

Loudon County Budget Committee
February 17, 2026
Meeting Agenda

1. Consideration of approval of minutes for January 20, 2026 meeting
2. Consideration of request to appropriate OPIOID Funds (*forwarded from previous meeting*):
 - A. River Valley Health - Suzanne Bailey, Chief Operational Officer
3. Consideration of request to amend wages lines and give wage increase in Codes Department - James Jenkins, Director of Planning/Codes Department
4. Consideration of request to purchase a vehicle from Storm Water Reserve - James Jenkins, Director of Planning/Codes Department
5. Consideration of request from FIRE Safety reserve to update 911 console system - Kelli Branam, EMA Director
6. Distribution of Sheriff/Jail overtime report
7. Consideration of pre-paying \$2.6M Capital Outlay Note Series 2022
8. Discussion of FY 2027 Budget Prep meeting dates
9. Consideration of approval for line adjustments and/or amendments in multiple funds.
 - A. County General Fund 101
 - B. Courthouse/Jail Maintenance Fund 112
 - C. Special Revenue (Federal Drug) Fund 128
 - D. Highway Fund 131
 - E. General Purpose School Fund 141
 - F. Federal Projects School Fund 142
10. Recommendations from Capital Projects and/or Purchasing Committee



Loudon County Opioid Funds Information Request

Submission date

Section One: Organizational Information

Organization Name: Cherokee Health Systems dba River Valley Health

Street Address: 5500 Creekwood Park Boulevard City: Lenoir City Zip code: 37772

Type of organization: ☒ Non-profit and/or 501(c)(3) ☐ For profit ☐ Governmental

Purpose of organization:

River Valley Health (RVH) is a nonprofit community healthcare organization with a mission to provide access to high quality integrated medical, behavioral, substance use disorder treatment, dental, vision, pharmacy, and outreach services regardless of ability to pay. Founded in 1960, RVH has expanded to 13 counties in east Tennessee driven by the mantra, "we go where the grass is browner." Currently, over 25% of RVH's patients have no insurance coverage and 40% have TennCare. RVH offers sliding fee payment based on the U.S. Federal Poverty Guidelines, allowing uninsured and/or low-income individuals to access healthcare at significantly reduced costs. It is our policy to never send any patient to a collections agency. We do not want the cost of care to interfere with an individual's ability to access care. In 2025, RVH provided over \$13 million of uncompensated care in east Tennessee. Further, the care provided is known for a standard of excellence. For the past 10 years, RVH has been awarded national quality awards annually by the U.S. Department of Health and Human Services' Health Resources and Services Administration (HRSA). RVH has provided treatment for substance use disorder treatment since its inception, and is committed to expanding treatment, including medication assisted treatment (MAT), preventions services, recovery supports, and education for opioid use disorder in Loudon County.

Project contact name: Suzanne Bailey, PsyD

Contact title: Chief Operating Officer

Phone number: 865-310-7624

Email: Suzanne.bailey@rvh.org

Section Two: Funding Information

Total Funding Request: \$324,432

What percentage of the *total project cost* will the requested funds cover?

100%

Budget Narrative

Please provide a detailed justification for each line item in the budget, explaining how these expenses support the project's objectives and goals. We recommend filling out the Budget first and then filling out this section.

Justification for Salaries, Benefits & Taxes:

RVH's interdisciplinary, team-based approach to comprehensive care relies on many team members with unique expertise to address the complex and diverse presentation of opiate use disorders (OUD) and substance use disorders (SUD). Funds support RVH staff time for non-reimbursable activities that support the prevention, screening and identification, and treatment of OUD/SUD and comorbid conditions. Project positions include:

- RN Nurse Manager / Project Coordinator –Oversees clinical operations and coordinates project activities.
- Registered Nurse (RN) –Provides direct patient care, education, and support for MAT and recovery services.
- Medical Assistant –Assists with patient intake, vitals, and coordination of care.
- Clinical Pharmacist –Supports MAT implementation, medication management, and patient education.
- Community Health Worker –Engages patients in the community, provides navigation, and addresses social determinants of health.
- Digital Health Literacy Coach—Supports patients in developing health and digital literacy to enhance meaningful engagement in treatment and use of digital health platforms.
- Addiction Medicine Physician –Offers specialized expertise in opioid use disorder treatment and MAT oversight.
- Nurse Practitioner –Provides clinical care, MAT prescribing, and patient follow-up.
- Therapist –Delivers behavioral health counseling and recovery support.
- Psychiatrist - Provides psychiatric consultation for patients with OUD and co-occurring behavioral health and mental health conditions.

Justification for Education and Training:

Supervision, training, and continuing education activities are essential for effective expansion and optimization of RVH's continuum of prevention and treatment services.

- Clinical supervision and workforce development funds will support the training of behavioral health professionals in the treatment of OUD, SUD, and comorbid conditions.
- Funds for personnel time, registration fees, and associated training costs will support participation of 9 providers in relevant conferences and continuing education events, such as the East Tn Opioid Conference.

Justification of Transportation Assistance Provided to Individuals:

Lack of reliable transportation is a common barrier to treatment engagement and continuity. To reduce barriers, these funds will be used to provide direct assistance to individuals, in the form of a gas card or pre-paid Lyft ride to scheduled RVH appointments.

Justification of Technology:

Technology funds will be used to purchase licenses for 9 providers at RVH's Loudon County clinic for HEALOW patient engagement software. This technology will support systematic screening, brief intervention and referrals for treatment (SBIRT) implementation and the ongoing cost for 1 year of this technology access.

Justification of Cost of Medications:

Lack of funds to purchase prescribed medications limits adherence with MAT medications. Funds will cover the cost of medications for patients with no insurance or coverage option.

Justification of Urine Drug Screens and Laboratory Costs:

Frequent urine drug screens are key to diagnosing and assessing progress in evidence-based OUD/SUD treatment. These funds will be used to cover the cost of drug screens and other clinically necessary laboratory costs for patients with no other coverage options.

RVH is applying a 15% indirect rate to support the overhead and operating costs of program implementation.

Sustainability

Please provide information about how this project will be sustained after the funding period. Include details such as other grants or funding sources that the organization has or plans to obtain.

RVH is engaged in ongoing discussions with managed care organizations (MCOs) to advocate for enhanced reimbursement and innovative payment structures to support the multidisciplinary, wrap-around services needed to care for patients with OUD/SUD. Additionally, RVH is advocating with the Tennessee Department of Health (TDH) and Tennessee Department of Mental Health and Substance Abuse Services (TDMHSAS) for additional funding for under-resourced individuals for the prevention, screening and identification, treatment, and recovery supports for OUD/SUD and comorbid conditions. We are also advocating with our local and state representatives in support of alternative and sustainable payment models. Moreover, RVH will apply for the state of Tennessee Rural Health Transformation funds to support sustainability of education, primary prevention, treatment and recovery services.

Budget Template for Opioid Funding

Instructions: Add or delete rows as necessary. The [TN OAC's remediation list](#) must be used to determine which strategies are addressed.

Organization: River Valley Health

Expense or Activity	Description	Strategy Addressed	Cost	Quantity	Total Cost
Personnel time for clinical supervision and workforce development	Train behavioral health professionals in treatment of OUD, co-occurring SUD/MH conditions in evidence-based assessment and intervention	Education/Training	\$71.60 per supervision hour	4 hours weekly	\$14,905
Personnel time for training/education activities; registration and related costs for education/training activities	Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids; Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the CDC's Updated Clinical Practice Guideline for Prescribing Opioids, the Tennessee Department of Health Chronic Pain Guidelines, and current evidence	Education/Training	\$1,000 per provider	9 providers	\$ 9,000
HEALOW patient engagement tool software license for RVH Loudon County clinic	Purchase automated versions of SBIRT and support ongoing costs of the technology.	Primary Prevention	\$1200/provider /per year	9 providers	\$10,800

Personnel cost for recruitment, training, supervision for community health workers and clinical support staff	Increase behavioral/social support health staff to expand warm hand-off services to transition to recovery services, and broaden scope of recovery services to include co-occurring SUD or mental health conditions	Recovery Supports	Salaries + Benefits	.25 FTE RN Nurse Manager .25 FTE Nurse .25 FTE Medical Assistant .5 Digital Health Literacy Coach .25 FTE Clinical Pharmacist 1 FTE Community Health Worker .025 FTE Addiction Medicine Physician .05 FTE Nurse Practitioner .05 FTE Therapist .05 FTE Psychiatrist	\$188,920
Transportation assistance to patients	Reduce barriers to treatment engagement by providing transportation assistance to patients in the form of gas cards or Lyft rides	Recovery Supports	\$10-\$15 per ride	750 rides	\$ 11,250
Medications for MAT	Increase distribution of MAT to individuals who are uninsured or whose insurance does not cover the needed service	Treatment	\$27- \$66 monthly	12 months of prescriptions for 40 patients	\$ 31,680
Urine drug screen/laboratory tests	Urine drug testing and laboratory tests	Treatment	\$778	20	\$ 15,560
Indirect cost			15%		\$ 42,317
Project Total =					\$324,432

Section Three: Project Information

Project Details

Project title: **Loudon CARE (Continuum for Access, Recovery, and Education)**

Strategies that will be addressed with funds (Select all that apply):	X	Primary Prevention	X	Recovery Support
		Harm Reduction	X	Education & Training
	X	Treatment		Research & Evaluation

Anticipated number of people served with requested funds: 780

Project description (it is recommended to complete the Work Plan first, then fill this section out):

The **CARE Initiative—Continuum for Access, Recovery, and Education**—is designed to address opioid use disorder in Loudon County by creating a seamless system of care that spans prevention, treatment, and long-term recovery supports. Our mission is to ensure access to evidence-based services, engage individuals and families through prevention and education, and provide multidisciplinary expertise and support to prevent, reduce the risk of, and treat OUD for individuals regardless of insurance status or ability to pay. By integrating clinical care services, strengthening the healthcare workforce, and building recovery supports, Loudon CARE aims to build a sustainable model that strengthens resilience and improves health outcomes across the region.

