	26,274	594,274	112,708	706,982
Total State of Tennessee		2,035,409	189,349	2,224,758	112,708	2,337,466

Exp @ 54210-340
[15Jun_29Jun2026]

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
48600	<i>Citizen Groups and Other</i>					
48610-DIVE	Donations (Dive Team Resolution)	0		0	0	0
48610 - LUNCH	Donations (Sr. Center Lunch Program)	1,000		1,000		1,000
48610 SRCTR	Donations - Sr Cntr	11,000		11,000		11,000
	Total Citizens Groups and Other	12,000	0	12,000	0	12,000
Total Other Governments and Citizens		84,101	0	84,101	0	84,101
Total Revenues		25,496,812	1,417,880	26,914,692	114,818	27,029,510
49000	<i>Other Sources</i>					
49500	Other Loans Issued			0		0
49600-TRADE	Proceeds on Sale of Capital Assets (Weapons Trade-in)			0		0
49700	Insurance Recovery	10,000		10,000	30,000	40,000
49800	Transfers In (Fund 171-CRT)	0	1,803,784	1,803,784		1,803,784
49800	Transfers In (Fund 171-CCH - Reimburse document restoration)	0	20,499	20,499		20,499
49800	Transfers In (Fund 171-SCH - reimburse cash flow for new school p	0	600,000	600,000		600,000
49800	Transfers In	0		0		0
	Total Transfers In	10,000	2,424,283	2,434,283	30,000	2,464,283
Total Revenues and Transfers In		25,506,812	3,842,163	29,348,975	144,818	29,493,793

Expensed @ 54110
[15Jun_29June2026]

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

		General Fund 101						
Account Number		6/11/2026 7:55		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Total General Expenditures								
Account Number								
50000	General Government							
51000	General Administration							
51100	County Commission							
101	County Officials			112,246		112,246		112,246
140	Salary Supplements			10,019		10,019		10,019
201	Social Security			7,580		7,580		7,580
204	State Retirement			8,204		8,204		8,204
206	Life Insurance			1,572	(3)	1,569		1,569
206-RET-LIF	Life Insurance - Retirees			68		68		68
207	Medical Insurance			38,660	12,746	51,406		51,406
207-SRHTH	Medical Insurance - Sr Health			12,461	(319)	12,142		12,142
208	Dental Insurance			3,687	535	4,222		4,222
208-RET-DEN	Dental - Retirees			950	238	1,188	(690)	498
212	Employer Medicare			1,773		1,773		1,773
308	Consultants			14,500		14,500		14,500
320	Dues & Memberships			13,500		13,500		13,500
349	Printing, Stationery & Forms			750		750		750
355	Travel			7,000		7,000		7,000
399	Other Contracted Services			2,375		2,375		2,375
435	Office Supplies			100		100		100
499	Other Supplies and Materials			2,000		2,000		2,000
513	Workers' Comp Insurance			6,511	1,349	7,860		7,860
524	In Service/Staff Development			1,000		1,000		1,000
	Total County Commission			244,956	14,546	259,502	(690)	258,812

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51300	County Mayor					
101	County Official/Administrative Officer	127,464		127,464		127,464
105	Supervisor/Director of Libraries	4,693		4,693		4,693
161	Secretary(ies)	56,244	1,500	57,744	240	57,984
201	Social Security	11,681	93	11,774		11,774
204	State Retirement	12,642	101	12,743		12,743
206	Life Insurance	344	15	359		359
206-RET-LIF	Life Insurance	260	(4)	256		256
207	Medical Insurance	13,213	462	13,675		13,675
208	Dental Insurance	850	(34)	816		816
208-RET-DEN	Dental Insurance - Retirees	353	137	490	(151)	339
212	Employer Medicare	2,732	22	2,754		2,754
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments	2,000		2,000		2,000
333	Licenses		500	500		500
338	Vehicle Maintenance	100		100	200	300
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	500		500	(200)	300
355	Travel	3,000	(500)	2,500		2,500
414	Duplicating Supplies	150		150		150
425	Gasoline	3,200		3,200		3,200
435	Office Supplies	1,000		1,000		1,000
499	Other Supplies and Materials	200		200		200
508	Premium on Corporate Surety Bonds	367		367		367
513	Workers' Comp Insurance	2,605	539	3,144		3,144
524	Staff Development	400		400		400
711	Furniture & Fixture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	Total County Mayor	252,198	2,831	255,029	89	255,118

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

		General Fund 101				
Account Number		6/11/2026 7:55				
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51310	Personnel Office					
105	Supervisor	50,253	1,500	51,753	218	51,971
161	Secretary	39,520	1,500	41,020	177	41,197
201	Social Security	5,566	186	5,752		5,752
204	State Retirement	6,024	201	6,225		6,225
206	Life Insurance	359		359		359
206 RET	Life Insurance - Retiree	192	(16)	176		176
207	Medical Insurance	32,050	1,120	33,170		33,170
208	Dental Insurance	1,699	(67)	1,632		1,632
208 RET	Dental Insurance - Retiree	353	137	490	(151)	339
212	Employer Medicare	1,302	43	1,345		1,345
307	Communication	480		480		480
320	Dues & Memberships	200		200		200
330	Operating Lease Payments	1,500		1,500		1,500
340	Medical Services (Drug Screens/Health Check)	5,600		5,600		5,600
348	Postal Charges	300		300		300
349	Printing, Stationery, & Forms	500		500		500
355	Travel	1,000		1,000		1,000
399	Other Contracted Services - 5 Points ACA Compliance	6,000		6,000		6,000
414	Duplicating Supplies	150		150		150
435	Office Supplies	500		500		500
499	Other Supplies & Materials	800		800		800
513	Workers' Comp Insurance			0		0
524	In Services/Staff Development	600		600		600
719	Office Equipment	600		600		600
	Total Personnel Office	155,548	4,604	160,152	244	160,396

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

		General Fund 101				
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51400	Legal Fees					
331	Legal Services	310,000		310,000	120,000	430,000
331-LCANX	Legal Services - (Lenoir City Annexation)	155,000		155,000	(100,000)	55,000
399	Other Contracted Services	25,000		25,000		25,000
	Total Legal Fees	490,000	0	490,000	20,000	510,000

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51500	Election Commission					
101	County Official/Administrative Officer (Election Official)	99,322		99,322	1	99,323
161	Administrative Assistant	59,467	1,500	60,967	254	61,221
168	Temporary Personnel	17,500		17,500		17,500
187	Overtime Pay	4,000		4,000		4,000
192	Election Commission (Payroll; but no TCRS)	13,500		13,500		13,500
193	Election Workers (Some payroll; SS & Med; NO TCRS)	85,000		85,000		85,000
201	Social Security	17,285	93	17,378		17,378
204	State Retirement	18,707		18,707		18,707
206	Life Insurance	359		359		359
206-RET-LIF	Life Insurance	240		240		240
207	Medical Insurance	6,610	232	6,842		6,842
207-RET-MED	Medical Insurance	8,061	(8,061)	0		0
207-SRHTH	Medical Insurance	2,492	2,365	4,857		4,857
208	Dental Insurance	850	(34)	816		816
208-RET-DEN	Dental Insurance - Retirees	353	137	490	(151)	339
212	Employer Medicare	4,043	21	4,064		4,064
302	Advertising	600		600		600
307	Communication	2,750		2,750	(400)	2,350
307-WIRE	Communication	750		750		750
320	Dues and Memberships	500		500		500
330	Operating Lease Payments	3,500		3,500		3,500
332	Legal Notices, Recording and Court Cos	4,000		4,000	400	4,400
333	License (Hardware)	15,000	5,700	20,700		20,700
336	Maintenance and Repair Services - Office Equipment	19,500	(5,700)	13,800	5,700	19,500
348	Postal Charges	7,500		7,500	1,716	9,216
349	Printing, Stationery, and Forms	7,000		7,000	3,100	10,100
351	Rental	2,000		2,000	(1,700)	300
355	Travel	12,000	(5,000)	7,000	(3,100)	3,900
399	Other Contracted Services	23,000	5,000	28,000	300	28,300
414	Duplicating Supplies	8,000		8,000	(4,000)	4,000
422	Food Supplies	2,000		2,000		2,000
435	Office Supplies	8,000		8,000		8,000
451	Uniforms	500		500		500
513	Workers' Comp Insurance	1,302	270	1,572		1,572
524	In-Service/Staff Development	500		500		500
711	Furniture and Fixtures	1,000		1,000	(300)	700
719	Office Equipment	2,500		2,500	(1,716)	784
	Total Election Commission	459,691	(3,477)	456,214	104	456,318

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51600	Register of Deeds					
101	County Official/Administrative Officer	110,358		110,358		110,358
162	Clerical Personnel	185,308	6,000	191,308		191,308
201	Social Security	18,331	372	18,703		18,703
204	State Retirement	19,839	403	20,242		20,242
206	Life Insurance	811	(51)	760	(44)	716
206-RET-LIF	Life Insurance	245	(5)	240		240
207	Medical Insurance	58,483	(5,129)	53,354	(4,873)	48,481
207-RET-MED	Medical Insurance - Retirees	8,061	282	8,343		8,343
207-SRHTH	Medical Insurance - Sr. Health	12,461	(319)	12,142		12,142
208	Dental Insurance	3,687	(1,091)	2,596		2,596
208-RET-DEN	Dental Insurance - Retirees	1,388	538	1,926	(592)	1,334
212	Employer Medicare	4,287	87	4,374		4,374
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	1,500		1,500		1,500
330	Operating Lease Payments (Copier)	5,200		5,200		5,200
348	Postal Charges	2,000		2,000		2,000
349	Printing, Stationery & Forms	800		800		800
355	Travel/Training	2,500		2,500		2,500
399-REGIS	Other Contracted Services - Official's Reserve	24,000	7,000	31,000		31,000
414	Duplicating Supplies	400		400		400
435	Office Supplies	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255	(111)	3,144		3,144
711	Office Furniture	1,500		1,500		1,500
719	Office Equipment	1,500		1,500		1,500
						0
	Total Register of Deeds	471,414	7,976	479,390	(5,509)	473,881

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51720	Planning					
105	Supervisor/Director			0		0
103	Assistants	55,287	1,500	56,787	237	57,024
162	Clerical Personnel	41,600	(11,427)	30,173	(2,074)	28,099
201	Social Security	6,007	(615)	5,392		5,392
204	State Retirement	6,501	(666)	5,835		5,835
206	Life Insurance	337	(6)	331	(44)	287
206-RET-LIF	Life Insurance-Retirees	301	7	308		308
207	Medical Insurance	36,737	628	37,365	(6,498)	30,867
207 SRHTH	Medical Insurance	4,984	2,301	7,285		7,285
207-RET-MED	Medical Insurance	8,061	(8,061)	0		0
208	Dental Insurance	1,699	(135)	1,564	(272)	1,292
208-RET-DEN	Dental Insurance - Retirees	706	273	979	(301)	678
212	Employer Medicare	1,405	(144)	1,261		1,261
307	Communication	1,000		1,000		1,000
307-WIRE	Communication	1,400		1,400		1,400
320	Dues & Memberships	1,700		1,700		1,700
330	Operating Lease Payments (Copier)	2,500		2,500		2,500
338	Maintenance/Repair Vehicle	1,000		1,000	300	1,300
348	Postage	1,000		1,000		1,000
349	Printing, Stationary & Forms	1,500		1,500	(300)	1,200
355	Travel	2,000	(500)	1,500		1,500
399 HICRK	Other Contracted Services - Hickory Creek Park	18,000		18,000		18,000
399-STORM	Other Contracts	10,000		10,000		10,000
414	Duplicating Supplies	200		200		200
425	Gasoline	1,500		1,500		1,500
435	Office Supplies	2,000		2,000		2,000
443	Road Signs	1,000		1,000		1,000
450	Tires	500	500	1,000		1,000
513	Workman's Comp Insurance	1,302	(516)	786		786
524	In Service/Staff Development	1,500		1,500		1,500
711	Furniture	500		500		500
719	Office Equipment	1,500		1,500		1,500
	Total Planning	213,727	(16,861)	196,866	(8,952)	187,914

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51750	Codes Compliance					
103	Assistant(s)	163,600	24,510	188,110		188,110
105	Supervisor/Director	74,201	1,500	75,701		75,701
161	Secretary(ies)	40,727	2,417	43,144		43,144
201	Social Security	17,269	1,266	18,535		18,535
204	State Retirement	18,689	1,370	20,059		20,059
206	Life Insurance	835	(23)	812	(7)	805
206-RET	Life Insurance-Retirees	218	(83)	135		135
207	Medical Insurance	57,498	2,008	59,506	4,558	64,064
207-SRHTH	Medical Insurance - Sr. Health	4,984	(127)	4,857		4,857
208	Dental Insurance	2,838	(112)	2,726	272	2,998
208-RET	Dental Insurance-Retirees	1,036	400	1,436	(440)	996
212	Employer Medicare	4,039	296	4,335		4,335
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	1,500	4,000		4,000
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	(8,000)	7,000		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	1,100	4,355		4,355
524	In-Service/Staff Development	3,200	(1,100)	2,100		2,100
711	Furniture and Fixtures	1,000	(400)	600		600
718-STORM	Vehicle (from STORM WATER RESERVE)	0	39,000	39,000		39,000
719	Office Equipment	1,500		1,500		1,500
	Total Codes Compliance	440,239	65,522	505,761	4,383	510,144

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51760	Geographical Information Systems					
105	Supervisor/Director	56,222	1,500	57,722	241	57,963
185	Educational Incentive	250		250		250
201	Social Security	3,501	93	3,594		3,594
204	State Retirement	3,789	101	3,890		3,890
206	Life Insurance	158		158		158
206-RET-LIF	Life Insurance-Retirees	116	(36)	80		80
207	Medical Insurance	6,610	7,065	13,675		13,675
207 SRHTH	Medical Insurance - Sr. Health	4,984	(127)	4,857		4,857
208	Dental Insurance	290	527	817	(1)	816
208-RET-DEN	Dental Insurance - Retirees	1,036	401	1,437	(441)	996
212	Employer Medicare	819	22	841		841
320	Dues and Memberships	100		100		100
355	Travel	500		500		500
399	Other Contracted Services	3,333	177	3,510		3,510
414	Duplicating Supplies	750		750		750
435	Office Supplies	2,500		2,500		2,500
524	In Service/Staff Development	250		250		250
719	Office Equipment	2,500		2,500		2,500
				0		0
	Total Geographical Information Systems	87,708	9,723	97,431	(201)	97,230

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51800	Plant Maintenance and Operations (County Buildings)					
105	Supervisor/Director	64,200	1,500	65,700		65,700
167	Maintenance Personnel	444,455	13,500	457,955	(3,297)	454,658
187	Overtime Pay	6,000		6,000	500	6,500
201	Social Security	31,909	930	32,839		32,839
204	State Retirement	34,534	1,007	35,541		35,541
206	Life Insurance	1,694	37	1,731	(19)	1,712
206-RET-LIF	Life Insurance-Retirees	1,032	(81)	951		951
207	Medical Insurance	128,662	1,386	130,048	10,171	140,219
207-RET-MED	Medical Insurance - Retirees	24,174	845	25,019	(3,472)	21,547
207-SRHTH	Medical Insurance - Sr. Health	22,429	1,229	23,658	(676)	22,982
208	Dental Insurance	6,020	345	6,365	(157)	6,208
208-RET-DEN	Retiree Dental Insurance	1,741	675	2,416	(743)	1,673
212	Employer Medicare	7,463	218	7,681		7,681
307	Communication	7,000		7,000		7,000
307 WIRE	Communication	8,000	(954)	7,046		7,046
320	Dues & Memberships	90		90		90
330	Operating Lease Payments	4,000	265	4,265		4,265
335	Maintenance and Repair Services - Buildings	94,100	5,900	100,000		100,000
336	Maintenance and Repair Services - Office Equipment	4,900	(900)	4,000		4,000
338	Maintenance and Repair Services - Vehicles	5,000		5,000		5,000
347	Pest Control	7,401	2,599	10,000		10,000
399	Other Contracted Services	320,555	(15,840)	304,715		304,715
410	Custodial Supplies	12,500		12,500		12,500
412	Diesel Fuel	3,000		3,000		3,000
413	Drugs and Medical Supplies	0	500	500		500
414	Duplicating Supplies	0	250	250		250
425	Gasoline (Vehicle)	20,000		20,000		20,000
435	Office Supplies	750		750		750
446	Small Tools equipment	0	6,500	6,500		6,500
450	Tires	1,500	1,814	3,314		3,314
451	Uniforms	7,000		7,000		7,000
452	Utilities	425,000		425,000		425,000

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

		General Fund 101				
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
499	Other Supplies and Materials	100		100		100
513	Workers' Comp Insurance	6,511	1,349	7,860		7,860
524	In Service/Staff Development	1,500	(1,000)	500		500
599	Other Charges	200		200		200
711	Furniture & Fixtures	250	(250)	0		0
717	Maintenance Equipment	0	991	991		991
718	Vehicles		60,500	60,500		60,500
719	Office Equipment	1,000	390	1,390		1,390
790	Other Equipment			0		0
				0		0
	Total Plant Maintenance & Operations	1,704,670	83,705	1,788,375	2,307	1,790,682

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

		General Fund 101				
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51810	Other Facilities					
399	Other Contracted Services			0		0
452	Utilities (ETHRA vacant space)			0	5,000	5,000
	Total Other Facilities	0	0	0	5,000	5,000
51900	Other General Administration					
332	Legal Notices	10,000		10,000		10,000
359	Disposal Fees	12,000		12,000	4,000	16,000
502	Building and Contents Insurance	433,599	36,994	470,593		470,593
	Total Other General Administration	455,599	36,994	492,593	4,000	496,593
51910	Preservation of Records					
332	Legal Notices	85		85		85
333	Licenses (Yearly renewal of wix.com for Co. Historian)	407		407		407
719	Office Equipment	508		508		508
790	Other Equipment			0		0
	Total Preservation of Records	1,000	0	1,000	0	1,000
Total General Administration		4,992,690	205,563	5,198,253	20,775	5,219,028

