

LOUDON COUNTY
GENERAL DEBT SERVICE FUND 151
FOR FISCAL YEAR ENDING JUNE 30, 2026

	A	B	C	D	E	F	G	H	J
1									
2						2023-2024	2024-2025	2025-2026	2025-2026
3					5/14/25 9:08 AM	Actual	Budget or	Budget	Budget Comm
4						Audit	Estimated	Request	Recommendation
5									
6					100%	98%	# Pennies	Property Tax Calculation	
7									
8					269,022	263,642	3.84		
9									
10									
11		40000	Local Taxes						
12			40110		Current Property Taxes	949,042	980,938	980,938	1,012,384
13			40120		Trustee's Pr Yr	12,936	10,000	10,000	10,000
14			40125		Trustee's Bankruptcy	169	1,000	1,000	1,000
15			40130		Clerk and Master's Pr Yr	19,187	10,000	10,000	10,000
16			40140		Interest and Penalty	3,170	6,000	6,000	6,000
17			40163		Payments in Lieu of Tax				
18			40163	DELCA	Pmts in Lieu of Tax-(Del Conca)/(FY 2024-Last Yr for Pil	46,296			
19			40163	TATE	Payments in Lieu of Tax (Thru Tax Yr 2026)	37,706	37,706	37,706	37,706
20			40320		Bank Excise Tax	6,236	1,000	1,000	1,000
21									
22					Total Local Revenue	1,074,742	1,046,644	1,046,644	1,078,090
23									
24		44000	Other Local Revenue						
25			44110		Investment Income/Interest Earned	68,170	37,440	40,000	40,000
26			44514		Revenue from Joint Ventures (From Career Center)	5,570	0		
27			44540		Sale of Property				
28									
29					Total Other Local Revenue	73,740	37,440	40,000	40,000
30									

60% Career Center cash
balance at June 30th

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31	48000	Other Government and Citizens Groups							
32		48130			Contributions				
33		48140	TASS		Contracted Services (Ends Nov 2030)	203,472	203,472	203,472	203,472
34									
35		Total Other General Government				203,472	203,472	203,472	203,472
36									
37		TOTAL REVENUE				1,351,954	1,287,556	1,290,116	1,321,562
38									
39	49000	Other Sources							
40		49400			Proceeds on Refunding Debt				
41		49400			Refunding Debt Issued				
42		49410			Premiums on Debt Issued				
43		49800			Transfers In - from Hwy Dept on \$5M				
44		49800			Transfers In (from 112-Jail Renovation Debt)	150,000	100,000	100,000	100,000
45									
46		TOTAL TRANSFERS				150,000	100,000	100,000	100,000
47									
48		TOTAL REVENUE AND OTHER SOURCES				1,501,954	1,387,556	1,390,116	1,421,562
49									

Audit moves this revenue and pymt to a separate fund at YE.

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50		EXPENDITURES							
51									
52		82110	Principal- General	Government Debt					
53									
54			601		Principal on Bonds				
58			601		Principal on Bonds				
59			601	8.010	Principal on Bonds	370,000	380,000	395,000	395,000
60			601	9.675	Principal on Bonds	505,000	515,000	525,000	525,000
61									
62					Principal on Bonds	875,000	895,000	920,000	920,000
63									
64									
65									
74									
75			Total General Government	Principal		875,000	895,000	920,000	920,000
76									
77									

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84	82210	Interest- General Government Debt							
85									
86			603		Interest on Bonds				
90			603		Interest on Bonds				
91			603	9.675	Interest on Bonds(2017 - Jail Renovation)	216,928	206,828	196,528	196,528
92			603	8.010	Interest on Bonds (2018 - Jail Renovation)	229,700	218,600	207,200	207,200
93									
94					Total Interest on Bonds	446,628	425,428	403,728	403,728
95									
96									
97			604		Interest on Notes				
98			604		Interest on Notes				
99			604		TMBF Capital Outlay Note (Del Conca)				
100									
101					Total Interest on Notes	0	0	0	0
102									
114			Total General Government Interest			446,628	425,428	403,728	403,728
115									
116	82220	Total General Government Interest							
117									
118			Interest-Highway and Street						
119			604		Interest on Notes				
120									
121			Total Highways and Street Interest			0	0	0	0
122									

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123	82310	Other General Government							
124									
125		324			Financial Advisory Fees	0			
126		510			Trustee's Commission	19,534	30,000	30,000	30,000
127		605			Underwriter's Discount				
128		699			Other Debt Service	2,500	7,500	7,500	7,500
129		699	8.01		Other Debt Service	500			
130		699			Other Debt Service				
131		699	9.675		Other Debt Service	500			
132		699	TASS		Other Debt Service	203,472	203,472	203,472	203,472
136									
137		Total Other General Debt Service				226,506	240,972	240,972	240,972
138									
139					Total General Government Debt	1,548,134	1,561,400	1,564,700	1,564,700
140									
141	99100	Transfers Out							
142		590			Transfers to Other Funds				
143									
144					Total Transfers Out		0		
145									
146					Total Gen Gov't Debt Expenses & Other Uses	1,548,134	1,561,400	1,564,700	1,564,700
147									
148									
149									
150		TOTAL REVENUE AND OTHER SOURCES				1,501,954	1,387,556	1,390,116	1,421,562
151		TOTAL EXPENDITURES AND OTHER USES				1,548,134	1,561,400	1,564,700	1,564,700
152		EFFECT ON FUND BALANCE				(46,180)	(173,844)	(174,584)	(143,138)
153									
154		AUDITED JULY 1 2023 BEGINNING FUND BALANCE				2,378,266	2,332,086	2,158,242	2,158,242
155									
156		JUNE 30 2024 AUDITED TOTAL FUND BALANCE				2,332,086			
157									
158						0			
159									
160		JULY 1 2024 AUDITED AVAILABLE FUND BALANCE				2,332,086	2,158,242	1,983,658	2,015,104