Loudon CARE combines proactive prevention strategies with comprehensive treatment and recovery supports. The program includes workforce development, integration of early screening, brief intervention, referral, and treatment (SBIRT) into comprehensive primary medical, behavioral, and dental care, as well as provider training to reduce opioid misuse before it starts. For those in need of treatment, CARE offers Medication-Assisted Treatment (MAT) through River Valley Health pharmacies, supported by addiction medicine physicians, nurse practitioners, clinical pharmacists, therapists, psychiatrists, and community health workers. Recovery services include transportation support, peer coaching, and linkages to community resources. The project will also deploy technology, through telehealth and digital patient engagement tools and supports, to improve screening and identification of OUD, as well as increase virtual access points for patients who are unable to travel to the clinic. The overall goals of Loudon CARE are to: 1)

increase the organization's capacity to prevent and treat OUD through training/education, 2) embed primary prevention into routine primary care, 3) reduce barriers to access to treatment, including medications for OUD, for low-income individuals who are uninsured or are under-insured, 3) expand access to the continuum of OUD care (prevention, treatment, recovery supports) for Loudon County residents.

Internal staffing for this project:

Project Positions and Level of Effort Include:

RN Nurse Manager / Project Coordinator – 0.25 FTE

Registered Nurse (RN) – 0.25 FTE

Medical Assistant – 0.25 FTE

Clinical Pharmacist – 0.25 FTE

Community Health Worker – 1.0 FTE

Digital Health Literacy Coach- .5 FTE

Addiction Medicine Physician – 0.025 FTE

Nurse Practitioner – 0.05 FTE

Therapist – 0.05 FTE

Psychiatrist - .05 FTE

Is this a new or existing project? (Check one): ☒ New ☐ Existing

Project Work Plan

Instructions: Add or delete rows as necessary. The [TN OAC's remediation list](#) must be used to determine which strategies are addressed.

Organization: River Valley Health

Total Funds Requested: [enter amount]

Overall Goal(s) of Project: Increase access to a continuum of care for individuals with OUD

Objectives What is the measurable objective you are seeking to achieve?	Activities What activities will be completed that help achieve the corresponding objective?	Remediation Strategy Please use the TN OAC's table (linked).	Outcomes What measurable results are you seeking to achieve by completing the corresponding activities?	Measures of Success How will success of objectives & outcomes be assessed? What data points will be measured?	Timeframe When will this part of the project begin and end?	Accountability Who is responsible for each project activity?	Funds Requested What are the requested grant funds for this part of the project?
Increase number of healthcare providers who are trained in treatment of OUD	Continuing Medical Education/Professional Development Learning in OUD and related conditions	Education and Training	Number of healthcare providers who participated in learning activities related to OUD prevention and treatment	Project coordinator and RVH's internal credentialing team will track participation in specific learning activities	June 2026-May 2027	Medical Director and Director of Behavioral Health Education	\$23,905
Increase the number of patients who are screened for OUD/SUD	Integration of SBIRT screening into digital patient engagement tool	Primary Prevention	Number of patients screened for OUD/SUD annually	Project coordinator will work with RVH Data Analytics team to track and report number of patients screened	August 2026-May 2027	Chief Operating Officer	\$10,800
Increase number of patients who engage in treatment for OUD and co-	Develop care pathway and model of integrated care for OUD and co-occurring mental	Treatment/Recovery Supports	Number of individuals who access treatment for OUD care	Project coordinator will work with RVH Data Analytics team to track and report number of	June 2026-May, 2027	Chief Operating Officer	\$247,410

**occurring
mental health
conditions**

**health conditions,
including MAT,
therapy,
psychiatric care,
case management,
and pharmacy
services**

**patients who are
engaged in
treatment,
including how
many patients in
each treatment
category**

Budget Committee - February 17, 2026

Sheriff 54110-187	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	
July	14920.71	20874.02	28392.51	23436.25	
August	10876.46	13861.64	40131.93	39143.93	
September	24854.77	28378.32	35559.20	34190.57	
October	11152.18	21584.36	30289.90	19857.89	
November	22429.22	40833.81	39465.26	24511.70	
December	24576.41	43706.88	39012.32	31454.60	
January	30323.59	38228.32	70443.47	64128.45	
February	23012.31	24967.18	29021.21	0.00	
March	26130.93	61383.51	19181.72	0.00	
April	22100.07	38442.68	32563.21	0.00	
May	13164.08	20245.79	25670.48	0.00	
June	26452.21	46500.11	48099.06	0.00	
	<u>249992.94</u>	<u>399006.62</u>	<u>437830.27</u>	<u>236723.39</u>	
	FY 2023 Avg/month	FY 2024 Avg/month	FY 2025 Avg/month	FY 2026 Avg/month (based on average of July-January)	
	20,832.75	33,250.55	36,485.86	33,817.63	
	FY 2023 Budget=	FY 2024 Budget=	FY 2025 Budget=	FY 2026 Budget =	400,000.00
	268,600.00	442,407.00	439,000.00	YTD Expenses	236,723.39
				Est to be spent	202,905.76
				Remaining Budget	(39,629.15)
					Est. budget remaining

Jail**54210-187****FY 2023****FY 2024****FY 2025****FY 2026**

July	7802.16	7728.63	8040.41	15498.45
August	3318.79	5317.08	7774.63	13188.77
September	15493.05	16783.17	19313.80	18099.33
October	5900.72	4241.41	7427.35	2586.55
November	7154.41	16281.80	18240.78	15924.35
December	17997.36	15245.33	30725.33	27749.21
January	28004.48	19919.10	52163.43	53488.30
February	7174.94	25784.38	18565.54	0.00
March	8733.20	52705.02	3897.88	0.00
April	8937.79	8250.12	15761.58	0.00
May	1490.57	798.46	6695.72	0.00
June	10871.51	8348.45	21131.57	0.00
	<u>122878.98</u>	<u>181402.95</u>	<u>209738.02</u>	<u>146534.96</u>

FY 2023 Avg/month

FY 2024 Avg/month

FY 2025 Avg/month

FY 2026 Avg/month
(based on average of
July-January)