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52000	Finance					
52100	Accounting					
103	Assistant	66,201	1,500	67,701		67,701
105	Supervisor/Director	102,201	1,500	103,701		103,701
119	Accountants/Bookkeepers	335,180	9,000	344,180	(36,010)	308,170
169	Part-time Personnel	22,100		22,100	(20,382)	1,718
187	Overtime Pay	5,000		5,000		5,000
201	Social Security	32,903	744	33,647		33,647
204	State Retirement	34,126	805	34,931		34,931
206	Life Insurance	1,482	12	1,494	(44)	1,450
206-RET-LIF	Life Insurance	504	(4)	500		500
207	Medical Insurance	101,879	(2,825)	99,054	(4,874)	94,180
207-RET-MED	Medical Insurance - Retirees	8,062	(6,671)	1,391		1,391
207-SRHTH	Medical Insurance - Sr. Health	20,737	3,547	24,284		24,284
208	Dental Insurance	6,077	139	6,216	(204)	6,012
208-RET-DEN	Dental Insurance-Retirees	2,094	811	2,905	(893)	2,012
210	Unemployment		1,418	1,418		1,418
212	Employer Medicare	7,695	174	7,869		7,869
305	Audit Services	24,480		24,480	220	24,700
307	Communication	2,600		2,600		2,600
320	Dues and Memberships	620		620	(330)	290
330	Operating Lease Payment (Copier)	1,500	660	2,160	(389)	1,771
332	Legal Notices	1,260		1,260		1,260
333	Licenses			0	955	955
336	Maintenance and Repair Services-Equip.			0		0
348	Postal Charges	6,000		6,000	1,545	7,545
349	Printing, Stationery and Forms	4,500		4,500	345	4,845
355	Travel	3,000		3,000	(1,000)	2,000
399	Other Contracted Services	31,768		31,768	1,007	32,775
414	Duplicating Supplies	2,000		2,000	(1,089)	911
435	Office Supplies	7,000		7,000	(2,380)	4,620
471	Software	4,120		4,120	167	4,287
499	Other Supplies & Materials	300		300	(127)	173

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
508	Premiums on Corporate Bonds	400		400	(28)	372
513	Workers' Comp Insurance	5,860	428	6,288		6,288
524	In Service/Staff Development	2,500		2,500	(765)	1,735
599	Other Charges	500		500	(435)	65
719	Office Equipment	6,000		6,000	2,304	8,304
				0	-	0
	Total Accounting/Budgeting/Payroll	850,649	11,238	861,887	(62,407)	799,480

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52200	Purchasing					
105	Supervisor/Director	65,201	1,500	66,701		66,701
122	Purchasing Personnel	136,659	4,500	141,159		141,159
169	Part-time Personnel	16,924		16,924		16,924
201	Social Security	13,565	372	13,937		13,937
204	State Retirement	14,648	403	15,051		15,051
206	Life Insurance	673		673	1	674
206-RET-LIF	Life Insurance	423	(58)	365		365
207	Medical Insurance	50,894	1,778	52,672		52,672
207-SRHTH	Medical Insurance	7,476	(191)	7,285		7,285
208	Dental Insurance	2,278	(90)	2,188		2,188
208-RET-DEN	Dental Insurance	1,058	410	1,468	(451)	1,017
212	Employer Medicare	3,173	86	3,259		3,259
307	Communication	2,300	1,400	3,700		3,700
307-WIRE	Communication	1,500		1,500		1,500
320	Dues and Memberships	2,500		2,500		2,500
330	Operating Lease Payments (Copier)	2,000		2,000		2,000
338	Maintenance and Repair Services-Vehicle	800	(263)	537		537
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	200		200		200
355	Travel	4,000	(986)	3,014		3,014
399	Other Contracted Services	3,400		3,400		3,400
399 GOVDL	Other Contracted Services-GovDeals	400		400		400
399 SPLUS	Other Contracted Services - Surplus	500		500		500
414	Duplicating Supplies	500		500		500
425	Gasoline	300	300	600		600
435	Office Supplies	3,000		3,000		3,000
437	Periodicals	600		600		600
450	Tires & Tubes		263	263		263
499	Other Supplies and Materials	200	1,012	1,212		1,212
508	Premiums on Corp Surety Bonds	350		350		350
513	Workers' Comp Insurance	2,605	539	3,144		3,144
524	In Service/Staff Development	3,500	(2,099)	1,401		1,401
599	Other Charges		373	373		373
711	Furniture & Fixtures	500		500		500
719	Office Equipment	3,000		3,000		3,000
	Total Purchasing	345,327	9,249	354,576	(450)	354,126

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

General Fund 101							
Account Number		6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52300	Property Assessor's Office						
101	County Official/Administrative Officer		110,358		110,358		110,358
161	Staff Wages		315,224	200	315,424	(10,218)	305,206
184	Educational Incentive (Official)		0	214	214		214
185	Educational Incentive (Staff)		500		500		500
201	Social Security		26,418	558	26,976		26,976
204	State Retirement		28,590	604	29,194		29,194
206	Life Insurance		1,212	(50)	1,162	23	1,185
206-RET-LIF	Life Insurance - Retirees		384		384		384
207	Medical Insurance		95,826	(42,133)	53,693	401	54,094
207-SRHTH	Medical Insurance - Sr Health		7,476	3,314	10,790		10,790
208	Dental Insurance		4,820	(1,278)	3,542	(34)	3,508
208-RET-DEN	Dental Insurance - Retiree		1,036	182	1,218	(605)	613
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	(400)	4,000
330	Operating Lease Payments (Copier & postage machine)		2,500	800	3,300		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	8,800	56,300		56,300

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

Account Number	General Fund 101					
	6/11/2026 7:55	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	(580)	2,420		2,420
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	1,214	7,074		7,074
524	In Service/Staff Development	2,000	222	2,222	400	2,622
711	Furniture and Fixtures	2,000	(1,071)	929		929
719	Office Equipment	3,000	1,651	4,651		4,651
	Total Property Assessor's Office	812,180	(27,444)	784,736	(10,433)	774,303

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52400	Trustee's Department					
101	County Official/Administrative Office	110,358		110,358		110,358
162	Clerical Personnel	178,027	6,000	184,027		184,027
201	Social Security	17,880	372	18,252		18,252
204	State Retirement	19,351	403	19,754		19,754
206	Life Insurance	957	(104)	853		853
206-RET-LIF	Life Insurance	278	(35)	243		243
207	Medical Insurance	54,071	(20,901)	33,170		33,170
207-SRHTH	Medical Insurance	2,492	(63)	2,429		2,429
208	Dental Insurance	3,114	(2,020)	1,094		1,094
208-RET-DEN	Dental Insurance	353	137	490	(151)	339
212	Employer Medicare	4,182	87	4,269		4,269
307	Communication	3,799		3,799		3,799
320	Dues and Memberships	1,200		1,200		1,200
330	Operating Lease Payments (Copier)	1,699		1,699		1,699
332	Legal Notices	500		500		500
332-AFT	Legal Notices	2,399		2,399		2,399
334	Maintenance Agreements	7,300		7,300		7,300
348	Postal Charges	26,000		26,000		26,000
349	Printing, Stationery, and Forms	9,500		9,500		9,500
355	Travel	2,499		2,499	(1,523)	976
399	Other Contracted Services	28,000		28,000	1,523	29,523
414	Duplicating Supplies	750		750		750
435	Office Supplies	6,999		6,999		6,999
508	Premiums on Corporate Surety Bonds	9,500		9,500		9,500
513	Workers' Comp Insurance	3,255	675	3,930		3,930
524	Staff Development	449		449		449
711	Furniture	649		649	6	655
719	Office Equipment	2,499		2,499	(6)	2,493
				0		0
	Total Trustee's Department	498,060	(15,449)	482,611	(151)	482,460

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

General Fund 101							
Account Number		6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52500	County Court Clerk						
101	County Official/Administrative Officer		110,358		110,358		110,358
162	Clerical Personnel		534,976	19,500	554,476		554,476
169	Part-time Personnel		23,115		23,115	(15,000)	8,115
187	Overtime				0	15,000	15,000
201	Social Security		41,444	1,209	42,653		42,653
204	State Retirement		43,302	1,308	44,610		44,610
206	Life Insurance		2,462	(308)	2,154	(75)	2,079
206-RET-LIF	Life Insurance-Retirees		566	(14)	552	32	584
207	Medical Insurance		190,931	(54,966)	135,965	(6,014)	129,951
207 - SRHTH	Medical Insurance - Sr. Health		7,476	2,453	9,929	451	10,380
208	Dental Insurance		9,735	(2,577)	7,158	(544)	6,614
208-RET-DEN	Dental Insurance-Retirees		1,388	509	1,897	(426)	1,471
212	Employer Medicare		9,693	283	9,976		9,976
307	Communication		7,000		7,000	1,286	8,286
307-WIRE	Communication				0		0
320	Dues and Memberships		1,300		1,300		1,300
330	Operating Lease Payments (Copier)		14,300		14,300	(1,286)	13,014
348	Postal Charges		37,000		37,000		37,000
349	Printing, Stationery & Forms		4,500		4,500		4,500
355	Travel		3,800		3,800	(154)	3,646
399	Other Contracted Services		33,600		33,600	154	33,754
414	Duplicating Supplies		4,000		4,000		4,000
435	Office Supplies		8,500		8,500		8,500
508	Premiums on Corporate Surety Bonds		550		550		550
513	Workers' Comp Insurance		9,766	451	10,217		10,217
524	In Service/Staff Development		1,800		1,800		1,800
711	Furniture & Fixtures		2,000		2,000		2,000
719	Office Equipment		5,000		5,000		5,000
	Total County Court Clerk		1,108,562	(32,152)	1,076,410	(6,576)	1,069,834

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52600	Data Processing					
120	Computer Programmer	60,671	1,500	62,171	52	62,223
121	Data Processing Personnel	53,718	1,500	55,218	52	55,270
201	Social Security	7,092	186	7,278		7,278
204	State Retirement	7,676	201	7,877		7,877
206	Life Insurance	337		337		337
207	Medical Insurance	19,823	693	20,516		20,516
208	Dental Insurance	290	(12)	278		278
212	Employer Medicare	1,659	43	1,702		1,702
307	Communication	15,300	2,500	17,800		17,800
307 WIRE	Communication	2,200		2,200		2,200
307 INTER	Communication (Redundant Internet - Annex & Co Bldg)	3,500	(2,500)	1,000		1,000
348	Postage	100		100		100
355	Travel	1,000		1,000		1,000
399	Other Contracted Services	47,000		47,000		47,000
399-WBST	Contd Svc - Website update	1,560		1,560		1,560
435	Office Supplies	250		250		250
471	Software	3,500	(3,000)	500		500
513	Workers' Comp Insurance	1,302	270	1,572		1,572
524	Inservice/Staff Development	3,000		3,000		3,000
709	Data Processing Equipment	10,000	3,000	13,000	(4,100)	8,900
719	Office Equipment	1,400		1,400	4,100	5,500
				0		0
	Total Data Processing	241,378	4,381	245,759	104	245,863
Total Finance		3,856,156	(50,177)	3,805,979	(79,913)	3,726,066

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53000	Administration of Justice					
53100	Circuit Court Clerk					
101	County Official/Administrative Officer	110,358		110,358		110,358
162	Clerical Personnel	243,028	7,500	250,528	1,026	251,554
169	Part-time Personnel	20,084		20,084	(1,026)	19,058
187	Overtime Pay	10,000		10,000		10,000
201	Social Security	23,775	465	24,240		24,240
204	State Retirement	24,383	503	24,886		24,886
206	Life Insurance	1,076		1,076	(19)	1,057
206-RET-LIF	Life Insurance-Retirees	192		192		192
207	Medical Insurance	59,461	2,079	61,540	(1,463)	60,077
207-RET-MED	Medical Insurance-Retirees	8,061	(8,061)	0		0
207-SRHTH	Medical Insurance-Sr. Health		2,429	2,429		2,429
208	Dental Insurance	3,687	(145)	3,542	(87)	3,455
208-RET-DEN	Dental Insurance-Retirees	353	137	490	(151)	339
212	Employer Medicare	5,560	109	5,669		5,669
307	Communication	7,100		7,100		7,100
320	Dues and Memberships	1,300		1,300		1,300
330	Operating Lease Payments (Copier)	8,000		8,000		8,000
348	Postal Charges	6,000		6,000		6,000
349	Printing, Stationery, and Forms	6,500		6,500		6,500
355	Travel	2,500		2,500		2,500
399	Other Contracted Services	35,500		35,500		35,500
414	Duplicating Supplies	2,000		2,000		2,000
435	Office Supplies	7,000		7,000		7,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,906	810	4,716		4,716
524	In Service/Staff Development	1,200		1,200		1,200
709	Data Processing Equipment	5,000		5,000		5,000
711	Furniture and Fixtures	500		500		500
719	Office Equipment	1,000		1,000		1,000
				0		0
	Total Circuit Court Clerk	598,024	5,826	603,850	(1,720)	602,130

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53300	General Sessions Court			0		0
162	Clerical Personnel	556,775	28,000	584,775		584,775
169	Part-time Personnel	20,894		20,894		20,894
187	Overtime Pay	10,000		10,000		10,000
201	Social Security	36,435	1,178	37,613		37,613
204	State Retirement	38,031	1,879	39,910		39,910
206	Life Insurance	2,040	134	2,174	(6)	2,168
206-RET-LIF	Life Insurance - Retirees	375	192	567		567
207	Medical Insurance	103,098	10,292	113,390	(2,599)	110,791
207 - RET-MED	Medical Insurance - Retirees		9,117	9,117		9,117
207 - SRHTH	Medical Insurance - Sr. Health	2,492	367	2,859		2,859
208	Dental Insurance	6,531	31	6,562	(173)	6,389
208-RET-DEN	Dental Insurance-Retirees	1,741	929	2,670	(658)	2,012
212	Employer Medicare	8,521	404	8,925		8,925
307	Communication	9,000		9,000		9,000
307-WIRE	Communication	500		500		500
320	Dues and Memberships	500		500		500
330	Operating Lease Payments (Copier)	8,500		8,500		8,500
334	Maintenance Agreements	4,000		4,000		4,000
348	Postal Charges	14,000		14,000		14,000
349	Printing, Stationery, and Forms	10,000		10,000		10,000
351	Rentals	10,000	(400)	9,600		9,600
355	Travel	3,000		3,000		3,000
399	Other Contracted Services (LGDP)	33,500	400	33,900		33,900
414	Duplicating Supplies	2,500		2,500		2,500
435	Office Supplies	18,500		18,500		18,500
513	Workers' Comp Insurance	9,115	1,102	10,217		10,217
524	In Service/Staff Development	1,500		1,500		1,500
709	Data Processing Equipment	5,000		5,000		5,000
711	Furniture and Fixtures	4,000		4,000		4,000
719	Office Equipment			0		0
				0		0
	Total General Sessions Court	920,548	53,625	974,173	(3,436)	970,737

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53310	General Sessions Judge					
101	County Official/Administrative Officer (Judge)	414,998		414,998		414,998
162	Clerical Personnel (Judicial Comm./Asst.)	65,458	1,500	66,958	276	67,234
168	Temp Personnel (Substitute Judges)	10,000		10,000	(7,927)	2,073
201	Social Security	30,408	93	30,501		30,501
204	State Retirement	32,910	101	33,011		33,011
206	Life Insurance	538		538		538
207	Medical Insurance	32,050	1,120	33,170		33,170
208	Dental Insurance	1,699	(67)	1,632		1,632
212	Employer Medicare	7,112	22	7,134		7,134
307	Communication	816		816		816
307-WIRE	Communication	1,600		1,600		1,600
320	Dues and Memberships	3,000		3,000		3,000
322	Evaluation and Testing	4,500		4,500		4,500
334	Maintenance Agreements	600		600		600
349	Printing, Stationery, and Forms	500		500		500
355	Travel	3,000		3,000		3,000
435	Office Supplies	3,000		3,000		3,000
451	Uniforms	800		800		800
513	Workers' Comp Insurance	1,953	405	2,358		2,358
524	Inservice/Staff Development	750		750		750
711	Furniture & Fixtures	500		500		500
719	Office Equipment	500		500		500
				0		0
	Total General Sessions Judge	616,692	3,174	619,866	(7,651)	612,215

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53400	Chancery Court					
101	County Official/Administrative Officer	110,358		110,358		110,358
162	Clerical Personnel	178,048	6,000	184,048	782	184,830
201	Social Security	17,882	372	18,254		18,254
204	State Retirement	19,352	403	19,755		19,755
206	Life Insurance	920	(67)	853		853
206-RET-LIF	Life Insurance	327	(144)	183		183
207	Medical Insurance	73,994	(21,330)	52,664		52,664
207-SRHTH	Medical Insurance	9,969	(2,038)	7,931		7,931
208	Dental Insurance	3,398	(950)	2,448		2,448
208-RET-DEN	Dental Insurance-Retirees	1,389	123	1,512	(841)	671
208-COBRA-DEN	Dental Insurance-COBRA	353	278	631	(66)	565
212	Employer Medicare	4,182	87	4,269		4,269
307	Communication	3,600		3,600		3,600
320	Dues and Memberships	1,400		1,400		1,400
330	Operating Lease Payments (Copier)	5,948		5,948		5,948
337	Maintenance & Repair - Office Equipment	1,500	(1,389)	111		111
348	Postal Charges	9,000		9,000		9,000
349	Printing, Stationery, and Forms	1,100	934	2,034		2,034
355	Travel	3,700		3,700		3,700
399	Other Contracted Services	29,761		29,761		29,761
399-DQTAX	Delinquent Tax Sale pmt to Clerk & Master	3,000		3,000		3,000
414	Duplicating Supplies	0	455	455		455
435	Office Supplies	3,200	400	3,600		3,600
435-EVENT	Office Supplies (supplies for events @ Chancery)	0	600	600		600
508	Premium on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255	675	3,930		3,930
524	In Service/Staff Development	2,200		2,200		2,200
719	Office Equipment	7,596	(1,000)	6,596		6,596
				0		0
	Total Chancery Court	495,932	(16,591)	479,341	(125)	479,216

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53500	Juvenile Court					
105	Supervisor/Director	82,236	(7,236)	75,000	2,098	77,098
111	Probation Officer(s)	134,285	2,685	136,970	(40,492)	96,478
161	Secretary(ies)	49,047	1,500	50,547	213	50,760
169	Part-time Personnel	24,681	4,635	29,316		29,316
187	Overtime Wages	15,000		15,000		15,000
201	Social Security	18,925	372	19,297		19,297
204	State Retirement	18,826	403	19,229		19,229
206	Life Insurance	655	(90)	565	15	580
206-RET-LIF	Life Insurance	68	(39)	29		29
207	Medical Insurance	33,043	(2,772)	30,271	1,625	31,896
208	Dental Insurance	1,718	(476)	1,242	68	1,310
212	Employer Medicare	4,426	87	4,513		4,513
307	Communication	9,000		9,000		9,000
307-WIRE	Communication	4,000		4,000		4,000
309	Contracts with Gov't Agencies	5,000	6,480	11,480		11,480
320	Dues and Memberships	100		100		100
330	Operating Lease Payments (Copier)	1,500		1,500		1,500
338	Vehicle Maintenance	3,000		3,000		3,000
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	200		200		200
355	Travel	3,000	(720)	2,280		2,280
399	Other Contracted Services	5,000		5,000		5,000
414	Duplicating Supplies	250		250		250
425	Gasoline	1,500		1,500		1,500
435	Office Supplies	4,000		4,000		4,000
450	Tires	700		700		700
451	Uniforms	1,000		1,000		1,000
499	Other Supplies and Materials	3,500		3,500		3,500
513	Workers' Comp Insurance	2,605	539	3,144		3,144
524	In Service/Staff Development	3,000		3,000		3,000
708	Communication Equipment	2,500		2,500		2,500
711	Furniture and Fixtures	2,000		2,000		2,000
719	Office Equipment	3,000		3,000		3,000
				0		0
	Total Juvenile Court	437,965	5,368	443,333	(36,473)	406,860