10,239.92

15,116.91

17,478.17

20,933.57

FY 2023 Budget=

158,500.00

FY 2024 Budget=

210,000.00

FY 2025 Budget=

219,000.00

FY 2026 Budget =

304,000.00

YTD Expenses

146,534.96

Est to be spent

125,601.39

Remaining Budget

31,863.65

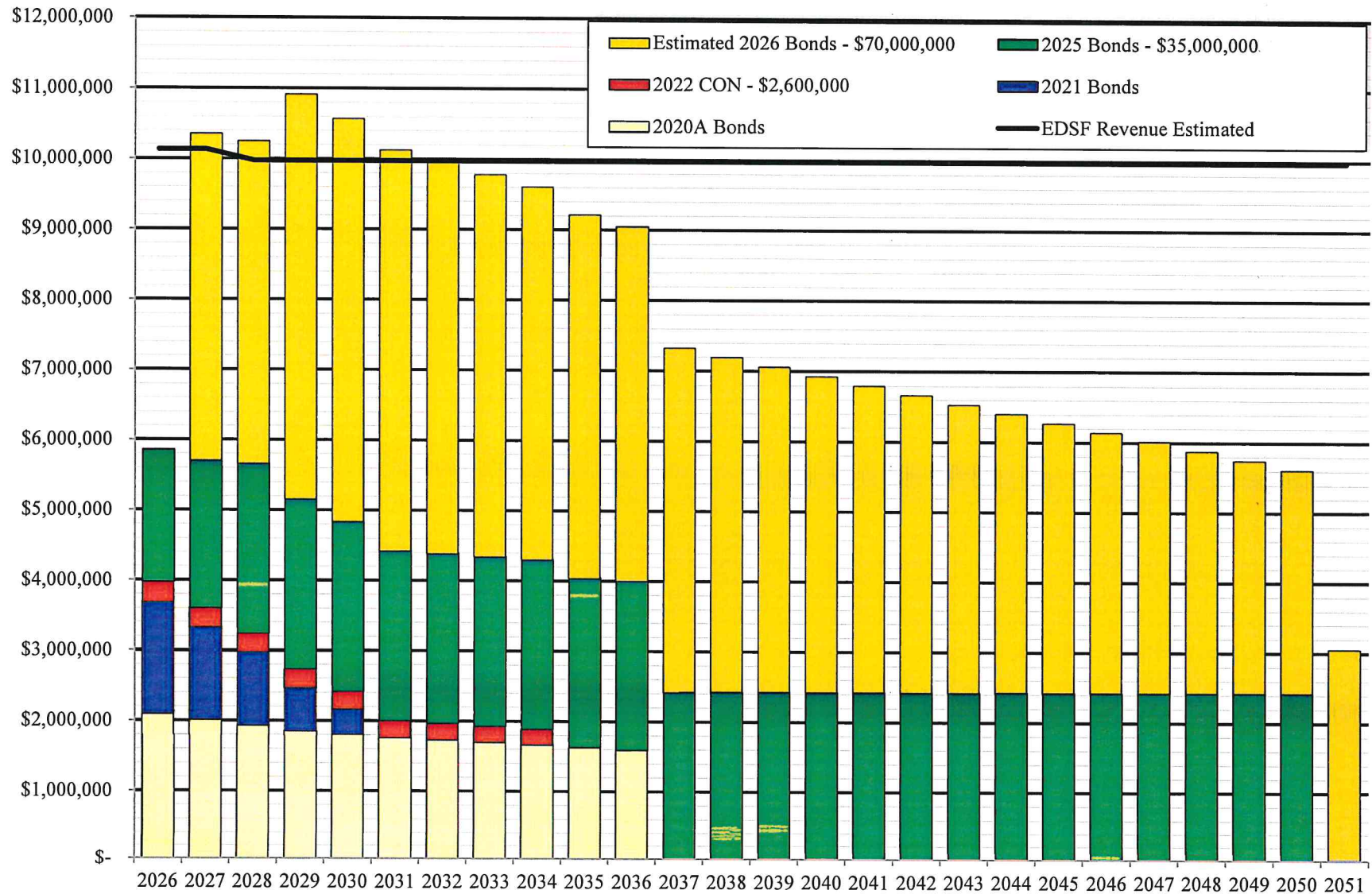
Est. budget remaining

Loudon County
Multi-Year Debt Budget

Fund 156 Education Debt Service	2025	2026	2027	2028	2029	2030	2031	2032	2033
Beginning of Year									
Restricted Fund Balance Estimate	8,219,301	10,721,706	13,024,148	15,474,190	17,803,276	20,635,717	23,809,762	27,398,662	31,026,128
Property Tax (2% delinquency; no growth)	219,383	226,534	226,534	226,534	226,534	226,534	226,534	226,534	226,534
Number of Property Tax Pennies	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Revenue									
Current Property Tax	8,500,864	6,342,952	6,342,952	6,342,952	6,342,952	6,342,952	6,342,952	6,342,952	6,342,952
Trustee's Prior Year	29,990	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Trustee's Bankruptcy	338	700	700	700	700	700	700	700	700
Clerk & Master's Prior Year	56,593	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
Interest & Penalty	15,491	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Payment In-Lieu of Tax - Tate & Lyle	162,060	162,060	162,060						
Adequate Facilities Tax	1,328,434	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Miscellaneous						0			
Interest Earned	332,950	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Revenues	10,426,720	8,279,712	8,279,712	8,117,652	8,117,652	8,117,652	8,117,652	8,117,652	8,117,652
Expenditures									
Principal on Bonds - 24.220 Series 2020A	1,540,000	1,555,000	1,555,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
Principal on Bonds - 7.1M Series 2021	650,000	1,500,000	1,250,000	1,000,000	600,000	350,000			
Principal on Bonds - 35M Series 2025		500,000	500,000	850,000	895,000	940,000	985,000	1,035,000	1,085,000
Principal on Loans - 12.5M E-3-C	1,150,000								
Principal on Notes - 2.6M Series 2022	217,000	217,000	217,000	217,000	217,000	217,000	216,000	216,000	216,000
Principal on Notes - 450K	450,000								
Principal on Notes - 3M Series 2023	2,769,000								
Interest on Bonds - 24.220 Series 2020A	608,375	531,375	453,625	375,875	298,375	251,875	205,375	174,375	143,375
Interest on Bonds - 7.1M Series 2021	107,000	94,000	64,000	39,000	19,000	7,000			
Interest on Bonds - 35M Series 2025		1,379,858	1,598,363	1,573,363	1,530,863	1,486,113	1,439,113	1,389,863	1,338,113
Interest on Loans - 12.5M E-3-C	40,853								
Interest on Notes - 2.6M Series 2022	83,391	75,037	66,682	58,328	49,973	41,619	33,264	24,948	16,632
Interest on Notes - 3M Series 2023	136,969								
Trustee's Commission	170,727	125,000	125,000	125,000	125,000	100,000	100,000	100,000	100,000
Other Debt Service 12.5M SWAP Term									
Other Debt Service	1,000	0	0	0	0	0	0	0	0
Total Expenditures	7,924,315	5,977,270	5,829,670	5,788,566	5,285,211	4,943,607	4,528,752	4,490,186	4,449,120
Effect on Fund Balance	2,502,405	2,302,442	2,450,042	2,329,086	2,832,441	3,174,045	3,588,900	3,627,466	3,668,532
Ending Fund Balance	10,721,706	13,024,148	15,474,190	17,803,276	20,635,717	23,809,762	27,398,662	31,026,128	34,694,660

Loudon County, Tennessee

Total Outstanding Debt Service - Rural Schools - Post Issuance



DEBT SERVICE

Loudon County, Tennessee \$2,600,000 Rural School Capital Outlay Note, Series 2022

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/01/2025			37,518.25	37,518.25	
06/01/2026	217,000.00	3.850%	37,518.25	254,518.25	292,036.50
12/01/2026			33,341.00	33,341.00	
06/01/2027	217,000.00	3.850%	33,341.00	250,341.00	283,682.00
12/01/2027			29,163.75	29,163.75	
06/01/2028	217,000.00	3.850%	29,163.75	246,163.75	275,327.50
12/01/2028			24,986.50	24,986.50	
06/01/2029	217,000.00	3.850%	24,986.50	241,986.50	266,973.00
12/01/2029			20,809.25	20,809.25	
06/01/2030	217,000.00	3.850%	20,809.25	237,809.25	258,618.50
12/01/2030			16,632.00	16,632.00	
06/01/2031	216,000.00	3.850%	16,632.00	232,632.00	249,264.00
12/01/2031			12,474.00	12,474.00	
06/01/2032	216,000.00	3.850%	12,474.00	228,474.00	240,948.00
12/01/2032			8,316.00	8,316.00	
06/01/2033	216,000.00	3.850%	8,316.00	224,316.00	232,632.00
12/01/2033			4,158.00	4,158.00	
06/01/2034	216,000.00	3.850%	4,158.00	220,158.00	224,316.00
	1,949,000.00		374,797.50	2,323,797.50	

Date Structure

Date	12/16/2022
First Coupon Date	06/01/2023

Note: Original True Interest Cost of 3.85%

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

General Fund 101						
Account Number	2/12/2026 15:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
44000	Other Local Revenues					
44100	Investments					
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
44530 ANIMA	Sale of Equipment	500		500		500
44570 - ASHLT	Contributions and Gifts	20,000		20,000		20,000
44570-AWARE	Contributions and Gifts - Community Awareness			0		0
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	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			0	7,009	7,009
44570-FDBOX	Contributions and Gifts	3,200		3,200		3,200
44990	Other Local Revenue			0		0
	Total Investments	458,417	0	458,417	7,009	465,426
	Total Other Local Revenues	458,417	0	458,417	7,009	465,426

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

Account Number	General Fund 101					
	2/12/2026 15:55					
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
45000	Fees Received from County Officials					
45510	County Clerk	520,000		520,000		520,000
45520	Circuit Court	120,000		120,000		120,000
45540	General Sessions Court Clerk	340,000		340,000		340,000
45550	Clerk and Master	85,000		85,000		85,000
45580	Register	500,000		500,000		500,000
45590	Sheriff	18,000		18,000		18,000
45610	Trustee	880,000		880,000		880,000
	Total Fees Received from County Officials	2,463,000	0	2,463,000	0	2,463,000
Total Fees Received from County Officials		2,463,000	0	2,463,000	0	2,463,000
46000	State of Tennessee					
46100	General Government Grants					
46110	Juvenile Services Program	9,000		9,000		9,000
46140-SRCTR	Aging Programs - Sr. Center	13,300	932	14,232		14,232
46140-DDA25	Aging Programs - Sr. Center (Minivan Grant-25 TN Sr. Cntr Grant)		43,000	43,000	7,000	50,000
46190-MHTPG	Other General Govt Grant-Mental Health Grant	38,209	15,451	53,660		53,660
46190 PRIM	Other General Govt Grant			0		0
	Total General Government Grants	60,509	59,383	119,892	7,000	126,892
46200	Public Safety Grants					
46210	Law Enforcement Grant (In-Service/Police Pay Supplement)	86,400	(32,000)	54,400		54,400
46210-TLETA	Law Enforcement Grant - TLETA		15,000	15,000		15,000
46290-TCI	Other Public Safety Grants-TCI Equipment Grant	0	14,992	14,992		14,992
46290-GHSOG	Other Public Safety Grants-Governor's Hwy Safety Office Grant					0
46290-SROGT	Other Public Safety Grants-School Resource Grant	675,000		675,000		675,000
	Total Public Safety Grants	761,400	(2,008)	759,392	0	759,392

Minivan Grant
Expensed @ 56300
[17Feb_02Mar2026]

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

Account Number	General Fund 101					
	2/12/2026 15:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51750	Codes Compliance					
103	Assistant(s)	163,600	12,500	176,100		176,100
105	Supervisor/Director	74,201	1,500	75,701		75,701
161	Secretary(ies)	40,727	1,500	42,227		42,227
201	Social Security	17,269	465	17,734		17,734
204	State Retirement	18,689	503	19,192		19,192
206	Life Insurance	835		835		835
206-RET	Life Insurance-Retirees	218		218		218
207	Medical Insurance	57,498		57,498		57,498
207-SRHTH	Medical Insurance - Sr. Health	4,984		4,984		4,984
208	Dental Insurance	2,838		2,838		2,838
208-RET	Dental Insurance-Retirees	1,036		1,036		1,036
212	Employer Medicare	4,039	109	4,148		4,148
307	Communication	2,500		2,500		2,500
307-WIRE	Communication	1,500		1,500		1,500
320	Dues and Memberships	850		850		850
330	Operating Lease Payments	3,100		3,100		3,100
338	Maintenance and Repair Services-Vehicl	2,500		2,500		2,500
348	Postal Charges	1,200		1,200		1,200
349	Printing, Stationery and Forms	2,500		2,500		2,500
355	Travel	2,000		2,000		2,000
399	Other Contracted Services - Dirty Lot Cleanup	15,000	(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		3,255		3,255
524	In-Service/Staff Development	3,200		3,200		3,200
711	Furniture and Fixtures	1,000		1,000		1,000
718-STORM	Vehicle (from STORM WATER RESERVE)	0		0	39,000	39,000
719	Office Equipment	1,500		1,500		1,500
	Total Codes Compliance	440,239	8,577	448,816	39,000	487,816