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

General Fund 101							
Account Number		6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53700	Judicial Commissioners						
105	Supervisor/Director		77,601		77,601		77,601
201	Social Security		4,811		4,811		4,811
204	State Retirement		5,207		5,207		5,207
212	Employer Medicare		1,125		1,125		1,125
307-WIRE	Communication		2,500		2,500		2,500
435	Office Supplies		300		300		300
524	In-Service/ Staff Development		500		500		500
719	Office Equipment		1,800		1,800		1,800
			93,844	0	93,844	0	93,844
53900	Other Administration of Justice						
194	Jury and Witness Fees		15,000	(2,000)	13,000		13,000
307	Communication		1,000		1,000		1,000
399	Other Contracted Services		2,800	2,000	4,800		4,800
435	Office Supplies		500		500		500
	Total Other Administration of Justice		19,300	0	19,300	0	19,300
53920	Courtroom Security						
399	Other Contracted Services		1,500		1,500		1,500
711	Furniture and Fixtures						
	Total Courtroom Security		1,500	0	1,500	0	1,500
53930	Victim Assistance Programs						
358	Remittance of Revenues Collected		30,000		30,000		30,000
	Total Victim Assistance Program		30,000	0	30,000	0	30,000
Total Administration of Justice			3,213,805	51,402	3,265,207	(49,405)	3,215,802

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54000	Public Safety					
54110	Sheriff's Department					
101	County Official/Administrative Officer (Sheriff)	121,394		121,394	1	121,395
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	(14,501)	2,103,499
108	Investigator(s)	381,000		381,000	(2,492)	378,508
110	Lieutenant(s)	205,500		205,500	3,260	208,760
115	Sergeant(s)	248,000		248,000	12,280	260,280
120	Computer Programmer (\$3,400 for 43 hrs)	57,500		57,500	255	57,755
140	Salary Supplement (Inservice reimb by State)	88,000	(33,600)	54,400		54,400
161	Secretary(ies)	58,500		58,500	426	58,926
162	Clerical Personnel	141,500	(50,500)	91,000	424	91,424
169	Part-time Personnel (Deputies)	48,600		48,600	(16,551)	32,049
170	School Resource Officer (+ \$15,500 for 43 hrs)	707,500		707,500	16,894	724,394
187	Overtime Pay	400,000	(8,500)	391,500		391,500
187-GHSOG	Overtime Pay (GHSO Grant)		11,400	11,400		11,400
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	(105)	11,164		11,164
206-RET-LIF	Life Insurance-Retirees	2,077	103	2,180		2,180
207	Medical Insurance	888,592	(448)	888,144		888,144
207-RET	Medical Insurance - Retirees	24,886	8,005	32,891		32,891
207-SRHTH	Medical Insurance - Sr. Health	12,461	(319)	12,142		12,142
208	Dental Insurance	41,222	(2,506)	38,716		38,716
208-RET-DEN	Dental Insurance-Retirees	5,020	1,851	6,871	(2,174)	4,697
212	Employer Medicare	69,875		69,875		69,875
212-GHSOG	Employer Medicare (GHSO Grant)			0		0
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

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
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	30,000	280,000
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	(1,000)	11,000
355	Travel	25,000		25,000	1,000	26,000
355- LFSVR	Travel	1,000		1,000		1,000
399	Other Contracted Services	60,000	16,500	76,500		76,500
399-AWARE	Other Contracted Services	9,500	(9,500)	0		0
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	4,948	19,948		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
508	Premiums on Corporate Surety Bonds	500		500		500
513	Worker's Comp Insurance	46,221	8,010	54,231		54,231
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	(1,588)	6,412		6,412
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	1,050	491,050		491,050
719	Office Equipment	8,000	(6,410)	1,590		1,590
	Total Sheriff's Department	8,308,652	11,391	8,320,043	27,822	8,347,865

Insurance Recovery
@ 49700
[15June_29Jun2026]

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54210	Jail Department					
103	Corrections Deputy Chief	78,500		78,500	5	78,505
110	Corrections Compliance Lieutenant	59,500		59,500	(5)	59,495
115	Corrections Sergeants	172,500		172,500	12,050	184,550
160	Guards (\$29,000 for 43 hrs)	2,615,700		2,615,700	(12,050)	2,603,650
160-CRSEC	Guards- CRSEC (3) (\$4,200 for 43 hrs)	157,500		157,500		157,500
169	Part-time Personnel	2,700		2,700		2,700
187	Overtime Wages	300,000		300,000		300,000
187-CRSEC	Overtime Wages	4,000		4,000		4,000
201	Social Security	200,192		200,192		200,192
201-CRSEC	Social Security	10,013		10,013		10,013
204	State Retirement	216,659		216,659		216,659
204-CRSEC	State Retirement	10,837		10,837		10,837
206	Life Insurance	8,175	(295)	7,880		7,880
206-CRSEC	Life Insurance	473	(20)	453	7	460
206-RET-LIF	Life Insurance-Retirees	399	34	433		433
207	Medical Insurance	454,144	51,909	506,053	(31,848)	474,205
207-CRSEC	Medical Insurance	19,831	(162)	19,669	2,278	21,947
207-RET-MED	Medical Insurance - Retirees	24,174	(10,191)	13,983		13,983
207-SRHTH	Medical Insurance - Sr. Health	2,284	3,408	5,692		5,692
208	Dental Insurance	22,691	607	23,298	(1,340)	21,958
208-CRSEC	Dental Insurance	869	(69)	800	179	979
208-RET	Dental Insurance - Retirees	705	274	979	(301)	678
212	Employer Medicare	46,819		46,819		46,819
212-CRSEC	Employer Medicare	2,342		2,342		2,342
307	Communication	5,000		5,000		5,000
331	Legal Services	5,000		5,000		5,000
334	Maintenance Agreements	10,000	(5,000)	5,000		5,000
336	Maintenance and Repair Services- Equipm	5,000	5,000	10,000		10,000
340	Medical and Dental Services	420,000	168,000	588,000	28,235	616,235
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	1,000		1,000		1,000
355	Travel	10,000		10,000		10,000

Revenue @ 46990-
HIVMD
[15Jun_29Jun2026]

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

Account Number	General Fund 101		2025-2026	2025-2026	Approved	Proposed	Proposed
	6/11/2026 7:55						
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
355-EXTRA	Travel - Extradition		3,000		3,000		3,000
399	Other Contracted Services		13,000	7,000	20,000		20,000
410	Custodial Supplies		35,000		35,000		35,000
412	Diesel		4,000		4,000		4,000
413	Drugs and Medical Supplies (Inmates)			96,060	96,060		96,060
414	Duplicating Supplies		1,000		1,000		1,000
421	Food Preparation Supplies		3,000		3,000		3,000
422	Food Supplies (Inmates)		300,000		300,000		300,000
431	Law Enforcement Supplies		2,000		2,000		2,000
435	Office Supplies		6,000		6,000		6,000
451	Uniforms		45,000		45,000		45,000
499	Other Supplies & Materials		50,000	(7,000)	43,000		43,000
513	Workers' Comp Insurance		37,111	6,117	43,228		43,228
524	In-Service/Staff Development		15,000		15,000		15,000
708	Communication Equipment		6,000		6,000		6,000
710	Food Service Equipment		3,000		3,000		3,000
711	Furniture and Fixtures		3,000		3,000		3,000
716	Law Enf Equip		40,000	3,706	43,706		43,706
716-BDCAM	Law Enf Equip - Body Cameras (5 yr contr't-last pymt 7/2029)		16,912		16,912		16,912
716-TCI	Law Enforcement Equipment - Training Grant			14,992	14,992		14,992
719	Office Equipment		10,000	(3,706)	6,294		6,294
					0		0
	Total Jail Department		5,460,230	330,664	5,790,894	(2,790)	5,788,104

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

		General Fund 101					
Account Number		6/11/2026 7:55	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	(52)	180		180
206-RET-LIF	Life Insurance - Retiree		192	(57)	135		135
207	Medical Insurance		17,617	(3,942)	13,675		13,675
208	Dental Insurance		1,133	(317)	816		816
208-RET-DEN	Dental Insurance - Retiree		353	137	490	(151)	339
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	(7,658)	1,600		1,600
399 HYPER	Other Contracted Services - (IPAS - Hyper Reach)		5,000		5,000		5,000
399 FIRE	Other Contracted Services (FIRE Safety Commitment)		0	4,100	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

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

Account Number	General Fund 101		2025-2026	2025-2026	Approved	Proposed	Proposed
	6/11/2026 7:55		2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
412	Diesel Fuel		2,000		2,000		2,000
414	Duplicating Supplies		760		760	275	1,035
422	Food Supplies		620		620	1,000	1,620
425	Gasoline		7,000		7,000		7,000
435	Office Supplies		2,600		2,600		2,600
450	Tires		2,500		2,500	(1,275)	1,225
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	(516)	786		786
524	In Service/Staff Development		3,400		3,400		3,400
524 DIVE	In Service/Staff Development		4,000	(4,000)	0		0
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	(4,000)	3,000
790-DIVE	Other Equipment		3,455	11,658	15,113	4,000	19,113
799	Other Capital Outlay				0		0
	Total Emergency Management		228,906	1,068	229,974	(151)	229,823

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55120	Animal Control					
105	Supervisor/Director	60,849	1,500	62,349		62,349
169	Part-time Personnel	36,966		36,966	10,902	47,868
187	Overtime Pay	10,000		10,000	7,212	17,212
189	Staff Wages	210,959	4,500	215,459	(13,000)	202,459
201	Social Security	19,764	372	20,136		20,136
204	State Retirement	18,909	403	19,312		19,312
206	Life Insurance	875	(154)	721	(45)	676
207	Medical Insurance	45,278	(11,985)	33,293	(4,874)	28,419
208	Dental Insurance	2,007	(646)	1,361	(204)	1,157
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	100
330	Operating Lease Payments	200		200		200
333	Licenses	220		220	1,528	1,748
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	(1,000)	327
349 PETS	Printing, Stationery & Forms	500		500	(500)	0
355	Travel	1,000		1,000	(78)	922
355-PETS	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	2,000		2,000
401	Animal Food & Supplies	31,700		31,700		31,700
401 ASHLTR	Animal Food & Supplies	9,897	1,000	10,897		10,897
401 BQUST	Animal Food & Supplies	22,000	(5,200)	16,800		16,800
401-LADDS	Animal Food & Supplies	3,500		3,500		3,500
401-PETS	Animal Food & Supplies	5,000	(2,500)	2,500		2,500
401-TEST	Animal Food & Supplies	6,500		6,500		6,500
410	Custodial Supplies	5,000	1,200	6,200		6,200
414	Duplicating Supplies	269		269		269
412	Diesel	0	1,500	1,500		1,500

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

General Fund 101							
Account Number		6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
425	Gasoline		11,300	(1,500)	9,800		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	4,000	14,200		14,200
499	Other Supplies & Materials		1,500		1,500		1,500
509	Refunds		80		80		80
513	Workers' Comp Insurance		3,906	24	3,930		3,930
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-BQUST	Other Equipment		708		708		708
790 ANIMA	Other Equipment		500		500		500
	Total Animal Control		580,378	(5,899)	574,479	(9)	574,470
55190	Other Local Health Services (DGA Grant)						
187	Overtime				0	700	700
188	Bonuses (Performance)			5,865	5,865		5,865
189	Wages/Salaries		381,500	51,435	432,935	(700)	432,235
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- SRHTH	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
307	Communication				0	4,000	4,000
355	Travel		12,600	6,000	18,600		18,600
399	Other Cont'd Svc - Interpreter Svc		4,000		4,000	(4,000)	0
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	92,801	1,364,830	(9)	1,364,821

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

General Fund 101							
Account Number		6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
56000	Social, Cultural, and Recreational Services						
56300	Senior Citizens Assistance						
105	Supervisor/Director		52,095	1,500	53,595		53,595
161	Office on Aging Director		40,040	1,500	41,540	139	41,679
169	Part-Time Personnel		20,384		20,384	(1,000)	19,384
189	Other Salaries and Wages		79,040	3,000	82,040	471	82,511
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	(130)	744		744
207	Medical Insurance		26,425	924	27,349		27,349
207-SRHTH	Medical Insurance - Sr. Health		17,445	(446)	16,999		16,999
208	Dental Insurance		2,549	(101)	2,448		2,448
208-RET-DEN	Dental Insurance-Retirees		1,741	675	2,416	(743)	1,673
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	(1,000)	1,200
333	Licenses		2,000	(1,500)	500		500
336	Maintenance and Repair Services-Equipment		2,000	(900)	1,100	(1,100)	0
338	Vehicle Maintenance		4,100	(500)	3,600	(1,500)	2,100
348	Postal Charges		200	(200)	0		0
349	Printing, Stationery, and Forms		2,000		2,000	(500)	1,500
351	Rentals		3,000		3,000		3,000
355	Travel		2,500	1,500	4,000		4,000
399	Other Contracted Services		8,000		8,000		8,000
399 - DDA25	Other Contracted Services (Minivan Grant-2025 TN Senior Cntr Gra		0	1,842	1,842		1,842
410	Custodial Supplies		1,000		1,000		1,000
414	Duplicating Supplies		700		700	(500)	200

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

General Fund 101						
Account Number	6/11/2026 7:55	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	(400)	1,400
450	Tires & Tubes	1,000	76	1,076		1,076
452	Utilities	15,000		15,000	5,000	20,000
499	Other Supplies and Materials	7,000		7,000		7,000
499-DDA25	Other Supplies and Materials (Minivan Grant-2025 TN Senior Cntr Grant)		367	367		367
513	Workers' Comp Insurance	2,605	539	3,144		3,144
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,100		2,100		2,100
599-SRCTZ	Other Charges - SRCTZ	0	7,009	7,009	2,110	9,119
711-DDA25	Furniture/fixtures (Minivan Grant-2025 TN Senior Cntr Grant)		7,933	7,933		7,933
716-DDA25	Vehicles (Minivan Grant-2025 TN Senior Cntr Grant)	0	39,858	39,858		39,858
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	100,813	451,276	977	452,253
Total Social, Cultural, and Recreational Services		350,463	100,813	451,276	977	452,253

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

Account Number	General Fund 101					
	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
57000	Agriculture and Natural Resources					
57100	Agricultural Extension Service					
307	Communication	6,000		6,000		6,000
307-WIRE	Communication			0		0
309	Contracts w/Gov't Agencies	207,812		207,812		207,812
330	Operating Lease Payments	1,800		1,800		1,800
399	Other Contracted Services	1,900		1,900		1,900
435	Office Supplies	1,000		1,000		1,000
499	Other Supplies and Materials	900		900		900
719	Office Equipment	3,100		3,100		3,100
	Total Agricultural Extension Service	222,512	0	222,512	0	222,512
57500	Soil Conservation					
162	Clerical Personnel (Part-time)	20,285		20,285	(1,856)	18,429
189 SOIL	Other Salaries & Wages (Soil Technician)	26,584		26,584		26,584
201	Social Security	1,258		1,258		1,258
201 SOIL	Social Security (Soil Technician)	1,648		1,648		1,648
212	Employer Medicare	294		294		294
212 SOIL	Employer Medicare (Soil Technician)	386		386		386
307	Communication	1,550		1,550		1,550
316	Contributions	3,500		3,500		3,500
355	Travel	1,050		1,050		1,050
	Total Soil Conservation	56,555	0	56,555	(1,856)	54,699

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

		General Fund 101				
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58300	Veterans Services					
169	Part-time Personnel	24,019		24,019	(5,425)	18,594
189	Other Salaries & Wages	79,269	3,000	82,269	4,804	87,073
201	Social Security	6,404	186	6,590		6,590
204	Retirement	5,319	201	5,520		5,520
206	Life Insurance	149	108	257		257
207	Medical Insurance	15,698	3,797	19,495		19,495
208	Dental Insurance	708	109	817	(1)	816
212	Employer Medicare	1,498	44	1,542		1,542
307	Communications	1,300		1,300		1,300
307 WIRE	Communications	900		900		900
320	Dues and Memberships	200		200		200
330	Operating Lease Payments	250		250		250
334	Maintenance Agreement - TDVA Claims Mgmt Program	1,100		1,100		1,100
348	Postal Charges	150		150		150
349	Printing, Stationery, and Forms	600		600		600
355	Travel	4,500		4,500		4,500
414	Duplicating Supplies	162		162		162
435	Office Supplies	1,000		1,000		1,000
451	Uniforms	200		200		200
471	Software	300		300		300
499	Other Supplies & Materials	500		500		500
513	Workman's Comp	1,302	270	1,572		1,572
711	Furniture & Fixtures	650		650		650
719	Office Equipment	1,000		1,000		1,000
	Total Veterans Services	147,178	7,715	154,893	(622)	154,271

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

		General Fund 101				
Account Number		6/11/2026 7:55				
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
58500	Contributions to Other Agencies					
316	Contributions					
316 CACJD	Child Advocacy Center	45,000		45,000		45,000
316 OURPL	Our Place Adult Day Center	10,000		10,000		10,000
316 GSCLC	Good Samaritan Center of Loudon County	13,000		13,000		13,000
316 B4ASH	Beauty For Ashes	8,000		8,000		8,000
				0		0
	Total Non Profit Organizations	76,000	0	76,000	0	76,000
58600	Employee Benefits					
205	Employee and Dependent Insurance	10,300		10,300		10,300
205	Employee and Dependent Insurance (Est. increase for insurance)	264,000	(164,000)	100,000	(100,000)	0
205	Employee and Dependent Insurance- EAP Program			0		0
530	Fines, Assessments, & Penalties	0		0		0
	Total Employee Benefits	274,300	(164,000)	110,300	(100,000)	10,300
58803	COVID-19 Grant #3					
709	Data Processing Equipment	0		0		0
				0		0
	Total General Welfare Assistance	0	0	0	0	0
58900	Miscellaneous / Building & Contents Insurance					
309	Contracts with Government Agencies	0		0		0
510	Trustee's Commission	367,700		367,700	40,000	407,700
540	Tax Relief Program	205,000		205,000	50,000	255,000
599	Other Charges			0		0
	Total Misc./Building & Contents Insurance	572,700	0	572,700	90,000	662,700
Total Other General Government		1,380,034	(137,852)	1,242,182	(10,622)	1,231,560

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

General Fund 101						
Account Number	6/11/2026 7:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
95000	Capital Projects - Donated					
95100	Capital Projects Donated to School Department					
316	Contributions			0		0
	Total Capital Projects Donated	0	0	0	0	0
	Total Capital Projects Donated	0	0	0	0	0
Total Expenditures		30,733,482	911,163	31,644,645	(95,172)	31,549,473
99000	Other Uses					
99100	Transfers Out					
590	Transfers to Other Funds			0		0
590-CRT	Trans. to Other Funds - Courthouse cash flow to be reimbursed			0		0
590-CCH	Trans. to Other Funds - Courthouse cash flow-not reimbursed			0		0
590	Transfers to Other Funds - To Hwy 131 Sports Gaming	87,000		87,000		87,000
	Total Transfers Out	87,000	0	87,000	0	87,000
Total Expenditures and Transfers Out		30,820,482	911,163	31,731,645	(95,172)	31,636,473

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

Account Number	General Fund 101		2025-2026	2025-2026	Approved	Proposed	Proposed
	6/11/2026 7:55		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	1,417,880	26,914,692	114,818	27,029,510
Transfers In			10,000	2,424,283	2,434,283	30,000	2,464,283
Total Revenue and Transfers In			25,506,812	3,842,163	29,348,975	144,818	29,493,793
Total Available Funds			39,564,711	3,842,163	43,406,874	144,818	43,551,692
Expenditure Budget			30,733,482	911,163	31,644,645	(95,172)	31,549,473
Transfers Out			87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out			30,820,482	911,163	31,731,645	(95,172)	31,636,473
Ending Fund Balance			8,744,229	2,931,000	11,675,229	239,990	11,915,219

Fund 115

Public Libraries

RESOLUTION # _____

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

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Public Libraries Fund 115 on June 30, 2025; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are Grants; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 Public Libraries Fund 115 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amds</u>	<u>Amends Approved This Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2025				
FB	369,962			
Less PY POs	0			
Total Revenue	402,532	500	0	403,032
Expenditure Budget	460,394	20,343	0	480,737
Less Cash on Hand	(250)			
Effect on Fund Balance	(57,862)	(19,843)	0	(77,705)
Ending Fund Balance	311,850	(19,843)	0	292,007

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 29th day of June 2026.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
45	EXPENDITURES -Subfund COU - County Contribution							
46								
47	56000		Social, Cultural, and Recreational Services					
48	56500		<u>Libraries</u>					
49								
50	162		Clerical Personnel-Wages	182,125	7,500	189,625	(2,970)	186,655
51	168		Temporary Personnel	20,849		20,849	(900)	19,949
52	169		Part-time Personnel	43,737		43,737	7,082	50,819
53	187		Overtime Pay			0		0
54	189-1XPMT		Other Salaries and Wages - 1 X Payment			0		0
55	201		Social Security	15,296	465	15,761		15,761
56	204		State Retirement	12,221	503	12,724		12,724
57	206		Life Insurance	812	(296)	516		516
58	206 RET LIF		Life Insurance Retirees	384	308	692		692
59	207		Medical Insurance	71,738	(12,796)	58,942	1	58,943
60	207 COBRA		Medical Insurance COBRA		6,257	6,257	(2,085)	4,172
61	207 RET MED		Medical Insurance Retirees	7,538	805	8,343		8,343
62	207 SRHHTH		Medical Insurance - Sr Health	11,245	7,261	18,506		18,506
63	208		Dental Insurance	3,686	(1,243)	2,443		2,443
64	208 COBRA		Dental Insurance - COBRA		255	255	(85)	170
65	208 RET DEN		Dental Insurance - Retirees	1,411	1,983	3,394	(1,043)	2,351
66	212		Employee Medicare	3,577	109	3,686		3,686
67	316		Contributions			0		0
68	330		Book Lease	10,000		10,000		10,000
69	355		Travel	3,100		3,100		3,100
70	499		Other Supplies			0		0
71	510		Trustees Commission	8,500		8,500		8,500
72	513		Workman's Comp Insurance	5,600	(1,334)	4,266		4,266
73	524		Staff Development	1,200	(1,200)	0		0
74	599		Other Charges			0		0
75								
76			Total Libraries	403,019	8,577	411,596	0	411,596

**Budget Committee June 15, 2026
County Commission June 29, 2026**

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

	A	B	C	D	E	F	G	H
77								
78								
79								
80	Total Expenditures			403,019	8,577	411,596	0	411,596
81								
82		Total Revenue		350,882	0	350,882	0	350,882
83		Total Expenditures		403,019	8,577	411,596	0	411,596
84								
85		Effect on Fund Balance		(52,137)	(8,577)	(60,714)	0	(60,714)
86								
87		Audited Beginning Fund Balance		174,151		174,151		174,151
88								
89	Audited ENDING FUND BALANCE SUBFUND COU			122,014		113,437		113,437

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

	A	B	C	D	E	F	G	H
175	Subfund LOU - Loudon Public Library							
176	EXPENDITURES							
177	56000	Social, Cultural, and Recreational Services						
178	56500	<u>Libraries</u>						
179	307	Communications		900	35	935		935
180	320	Dues & Memberships		500		500	(500)	0
181	330	Operating Lease Payment		2,000		2,000		2,000
182	333	Licenses		600	18	618		618
183	348	Postal Charges		100		100		100
184	349	Printing		200	1,200	1,400		1,400
185	399	Other Contracted Services		500		500		500
186	399 PETTW	Other Contracted Services - Pettway Grant				0		0
187	410	Custodial Supplies		500		500		500
188	414	Duplicating Supplies		500		500	(500)	0
189	432	Library Books		6,500		6,500	1,530	8,030
190	432-DIGIT	Library Books		2,000		2,000		2,000
191	432-PETTW	Library Books - Pettway Grant		3,500	(3,500)	0		0
192	435	Office Supplies		1,000		1,000	(300)	700
193	437	Periodicals		150	(35)	115		115
194	499	Other Supplies & Materials		1,000		1,000	500	1,500
195	524	In-Service/Staff Development		750	(18)	732	(730)	2
196	599	Other Charges				0		0
197	711	Furniture and Fixtures		500	3,800	4,300		4,300
198	711 PETTW	Furniture and Fixtures			3,000	3,000		3,000
199	719	Office Equipment				0		0
200	Total Libraries			21,200	4,500	25,700	0	25,700
201								
202	Total Expenditures			21,200	4,500	25,700	0	25,700
203								

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

	A	B	C	D	E	F	G	H
204	Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			43,005		43,005		43,005
205			Less PY Encumbrance					
206			Less Cash on Hand	(50)				
207			Total Revenue	17,700	(500)	17,200	0	17,200
208			Total Expenditures	21,200	4,500	25,700	0	25,700
209			Effect on Fund Balance	(3,500)	(5,000)	(8,500)	0	(8,500)
210								
211	ESTIMATED ENDING FUND BALANCE SUBFUND LOU			39,455	(5,000)	34,455	0	34,455

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

	A	B	C	D	E	F	G	H
459								
460								
461			TOTAL REVENUE & TRANSFERS IN	402,532	500	403,032	0	403,032
462								
463			TOTAL EXPENDITURES	460,394	20,343	480,737	0	480,737
464								
465			EFFECT ON FUND BALANCE	(57,862)				
466								
467			BEGINNING FUND BALANCE 7/1/25 Audited	369,962				
468								
469			Less PY POs					
470			Less Cash on Hand	(250)				
471								
472			Available Fund Balance 7/1/2025	369,712				
473								
474			ESTIMATED ENDING FUND BALANCE	311,850	(19,843)	292,007	0	292,007
475								
476								
477								
478								
479								
480								
481								
482								
483								
484								

Fund 116

Recycling
(Convenience)
Centers

RESOLUTION # _____

**A RESOLUTION AMENDING THE SOLID WASTE/SANITATION (RECYCLING CENTERS) FUND 116
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Solid Waste/Sanitation (Recycling Centers) Fund 116 on June 30, 2025; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets could be Local Revenue or Grants; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 Solid Waste/Sanitation (Recycling Centers) Fund 116 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Audited June 30, 2025 FB	1,354,080			
Less TIR Subfund	59,011			
Less Audited Enc FY 2025	1,062			
Available Fund Balance July 1, 2025	1,294,007			
Total Revenue	999,635	0	0	999,635
Total Available Funds	2,293,642	0	0	2,293,642
Total Expenditures	1,474,622	(32,481)	(14,868)	1,427,273
Effect on Fund Balance	(474,987)	32,481	14,868	(427,638)
Ending Fund Balance	819,020	32,481	14,868	866,369

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 29th day of June 2026.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

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

A	B	C	E	F	G	H	I	J
43	EXPENDITURES							
44	55732	Convenience Center						
45		105	Supervisor/Director	74,201	1,500	75,701	1	75,702
46		141	Foremen/Teamleaders	131,935	4,500	136,435	(1,791)	134,644
47		164	Attendants	195,583	30,450	226,033	(10,301)	215,732
48		169	Part-time Personnel	325,500	(46,737)	278,763	(2,626)	276,137
49		187	Overtime Pay	8,000		8,000		8,000
50		201	Social Security	45,584	2,260	47,844		47,844
51		204	State Retirement	27,492	2,446	29,938		29,938
52		206	Life Insurance	1,704	(446)	1,258		1,258
53		206-RET-LIF	Life Insurance - Retirees	144	51	195		195
54		207	Medical Insurance	75,535	(22,505)	53,030		53,030
55		207-SRHTH	Medical Insurance - Sr. Health	9,969	(4,035)	5,934		5,934
56		208	Dental Insurance	6,129	(2,959)	3,170		3,170
57		208-RET-DEN	Dental Insurance-Retirees	353	137	490	(151)	339
58		212	Employer Medicare	10,661	529	11,190		11,190
59		307	Communication	5,500		5,500		5,500
60		307-WIRE	Communication	900		900		900
61		320	Dues and Membership	500		500		500
62		330	Operating Lease Payments	6,000		6,000		6,000
63		332	Legal Notices, Recording, and Court	200		200		200
64		336	Maintenance Repair Equipment	17,500		17,500	19,900	37,400
65		338	Maintenance Repair Vechiles	6,000		6,000		6,000
66		347	Pest Control	2,000		2,000		2,000
67		348	Postal Charges	100		100		100
68		349	Printing, Stationery & Forms	1,200	(170)	1,030		1,030
69		351	Rentals	500		500		500
70		355	Travel	1,000		1,000		1,000
71		359	Disposal Fees	190,000		190,000		190,000
72		399	Other Contacted Services	80,000		80,000	(3,800)	76,200
73		410	Custodial Supplies	3,800	(300)	3,500		3,500

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

	A	B	C	E	F	G	H	I	J
74			412	Diesel Fuel	2,000		2,000		2,000
75			425	Gasoline	8,200		8,200		8,200
76			435	Office Supplies	500		500		500
77			442	Propane	7,500		7,500	3,000	10,500
78			450	Tires and Tubes	2,500		2,500		2,500
79			451	Uniforms	7,200		7,200		7,200
80			452	Utilities	15,000		15,000		15,000
81			499	Other Supplies and Materials	5,000		5,000	9,500	14,500
82			510	Trustee's Commission	13,000		13,000		13,000
83			513	Workers Comp Insurance	5,532	2,328	7,860		7,860
84			524	In Service/Staff Development	500		500		500
85			707	Building Improvements	10,000		10,000	11,408	21,408
86			719	Office Equipment	500	470	970	112	1,082
87			733	Solid Waste Equipment	67,000		67,000	(40,120)	26,880
88			790	Other Equipment	3,000		3,000		3,000
89									
90									
91				TOTAL CONVENIENCE CENTER	1,375,422	(32,481)	1,342,941	(14,868)	1,328,073

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

	A	B	C	E	F	G	H	I	J
134									
135		99100	Transfers						
136			590 Operating Transfers		0		0		0
137			Total Transfers		0	0	0	0	0
138									
139			TOTAL EXPS AND TRANSFERS		1,474,622	(32,481)	1,442,141	(14,868)	1,427,273
140									
141			TOTAL REV and TRFS IN		999,635	0	999,635	0	999,635
142			TOTAL EXPS AND TRFS OUT		1,474,622	(32,481)	1,442,141	(14,868)	1,427,273
143			EFFECT ON FUND BALANCE		(474,987)	32,481	(442,506)	14,868	(427,638)
144									
145									
146			TOTAL AUDITED FB JUNE 30, 2025		1,354,080				
147			SUBFUND TIR FB		59,011				
148			June 30 2025 AUDITED ENC		1,062				
149			EST AVAILABLE FOR OPERATIONS FB JUL 1, 2025		1,294,007				1,294,007
150									
151									
152			EST END OF YEAR BALANCE		819,020				866,369

Fund 121

Special Revenue
(OPIOID)

RESOLUTION # _____

**A RESOLUTION 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	233,142	241,842
Total Available Funds	1,090,588	0	233,142	1,323,730
Total Expenditures & Transfers Out	0	316,869	(75,000)	241,869
Effect on Fund Balance	8,700	(316,869)	308,142	(27)
Ending Fund Balance	1,090,588	(316,869)	308,142	1,081,861

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 29, 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		6/11/2026 8:11	2025-2026	2025-2026	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7								
8	44000		Other Local Revenues					
9	44100		<u>Recurring Items</u>			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	46000		State of Tennessee					
15	46800		<u>Other State Revenue</u>			0		0
16	46845-ABATE		Opioid Settlement Funds - TN Abatement Cou	0		0	139,955	139,955
17								
18			Total Other State Revenue	0	0	0	139,955	139,955
19								
20	48000		Other General Government					
21	48900		<u>Other</u>			0		0
22	48991-OPSET		OPIOID Settlement Funds			0	93,187	93,187
23								
24			Total Other General Government	0	0	0	93,187	93,187
25								
26	49000		Other Sources					
27	49800		Transfers In	0		0		0
28								
29			Total Other Sources	0	0	0	0	0
30								
31								
32	Total Revenues			8,700	0	8,700	233,142	241,842

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

	A	B	C	D	E	F	G	H
33								
34	Expenditures							
35								
36	54000		<i>Public Safety</i>					
37	54210		Jail Department					
38	399		Other Contracted Services		141,869	141,869		141,869
39	510		Trustee's Commission			0		0
40				0		0		0
41								
42			Total Public Safety	0	141,869	141,869	0	141,869
43								
44	58000		<i>Other Operations</i>					
45	58500		Contributions to Other Agencies					
46	316-B4ASH		Contributions (Beauty 4 Ashes)		100,000	100,000		100,000
47	316-B&GCL		Contributions (Boys and Girls Club)		75,000	75,000	(75,000)	0
48				0		0		0
49								
50			Total Other Operations	0	175,000	175,000	(75,000)	100,000
51								
52	Total Expenditures			0	316,869	316,869	(75,000)	241,869
53								
54								
55	June 30 2025 Audited FB			1,326,496				
56	Less PY Encumbrances			(244,608)				
57	Audited Fund Balance July 1, 2025			1,081,888				
58								
59	Total Revenue			8,700	0	8,700	233,142	241,842
60								
61	Total Revenue and Transfers In			8,700	0	8,700	233,142	241,842
62								
63	Total Available Funds			1,090,588	0	1,090,588	233,142	1,323,730
64								
65	Expenditure Budget			0	316,869	316,869	(75,000)	241,869
66	Transfers Out			0	0	0	0	0
67								
68	Total Expenditures and Transfer Out			0	316,869	316,869	(75,000)	241,869
69								
70	Ending Fund Balance			1,090,588	(316,869)	773,719	308,142	1,081,861
71								

Rice, Erin:
This will be moved to the next fiscal year (per the request from Boys/Girls Club) as an amendment in August.

\$119,608-Jail Dept
\$125,000-Contributions

Fund 122

Drug Fund

RESOLUTION # _____

**A RESOLUTION AMENDING THE DRUG CONTROL FUND 122
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 Drug Control Fund 122 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 Fines, Forfeitures and Penalties, as well as Contributions; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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:

	<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	92,179			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2024	92,179			
Total Revenue & Transfers In	172,000	0	(32,500)	139,500
Total Available Funds	172,000	0	(32,500)	139,500
Total Expenditures & Transfers Out	152,200	0	55,621	207,821
Effect on Fund Balance	19,800	0	(88,121)	(68,321)
Ending Fund Balance	111,979	0	(88,121)	23,858