Request from Storm
Water Reserve.
Current balance =
\$491,891
[17Feb_02Mar2026]

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

	General Fund 101					
Account Number	2/12/2026 15:55	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		457,955
187	Overtime Pay	6,000		6,000		6,000
201	Social Security	31,909	930	32,839		32,839
204	State Retirement	34,534	1,007	35,541		35,541
206	Life Insurance	1,694		1,694		1,694
206-RET-LIF	Life Insurance-Retirees	1,032		1,032		1,032
207	Medical Insurance	128,662		128,662		128,662
207-RET-MED	Medical Insurance - Retirees	24,174		24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	22,429		22,429		22,429
208	Dental Insurance	6,020		6,020		6,020
208-RET-DEN	Retiree Dental Insurance	1,741		1,741		1,741
212	Employer Medicare	7,463	218	7,681		7,681
307	Communication	7,000		7,000		7,000
307 WIRE	Communication	8,000		8,000		8,000
320	Dues & Memberships	90		90		90
330	Operating Lease Payments	4,000		4,000		4,000
335	Maintenance and Repair Services - Buildings	94,100	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		1,500	1,814	3,314
451	Uniforms	7,000		7,000		7,000
452	Utilities	425,000		425,000		425,000
499	Other Supplies and Materials	100		100		100
513	Workers' Comp Insurance	6,511		6,511		6,511
524	In Service/Staff Development	1,500		1,500	(1,000)	500
599	Other Charges	200		200		200
711	Furniture & Fixtures	250		250	(250)	0
717	Maintenance Equipment	0	991	991		991

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

Account Number	General Fund 101					
	2/12/2026 15:55					
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
718	Vehicles		60,500	60,500		60,500
719	Office Equipment	1,000		1,000	(564)	436
790	Other Equipment			0		0
				0		0
	Total Plant Maintenance & Operations	1,704,670	77,655	1,782,325	0	1,782,325

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

Account Number	General Fund 101					
	2/12/2026 15:55	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	18,000	574,775		574,775
169	Part-time Personnel	20,894		20,894		20,894
187	Overtime Pay	10,000		10,000		10,000
201	Social Security	36,435	1,116	37,551		37,551
204	State Retirement	38,031	1,208	39,239		39,239
206	Life Insurance	2,040		2,040		2,040
206-RET-LIF	Life Insurance - Retirees	375		375		375
207	Medical Insurance	103,098		103,098		103,098
207 - SRHTH	Medical Insurance - Sr. Health	2,492		2,492		2,492
208	Dental Insurance	6,531		6,531		6,531
208-RET-DEN	Dental Insurance-Retirees	1,741		1,741		1,741
212	Employer Medicare	8,521	259	8,780		8,780
307	Communication	9,000		9,000		9,000
307-WIRE	Communication	500		500		500
320	Dues and Memberships	500		500		500
330	Operating Lease Payments (Copier)	8,500		8,500		8,500
334	Maintenance Agreements	4,000		4,000		4,000
348	Postal Charges	14,000		14,000		14,000
349	Printing, Stationery, and Forms	10,000		10,000		10,000
351	Rentals	10,000		10,000	(400)	9,600
355	Travel	3,000		3,000		3,000
399	Other Contracted Services (LGDP)	33,500		33,500	400	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		9,115		9,115
524	In Service/Staff Development	1,500		1,500		1,500
709	Data Processing Equipment	5,000		5,000		5,000
711	Furniture and Fixtures	4,000		4,000		4,000
719	Office Equipment			0		0
				0		0
	Total General Sessions Court	920,548	20,583	941,131	0	941,131

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

Account Number	General Fund 101					
	2/12/2026 15:55					
		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		184,048
201	Social Security	17,882	372	18,254		18,254
204	State Retirement	19,352	403	19,755		19,755
206	Life Insurance	920		920		920
206-RET-LIF	Life Insurance	327		327		327
207	Medical Insurance	73,994		73,994		73,994
207-SRHTH	Medical Insurance	9,969		9,969		9,969
208	Dental Insurance	3,398		3,398		3,398
208-RET-DEN	Dental Insurance-Retirees	1,389		1,389		1,389
208-COBRA-DEN	Dental Insurance-COBRA	353		353		353
212	Employer Medicare	4,182	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		1,500	(1,389)	111
348	Postal Charges	9,000		9,000		9,000
349	Printing, Stationery, and Forms	1,100		1,100	934	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		0	455	455
435	Office Supplies	3,200	(600)	2,600	1,000	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		3,255		3,255
524	In Service/Staff Development	2,200		2,200		2,200
719	Office Equipment	7,596		7,596	(1,000)	6,596
				0		0
	Total Chancery Court	495,932	6,862	502,794	0	502,794

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

Account Number	General Fund 101					
	2/12/2026 15:55					
		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		75,000
111	Probation Officer(s)	134,285	2,685	136,970		136,970
161	Secretary(ies)	49,047	1,500	50,547		50,547
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		655		655
206-RET-LIF	Life Insurance	68		68		68
207	Medical Insurance	33,043		33,043		33,043
208	Dental Insurance	1,718		1,718		1,718
212	Employer Medicare	4,426	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	5,760	10,760	720	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		3,000	(720)	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		2,605		2,605
524	In Service/Staff Development	3,000		3,000		3,000
708	Communication Equipment	2,500		2,500		2,500
711	Furniture and Fixtures	2,000		2,000		2,000
719	Office Equipment	3,000		3,000		3,000
				0		0
	Total Juvenile Court	437,965	8,206	446,171	0	446,171

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

Account Number	General Fund 101					
	2/12/2026 15:55		2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed 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	36,966
187	Overtime Pay		10,000		10,000	10,000
189	Staff Wages		210,959	4,500	215,459	215,459
201	Social Security		19,764	372	20,136	20,136
204	State Retirement		18,909	403	19,312	19,312
206	Life Insurance		875		875	875
207	Medical Insurance		45,278		45,278	45,278
208	Dental Insurance		2,007		2,007	2,007
212	Employer Medicare		4,622	87	4,709	4,709
307	Communication		2,100		2,100	2,100
307-WIRE	Communication		2,600		2,600	2,600
320	Dues and Memberships		50		50	50
330	Operating Lease Payments		200		200	200
333	Licenses		220		220	220
338	Maintenance and Repair - Vehicles		7,174		7,174	7,174
340	Medical & Dental Services (Vaccinations for employees)		1,300		1,300	1,300
348	Postal Charges		200		200	200
349	Printing, Stationery & Forms		1,327		1,327	1,327
349 PETSMT	Printing, Stationery & Forms		500		500	500
355	Travel		1,000		1,000	1,000
355-PETSMT	Travel - PetsMart		1,000		1,000	1,000
357	Veterinary Services		29,754		29,754	29,754
357-ASHLTR	Veterinary Services		500		500	500
359	Disposal Fees		310		310	310
399	Other Contracted Services		1,000		1,000	1,000
401	Animal Food & Supplies		31,700		31,700	31,700
401 ASHLTR	Animal Food & Supplies		9,897	(500)	9,397	8,397
401 BQUEST	Animal Food & Supplies		22,000		22,000	22,000
401-LADDS	Animal Food & Supplies		3,500		3,500	3,500
401-PETSMT	Animal Food & Supplies		5,000		5,000	5,000

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

Account Number	General Fund 101					
	2/12/2026 15:55					
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
401-TEST	Animal Food & Supplies	6,500		6,500		6,500
410	Custodial Supplies	5,000		5,000		5,000
414	Duplicating Supplies	269		269		269
412	Diesel	0	1,500	1,500		1,500
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		10,200		10,200
499	Other Supplies & Materials	1,500		1,500		1,500
509	Refunds	80		80		80
513	Workers' Comp Insurance	3,906		3,906		3,906
524	In Service/Staff Development	1,000		1,000		1,000
719	Office Equipment	554		554		554
719-ASHLT	Office Equipment	3,300	(500)	2,800		2,800
790-BQUST	Other Equipment	708		708		708
790 ANIMA	Other Equipment	500		500		500
	Total Animal Control	580,378	6,862	587,240	0	587,240
55190	Other Local Health Services (DGA Grant)					
188	Bonuses (Performance)		5,865	5,865		5,865
189	Wages/Salaries	381,500	51,435	432,935		432,935
201	Social Security	28,050	3,500	31,550		31,550
204	Retirement	32,474	3,800	36,274		36,274
206	Life Insurance	2,600		2,600		2,600
207	Medical Insurance	142,538	27,100	169,638		169,638
207- 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
355	Travel	12,600	6,000	18,600		18,600
399	Other Cont'd Svc - Interpreter Svc	4,000		4,000		4,000
513	Workman's Comp Insurance	7,435		7,435		7,435
	Total Other Local Health Services	645,500	98,700	744,200	0	744,200
Total Public Health and Welfare		1,272,029	105,562	1,377,591	0	1,377,591