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 29, 2026

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

**Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2026**

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account Number		6/11/2026 8:14	2025-2026	2025-2026	Approved	Proposed	Proposed
4				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7								
8	42000		Fines, Forfeitures and Penalties					
9								
10	<u>42100</u>		<u>Circuit Court</u>					
11	42140		Drug Control Fines	0		0		0
12			Total Circuit Court	0	0	0	0	0
13								
14	<u>42200</u>		<u>Criminal Court</u>					
15	42220		Officers Costs	0		0		0
16	42240		Drug Control Fines	10,000		10,000		10,000
17			Total Criminal Court	10,000	0	10,000	0	10,000
18								
19	<u>42300</u>		<u>General Sessions Court</u>					
20	42310		Fines	0		0		0
21	42320		Officers Costs	0		0		0
22	42340		Drug Control Fines	7,000		7,000		7,000
23			Total General Sessions Court	7,000	0	7,000	0	7,000
24								
25	<u>42800</u>		<u>Judicial District Drug Program</u>					
26	42865		Drug Task Force Forfeitures & Seizures	0		0		0
27			Total Judicial District Drug Program	0	0	0	0	0
28								
29	<u>42900</u>		<u>Other Fines, Forfeitures, and Penalties</u>					
30	42910-AUCTN		Proceeds from Confiscated Property	15,000		15,000	(15,000)	0
31			Total Other Fines, Forfeitures, and Penalties	15,000	0	15,000	(15,000)	0
32								
33			TOTAL FINES, FORFEITURES & PENALTIES	32,000	0	32,000	(15,000)	17,000
34								
35								
36								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
37								
38	43000		Charges for Current Services					
39								
40	<i>43300</i>		<i>Fees</i>					
41		43370	Telephone Commissions	100,000		100,000		100,000
42			Telephone Commissions	100,000	0	100,000	0	100,000
43								
44			TOTAL CHARGES FOR CURRENT SERVICES	100,000	0	100,000	0	100,000
45								
46								
47	44000		Other Local Revenues					
48								
49	<i>44100</i>		<i>Recurring Items</i>					
50		44150	Sale of Animals/Livestock	0		0	12,500	12,500
51								
52	<i>44500</i>		<i>Nonrecurring Items</i>					
53		44530-LESSO	Sale of Equipment (Lesso Equipment)	30,000		30,000	(30,000)	0
54		44570-K9	Contributions & Gifts					0
55		44570	Contributions & Gifts	10,000		10,000		10,000
56								
57			TOTAL OTHER LOCAL REVENUES	40,000	0	40,000	(17,500)	22,500
58								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
59	47000		Federal Government					
60								
61	<i>47600</i>		<i>Direct Federal Revenue</i>					
62	47990 VESTS		Other Direct Federal Revenue	0		0		0
63			Total Direct Federal Revenue	0	0	0	0	0
64								
65	48000		Other Governments and Citizens					
66	48990		Other	0		0		0
67			Total Other	0	0	0	0	0
68								
69	TOTAL FEDERAL AND OTHER GOVERNMENT & CITIZENS			0	0	0	0	0
70								
71	49000		Other Sources					
72	49800		Transfers In	0		0		0
73			Total Transfers In	0	0	0	0	0
74								
75	TOTAL OTHER SOURCES			0	0	0	0	0
76								
77	Total Revenues			172,000	0	172,000	(32,500)	139,500
78								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
79	Total General Expenditures							
80								
81	50000		General Government					
82								
83	54000		Public Safety					
84	54150		Drug Enforcement					
85	140		Salary Supplements (Reimb 101-Garcia Pay)	27,500		27,500	1,896	29,396
86	320		Dues & Memberships			0	220	220
87	355		Travel	3,000		3,000	(2,000)	1,000
88	399		Other Contracted Services	25,000		25,000	(2,152)	22,848
89	431		Law Enforcement Supplies	3,500		3,500	2,223	5,723
90	499		Other Supplies and Materials	2,500		2,500	(1,000)	1,500
91	499-LEAD		Other Supplies and Materials - LEAD	5,000		5,000		5,000
92	510		Trustee's Commission	700		700	1,113	1,813
93	524		In-Service/Staff Development	3,000		3,000	700	3,700
94	599		Other Charges ("Buy Money")	10,000		10,000		10,000
95	716		Law Enforcement Equipment	15,000		15,000		15,000
96	719		Office Equipment	2,000		2,000	(1,000)	1,000
97	718		Motor Vehicles	55,000		55,000	55,621	110,621
98								
99			Total Alcohol and Drug Program	152,200	0	152,200	55,621	207,821
100								
101								
102	Total Expenditures			152,200	0	152,200	55,621	207,821

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
110								
111								
112								
113								
114	Audited Beg Fund Balance July 1, 2025			92,179		92,179		92,179
115								
116	Total Revenue			172,000	0	172,000	(32,500)	139,500
117								
118	Total Revenue and Transfers In			172,000	0	172,000	(32,500)	139,500
119								
120	Total Available Funds			264,179	0	264,179	(32,500)	231,679
121								
122	Expenditure Budget			152,200	0	152,200	55,621	207,821
123	Transfers Out			0	0	0	0	0
124								
125	Total Expenditures and Transfer Out			152,200	0	152,200	55,621	207,821
126								
127	Ending Fund Balance			111,979	0	111,979	(88,121)	23,858
128								
129								
130	County Commission Meeting Date:							
131	June 29, 2026							

Fund 127

Special Purpose
(ARPA)

RESOLUTION # _____

**A RESOLUTION AMENDING THE OTHER GENERAL SPECIAL REVENUE FUND 127 (ARPA)
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 Other General Special Revenue Fund 127 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 Federal funds or Investment Income; 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 Other General Government Special Revenue Fund 127 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	271,540			
Less Restricted, Committed & Assigned Enc. Liquidated from PY	1,669,080			
Est. Avail. Fund Balance July 1, 2025	63,909			
Total Revenue & Transfers In	10,000	0	4,020,509	4,030,509
Total Available Funds	10,000	0	4,020,509	4,030,509
Total Expenditures & Transfers Out	0	0	4,020,509	4,020,509
Effect on Fund Balance	10,000	0	0	10,000
Ending Fund Balance	73,909	0	0	73,909

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in special called session on

June 29, 2026

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
 Other General Government Special Revenue Fund 127
 Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Other General Government Special Revenue Fund 127 - ARPA					
2	Account Number		6/11/2026 8:15	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Revenue							
6								
7								
8	44000		Other Local Revenue					
9								
10	44100		<i>Recurring Items</i>					
11	44110		Investment Income	10,000		10,000	1,967	11,967
12						0		0
13								
14			Total Recurring Items	10,000	0	10,000	1,967	11,967
15								
16								
17								
18								
19								
20	47000		Federal Government					
21								
22	47100		<i>Federal Through State</i>					
23	47401-TDEC		American Rescue Plan Act - TDEC			0	4,018,542	4,018,542
24						0		0
25								
26			Total Direct Federal Revenue	0	0	0	4,018,542	4,018,542
27								
28								
29	Total Revenues			10,000	0	10,000	4,020,509	4,030,509
30								
31	Total Revenues and Transfers In			10,000	0	10,000	4,020,509	4,030,509
32								

Loudon County
 Other General Government Special Revenue Fund 127
 Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
33								
34	Total General Expenditures							
35								
36	Account Number							
37								
38	90000		Capital Projects					
39								
40	91140		Public Health & Welfare Projects					
41			<u>TDEC Projects</u>			0		0
42	799-TASS-GSW		Other Capital Outlay - TASS Greenback Sewer Project			0	2,009,271	2,009,271
43	799-TVPOA-WWP		Other Capital Outlay - TVPOA Waste Water Project			0	2,009,271	2,009,271
44								
45								
46			TDEC ARPA - PUBLIC HEALTH/WELFARE	0	0	0	4,018,542	4,018,542
47								
48	91403		ARPA - Grant #3					
49	707-HEALTH		Building Improvements			0	1,967	1,967
50						0		0
51								
52			ARPA Grant #3	0	0	0	1,967	1,967
53								
54	Total Capital Projects			0	0	0	4,020,509	4,020,509
55								
56	99100		Transfers Out					
57	590		Transfers to Other Funds			0		0
58								
59			Total Transfers Out	0	0	0	0	0
60								
61	Total Expenditures and Transfers Out			0	0	0	4,020,509	4,020,509
62								

Loudon County
 Other General Government Special Revenue Fund 127
 Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
63								
64								
65								
66	Audited June 30, 2025 FB			271,540				
67	Less Restricted, Committed & Assigned Items			1,669,080				
68	Encumbrances from previous years liquidated due to payments in current yr			1,461,449				
69	Est. Available Fund Balance July 1, 2025			63,909		63,909		63,909
70								
71								
72	Total Revenue			10,000	0	10,000	4,020,509	4,030,509
73								
74	Total Revenue and Transfers In			10,000	0	10,000	4,020,509	4,030,509
75								
76								
77	Total Available Funds			73,909	0	73,909	4,020,509	4,094,418
78								
79	Expenditure Budget			0	0	0	4,020,509	4,020,509
80								
81	Total Expenditures and Transfer Out			0	0	0	4,020,509	4,020,509
82								
83	Ending Fund Balance			73,909	0	73,909	0	73,909
84								
85								
86								
87			<u>County Commission Meeting Date:</u>					
88			June 29, 2026					

Fund 131

Highway Operations

RESOLUTION #

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

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

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

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

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

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

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

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

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
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	359,735	0	5,568,528
Total Available Funds	6,913,364	359,735	0	7,273,099
Total Expenditures & Transfers Out	5,564,168	434,156	(3,121)	5,995,203
Effect on Fund Balance	(355,375)	(74,421)	3,121	(426,675)
Ending Fund Balance	1,349,196	(74,421)	3,121	1,277,896

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 29, 2026

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
104								
105	Total Highway/Public Works Expenditures							
106	60000		Highways					
107	61000		Administration					
108	101		County Official	121,394		121,394	1	121,395
109	103		Assistant	83,325	1,500	84,825	427	85,252
110	141		Foremen	78,375	1,500	79,875	402	80,277
111	142		Mechanics	55,245	1,500	56,745	294	57,039
112	144		Equipment Operators - Heavy	302,848	9,000	311,848	1,611	313,459
113	145		Equipment Operators - Light	413,380	12,000	425,380	(4,726)	420,654
114	147		Truck Drivers	138,674	8,700	147,374	724	148,098
115	161		Secretary	56,764	1,500	58,264	298	58,562
116	187		Overtime Pay	35,000		35,000		35,000
117	302		Advertising	150		150		150
118	320		Dues & Memberships	5,000	476	5,476		5,476
119	331		Legal Services	500		500		500
120	348		Postal Charges	150		150		150
121	349		Printing, Stationery & Forms	1,000		1,000		1,000
122	353		Tow-in Services			0	495	495
123	355		Travel	4,000	24	4,024	(495)	3,529
124	399		Other Contracted Services	2,000	(500)	1,500		1,500
125	414		Duplicating Supplies	250	(250)	0		0
126	435		Office Supplies	2,000	(750)	1,250	(100)	1,150
127	524		In-Service/Staff Development	750	200	950	100	1,050
128	711		Furniture & Fixtures	200	(200)	0		0
129	719		Office Equipment	1,000	(1,000)	0		0
130								
131			Total Administration	1,302,005	33,700	1,335,705	(969)	1,334,736

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

	A	B	C	D	E	F	G	H
132								
133								
134								
135								
136	62000		Highway and Bridge Maintenance					
137	351		Rentals	2,500	(222)	2,278		2,278
138	399		Other Contracted Services	50,000	87,735	137,735		137,735
139	402		Asphalt	700,000		700,000	(50,000)	650,000
140	403		Asphalt - Cold Mix	10,000	(5,000)	5,000		5,000
141	404		Asphalt - Hot Mix	100,000	(11,000)	89,000		89,000
142	408		Concrete	1,000	4,000	5,000		5,000
143	409		Crushed Stone	85,000	(20,000)	65,000		65,000
144	436		Other Road Materials	6,000	745	6,745		6,745
145	438		Pipe	25,000	48,200	73,200	(2,100)	71,100
146	443		Road Signs	15,000	3,000	18,000		18,000
147	444		Salt	25,000	(745)	24,255		24,255
148	445		Sand	1,000	(1,000)	0		0
149	468		Chemicals	1,500		1,500		1,500
150	499		Other Supplies & Materials	10,000		10,000	1,800	11,800
151								
152			Total Highway & Bridge Maintenance	1,032,000	105,713	1,137,713	(50,300)	1,087,413
153								
154								
155								

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

	A	B	C	D	E	F	G	H
156								
157								
158	63100		Operation & Maintenance of Equipment					
159	336		Maintenance & Repair - Equipment	25,000	(6,472)	18,528		18,528
160	338		Maintenance & Repair Vehicles	5,000	18,572	23,572		23,572
161	353		Towing Services	1,000		1,000		1,000
162	359		Disposal Fees	2,000		2,000	300	2,300
163	412		Diesel Fuel	75,000	(25,000)	50,000	45,000	95,000
164	416		Equipment Parts - Heavy	30,000		30,000	2,000	32,000
165	417		Equipment Parts - Light	100,000	7,800	107,800	3,000	110,800
166	425		Gasoline	35,000		35,000		35,000
167	433		Lubricants	2,500	2,600	5,100		5,100
168	450		Tires and Tubes	45,000	(4,100)	40,900		40,900
169	499		Other Supplies & Materials	7,500	(1,500)	6,000		6,000
170	599		Other Charges	2,500		2,500		2,500
171								
172			Total Operation & Maint of Equip	330,500	(8,100)	322,400	50,300	372,700
173								

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

	A	B	C	D	E	F	G	H
192								
193	66000		Employee Benefits					
194	201		Social Security	79,670	2,214	81,884		81,884
195	204		State Retirement- Pensions	86,224	2,396	88,620		88,620
196	205		Employee & Dependent Insurance	2,000		2,000		2,000
197	206		Life Insurance	3,618	60	3,678		3,678
198	206-RET-LIF		Life Insurance - Retirees	1,344		1,344		1,344
199	207		Medical Insurance	310,050	17,198	327,248		327,248
200	207-RET-MED		Medical Insurance - Retirees	8,062	(8,062)	0		0
201	207-SRHHTH		Medical Insurance - Sr Health	29,305	2,419	31,724		31,724
202	208		Dental Insurance	15,921	(399)	15,522		15,522
203	208-RET-DEN		Dental Insurance - Retirees	4,848	1,624	6,472	(2,152)	4,320
204	209		Disability Insurance			0		0
205	210		Unemployment Compensation	5,000		5,000		5,000
206	212		Employer Medicare	18,633	518	19,151		19,151
207	513		Workman's Compensation Insurance	52,345	12,422	64,767		64,767
208								
209			Total Employee Benefits	617,020	30,390	647,410	(2,152)	645,258
210								
211								
212								
213								
214								

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

	A	B	C	D	E	F	G	H
260								
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	359,735	5,568,528	0	5,568,528
272								
273								
274	Total Available Funds			6,913,364	359,735	7,273,099	0	7,273,099
275								
276	Expenditure Budget			5,564,168	434,156	5,998,324	(3,121)	5,995,203
277								
278	Total Expenditures and Transfer Out			5,564,168	434,156	5,998,324	(3,121)	5,995,203
279								
280	Estimated Ending Fund Balance			1,349,196	(74,421)	1,274,775	3,121	1,277,896
281								
282								
283		County Commission meeting date:						
284		June 29, 2026						
285								
286								

Fund 171

General Capital
Projects Fund

RESOLUTION # _____

**A RESOLUTION AMENDING THE GENERAL CAPITAL PROJECTS FUND 171
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the General Capital Projects Fund 171 on June 30, 2025; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Local Revenues; as well as Other Sources; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 General Capital Projects Fund 171 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2025 FB	3,864,768			
Less audited Enc	(773,001)			
Available Fund Balance July 1, 2025	3,091,767			
Total Revenue & Transfers In	0	36,323,897	0	36,323,897
Total Available Funds	3,091,767	36,323,897	0	39,415,664
Total Expenditures & Transfers Out	633,637	38,023,018	28,296	38,684,951
Effect on Fund Balance	(633,637)	(1,699,121)	(28,296)	(2,361,054)
Ending Fund Balance	2,458,130	(1,699,121)	(28,296)	730,713

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 29, 2026

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

Loudon County Mayor

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

	A	B	C	D	E	F	G	H	I	J	K
136	SUBFUND CRT - Courthouse Fire										
137	REVENUE										
138		49000	Other Sources								
139			49700		Insurance Recovery		0		0		0
140			49800		Transfers In - County General Fund 101				0		0
141					Total Other Sources		0	0	0	0	0
142											
143					TOTAL SUBFUND CRT REVENUE		0	0	0	0	0
144	EXPENDITURES										
145		91120	Administration of Justice Projects								
146			399		Other Contracted Services		0		0	21,039	21,039
147			399		Other Contracted Services		0		0		0
148			599-SOIL		Other Charges		0		0		0
149			790		Other Equipment		0		0		0
150			711		Furniture and Fixtures		0		0		0
151					Total General Administration Projects		0	0	0	21,039	21,039
152											
153		99100	Transfers Out								
154			590		Transfers to Other Funds (Fund 101 County General)		0	1,803,784	1,803,784		1,803,784
155									0		0
156											
157					Total Agriculture & Natural Resources Projects		0	1,803,784	1,803,784	0	1,803,784
158											
159					TOTAL SUBFUND CRT EXPENDITURES		0	1,803,784	1,803,784	21,039	1,824,823
161	SUBFUND CRT SUMMARY:										
162					Beginning Balance July 1, 2025		2,665,007				
163					Less PY Encumbrances		(631,503)				
164					Total Available July 1, 2025		2,033,504				
166					Plus FY 25-26 Revenue		0	0	0	0	0
168					Less FY 25-26 Expenditures		0	1,803,784	1,803,784	21,039	1,824,823
170					Revenue/Expense Effect		0	(1,803,784)	(1,803,784)	(21,039)	(1,824,823)
171											
174					Estimated June 30 2026 Subfund CRT Balance		2,033,504	(1,803,784)	229,720	(21,039)	208,681

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

	A	B	C	D	E	F	G	H	I	J	K
309	SUBFUND HFG - Health Department Facilities Improvement Grant										
310	REVENUE										
311		46000	State of Tennessee								
312			46390	Other Health and Welfare Grants			0	410,525	410,525		410,525
313											
314				Total State of Tennessee			0	410,525	410,525	0	410,525
315											
316				TOTAL SUBFUND HFG REVENUE			0	410,525	410,525	0	410,525
317											
318	EXPENDITURES										
319											
320		91140	Public Health and Welfare Projects								
321			399	Other Contracted Services			0		0	6,578	6,578
322											
323				Total Public Health and Welfare Projects			0	0	0	6,578	6,578
324											
325											
326				TOTAL SUBFUND HFG EXPENDITURES			0	0	0	6,578	6,578
327											
328											
329	SUBFUND HFG SUMMARY:										
330				Beginning Balance July 1, 2025			(382,204)				
331											
332				Plus FY 25-26 Revenue			0	410,525	410,525	0	410,525
333											
334				Less FY 25-26 Expenditures			0	0	0	6,578	6,578
335											
336				Revenue/Expense Effect			0	410,525	410,525	(6,578)	403,947
337											
338											
339				Less PY Encumbrances			(21,743)		(21,743)		(21,743)
340							0				
341				Estimated June 30 2025 Subfund HFG Balance			(403,947)	410,525	6,578	(6,578)	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
450	SUBFUND 024 - FY 2023-2024 Requested Projects										
451	REVENUE										
452		49000	Other Sources - Non-Revenue								
453			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
454											
455					Total Other Non-Revenue Sources		0	0	0	0	0
456											
457					TOTAL SUBFUND 024 REVENUE		0	0	0	0	0
458											
459	EXPENDITURES										
460		91110	General Administration Projects								
461			399		Other Contracted Services				0		0
462			399	COCRK	Oth. Contr'd Svc.-Co. Clerk Lenoir City Office				0	679	679
463			709	COCRK	Data Processing Equip-New Server @ County Clerk				0		0
464			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office				0		0
465											
466					Total Expenses		0	0	0	679	679
467											
468		91150	Social, Cultural, and Recreation Projects								
469			708	SRCTR	Communication Equip - Panic Button System		0		0		0
470			718	SRCTR	Motor Vehicle		0		0		0
471											
472					Total Expenses		0	0	0	0	0
473											
474											
475	SUBFUND 024 SUMMARY:										
476					Beginning Balance July 1, 2024		49,584				
477					Less PY Encumbrances		(11,861)				
478					Plus FY 24-25 Revenue		0	0	0	0	0
479											
480					Less FY 24-25 Expenditures		0	0	0	679	679
481											
482					Revenue/Expense Effect		0	0	0	(679)	(679)
483											
484					Cash Transfer in from SUBFUND C75						
485											
486					Estimated June 30 2025 Subfund 024 Balance		37,723	0	37,723	(679)	37,044