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

Account Number	General Fund 101					
	2/12/2026 15:55					
		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		41,540
169	Part-Time Personnel	20,384		20,384		20,384
189	Other Salaries and Wages	79,040	3,000	82,040		82,040
201	Social Security	11,877	372	12,249		12,249
204	Retirement	11,486	403	11,889		11,889
206	Life Insurance	674		674		674
206-RET-LIF	Life Insurance - Retirees	874		874		874
207	Medical Insurance	26,425		26,425		26,425
207-SRHTH	Medical Insurance - Sr. Health	17,445		17,445		17,445
208	Dental Insurance	2,549		2,549		2,549
208-RET-DEN	Dental Insurance-Retirees	1,741		1,741		1,741
212	Employer Medicare	2,778	87	2,865		2,865
307	Communication	5,300		5,300		5,300
330	Operating Lease Payments (Copier)	2,200		2,200		2,200
333	Licenses	2,000		2,000		2,000
336	Maintenance and Repair Services-Equipment	2,000	(900)	1,100		1,100
338	Vehicle Maintenance	4,100		4,100	(500)	3,600
348	Postal Charges	200	(200)	0		0
349	Printing, Stationery, and Forms	2,000		2,000		2,000
351	Rentals	3,000		3,000		3,000
355	Travel	2,500		2,500		2,500
399	Other Contracted Services	8,000		8,000		8,000
399 - DDA25	Other Contracted Services (Minivan Grant-2025 TN Senior Cntr Gra	0	1,842	1,842		1,842
410	Custodial Supplies	1,000		1,000		1,000
414	Duplicating Supplies	700		700		700

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

General Fund 101						
Account Number	2/12/2026 15:55	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		1,800
450	Tires & Tubes	1,000	(424)	576	500	1,076
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	7,000		7,000		7,000
499-DDA25	Other Supplies and Materials (Minivan Grant-2025 TN Senior Cntr Grant)		367	367		367
513	Workers' Comp Insurance	2,605		2,605		2,605
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,100		2,100		2,100
599-SRCTZ	Other Charges - SRCTZ	0		0	7,009	7,009
711-DDA25	Furniture/fixtures (Minivan Grant-2025 TN Senior Cntr Grant)			0	7,000	7,000
716-DDA25	Vehicles (Minivan Grant-2025 TN Senior Cntr Grant)	0	40,791	40,791		40,791
719	Office Equipment	250		250		250
735	Health Equipment		1,524	1,524		1,524
735 - SCEQU	Health Equipment - Sr. Center Grant	0	35,481	35,481		35,481
	Total Senior Citizens Assistance	350,463	85,343	435,806	14,009	449,815
Total Social, Cultural, and Recreational Services		350,463	85,343	435,806	14,009	449,815

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

Account Number	General Fund 101					
	2/12/2026 15:55					
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
57700	Flood Control					
316	Contributions (Sweetwater Water Shed)	4,000		4,000		4,000
	Total Flood Control	4,000	0	4,000	0	4,000
57800	Storm Water Management					
361-STORM	Permits (Storm Water Reserve)			0	3,850	3,850
361	Permits	4,000		4,000		4,000
	Total Storm Water Management	4,000	0	4,000	3,850	7,850
Total Agriculture and Natural Resources		287,067	0	287,067	3,850	290,917
58000	Other General Government					
58110	Tourism					
316	Contributions (Visitor's Bureau)	120,000		120,000		120,000
		0		0		0
	Total Tourism	120,000	0	120,000	0	120,000

Request from Storm
Water Reserve

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

Account Number	General Fund 101					
	2/12/2026 15:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Year-End June 30, 2025 FB - Audited		16,063,967				
Less Restricted, Committed & Assigned Items		1,882,348				
Less PY Encumbrances		123,720				
Available Fund Balance July 1, 2025		14,057,899		14,057,899		14,057,899
Total Revenue		25,496,812	349,929	25,846,741	14,009	25,860,750
Transfers In		10,000	2,424,283	2,434,283	0	2,434,283
Total Revenue and Transfers In		25,506,812	2,774,212	28,281,024	14,009	28,295,033
Total Available Funds		39,564,711	2,774,212	42,338,923	14,009	42,352,932
Expenditure Budget		30,733,482	1,021,820	31,755,302	56,859	31,812,161
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		30,820,482	1,021,820	31,842,302	56,859	31,899,161
Ending Fund Balance		8,744,229	1,752,392	10,496,621	(42,850)	10,453,771

Loudon County
Courthouse Jail Maintenance
Fund 112
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Courthouse & Jail Maintenance					
2			Fund 112					
3	Account		2/12/2026 16:44	2025-2026	2025-2026	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7	40000		Local Taxes					
8	<i>40200</i>	#	<i>County Local Option Taxes</i>					
9	40266		Litigation Tax - Jail, Courthouse	100,000		100,000		100,000
10								
11			Total Local Taxes	100,000	0	100,000	0	100,000
12								
13	TOTAL OTHER LOCAL REVENUE			100,000	0	100,000	0	100,000
14								
15	Total Revenues			100,000	0	100,000	0	100,000
16								
17								
18	Total Expenditures							
19	<i>58000</i>		<i>Other Operations</i>					
20	58900		Miscellaneous					
21	510		Trustees Commission			0	2,000	2,000
22						0		0
23	91120		Administration of Justice Projects					
24	399-CCH		Other Contracted Services-Courthouse renovation-not covered by insurance.			0		0
25								
26						0		0
27	99100		Transfers Out			0		0
28	590		Transfers to Other Funds (Gen Debt Service)	100,000		100,000		100,000
29	590-CCH		Transfers to Other Funds (Gen Cap Projects-CCH)			0		0
30				0		0		0
31								
32			Total Expenses	100,000	0	100,000	2,000	102,000
33								
34	Total Expenditures			100,000	0	100,000	2,000	102,000

**Loudon County
Courthouse Jail Maintenance
Fund 112
Fiscal Year Ending June 30, 2026**

	A	B	C	D	E	F	G	H
35								
36								
37								
38								
39								
40								
41	Audited Total Restricted FB June 30, 2025			69,136				
42	Less PY Encumbrances			0				
43	Restricted Available Beg FB July 1, 2025			69,136		69,136		69,136
44								
45	Total Revenue			100,000	0	100,000	0	100,000
46								
47	Total Revenue and Transfers In			100,000	0	100,000	0	100,000
48								
49	Total Available Funds			169,136	0	169,136	0	169,136
50								
51	Expenditure Budget			100,000	0	100,000	2,000	102,000
52	Transfers Out			0	0	0	0	0
53								
54	Total Expenditures and Transfer Out			100,000	0	100,000	2,000	102,000
55								
56	Ending Fund Balance			69,136	0	69,136	(2,000)	67,136
57								

Loudon County
Other Special Revenue Fund 128
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Federal Drug Seizures Fund 128					
2								
3	Account		2/12/2026 16:45	2025-2026	2025-2026	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7								
8	47000		Federal Government					
9								
10	<u>47600</u>		<u>Direct Federal Revenue</u>					
11	47700		Asset Forfeiture Funds	1,000		1,000		1,000
12			Total Direct Federal Revenue	1,000	0	1,000	0	1,000
13								
14								
15	TOTAL FEDERAL GOVERNMENT			1,000	0	1,000	0	1,000
16								
17								
18	Total Revenues			1,000	0	1,000	0	1,000
19								

Loudon County
Other Special Revenue Fund 128
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
20	Total General Expenditures							
21								
22	50000	General Government						
23								
24	54000	Public Safety						
25	54150	Drug Enforcement						
26	431	Law Enforcement Supplies		1,000		1,000	(1,000)	0
27	716	Law Enforcement Equipment		0		0	4,693	4,693
28								
29		Total Drug Enforcement		1,000	0	1,000	3,693	4,693
30								
31	Total Expenditures			1,000	0	1,000	3,693	4,693
32								
42								
43	Audited Beg Fund Balance July 1, 2025			12,224		12,224		12,224
44								
45	Total Revenue			1,000	0	1,000	0	1,000
46								
47	Total Revenue and Transfers In			1,000	0	1,000	0	1,000
48								
49	Total Available Funds			13,224	0	13,224	0	13,224
50								
51	Expenditure Budget			1,000	0	1,000	3,693	4,693
52	Transfers Out			0	0	0	0	0
53								
54	Total Expenditures and Transfer Out			1,000	0	1,000	3,693	4,693
55								
56	Ending Fund Balance			12,224	0	12,224	(3,693)	8,531
57								
58								
59	County Commission Meeting Date:							
60	March 2, 2026							

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

	A	B	C	D	E	F	G	H
82								
83								
84								
85								
86								
87								
88								
89	48000		Other Governments & Citizens Groups					
90	48140		Contracted Services	0		0		0
91								
92								
93			Total Other Governments & Citizens	0	0	0	0	0
94								
95								
96								
97	49000		Other Sources					
98	49600-TRADE		Proceeds from Sale of Cap Assets-TRADE	67,000		67,000		67,000
99	49800		Transfer In (from 101 - Sports Gaming Tax)	87,000		87,000		87,000
100	49700		Insurance Recovery	0	75,713	75,713	11,022	86,735
101			Total Other Sources	154,000	75,713	229,713	11,022	240,735
102								
103	Total Revenues			5,208,793	348,713	5,557,506	11,022	5,568,528

Exp @ 62000

[17Feb_02Mar2026]

**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		121,394
109	103		Assistant	83,325	1,500	84,825		84,825
110	141		Foremen	78,375	1,500	79,875		79,875
111	142		Mechanics	55,245	1,500	56,745		56,745
112	144		Equipment Operators - Heavy	302,848	9,000	311,848		311,848
113	145		Equipment Operators - Light	413,380	12,000	425,380		425,380
114	147		Truck Drivers	138,674	8,700	147,374		147,374
115	161		Secretary	56,764	1,500	58,264		58,264
116	187		Overtime Pay	35,000		35,000		35,000
117	302		Advertising	150		150		150
118	320		Dues & Memberships	5,000	(24)	4,976		4,976
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	355		Travel	4,000	24	4,024		4,024
123	399		Other Contracted Services	2,000		2,000		2,000
124	414		Duplicating Supplies	250	(250)	0		0
125	435		Office Supplies	2,000	250	2,250	(1,000)	1,250
126	524		In-Service/Staff Development	750	200	950		950
127	711		Furniture & Fixtures	200	(200)	0		0
128	719		Office Equipment	1,000		1,000	(1,000)	0
129								
130			Total Administration	1,302,005	35,700	1,337,705	(2,000)	1,335,705

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

	A	B	C	D	E	F	G	H
131								
132								
133								
134								
135	62000		Highway and Bridge Maintenance					
136	351		Rentals	2,500		2,500	(222)	2,278
137	399		Other Contracted Services	50,000	76,713	126,713	11,022	137,735
138	402		Asphalt	700,000		700,000		700,000
139	403		Asphalt - Cold Mix	10,000		10,000	(3,000)	7,000
140	404		Asphalt - Hot Mix	100,000	(10,000)	90,000		90,000
141	408		Concrete	1,000		1,000		1,000
142	409		Crushed Stone	85,000	(20,000)	65,000		65,000
143	436		Other Road Materials	6,000		6,000		6,000
144	438		Pipe	25,000	52,000	77,000	(3,800)	73,200
145	443		Road Signs	15,000	3,000	18,000		18,000
146	444		Salt	25,000		25,000		25,000
147	445		Sand	1,000		1,000		1,000
148	468		Chemicals	1,500		1,500		1,500
149	499		Other Supplies & Materials	10,000		10,000		10,000
150								
151			Total Highway & Bridge Maintenance	1,032,000	101,713	1,133,713	4,000	1,137,713
152								
153								
154								

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

	A	B	C	D	E	F	G	H
155								
156								
157	63100		Operation & Maintenance of Equipment					
158	336		Maintenance & Repair - Equipment	25,000		25,000		25,000
159	338		Maintenance & Repair Vehicles	5,000	4,000	9,000		9,000
160	353		Towing Services	1,000		1,000		1,000
161	359		Disposal Fees	2,000		2,000		2,000
162	412		Diesel Fuel	75,000	(25,000)	50,000		50,000
163	416		Equipment Parts - Heavy	30,000		30,000		30,000
164	417		Equipment Parts - Light	100,000		100,000	7,800	107,800
165	425		Gasoline	35,000		35,000		35,000
166	433		Lubricants	2,500		2,500	1,100	3,600
167	450		Tires and Tubes	45,000	(4,000)	41,000	(100)	40,900
168	499		Other Supplies & Materials	7,500		7,500		7,500
169	599		Other Charges	2,500		2,500		2,500
170								
171			Total Operation & Maint of Equip	330,500	(25,000)	305,500	8,800	314,300
172								

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

	A	B	C	D	E	F	G	H
173								
174								
175	65000		Other Charges					
176	307		Communication	10,000		10,000		10,000
177	347		Pest Control	1,000		1,000		1,000
178	399		Other Contracted Services	2,000		2,000	(2,000)	0
179	410		Custodial Supplies	1,000		1,000	222	1,222
180	413		Drugs and Medical Supplies	1,000		1,000		1,000
181	415		Electricity	12,000		12,000		12,000
182	424		Garage Supplies	2,000		2,000	2,000	4,000
183	427		Ice	1,000	600	1,600		1,600
184	451		Uniforms	20,000	(600)	19,400	(1,700)	17,700
185	506		Liability Insurance	145,000		145,000		145,000
186	508		Premiums on Bonds	500		500		500
187	510		Trustee's Commission	38,000		38,000		38,000
188	599		Other Charges	500		500	1,700	2,200
189								
190			Total Other Charges	234,000	0	234,000	222	234,222

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

	A	B	C	D	E	F	G	H
259								
260	Audited Total FB June 30, 2025			1,926,836				
261	Less Encumbrances			222,265				
262								
263								
264								
265	Audited Restricted Fund Balance July 1, 2025			1,704,571		1,704,571		1,704,571
266								
267								
268								
269								
270	Total Revenue			5,208,793	348,713	5,557,506	11,022	5,568,528
271								
272								
273	Total Available Funds			6,913,364	348,713	7,262,077	11,022	7,273,099
274								
275	Expenditure Budget			5,564,168	386,341	5,950,509	11,022	5,961,531
276								
277	Total Expenditures and Transfer Out			5,564,168	386,341	5,950,509	11,022	5,961,531
278								
279	Estimated Ending Fund Balance			1,349,196	(37,628)	1,311,568	0	1,311,568
280								
281								
282		County Commission meeting date:						
283		March 2, 2026						
284								
285								

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

44000		Other Local Revenues					
44100		<u>Recurring Items</u>					
			LCBOE:				
			TennCare				
			reimbursements				
44110		Investment Income	75,000	0	75,000	0	75,000
44130		Sale of Material and Supplies	0	0	0	0	0
44145		Sale of Recycled Materials	0	0	0	0	0
44146		E-Rate Funding	0	0	0	0	0
44160-RET	DEN	Retirees' Insurance Payments	50,000	0	50,000	0	50,000
44160-RET	LIF	Retirees' Insurance Payments	7,300	0	7,300	0	7,300
44160-RET	MED	Retirees' Insurance Payments	5,100	0	5,100	0	5,100
44161-COBRA	DEN	Cobra Insurance Payments	0	0	0	0	0
44170		Miscellaneous Refunds	2,000	0	2,000	6,030	8,030
44170		Miscellaneous Refunds	0	0	0	0	0
44170	TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0
		Total Recurring Items	139,400	0	139,400	6,030	145,430
44500		<u>Nonrecurring Items</u>					
44530		Sale of Equipment	0	0	0	0	0
44540		Sale of Property	0	0	0	0	0
44570		Contributions and Gifts	0	0	0	0	0
		Total Nonrecurring Items	0	0	0	0	0
Total Other Local Revenues			139,400	0	139,400	6,030	145,430

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

46000		State of Tennessee					
46500		State Education Funds					
46510		TN Investment in Student Achievement (TISA)	35,400,000	422,086	35,822,086	0	35,822,086
46515		Early Childhood Education	765,303	25,825	791,128	0	791,128
46515	SPED	State Special Education Preschool Grant	0	88,200	88,200	0	88,200
46590		Other State Education Funds	58,467	923,324	981,791	0	981,791
46590	ACE	ACE Grant	0	100,000	100,000	0	100,000
46590	ELT	Early Literacy Tutoring Grant	0	0	0	19,000	19,000
46590	HSSL	Healthy Students Stronger Learners Grant	0	2,000	2,000	0	2,000
46590	LC	Learning Camp Transportation		0	0	0	0
46590	MHP	Mental Health Pilot		0	0	5,000	5,000
46590	SLC	Summer Learning Camps	0	0	0	0	0
46590	SSG	Public School Security Grant	0	99,473	99,473	0	99,473
46596		Paid Parental Leave	0	0	0	0	0
46610		Career Ladder Program	55,000	0	55,000	0	55,000
46790	ISM	Other Vocational	761,530	(67,530)	694,000	0	694,000
		Total State Education Funds	37,040,300	1,593,378	38,633,678	24,000	38,657,678
46800		Other State Revenues					
46851		State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
		Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee			38,190,300	1,593,378	39,783,678	24,000	39,807,678
46980	TCCY	Other State Grants	0	50,079	50,079	0	50,079
46981		Safe Schools	0	0	0	0	0
46990		Other State Revenue	0	0	0	0	0
		Total	0	50,079	50,079	0	50,079

LCBOE:
Early Literacy Tutoring
Grant

LCBOE:
Mental Health Pilot

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

47000		Federal Government					
47100		<i>Federal Through State</i>					
	47143	Special Education - Grants to States	LCBOE: IDEA High Cost Reimbursement.	0	0	35,099	35,099
	47145	Special Education Preschool - Grants to States		0	0	0	0
	47147	Safe and Drug-Free Schools State Grant	LCBOE: Transition grant updated allocation.	0	0	0	0
	47147 21st	Safe and Drug-Free Schools State Grant		0	0	0	0
	47590 SLC	Other Federal Through State		0	0	0	0
	47590 VR	Other Federal Through State VR Grant		210,632	0	210,632	45,559
							256,191
		Total Federal Through State		210,632	0	210,632	80,658
							291,290
47600		<i>Direct Federal Revenue</i>					
	47640	ROTC Reimbursement		71,000	0	71,000	0
							71,000
		Total Direct Federal Revenue		71,000	0	71,000	0
							71,000
Total Federal Government				281,632	0	281,632	80,658
							362,290
48600		Citizens Groups					