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

	A	B	C	D	E	F	G	H	I	J	K
608											
609											
610											
611											
612											
613											
614											
615											
616					TOTAL REVENUE/Transfers In		0	36,323,897	36,323,897	0	36,323,897
617											
618											
619					TOTAL EXPENDITURE/TRFS		250,000	38,023,018	38,273,018	28,296	38,301,314
620					TOTAL TRANSFERS OUT		383,637	0	383,637		383,637
621											
622					Effect on Fund Balance		(633,637)	(1,699,121)		(28,296)	
623											
624											
625											
626					ESTIMATED BEGINNING FUND BALANCE		3,864,768				
627					Less PY Encumbrances		(773,001)				
628					Est Available Beg Fund Balance July 1, 2025		3,091,767				
629											
630											
631					ENDING FUND BALANCE		2,458,130		759,009		730,713
632											
633											
634											
635											
636					<u>County Commission Meeting Date:</u>						
637					June 29, 2026						
638											
639											
640											
641											
642											

Fund 177

Education Capital
Projects Fund

RESOLUTION # _____

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

WHEREAS, Loudon County Commission adopted the 2025 – 2026 budget that included the Education Capital Projects Fund 177 on June 30, 2025; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Local Revenues; as well as Other Sources; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2025 - 2026 Education Capital Projects Fund 177 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2025 FB	1,510,291			
Less PY Enc	(93,333,603)			
Fund Balance July 1, 2025	(91,823,312)			
Total Revenue & Transfers In	727,284	92,569,348	10,452,421	103,749,053
Total Available Funds	(91,096,028)	92,569,348	10,452,421	11,925,741
Total Expenditures & Transfers Out	1,027,284	275,000	10,452,421	11,754,705
Effect on Fund Balance	(300,000)	92,294,348	0	91,994,348
Ending Fund Balance	(92,123,312)	92,294,348	0	171,036

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 29, 2026

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
1			Fund 177					
2	Account Number		6/11/2026 8:27	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
110								
111			Fund 177					
112	Account Number		6/11/2026 8:27	2024-2025	2024-2025	Approved	Proposed	Proposed
113				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
114								
115	Education Capital Projects							
116								
117	Revenue		Rice, Erin: 7/25/2025-1st issuance = \$35M					
118	Sub Fund	SCH (New School @ Simpson Road)						
119	48000	Other Governments & Citizens Group						
120	48100	<u>Other Governments</u>						
121	48130	Contributions			92,559,875	92,559,875	10,452,421	103,012,296
122				0		0	0	0
123								
124		Total Other Governments		0	92,559,875	92,559,875	10,452,421	103,012,296
125								
126	Total Funds Educational Capital Projects			0	92,559,875	92,559,875	10,452,421	103,012,296
127								
128	Capital Funds School Expenditures							
129	Sub Fund	SCH (New School @ Simpson Road)						
130	91300	Education Capital Projects						
131				0		0		0
132	304	Architects				0	1,194,605	1,194,605
133	399	Other Contracted Services				0	9,257,816	9,257,816
134	715	Land				0		0
135				0		0		0
136								
137		Total Education Capital Projects		0	0	0	10,452,421	10,452,421
138		Total Expenditures		0	0	0	10,452,421	10,452,421

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

	A	B	C	D	E	F	G	H
1			Fund 177					
2			6/11/2026 8:27	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
139								
140								
141	Audited Beginning FB - Sub Fund SCH			758,213		758,213		758,213
142	Less PY Encumbrances			(93,318,088)				
143								
144	Total Revenues			0	92,559,875	92,559,875	10,452,421	103,012,296
145								
146	Total Available Funds			(92,559,875)	92,559,875	0	10,452,421	10,452,421
147								
148	Total Expenditures			0	0	0	10,452,421	10,452,421
149								
150	Estimated Ending Fund Balance - Sub Fund SCH			(92,559,875)	92,559,875	0	0	0
151								

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

	A	B	C	D	E	F	G	H
1			Fund 177					
2	Account Number		6/11/2026 8:27	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
223								
224	Summary of Sub Funds - Fund 177							
225								
226			TOTAL REVENUE	727,284	92,569,348	93,296,632	10,452,421	103,749,053
227								
228								
229			TOTAL EXPENDITURE/TRFS	1,027,284	275,000	1,302,284	10,452,421	11,754,705
230								0
231								
232			Effect on Fund Balance	(300,000)	92,294,348		0	
233								
234								
235	Rice, Erin: This amount encompasses the contracts issued and encumbered in all subfunds. Co. Commission approved bonds totaling up to \$110M to cover the contracts related to the school projects.							
236			BEGINNING FUND BALANCE	1,510,291				
237			Less PY Encumbrances	(93,333,603)				
238								
239			Est Beg Fund Balance July 1, 2025	(91,823,312)				
240								
241			ENDING FUND BALANCE	(92,123,312)		171,036		171,036
242								
243								
244								
245			<u>County Commission Meeting Date:</u>					
246			June 29, 2026					
247								
248								
249								

Loudon County Budget Committee
Meeting Minutes
May 18, 2026

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 April 20, 2026 meeting:

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

Consideration to apply/accept the following grants with no matching funds:

1. Convenience Centers:
 - Litter Grant FY 2027 – estimated @ \$49,200

2. EMA:
 - EMPG 2025 – \$37,759
 - DOE 2026 – estimated @ \$21,000

3. Health Dept:
 - DGA FY 2027 – estimated @703,400

4. Sheriff:
 - Mental Health FY 2027 – estimated @ \$53,600
 - TCI FY 2027 – estimated @ 15,000
 - SRO FY 2027 – estimated @ \$675,000

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

Distribution of Sheriff/Jail overtime report:

NO ACTION REQUIRED.

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

A. County General Fund 101

Summary of Amendments:

Revenue:

- EOY adj based on rec'd funds = increase \$1,057,082
- Other State Rev – increase for HIV meds reimb = \$26,060
- Federal thru State – decrease for HLS24 grant = \$21,600

Expenses:

- Multi depts w/line adjustments
- Maintenance & Acct – increase for copier leases = \$925
- Jail – usage of HIV meds revenue to increase drugs/medical supplies (Inmates) = \$26,060
- Other Emg. Mgmt – decrease for HLS24 grant = \$21,600

Overall amendments will increase the fund balance by \$1,056,157

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

B. Public Libraries Fund 115

Summary of Amendments:

- Tellico Village library amendment to increase library books \$1,000

Overall amendments will decrease the fund balance by \$1,000

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

C. Highway Fund 131

Summary of Amendments:

- Operation & Maintenance of Equipment increase = \$8,100
- Capital Outlay decrease = \$8,100

Overall amendments will have no bearing on the fund balance

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

D. General Purpose School Fund 141

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

Overall, these amendments will decrease the fund balance \$45,000.

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

E. Federal Projects School Fund 142

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

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

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

F. Education Debt Service Fund 156

Summary of Amendments:

- Pay off \$2.6M Capital Outlay Note (approved by Comm – March 2026) = \$1,715,951

Overall amendments will reduce the fund balance by \$1,715,951

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

G. Education Capital Projects Fund 177

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

Overall, these amendments will decrease the fund balance \$265,527.

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

Recommendations from Capital Projects and/or Purchasing Committee:

No recommendations were presented from the Capital Projects Committee.

At this time, Mayor Bradshaw recognized Russell Johnson, DA. Mr. Johnson spoke regarding a resolution to replace the current \$75 Economic Crime Fund fee with a \$12.50 fee on each criminal case to be used for supplemental funding for the 9th District Attorney General's Office.

No action taken on this item.

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



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Loudon County Finance
 Summary Financial Statement by Fund
 June 2026

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	(15,348,683.79)	101.30%	1,262,623.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(238,702.03)	183.62%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	(160.71)	5.36%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(88,789.86)	118.39%	6,250.00	(9,350.61)	149.61%
40140	Interest And Penalty	25,000.00	(43,457.70)	173.83%	2,083.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	540,330.00	(540,394.55)	100.01%	45,027.50	0.00	0.00%
40210	Local Option Sales Tax	1,665,083.00	(2,064,144.98)	123.97%	138,756.92	(195,445.73)	140.85%
40220	Hotel/Motel Tax	627,196.00	(749,062.72)	119.43%	52,266.33	(60,162.83)	115.11%
40250	Litigation Tax - General	102,821.00	(111,593.80)	108.53%	8,568.42	(8,453.80)	98.66%
40260	Litigation Tax - Special Purpose	290,000.00	(280,005.95)	96.55%	24,166.67	(22,284.42)	92.21%
40270	Business Tax	600,000.00	(1,152,280.30)	192.05%	50,000.00	(163,135.52)	326.27%
40275	Mixed Drink Tax	37,819.00	(46,492.91)	122.94%	3,151.58	(4,623.75)	146.71%
40320	Bank Excise Tax	73,844.00	(69,310.15)	93.86%	6,153.67	0.00	0.00%
40330	Wholesale Beer Tax	120,000.00	(122,946.78)	102.46%	10,000.00	(736.80)	7.37%
41110	Marriage Licenses	0.00	0.00	0.00%	0.00	0.00	0.00%
41120	Animal Registration	43,500.00	(35,495.00)	81.60%	3,625.00	(2,641.00)	72.86%
41140	Cable TV Franchise	332,000.00	(277,096.05)	83.46%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	(2,327.50)	80.26%	241.67	0.00	0.00%
41520	Building Permits	600,000.00	(586,338.00)	97.72%	50,000.00	(27,926.00)	55.85%
41590	Other Permits	30,000.00	(24,571.60)	81.91%	2,500.00	(988.00)	39.52%
42180	DUI Treatment Fines	1,900.00	(1,377.50)	72.50%	158.33	(190.00)	120.00%
42190	Data Entry Fee - Circuit Court	930.00	(844.00)	90.75%	77.50	(91.00)	117.42%
42191	Courtroom Security Fee	5,300.00	(5,899.57)	111.31%	441.67	(483.92)	109.57%
42210	Fines	10,000.00	(9,471.02)	94.71%	833.33	(364.80)	43.78%
42220	Officers Costs	13,600.00	(13,993.61)	102.89%	1,133.33	(1,309.83)	115.57%
42240	Drug Control Fines	2,200.00	(3,739.75)	169.99%	183.33	(677.35)	369.46%
42250	Jail Fees	1,560.00	(990.73)	63.51%	130.00	(68.00)	52.31%
42290	Data Entry Fee - Criminal Court	1,000.00	(1,764.60)	176.46%	83.33	(102.46)	122.95%
42292	Victims Assistance Assessments	5,450.00	(3,934.76)	72.20%	454.17	(447.36)	98.50%
42310	Fines	45,000.00	(27,954.54)	62.12%	3,750.00	(2,300.61)	61.35%
42320	Officers Costs	73,000.00	(55,249.12)	75.68%	6,083.33	(3,651.32)	60.02%
42330	Games And Fish Fines	500.00	(136.35)	27.27%	41.67	(16.20)	38.88%
42340	Drug Control Fines	7,500.00	(4,465.91)	59.55%	625.00	(254.83)	40.77%
42350	Jail Fees	5,200.00	(4,329.04)	83.25%	433.33	(311.51)	71.89%
42380	DUI Treatment Fines	15,000.00	(11,483.56)	76.56%	1,250.00	(440.32)	35.23%
42390	Data Entry Fee - General Sessions	18,000.00	(24,654.01)	136.97%	1,500.00	(2,474.90)	164.99%
42391	Courtroom Security Fee	100,000.00	(105,324.72)	105.32%	8,333.33	(8,236.76)	98.84%
42392	Victims Assistance Assessments	24,550.00	(14,675.08)	59.78%	2,045.83	(1,309.50)	64.01%

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Loudon County Finance
 Summary Financial Statement by Fund
 June 2026

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42490	Data Entry Fee - Juvenile Court	510.00	(565.00)	110.78%	42.50	(42.00)	98.82%
42520	Officers Costs	2,500.00	(3,712.59)	148.50%	208.33	(67.45)	32.38%
42530	Data Entry Fee - Chancery Court	2,500.00	(3,614.95)	144.60%	208.33	(543.96)	261.10%
42591	Courtroom Security Fee	2,580.00	(2,234.25)	86.60%	215.00	(200.75)	93.37%
42610	Fines	5,000.00	(8,500.00)	170.00%	416.67	(375.00)	90.00%
43190	Other General Service Charges	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
43194	Service Charges	0.00	(384.50)	0.00%	0.00	0.00	0.00%
43366	Greenbelt Late Applicaion Fee	50.00	(50.00)	100.00%	4.17	0.00	0.00%
43370	Telephone Commissions	0.00	0.00	0.00%	0.00	0.00	0.00%
43383	Additional Fees - Titling and	50,000.00	(43,119.00)	86.24%	4,166.67	(3,924.00)	94.18%
43392	Data Processing Fee -Register	30,000.00	(22,504.00)	75.01%	2,500.00	(2,276.00)	91.04%
43394	Data Processing Fee - Sheriff	6,000.00	(3,257.47)	54.29%	500.00	(247.08)	49.42%
43395	Sex Offender Registraion Fee	3,000.00	(2,490.00)	83.00%	250.00	0.00	0.00%
43396	Data Processing Fee - County Clerk	1,000.00	(1,724.99)	172.50%	83.33	(306.00)	367.20%
43399	Vehicle Insurance Coverage and	2,000.00	(6,460.00)	323.00%	166.67	(620.00)	372.00%
44110	Investment Income	320,000.00	(325,609.47)	101.75%	26,666.67	0.00	0.00%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
44131	Commissary Sales	29,000.00	(41,459.40)	142.96%	2,416.67	(4,040.69)	167.20%
44160	Retirees' Insurance Payments	63,258.00	(70,232.69)	111.03%	5,271.50	(4,199.59)	79.67%
44161	Cobra Insurance Payments	2,873.00	(2,939.53)	102.32%	239.42	(228.29)	95.35%
44165	Rebates	3,686.00	(982.09)	26.64%	307.17	0.00	0.00%
44170	Miscellaneous Refunds	128,069.00	(128,705.24)	100.50%	10,672.42	(635.01)	5.95%
44530	Sale Of Equipment	500.00	(1,495.00)	299.00%	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	68,335.00	(76,088.68)	111.35%	5,694.58	(17,982.56)	315.78%
45510	County Clerk	520,000.00	(707,400.43)	136.04%	43,333.33	(118,280.21)	272.95%
45520	Circuit Court Clerk	120,000.00	(72,678.22)	60.57%	10,000.00	(10,681.33)	106.81%
45540	General Sessions Court Clerk	340,000.00	(415,066.80)	122.08%	28,333.33	(30,708.10)	108.38%
45550	Clerk And Master	85,000.00	(149,631.55)	176.04%	7,083.33	(13,726.51)	193.79%
45580	Register	500,000.00	(445,740.94)	89.15%	41,666.67	(44,070.01)	105.77%
45590	Sheriff	18,000.00	(25,141.23)	139.67%	1,500.00	(1,412.00)	94.13%
45610	Trustee	1,211,541.00	(1,588,256.84)	131.09%	100,961.75	0.00	0.00%
46110	Juvenile Services Program	9,000.00	(4,500.00)	50.00%	750.00	0.00	0.00%
46140	Aging Programs	64,232.00	(65,532.00)	102.02%	5,352.67	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	(74,400.00)	107.20%	5,783.33	(5,000.00)	86.46%
46290	Other Public Safety Grants	689,992.00	(689,627.85)	99.95%	57,499.33	0.00	0.00%
46310	Health Department Programs	744,200.00	(363,685.33)	48.87%	62,016.67	(44,110.88)	71.13%
46830	Beer Tax	20,000.00	(16,956.23)	84.78%	1,666.67	0.00	0.00%

Loudon County Finance
 Summary Financial Statement by Fund
 June 2026

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46835	Vehicle Certificate Of Title Fees	9,000.00	(8,925.50)	99.17%	750.00	(847.30)	112.97%
46840	Alcoholic Beverage Tax	96,000.00	(105,782.72)	110.19%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(49,379.23)	82.30%	5,000.00	(4,462.82)	89.26%
46855	State Shared Sports Gaming Privilege	87,000.00	(87,342.42)	100.39%	7,250.00	0.00	0.00%
46915	Contracted Prisoner Board	275,000.00	(321,563.00)	116.93%	22,916.67	0.00	0.00%
46960	Registrar's Salary Supplement	15,000.00	(7,582.00)	50.55%	1,250.00	0.00	0.00%
46970	State Shared Sales Tax - Cities	6,000.00	(13,832.39)	230.54%	500.00	(1,257.49)	251.50%
46990	Other State Revenues	26,274.00	(60,886.62)	231.74%	2,189.50	0.00	0.00%
47220	Civil Defense Reimbursement	58,759.00	(58,759.25)	100.00%	4,896.58	0.00	0.00%
47235	Homeland Security Grants	19,000.00	(18,297.00)	96.30%	1,583.33	0.00	0.00%
47590	Other Federal Through State	193,847.00	(163,645.01)	84.42%	16,153.92	0.00	0.00%
47990	Other Direct Federal Revenue	3,162.00	(3,162.27)	100.01%	263.50	0.00	0.00%
48130	Contributions	11,282.00	(6,282.00)	55.68%	940.17	0.00	0.00%
48140	Contracted Services	60,819.00	(7,140.32)	11.74%	5,068.25	0.00	0.00%
48610	Donations	12,000.00	(15,081.93)	125.68%	1,000.00	(570.00)	57.00%
49700	Insurance Recovery	10,000.00	(63,440.31)	634.40%	833.33	0.00	0.00%
49800	Transfers In	2,424,283.00	(2,424,283.00)	100.00%	202,023.58	0.00	0.00%
	Total Revenues	29,348,975.00	(30,905,926.99)	105.30%	2,445,747.92	(829,294.16)	33.91%
Expenditures							
51100	County Commission	(259,502.00)	226,189.66	87.16%	(21,625.17)	16,167.37	74.76%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	535.23	17.84%	(250.00)	0.00	0.00%
51240	Other Boards And Committees	(9,500.00)	7,800.00	82.11%	(791.67)	3,825.00	483.16%
51300	County Mayor/Executive	(255,029.00)	243,478.53	95.47%	(21,252.42)	16,726.58	78.70%
51310	Personnel Office	(160,152.00)	145,136.35	90.62%	(13,346.00)	7,256.70	54.37%
51400	County Attorney	(490,000.00)	409,314.99	83.53%	(40,833.33)	35,600.59	87.19%
51500	Election Commission	(456,214.00)	386,117.64	84.64%	(38,017.83)	19,779.85	52.03%
51600	Register Of Deeds	(479,390.00)	416,711.11	86.93%	(39,949.17)	16,000.55	40.05%
51720	Planning	(196,866.00)	135,885.14	69.02%	(16,405.50)	4,678.98	28.52%
51750	Codes Compliance	(505,761.00)	458,950.80	90.74%	(42,146.75)	34,100.23	80.91%
51760	Geographical Information Systems	(97,431.00)	87,480.86	89.79%	(8,119.25)	5,275.70	64.98%
51800	County Buildings	(1,788,375.00)	1,629,063.43	91.09%	(149,031.25)	4,053.91	2.72%
51810	Other Facilities	0.00	1,746.56	0.00%	0.00	(8,325.67)	0.00%
51900	Other General Administration	(492,593.00)	488,330.10	99.13%	(41,049.42)	1,377.66	3.36%
51910	Preservation Of Records	(1,000.00)	410.57	41.06%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(861,887.00)	763,459.43	88.58%	(71,823.92)	58,344.85	81.23%
52200	Purchasing	(354,576.00)	327,437.76	92.35%	(29,548.00)	25,360.66	85.83%
52300	Property Assessor's Office	(784,736.00)	705,409.31	89.89%	(65,394.67)	40,265.92	61.57%

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Loudon County Finance
 Summary Financial Statement by Fund
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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52400	County Trustee's Office	(482,611.00)	448,462.83	92.92%	(40,217.58)	28,791.42	71.59%
52500	County Clerk's Office	(1,076,410.00)	950,225.70	88.28%	(89,700.83)	64,337.39	71.72%
52600	Data Processing	(245,759.00)	224,747.89	91.45%	(20,479.92)	16,881.52	82.43%
53100	Circuit Court	(603,850.00)	549,017.54	90.92%	(50,320.83)	30,041.30	59.70%
53300	General Sessions Court	(974,173.00)	856,028.95	87.87%	(81,181.08)	22,378.59	27.57%
53310	General Sessions Judge	(619,866.00)	589,077.27	95.03%	(51,655.50)	45,615.30	88.31%
53400	Chancery Court	(479,341.00)	450,957.55	94.08%	(39,945.08)	29,501.92	73.86%
53500	Juvenile Court	(443,333.00)	310,774.29	70.10%	(36,944.42)	17,046.36	46.14%
53700	Judicial Commissioners	(93,844.00)	82,622.54	88.04%	(7,820.33)	5,868.82	75.05%
53900	Other Administration Of Justice	(19,300.00)	11,839.33	61.34%	(1,608.33)	(3,331.00)	-207.11%
53920	Courtroom Security	(1,500.00)	51.10	3.41%	(125.00)	(1,250.00)	-1,000.00%
53930	Victim Assistance Programs	(30,000.00)	16,852.98	56.18%	(2,500.00)	0.00	0.00%
54110	Sheriff's Department	(8,320,043.00)	7,741,960.82	93.05%	(693,336.92)	448,946.41	64.75%
54120	Special Patrols	(66,660.00)	53,659.60	80.50%	(5,555.00)	0.00	0.00%
54130	Traffic Control	(15,100.00)	9,822.70	65.05%	(1,258.33)	154.63	12.29%
54160	Administration Of The Sexual Offender	(12,250.00)	1,078.00	8.80%	(1,020.83)	0.00	0.00%
54210	Jail	(5,790,894.00)	5,319,431.19	91.86%	(482,574.50)	292,535.99	60.62%
54320	Rural Fire Protection	(881,080.00)	881,080.00	100.00%	(73,423.33)	0.00	0.00%
54410	Civil Defense	(229,974.00)	179,398.94	78.01%	(19,164.50)	15,979.33	83.38%
54490	Other Emergency Management	(40,000.00)	39,297.00	98.24%	(3,333.33)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	97,225.47	77.78%	(10,416.67)	8,025.00	77.04%
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)	30,924.79	67.01%	(3,845.92)	3,485.53	90.63%
55120	Rabies And Animal Control	(574,479.00)	426,287.70	74.20%	(47,873.25)	2,238.72	4.68%
55190	Other Local Health Services	(744,200.00)	538,502.63	72.36%	(62,016.67)	36,052.29	58.13%
56300	Senior Citizens Assistance	(451,276.00)	411,129.69	91.10%	(37,606.33)	16,651.53	44.28%
57100	Agricultural Extension Service	(222,512.00)	217,079.22	97.56%	(18,542.67)	(61.44)	-0.33%
57500	Soil Conservation	(56,555.00)	22,572.79	39.91%	(4,712.92)	823.52	17.47%
57700	Flood Control	(4,000.00)	4,000.00	100.00%	(333.33)	0.00	0.00%
57800	Storm Water Management	(7,850.00)	7,849.09	99.99%	(654.17)	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)	4,000.00	59.26%	(562.50)	500.00	88.89%
58190	Other Economic And Community	(18,433.00)	18,367.07	99.64%	(1,536.08)	0.00	0.00%
58300	Veteran's Services	(154,893.00)	134,172.29	86.62%	(12,907.75)	10,137.24	78.54%
58500	Contributions To Other Agencies	(76,000.00)	76,000.00	100.00%	(6,333.33)	0.00	0.00%
58600	Employee Benefits	(110,300.00)	7,287.46	6.61%	(9,191.67)	100.00	1.09%
58900	Miscellaneous	(572,700.00)	380,548.50	66.45%	(47,725.00)	0.00	0.00%
99100	Transfers Out	(87,000.00)	87,000.00	100.00%	(7,250.00)	0.00	0.00%

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101		General	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
		Total Expenditures	(31,731,645.00)	28,460,895.43	89.69%	(2,644,303.75)	1,371,939.25	51.88%
Total	101	General	(2,382,670.00)	(2,445,031.56)	-102.62%	(198,555.83)	542,645.09	273.30%

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhs,	100,000.00	(112,402.94)	112.40%	8,333.33	(8,867.27)	106.41%
	Total Revenues	100,000.00	(112,402.94)	112.40%	8,333.33	(8,867.27)	106.41%
Expenditures							
58900	Miscellaneous	(2,000.00)	1,049.51	52.48%	(166.67)	0.00	0.00%
99100	Transfers Out	(100,000.00)	100,000.00	100.00%	(8,333.33)	0.00	0.00%
	Total Expenditures	(102,000.00)	101,049.51	99.07%	(8,500.00)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	(2,000.00)	(11,353.43)	-567.67%	(166.67)	(8,867.27)	-

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,300.00	(4,539.37)	105.57%	358.33	(348.76)	97.33%
	Total Revenues	4,300.00	(4,539.37)	105.57%	358.33	(348.76)	97.33%
Expenditures							
56500	Libraries	(3,600.00)	3,168.86	88.02%	(300.00)	529.83	176.61%
58900	Miscellaneous	(150.00)	42.40	28.27%	(12.50)	0.00	0.00%
	Total Expenditures	(3,750.00)	3,211.26	85.63%	(312.50)	529.83	169.55%
Total	114 Law Library	550.00	(1,328.11)	241.47%	45.83	181.07	-395.06%

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	324,279.00	(328,157.35)	101.20%	27,023.25	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(5,116.09)	146.17%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	(3.44)	1.72%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(2,602.18)	130.11%	166.67	(274.03)	164.42%
40140	Interest And Penalty	900.00	(929.59)	103.29%	75.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24%	858.33	0.00	0.00%
40320	Bank Excise Tax	2,400.00	(1,481.86)	61.74%	200.00	0.00	0.00%
43350	Copy Fees	4,900.00	(4,600.35)	93.88%	408.33	(353.20)	86.50%
43360	Library Fees	3,400.00	(1,137.57)	33.46%	283.33	(79.99)	28.23%
44130	Sale Of Materials And Supplies	75.00	(469.05)	625.40%	6.25	(33.00)	528.00%
44160	Retirees' Insurance Payments	7,303.00	(6,771.36)	92.72%	608.58	(471.56)	77.48%
44161	Cobra Insurance Payments	0.00	(5,875.06)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(628.73)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	1,500.00	(2,557.94)	170.53%	125.00	(151.45)	121.16%
48130	Contributions	23,375.00	(15,000.00)	64.17%	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	403,032.00	(404,355.38)	100.33%	33,586.00	(1,363.23)	4.06%
Expenditures							
56500	Libraries	(480,737.00)	453,585.02	94.35%	(40,061.42)	29,813.93	74.42%
	Total Expenditures	(480,737.00)	453,585.02	94.35%	(40,061.42)	29,813.93	74.42%
Total	115 Public Library	(77,705.00)	49,229.64	63.35%	(6,475.42)	28,450.70	439.36%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	800,000.00	(1,376,096.67)	172.01%	66,666.67	(130,297.15)	195.45%
44145	Sale Of Recycled Materials	100,000.00	(138,648.12)	138.65%	8,333.33	(8,646.75)	103.76%
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	(39,053.25)	78.11%	4,166.67	0.00	0.00%
	Total Revenues	999,635.00	(1,661,253.32)	166.19%	83,302.92	(138,943.90)	166.79%
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	30,730.73	62.46%	(4,100.00)	(536.00)	-13.07%
55732	Convenience Centers	(1,342,941.00)	1,202,297.89	89.53%	(111,911.75)	67,783.67	60.57%
55739	Other Waste Collection	(50,000.00)	12,861.60	25.72%	(4,166.67)	0.00	0.00%
	Total Expenditures	(1,442,141.00)	1,245,890.22	86.39%	(120,178.42)	67,247.67	55.96%
Total	116 Solid Waste/Sanitation	(442,506.00)	(415,363.10)	-93.87%	(36,875.50)	(71,696.23)	-194.43%

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	5,300.00	(5,299.92)	100.00%	441.67	0.00	0.00%
	Total Revenues	5,300.00	(5,299.92)	100.00%	441.67	0.00	0.00%
Expenditures							
58120	Industrial Development	(5,300.00)	48.62	0.92%	(441.67)	0.00	0.00%
	Total Expenditures	(5,300.00)	48.62	0.92%	(441.67)	0.00	0.00%
Total	119 Industrial/Economic Development	0.00	(5,251.30)	100.00%	0.00	0.00	0.00%

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121 Special Purpose - Opioid		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	8,700.00	(10,841.92)	124.62%	725.00	0.00	0.00%
46845	Opioid Settlement Funds - TN	0.00	(139,954.65)	0.00%	0.00	0.00	0.00%
48991	Opioid Settlement Funds - Past	0.00	(98,989.43)	0.00%	0.00	(5,803.20)	0.00%
	Total Revenues	8,700.00	(249,786.00)	2,871.10%	725.00	(5,803.20)	800.44%
Expenditures							
54210	Jail	(141,869.00)	4,080.00	2.88%	(11,822.42)	0.00	0.00%
58500	Contributions To Other Agencies	(175,000.00)	100,000.00	57.14%	(14,583.33)	(75,000.00)	-514.29%
	Total Expenditures	(316,869.00)	104,080.00	32.85%	(26,405.75)	(75,000.00)	-284.03%
Total	121 Special Purpose - Opioid	(308,169.00)	(145,706.00)	-47.28%	(25,680.75)	(80,803.20)	-314.65%

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(11,506.00)	115.06%	833.33	(1,627.35)	195.28%
42320	Officers Costs	0.00	(39.30)	0.00%	0.00	0.00	0.00%
42340	Drug Control Fines	7,000.00	(4,465.97)	63.80%	583.33	(254.84)	43.69%
42865	Drug Task Force Forfeitures And	0.00	(975.00)	0.00%	0.00	0.00	0.00%
42910	Proceeds From Confiscated Property	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
43370	Telephone Commissions	100,000.00	(67,438.65)	67.44%	8,333.33	0.00	0.00%
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	(11,427.00)	114.27%	833.33	(524.00)	62.88%
	Total Revenues	172,000.00	(108,351.92)	63.00%	14,333.33	(2,406.19)	16.79%
Expenditures							
54150	Drug Enforcement	(152,200.00)	183,798.21	120.76%	(12,683.33)	29,395.15	231.76%
	Total Expenditures	(152,200.00)	183,798.21	120.76%	(12,683.33)	29,395.15	231.76%
Total	122 Drug Control	19,800.00	75,446.29	-381.04%	1,650.00	26,988.96	-

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	10,000.00	(12,617.13)	126.17%	833.33	0.00	0.00%
47401	American Rescue Plan Act Grant #1	0.00	(1,372,458.14)	0.00%	0.00	(362,422.81)	0.00%
	Total Revenues	10,000.00	(1,385,075.27)	13,850.75%	833.33	(362,422.81)	43,490.
Expenditures							
91140	Public Health And Welfare Projects	0.00	4,018,541.18	0.00%	0.00	(172,673.07)	0.00%
91401	ARPA Grant #1-PUBLIC SAFETY	0.00	(104.90)	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	4,020,403.11	100.00%	0.00	(172,673.07)	0.00%
Total	127 Other General Government Special	10,000.00	2,635,327.84	-	833.33	(535,095.88)	64,211.

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47700	Asset Forfeiture Funds	1,000.00	0.00	0.00%	83.33	0.00	0.00%
	Total Revenues	1,000.00	0.00	0.00%	83.33	0.00	0.00%
Expenditures							
54150	Drug Enforcement	(4,693.00)	4,692.40	99.99%	(391.08)	0.00	0.00%
	Total Expenditures	(4,693.00)	4,692.40	99.99%	(391.08)	0.00	0.00%
Total	128 Other Special Revenue Fund	(3,693.00)	4,692.40	127.06%	(307.75)	0.00	0.00%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	643,285.00	(650,977.28)	101.20%	53,607.08	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(10,166.53)	112.96%	750.00	0.00	0.00%
40125	Bankruptcy	50.00	(6.82)	13.64%	4.17	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(4,624.56)	115.61%	333.33	(487.02)	146.11%
40140	Interest And Penalty	2,000.00	(1,845.07)	92.25%	166.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	18,197.00	(18,196.77)	100.00%	1,516.42	0.00	0.00%
40280	Mineral Severance Tax	90,000.00	(65,902.34)	73.22%	7,500.00	0.00	0.00%
40320	Bank Excise Tax	4,000.00	(2,939.63)	73.49%	333.33	0.00	0.00%
44130	Sale Of Materials And Supplies	5,000.00	(4,875.55)	97.51%	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	(4,991.04)	18.69%	2,225.00	0.00	0.00%
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	(981,941.62)	79.83%	102,498.17	(15,433.24)	15.06%
46920	Gasoline And Motor Fuel Tax	2,400,000.00	(2,203,635.47)	91.82%	200,000.00	(203,428.74)	101.71%
46925	Hybrid/Electric Vehicle Registration	9,800.00	(34,975.81)	356.90%	816.67	(3,548.66)	434.53%
46930	Petroleum Special Tax	32,600.00	(33,335.97)	102.26%	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	86,735.00	(133,368.33)	153.77%	7,227.92	0.00	0.00%
49800	Transfers In	87,000.00	(87,000.00)	100.00%	7,250.00	0.00	0.00%
	Total Revenues	5,568,528.00	(4,247,590.52)	76.28%	464,044.00	(225,928.20)	48.69%
Expenditures							
61000	Administration	(1,335,705.00)	1,266,815.61	94.84%	(111,308.75)	98,576.22	88.56%
62000	Highway And Bridge Maintenance	(1,137,713.00)	804,507.07	70.71%	(94,809.42)	(221,225.33)	-233.34%
63100	Operation And Maintenance Of	(322,400.00)	311,881.53	96.74%	(26,866.67)	(19,816.80)	-73.76%
65000	Other Charges	(245,753.00)	232,659.16	94.67%	(20,479.42)	135.78	0.66%
66000	Employee Benefits	(647,410.00)	624,089.79	96.40%	(53,950.83)	43,061.64	79.82%
68000	Capital Outlay	(2,309,343.00)	1,421,798.68	61.57%	(192,445.25)	(1.62)	0.00%
	Total Expenditures	(5,998,324.00)	4,661,751.84	77.72%	(499,860.33)	(99,270.11)	-19.86%
Total	131 Highway/Public Works	(429,796.00)	414,161.32	96.36%	(35,816.33)	(325,198.31)	-907.96%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	12,125,729.00	(12,258,724.13)	101.10%	1,010,477.42	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(192,002.98)	192.00%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	(128.49)	0.86%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(80,577.59)	46.04%	14,583.33	(8,485.76)	58.19%
40140	Interest And Penalty	35,000.00	(34,875.59)	99.64%	2,916.67	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23%	27,053.75	0.00	0.00%
40210	Local Option Sales Tax	4,800,000.00	(7,330,019.63)	152.71%	400,000.00	(710,277.42)	177.57%
40275	Mixed Drink Tax	35,000.00	(73,944.69)	211.27%	2,916.67	(4,623.75)	158.53%
40320	Bank Excise Tax	30,000.00	(55,416.40)	184.72%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(1,691.00)	140.92%	100.00	(199.50)	199.50%
43570	Receipts From Individual Schools	15,000.00	(7,123.50)	47.49%	1,250.00	(2,663.50)	213.08%
43990	Other Charges For Services	5,550.00	0.00	0.00%	462.50	0.00	0.00%
44110	Investment Income	75,000.00	(345,982.79)	461.31%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(67,707.95)	108.51%	5,200.00	(3,478.66)	66.90%
44161	Cobra Insurance Payments	0.00	(520.70)	0.00%	0.00	0.00	0.00%
44165	Rebates	0.00	(982.09)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	14,746.00	(44,919.20)	304.62%	1,228.83	(6,512.02)	529.94%
44530	Sale Of Equipment	0.00	(12,440.00)	0.00%	0.00	0.00	0.00%
46510	Tennessee Investment in Student	35,822,086.00	(34,523,606.35)	96.38%	2,985,173.83	(2,621,599.99)	87.82%
46515	Early Childhood Education	879,328.00	(859,223.28)	97.71%	73,277.33	(82,574.76)	112.69%
46590	Other State Education Funds	2,008,719.00	(1,105,635.50)	55.04%	167,393.25	(11,731.67)	7.01%
46596	Paid Parental Leave	70,883.00	(70,882.40)	100.00%	5,906.92	0.00	0.00%
46610	Career Ladder Program	55,000.00	(25,655.33)	46.65%	4,583.33	0.00	0.00%
46790	Other Vocational	694,000.00	(411,159.00)	59.24%	57,833.33	(13,073.59)	22.61%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(1,421,754.97)	123.63%	95,833.33	(351,301.53)	366.58%
46980	Other State Grants	50,079.00	(38,472.23)	76.82%	4,173.25	0.00	0.00%
47143	Special Education - Grants To States	35,099.00	(17,074.69)	48.65%	2,924.92	0.00	0.00%
47590	Other Federal Through State	256,191.00	(183,357.59)	71.57%	21,349.25	(20,367.75)	95.40%
47640	Rotc Reimbursement	71,000.00	(85,140.04)	119.92%	5,916.67	0.00	0.00%
48130	Contributions	5,000.00	(5,000.00)	100.00%	416.67	0.00	0.00%
48610	Donations	56,628.00	(68,753.66)	121.41%	4,719.00	(954.00)	20.22%
48990	Other	8,000.00	(8,000.00)	100.00%	666.67	0.00	0.00%
49700	Insurance Recovery	121,907.00	(121,909.44)	100.00%	10,158.92	0.00	0.00%
	Total Revenues	59,098,190.00	(59,778,078.00)	101.15%	4,924,849.17	(3,837,843.90)	77.93%
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
71100	Regular Instruction Program	(34,850,741.00)	33,156,756.27	95.14%	(2,904,228.42)	5,464,736.23	188.16%