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

48130	Contributions	LCBOE: Robotics donation.	5,000	5,000	0	5,000
48610	Donations		0	0	1,880	1,880
48610-ALT	Donations - Alternative School		0	0	0	0
48610-BIT	Donations - Bridges in Transition		0	0	0	0
48610-CAMP	Donations - Camp Bravado		0	0	0	0
48610-CHR	Donations - Christmas		0	8,235	8,235	8,235
48610-CL	Donations - CL		0	5,500	5,500	5,500
48610-FAM	Donations - FAM		0	3,550	3,550	10,200
48610-FRC	Donations - FRC		0	0	0	0
48610-GYS	Donations - GYS		0	550	550	550
48610-LCAP	Donations - LCA		0	0	0	0
48610-LCEF	Donations - LCEF		0	0	0	0
48610-MUSIC	Donations - MUSIC	LCBOE: FRC Donation.	0	0	0	0
48610-NMS	Donations - North Middle School		0	0	0	0
48610-RTI	Donations - RTI		0	0	0	0
48610-SHOE	Donations - SHOE		0	0	0	0
48610-SUP	Donations - SUP		0	5,900	5,900	5,900
48610-WSF	Donations - WSF		0	14,150	14,150	17,250
	Total Citizens Groups		0	42,885	42,885	54,515
48990	Other					
48990	Other		0	8,000	8,000	8,000
49700	Insurance Recovery		0	73,560	73,560	73,560
49800	Transfer In		0	0	0	0
Total Revenues			56,273,456	1,767,902	58,041,358	58,163,676
	Total Other Source		0	0	0	0
Total General Purpose School			56,273,456	1,767,902	58,041,358	58,163,676

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

General Purpose School Expenditures						
70000		Education				
71000		Instruction				
71100		<u>Regular Instruction Program</u>				
116		Teachers	21,411,399	0	21,411,399	0
116 SLC		Teachers -Summer Learning Camps	0	0	0	0
117		Career Ladder Program	25,000	0	25,000	0
128		Homebound Teachers	7,000	0	7,000	0
163		Educational Assistants	2,290,565	0	2,290,565	0
163 SLC		Educational Assistants - Summer Learning Camps	0	0	0	0
188		Bonus Payments	0	620,000	620,000	0
189		Other Salaries & Wages	37,000	0	37,000	0
189 ELT		Other Salaries & Wages	0	0	0	11,700
195		Certified Substitute Teachers	75,000	0	75,000	0
198		Non-Certified Substitute Teachers	220,000	0	220,000	0
201		Social Security	1,492,090	38,440	1,530,530	0
201 ELT		Social Security	0	0	0	725
201 SLC		Social Security - Summer Learning Camps	0	0	0	0
204		State Retirement	2,086,932	(144,414)	1,942,518	0
204 ELT		State Retirement	0	0	0	1,138
204 SLC		State Retirement - Summer Learning Camps	0	0	0	0
205-RET VIS		Employee and Dependent Insurance	2,803	0	2,803	0
206		Life Insurance	60,000	0	60,000	0
206-RET LIF		Life Insurance	14,700	0	14,700	0
207		Medical Insurance	3,604,055	0	3,604,055	0
207-RET MED		Medical Insurance	52,828	0	52,828	0
208		Dental Insurance	149,181	0	149,181	0
208-RET DEN		Dental Insurance	36,800	0	36,800	0
210		Unemployment Compensation	25,000	0	25,000	0
212		Employer Medicare	348,958	8,990	357,948	0

LCBOE:
Early Literacy Tutoring
Grant

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

212	ELT	Employer Medicare	0	0	0	170	170
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
355		Travel	0	0	0	0	0
399		Other Contracted Services	238,400	0	238,400	0	238,400
429		Instructional Supplies	122,000	0	122,000	0	122,000
429	ELT	Instructional Supplies	0	0	0	1,767	1,767
429	SLC	Instructional Supplies - Summer Learning Camps	0	0	0	0	0
429	SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0
429	EES	Instructional Supplies - Eaton Elementary School	41,563	0	41,563	0	41,563
429	FLM	Instructional Supplies - Fort Loudoun Middle School	24,483	13,375	37,858	0	37,858
429	GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196
429	HPS	Instructional Supplies - Highland Park Elementary School	25,832	3,500	29,332	0	29,332
429	LES	Instructional Supplies - Loudon Elementary School	41,185	0	41,185	0	41,185
429	LHS	Instructional Supplies - Loudon High School	52,238	0	52,238	0	52,238
429	NMS	Instructional Supplies - North Middle School	44,251	15,000	59,251	0	59,251
429	PES	Instructional Supplies - Philadelphia Elementary School	28,782	0	28,782	0	28,782
429	SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975
449		Textbooks	625,145	0	625,145	0	625,145
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	0	0	0	0	0
599	NMS	Other Charges	0	5,000	5,000	0	5,000
599	PES	Other Charges	0	0	0	0	0
790		Other Equipment	200,000	100,000	300,000	0	300,000
790	EES	Other Equipment - Eaton Elementary School	20,305	0	20,305	0	20,305
790	FLM	Other Equipment - Fort Loudoun Middle School	15,802	(13,375)	2,427	0	2,427
790	GBS	Other Equipment - Greenback School	16,255	0	16,255	0	16,255
790	HPS	Other Equipment - Highland Park Elementary School	12,582	(2,000)	10,582	0	10,582
790	LES	Other Equipment - Loudon Elementary School	26,491	0	26,491	0	26,491
790	LHS	Other Equipment - Loudon High School	27,160	0	27,160	0	27,160
790	NMS	Other Equipment - North Middle School	39,522	(15,000)	24,522	0	24,522
790	PES	Other Equipment - Philadelphia Elementary School	25,182	0	25,182	0	25,182
790	SES	Other Equipment - Steekee Elementary School	2,809	0	2,809	0	2,809
		Total Regular Instruction Program	33,686,469	629,516	34,315,985	15,500	34,331,485

Loudon County Board of Education

Fund 141

Ending June 30, 2026

71200		<i>Special Education Program</i>					
116		Teachers	2,237,083	0	2,237,083	0	2,237,083
116 VR		Teachers	93,942	0	93,942	(28,242)	65,700
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	0	23,000	(15,000)	8,000
163		Educational Assistants	697,051	0	697,051	0	697,051
163 SPED		Educational Assistants	0	81,932	81,932	0	81,932
163 VR		Educational Assistants	57,029	0	57,029	63,958	120,987
171		Speech Pathologist	403,868	0	403,868	0	403,868
188		Bonus Payments	0	80,000	80,000	0	80,000
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
195		Certified Substitute Teachers	10,000	0	10,000	0	10,000
198		Non-Certified Substitute Teachers	45,000	0	45,000	0	45,000
201		Social Security	215,520	4,960	220,480	0	220,480
201 SPED		Social Security	0	5,080	5,080	0	5,080
201 VR		Social Security	9,360	0	9,360	2,155	11,515
204		State Retirement	287,000	4,000	291,000	0	291,000
204 VR		State Retirement	15,948	0	15,948	(183)	15,765
205-RET VIS		Employee and Dependent Insurance	860	0	860	0	860
206		Life Insurance	8,738	0	8,738	0	8,738
206-RET LIF		Life Insurance	1,511	0	1,511	0	1,511
206 VR		Life Insurance - VR Grant	798	0	798	0	798
207		Medical Insurance	481,660	0	481,660	0	481,660
207-RET MED		Medical Insurance	3,750	0	3,750	0	3,750
207 VR		Medical Insurance - VR Grant	29,856	0	29,856	7,564	37,420
208		Dental Insurance	16,628	0	16,628	0	16,628
208-RET DEN		Dental Insurance	4,300	0	4,300	0	4,300
208 VR		Dental Insurance - VR Grant	1,500	0	1,500	(188)	1,312
212		Employer Medicare	50,179	1,160	51,339	0	51,339
212 SPED		Employer Medicare	0	1,188	1,188	0	1,188
212 VR		Employer Medicare	2,199	0	2,199	495	2,694
429		Instructional Supplies	43,752	0	43,752	0	43,752
499		Other Supplies & Materials	40,000	0	40,000	0	40,000
725		Special Education Equipment	102,500	0	102,500	(30,000)	72,500
725 SPED		Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	4,927,032	178,320	5,105,352	559	5,105,911

LCBOE:
Transition grant
amendments.

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

71300		<u>Vocational Education Program</u>					
116		Teachers	1,433,693	0	1,433,693	0	1,433,693
116	ISM	Teachers - ISM Grant	224,718	(106,978)	117,740	2,000	119,740
117		Career Ladder Program	3,000	0	3,000	0	3,000
163		Educational Assistants	31,660	0	31,660	0	31,660
188		Bonus Payments	0	42,000	42,000	0	42,000
189	ISM	Other Salaries & Wages - ISM Grant	5,000	0	5,000	0	5,000
195		Certified Substitute Teachers	7,500	0	7,500	0	7,500
198		Non-Certified Substitute Teachers	15,000	0	15,000	0	15,000
201		Social Security	92,433	2,604	95,037	0	95,037
201	ISM	Social Security - ISM Grant	14,415	(6,641)	7,774	180	7,954
204		State Retirement	131,426	2,100	133,526	0	133,526
204	ISM	State Retirement - ISM Grant	16,994	(8,458)	8,536	200	8,736
205-RET	VIS	Employee and Dependent Insurance	173	0	173	0	173
206		Life Insurance	3,105	0	3,105	0	3,105
206	ISM	Life Insurance	566	(278)	288	20	308
206-RET	LIF	Life Insurance	400	0	400	0	400
207		Medical Insurance	204,699	0	204,699	0	204,699
207	ISM	Medical Insurance - ISM Grant	40,233	(22,863)	17,370	0	17,370
208		Dental Insurance	7,717	0	7,717	0	7,717
208	ISM	Dental Insurance	1,185	(718)	467	0	467
208-RET	DEN	Dental Insurance	810	0	810	0	810
212		Employer Medicare	21,618	608	22,226	0	22,226
212	ISM	Employer Medicare - ISM Grant	3,747	(1,956)	1,791	30	1,821
336		Maintenance and Repair Services-Equipment	1,300	0	1,300	0	1,300
355		Travel	8,000	0	8,000	0	8,000
399	ISM	Other Contracted Services - ISM Grant	0	28,000	28,000	10,000	38,000
425		Gasoline	1,000	0	1,000	0	1,000
429		Instructional Supplies	93,130	(200)	92,930	0	92,930
429	ISM	Instructional Supplies - ISM Grant	45,000	38,552	83,552	0	83,552
599	ISM	Other Charges - ISM Grant	100,000	(88,000)	12,000	0	12,000
730	ISM	Vocational Education Program - ISM Grant	100,000	188,992	288,992	(5,000)	283,992
790		Other Equipment	55,200	0	55,200	0	55,200
790	SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	2,663,722	66,764	2,730,486	7,430	2,737,916
Total Instruction			41,277,223	874,600	42,151,823	23,489	42,175,312