Loudon County Finance
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 June 2026

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71200	Special Education Program	(5,105,911.00)	4,745,458.72	92.94%	(425,492.58)	790,899.32	185.88%
71300	Vocational Education Program	(2,736,616.00)	2,441,011.15	89.20%	(228,051.33)	292,214.83	128.14%
72110	Attendance	(98,276.00)	89,810.73	91.39%	(8,189.67)	7,426.77	90.68%
72120	Health Services	(1,127,978.00)	1,075,712.48	95.37%	(93,998.17)	159,147.21	169.31%
72130	Other Student Support	(2,328,488.00)	2,191,687.53	94.12%	(194,040.67)	296,078.08	152.59%
72210	Regular Instruction Program	(2,530,012.00)	2,389,190.09	94.43%	(210,834.33)	325,786.59	154.52%
72220	Special Education Program	(901,889.00)	767,123.53	85.06%	(75,157.42)	25,743.73	34.25%
72230	Vocational Education Program	(195,278.00)	190,817.67	97.72%	(16,273.17)	15,084.56	92.70%
72250	Technology	(1,401,641.00)	1,248,139.67	89.05%	(116,803.42)	66,258.68	56.73%
72310	Board Of Education	(814,815.00)	778,992.19	95.60%	(67,901.25)	(5,059.96)	-7.45%
72320	Office Of The Superintendent	(496,219.00)	450,678.64	90.82%	(41,351.58)	18,928.48	45.77%
72410	Office Of The Principal	(1,480,282.00)	1,348,696.08	91.11%	(123,356.83)	89,582.88	72.62%
72510	Fiscal Services	(113,446.00)	112,355.41	99.04%	(9,453.83)	9,281.12	98.17%
72610	Operation Of Plant	(5,519,633.00)	5,054,701.24	91.58%	(459,969.42)	16,599.02	3.61%
72620	Maintenance Of Plant	(358,339.00)	318,523.06	88.89%	(29,861.58)	(19,191.48)	-64.27%
72710	Transportation	(2,838,800.00)	2,763,225.04	97.34%	(236,566.67)	101,326.36	42.83%
72810	Central And Other	(62,000.00)	17,400.57	28.07%	(5,166.67)	(28,202.76)	-545.86%
72901	COVID-19 Expenditures	(25,000.00)	6,841.76	27.37%	(2,083.33)	0.00	0.00%
73300	Community Services	(134,401.00)	62,516.06	46.51%	(11,200.08)	(4,253.00)	-37.97%
73400	Early Childhood Education	(1,124,756.00)	1,069,801.82	95.11%	(93,729.67)	155,971.38	166.41%
76100	Regular Capital Outlay	(1,137,000.00)	1,091,243.07	95.98%	(94,750.00)	824,862.84	870.57%
99100	Transfers Out	(56,741.00)	56,741.00	100.00%	(4,728.42)	0.00	0.00%
	Total Expenditures	(65,438,262.00)	61,427,423.78	93.87%	(5,453,188.50)	8,603,220.88	157.76%
Total	141 General Purpose School	(6,340,072.00)	1,649,345.78	26.01%	(528,339.33)	4,765,376.98	901.95%

Loudon County Finance
 Summary Financial Statement by Fund
 June 2026

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	145,158.62	(138,807.94)	95.63%	12,096.55	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,164,194.52	(974,895.71)	83.74%	97,016.21	(130,774.50)	134.80%
47143	Special Education - Grants To States	1,420,441.41	(1,358,118.06)	95.61%	118,370.12	(174,365.70)	147.31%
47145	Special Education Preschool Grants	27,807.70	(27,300.00)	98.17%	2,317.31	0.00	0.00%
47146	English Language Acquisition Grants	67,742.52	(61,236.29)	90.40%	5,645.21	(3,100.48)	54.92%
47147	Safe And Drug-Free Schools-St Grants	1,449.00	(3,602.96)	248.65%	120.75	0.00	0.00%
47150	21st Century Community Learning	293,750.00	(283,397.06)	96.48%	24,479.17	(67,938.82)	277.54%
47189	Eisenhower Prof Development State	324,340.92	(196,000.81)	60.43%	27,028.41	(20,372.38)	75.37%
47309	COVID-19 Grant D	174,300.00	(171,544.64)	98.42%	14,525.00	(97,332.00)	670.10%
47590	Other Federal Through State	82,295.23	(78,636.75)	95.55%	6,857.94	(20,653.16)	301.16%
	Total Revenues	3,701,479.92	(3,293,540.22)	88.98%	308,456.66	(514,537.04)	166.81%
Expenditures							
71100	Regular Instruction Program	(965,872.54)	850,686.15	88.07%	(80,489.38)	112,848.00	140.20%
71200	Special Education Program	(1,005,294.00)	994,714.49	98.95%	(83,774.50)	156,132.34	186.37%
71300	Vocational Education Program	(97,651.19)	97,651.19	100.00%	(8,137.60)	0.00	0.00%
72120	Health Services	(16,280.00)	18,754.45	115.20%	(1,356.67)	7,084.98	522.23%
72130	Other Student Support	(121,312.17)	101,498.63	83.67%	(10,109.35)	6,397.07	63.28%
72210	Regular Instruction Program	(745,964.91)	583,520.65	78.22%	(62,163.74)	42,013.46	67.59%
72220	Special Education Program	(441,155.11)	406,284.59	92.10%	(36,762.93)	16,264.37	44.24%
72230	Vocational Education Program	(3,800.00)	3,799.90	100.00%	(316.67)	26.10	8.24%
72710	Transportation	(10,400.00)	9,800.00	94.23%	(866.67)	0.00	0.00%
73300	Community Services	(293,750.00)	286,142.32	97.41%	(24,479.17)	2,745.26	11.21%
73400	Early Childhood Education	0.00	3,000.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	(3,701,479.92)	3,355,852.37	90.66%	(308,456.66)	343,511.58	111.36%
Total	142 School Federal Projects	0.00	62,312.15	100.00%	0.00	(171,025.46)	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(456,257.69)	81.47%	46,666.67	(65,634.46)	140.65%
43522	Lunch Payments - Adults	41,854.00	(24,801.82)	59.26%	3,487.83	(4,350.71)	124.74%
43523	Income From Breakfast	0.00	(708.35)	0.00%	0.00	(16.50)	0.00%
43525	A La Carte Sales	5,000.00	(11,581.43)	231.63%	416.67	(221.20)	53.09%
43570	Receipts From Individual Schools	100.00	(24.05)	24.05%	8.33	(2.15)	25.80%
44110	Investment Income	5,000.00	(23,591.28)	471.83%	416.67	(26.18)	6.28%
44165	Rebates	0.00	(4,446.29)	0.00%	0.00	(101.43)	0.00%
46520	School Food Service	30,000.00	(21,985.41)	73.28%	2,500.00	0.00	0.00%
47111	USDA School Lunch Program	1,711,189.00	(1,501,707.78)	87.76%	142,599.08	(69,235.15)	48.55%
47113	Breakfast	542,222.00	(432,219.88)	79.71%	45,185.17	(20,214.74)	44.74%
47114	USDA - Other	135,183.00	(49,344.12)	36.50%	11,265.25	0.00	0.00%
47990	Other Direct Federal Revenue	263,000.00	(216,583.00)	82.35%	21,916.67	0.00	0.00%
49800	Transfers In	56,741.00	(56,741.00)	100.00%	4,728.42	0.00	0.00%
	Total Revenues	3,350,289.00	(2,799,992.10)	83.57%	279,190.75	(159,802.52)	57.24%
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
73100	Food Service	(3,309,498.00)	3,161,600.56	95.53%	(275,791.50)	251,905.12	91.34%
	Total Expenditures	(3,309,498.00)	3,161,600.56	95.53%	(275,791.50)	251,905.12	91.34%
Total	143 Central Cafeteria	40,791.00	361,608.46	-886.49%	3,399.25	92,102.60	-

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,012,384.00	(1,024,488.68)	101.20%	84,365.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(15,969.47)	159.69%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(10.73)	1.07%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(13,934.78)	139.35%	833.33	(1,467.50)	176.10%
40140	Interest And Penalty	6,000.00	(2,901.98)	48.37%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	37,706.00	(37,705.52)	100.00%	3,142.17	0.00	0.00%
40320	Bank Excise Tax	1,000.00	(4,626.30)	462.63%	83.33	0.00	0.00%
44110	Investment Income	40,000.00	(38,628.08)	96.57%	3,333.33	0.00	0.00%
48140	Contracted Services	203,472.00	(135,648.00)	66.67%	16,956.00	0.00	0.00%
49800	Transfers In	100,000.00	(492,240.01)	492.24%	8,333.33	0.00	0.00%
	Total Revenues	1,421,562.00	(1,766,153.55)	124.24%	118,463.50	(1,467.50)	1.24%
Expenditures							
82110	General Government	(920,000.00)	920,000.00	100.00%	(76,666.67)	0.00	0.00%
82210	General Government	(403,728.00)	403,727.50	100.00%	(33,644.00)	0.00	0.00%
82310	General Government	(240,972.00)	160,247.34	66.50%	(20,081.00)	0.00	0.00%
	Total Expenditures	(1,564,700.00)	1,483,974.84	94.84%	(130,391.67)	0.00	0.00%
Total	151 General Debt Service	(143,138.00)	(282,178.71)	-197.14%	(11,928.17)	(1,467.50)	-12.30%

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	8,608,292.00	(8,717,516.16)	101.27%	717,357.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	40,000.00	(106,753.38)	266.88%	3,333.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(106.16)	10.62%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(32,714.36)	71.12%	3,833.33	(3,445.20)	89.87%
40140	Interest And Penalty	10,000.00	(21,222.86)	212.23%	833.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00%	13,505.00	0.00	0.00%
40285	Adequate Facilities/Development Tax	1,200,000.00	(795,322.40)	66.28%	100,000.00	0.00	0.00%
44110	Investment Income	200,000.00	(556,922.18)	278.46%	16,666.67	0.00	0.00%
	Total Revenues	10,267,352.00	(10,392,617.09)	101.22%	855,612.67	(3,445.20)	0.40%
Expenditures							
82130	Education	(5,504,000.00)	5,504,000.00	100.00%	(458,666.67)	0.00	0.00%
82230	Education	(2,064,222.00)	2,064,220.19	100.00%	(172,018.50)	0.00	0.00%
82330	Education	(200,000.00)	178,224.04	89.11%	(16,666.67)	0.00	0.00%
	Total Expenditures	(7,768,222.00)	7,746,444.23	99.72%	(647,351.83)	0.00	0.00%
Total	156 Education Debt Service	2,499,130.00	(2,646,172.86)	105.88%	208,260.83	(3,445.20)	1.65%

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	0.00	0.00	0.00%	0.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(1.91)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(1,383.03)	0.00%	0.00	(145.65)	0.00%
40140	Interest And Penalty	0.00	(0.14)	0.00%	0.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	0.00	(5,476.14)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(8,602.67)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(1,885.50)	0.00%	0.00	0.00	0.00%
46390	Other Health And Welfare Grants	410,525.00	(391,078.98)	95.26%	34,210.42	(5,843.22)	17.08%
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	(36,321,800.28)	99.99%	3,026,991.42	(5,988.87)	0.20%
Expenditures							
82330	Education	(439,281.00)	439,281.26	100.00%	(36,606.75)	0.00	0.00%
91110	General Administration Projects	(133,482.00)	42,317.60	31.70%	(11,123.50)	0.00	0.00%
91120	Administration Of Justice Projects	(73,848.00)	94,663.69	128.19%	(6,154.00)	0.00	0.00%
91140	Public Health And Welfare Projects	(236,814.00)	212,607.59	89.78%	(19,734.50)	0.00	0.00%
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	0.00	0.00%	0.00	0.00	0.00%
95100	Capital Projects Donated To School	(35,416,224.00)	35,416,223.74	100.00%	(2,951,352.00)	0.00	0.00%
99100	Transfers Out	(1,824,283.00)	2,216,523.01	121.50%	(152,023.58)	0.00	0.00%
	Total Expenditures	(38,273,018.00)	38,570,674.64	100.78%	(3,189,418.17)	0.00	0.00%
Total	171 General Capital Projects	(1,949,121.00)	2,248,874.36	115.38%	(162,426.75)	(5,988.87)	-3.69%

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	137,094.00	(138,733.65)	101.20%	11,424.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	1,800.00	(2,170.25)	120.57%	150.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	(1.45)	0.48%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500.00	(2,379.32)	158.62%	125.00	(250.57)	200.46%
40140	Interest And Penalty	1,000.00	(393.07)	39.31%	83.33	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	9,400.00	(9,412.12)	100.13%	783.33	0.00	0.00%
40320	Bank Excise Tax	500.00	(626.48)	125.30%	41.67	0.00	0.00%
	Total Revenues	151,594.00	(153,716.34)	101.40%	12,632.83	(250.57)	1.98%
Expenditures							
91200	Highway & Street Capital Projects	(238,611.00)	201,151.49	84.30%	(19,884.25)	0.00	0.00%
	Total Expenditures	(238,611.00)	201,151.49	84.30%	(19,884.25)	0.00	0.00%
Total	176 Highway Capital Projects	(87,017.00)	47,435.15	54.51%	(7,251.42)	(250.57)	-3.46%

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	527,284.00	(533,590.90)	101.20%	43,940.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	8,177.00	(8,166.07)	99.87%	681.42	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	5.00	(5.59)	111.80%	0.42	0.00	0.00%
40140	Interest And Penalty	1,291.00	(1,503.32)	116.45%	107.58	0.00	0.00%
40285	Adequate Facilities/Development Tax	200,000.00	(229,274.21)	114.64%	16,666.67	0.00	0.00%
40320	Bank Excise Tax	0.00	(2,409.53)	0.00%	0.00	0.00	0.00%
44110	Investment Income	0.00	(849,513.80)	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	93,296,632.00	(36,440,687.16)	39.06%	7,774,719.33	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(1,302,284.00)	12,042,960.86	924.76%	(108,523.67)	589,152.83	542.88%
	Total Expenditures	(1,302,284.00)	12,042,960.86	924.76%	(108,523.67)	589,152.83	542.88%
Total	177 Education Capital Projects	91,994,348.00	(24,397,726.30)	26.52%	7,666,195.67	589,152.83	-7.69%



Report On Debt Obligation

Entity and Debt Information		
Entity Name		
Loudon County		
Entity Address		
100 River Road #106 Loudon, Tennessee 37774		
Debt Issue Name		
Water and Sewer Revenue Bonds (Tellico Area Services System) Series 2026		
Series Year		
2026		
Debt Issue Face Amount		
\$19,825,000.00		
Face Amount Premium or Discount?	Premium Amount	
Premium	\$555,335.15	
Tax Status		
Tax - Exempt		
Interest Type	True Interest Cost(TIC)	
True Interest Cost (TIC)	4.710424%	
Debt Obligation		
Bond		
Moody's Rating	Standard & Poor's Rating	Fitch Rating
Unrated	A+	Unrated
Other Rating Agency Name	Other Rating Agency Rating	
S&P BAM Insured	AA	
Security		
Revenue		
Type of Sale Per Authorizing Document		
Negotiated Sale		
Dated Date	Issue/Closing Date	Final Maturity Date
6/17/2026	6/17/2026	7/1/2056

Debt Purpose

Purpose	Percentage	Description
Utilities	100%	Financing capital improvements to Tellico Area Services System and paying issuance costs
Education	0%	N/A
General Government	0%	N/A
Other	0%	N/A
Refunding	0%	N/A

Cost of Issuance and Professionals

Does your Debt Issue have costs or professionals?

Yes

Description	Amount	Recurring Portion	Firm Name
Legal Fees - Bond Counsel	\$40,000.00	N/A	Bass, Berry & Sims PLC
Rating Agency Fees	\$28,650.00	N/A	Standard & Poor's Rating Agency
Paying Agent Fees	\$900.00	\$650.00/year	U.S. Bank Trust Company, National Association
Miscellaneous	\$3,750.00	N/A	Misc.
Underwriter's Discount \$	\$198,250.00	N/A	Wiley Bros - Aintree Capital & Partners
Bond Insurance	\$103,819.86	N/A	Build America Mutual Assurance Company
Legal Fees - Issuer's Counsel (Loudon)	\$2,000.00	N/A	Robert L. Bowman Kramer Rayson LLP
Legal Fees - Issuer's Counsel (Monroe)	\$2,000.00	N/A	J. Reid Dixon, Esq.
TOTAL COSTS	\$379,369.86		

Maturity Dates, Amounts, and Interest Rates

Comments

Year	Amount	Interest Rate
2028	\$310,000.00	5.000%
2029	\$330,000.00	5.000%
2030	\$345,000.00	5.000%
2031	\$365,000.00	5.000%
2032	\$380,000.00	5.000%
2033	\$400,000.00	5.000%
2033	\$420,000.00	5.000%
2035	\$445,000.00	5.000%
2035	\$465,000.00	5.000%
2043	\$4,005,000.00	5.000%
2047	\$3,005,000.00	5.000%
2050	\$3,665,000.00	5.000%
2056	\$5,690,000.00	4.625%
TOTAL AMOUNT	\$19,825,000.00	

See final page for Submission Details and Signatures

Submission Details and Signatures

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

Yes

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

Erin Rice - Finance/Budget Director

Signature - Chief Executive or Finance Officer of the Public Entity

Name

Buddy Bradshaw

Title/Position

Mayor

Email

bradshawb@loudoncounty-tn.gov

Alternate Email

ricee@loudoncounty-tn.gov

Signature - Preparer (Submitter) of This Form

Name

Jeff Oldham

Title/Position

Member

Email

joldham@bassberry.com

Alternate Email

Ava.Young@bassberry.com

Relationship to Public Entity

Bond Counsel

Organization

Bass, Berry & Sims PLC - Nashville, Tennessee

Verification of Form Accuracy

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

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

Verify Form Accuracy

Date to be Presented at Public Meeting

06/29/2026

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

N/A

Final Confirmation:

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