LCBOE:
ISM Amendments

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

208	CSH	Dental Insurance	338	0	338	0	338
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	8,412	29	8,441	0	8,441
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	CSH	Employer Medicare	1,915	0	1,915	0	1,915
212	HSSL	Employer Medicare	0	25	25	0	25
355		Travel	2,400	0	2,400	0	2,400
355	CSH	Travel	2,500	0	2,500	0	2,500
355	SLC	Travel	0	0	0	0	0
399		Other Contracted Services	7,100	0	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	10,000	10,000	(6,514)	3,486
399	SLC	Other Contracted Services - Summer Learning Camps	0	0	0	0	0
399	CSH	Other Contracted Services	0	0	0	0	0
413		Drugs and Medical Supplies	14,800	0	14,800	6,030	20,830
435		Office Supplies	1,000	0	1,000	0	1,000
499	ACE	Other Supplies & Materials	0	80,000	80,000	0	80,000
499	CSH	Other Supplies & Materials	12,670	0	12,670	0	12,670
499	MHP	Other Supplies & Materials	0	0	0	4,000	4,000
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	10,000	10,000	6,514	16,514
524	CSH	In-Service/Staff Development	2,100	0	2,100	0	2,100
524	HSSL	In-Service/Staff Development	0	700	700	0	700
735	CSH	Health Equipment	3,472	0	3,472	0	3,472
735	MHP	Health Equipment	0	0	0	1,000	1,000
		Total Health Services	978,508	104,253	1,082,761	11,030	1,093,791

LCBOE:
TennCare
reimbursements

LCBOE:
ACE amendments

LCBOE:
Mental Health Pilot

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

72130		<u>Other Student Support</u>					
117		Career Ladder Program	1,000	0	1,000	0	1,000
123		Guidance Personnel	952,047	0	952,047	0	952,047
123	SLC	Guidance Personnel - Summer Learning Camps	0	0	0	0	0
130		Social Workers	302,637	0	302,637	0	302,637
130	SLC	Social Workers - Summer Learning Camps	0	0	0	0	0
162		Clerical Personnel	214,697	0	214,697	0	214,697
188		Bonus Payments	0	34,000	34,000	0	34,000
195	TCCY	Certified Substitute Teachers	0	3,847	3,847	0	3,847
198	TCCY	Non-Certified Substitute Teachers	0	8,120	8,120	0	8,120
201		Social Security	91,164	2,108	93,272	0	93,272
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	TCCY	Social Security	0	759	759	0	759
204		State Retirement	127,418	1,700	129,118	0	129,118
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
205-RET	VIS	Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	3,386	0	3,386	0	3,386
206-RET	LIF	Life Insurance	480	0	480	0	480
207		Medical Insurance	221,000	0	221,000	0	221,000
207-RET	MED	Medical Insurance	0	0	0	0	0
208		Dental Insurance	8,025	0	8,025		8,025
208-RET	DEN	Dental Insurance	432	0	432	LCBOE: ISM Amendments	432
212		Employer Medicare	21,321	493	21,814	0	21,814
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	TCCY	Employer Medicare	0	180	180	0	180
309	SAFE	Contracts with Government Agencies	5,000	0	5,000	0	5,000
322		Evaluation and Testing	20,000	0	20,000	0	20,000
355		Travel	7,500	0	7,500	0	7,500
399	SAFE	Contracted Services	50,260	0	50,260	0	50,260
399	TCCY	Contracted Services	0	0	0	0	0
499	TCCY	Other Supplies & Materials	0	16,641	16,641	0	16,641
524		In Service/Staff Development	7,500	0	7,500	0	7,500
524	ISM	In Service/Staff Development - ISM Grant	0	60,490	60,490	(12,430)	48,060
524	TCCY	In Service/Staff Development	0	20,532	20,532	0	20,532
790	SAFE	Other Equipment	30,000	0	30,000	0	30,000
790	SSG	Other Equipment	0	94,473	94,473	0	94,473
		Total Other Student Support	2,064,097	243,343	2,307,440	(12,430)	2,295,010

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

72220		<u>Special Education Program</u>					
105		Supervisor/Director	33,455	0	33,455	0	33,455
117		Career Ladder Program	1,000	0	1,000	0	1,000
124		Psychological Personnel	331,803	0	331,803	0	331,803
135		Assessment Personnel	81,503	0	81,503	0	81,503
171		Speech Pathologist	0	0	0	0	0
188		Bonus Payments	0	12,000	12,000	0	12,000
201		Social Security	27,762	744	28,506	0	28,506
204		State Retirement	38,508	600	39,108	0	39,108
205-RET	VIS	Employee and Dependent Insurance	280	0	280	0	280
206		Life Insurance	1,360	0	1,360		1,360
206-RET	LIF	Life Insurance	480	0	480		480
207		Medical Insurance	81,068	0	81,068		81,068
207-RET	MED	Medical Insurance	3,900	0	3,900	0	3,900
208		Dental Insurance	2,997	0	2,997	0	2,997
208-REF	DEN	Dental Insurance	863	0	863	0	863
212		Employer Medicare	6,493	174	6,667	0	6,667
348		Postal Charges	1,000	0	1,000	0	1,000
355		Travel	21,650	0	21,650	(6,000)	15,650
399		Other Contracted Services	178,250	0	178,250	74,075	252,325
399	SPED	Other Contracted Services	0	0	0	0	0
524		In-Service/Staff Development	0	0	0	0	0
		Total Special Education Program	812,372	13,518	825,890	68,075	893,965

LCBOE:
\$56,000 - Amendment
\$17,075 - High Cost

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

72250	<u>Education Technology</u>						
105	Supervisor/Director	62,100	0	62,100	0	62,100	
117	Career Ladder Program	1,000	0	1,000	0	1,000	
120	Computer Programmer	422,341	0	422,341	0	422,341	
188	Bonus Payments	0	0	0	0	0	
201	Social Security	30,100	0	30,100	0	30,100	
204	State Retirement	33,100	0	33,100	0	33,100	
206	Life Insurance	1,120	0	1,120	0	1,120	
207	Medical Insurance	68,000	0	68,000	0	68,000	
208	Dental Insurance	2,360	0	2,360		2,360	
212	Employer Medicare	7,040	0	7,040		7,040	
350	Internet Connectivity	200,000	0	200,000	0	200,000	
355	Travel	10,000	0	10,000	0	10,000	
399	Other Contracted Services	9,400	0	9,400	0	9,400	
471	Software	265,000	0	265,000	0	265,000	
499	Other Supplies & Materials	4,000	0	4,000	0	4,000	
524	In Service/Staff Development	12,430	0	12,430	0	12,430	
718	Motor Vehicles	0	0	0	0	0	
790	Other Equipment	173,088	0	173,088	1,880	174,968	
	Total Central & Other Transportation	1,301,079	0	1,301,079	1,880	1,302,959	

LCBOE:
Robotics donation.

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

72620		<u>Maintenance of Plant</u>					
316		Contributions	0	0	0	0	0
335		Maintenance and Repair Services-Building	275,000	61,425	336,425	0	336,425
338		Maintenance and Repair Services-Vehicles	2,000	0	2,000	0	2,000
790	SSG	Other Equipment	0	5,000	5,000	0	5,000
		Total Maintenance of Plant	277,000	66,425	343,425	0	343,425
72710		<u>Transportation</u>					
105		Supervisor/Director	73,861	0	73,861		73,861
188		Bonus Payments	0	0	0		0
189		Other Salaries & Wages	0	0	0		0
201		Social Security	4,580	0	4,580	0	4,580
204		State Retirement	4,956	0	4,956	0	4,956
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	10,100	0	10,100	0	10,100
208		Dental Insurance	375	0	375	0	375
212		Employer Medicare	1,071	0	1,071	0	1,071
312	ELT	Contracts with Private Agencies	0	0	0	3,500	3,500
313		Contracts with Parents	12,070	0	12,070	(6,000)	6,070
315		Contracts with Vehicle Owners	2,464,600	0	2,464,600	0	2,464,600
315	LC	Contracts with Vehicle Owners	0	0	0	0	0
315	SPED	Contracts with Vehicle Owners	55,000	0	55,000	18,024	73,024
327		Freight Expenses	100	0	100	0	100
336		Maintenance and Repair Services - Equipment	6,243	4,240	10,483	0	10,483
340		Medical and Dental Services	3,000	1,000	4,000	0	4,000
348		Postal Charges	100	0	100	0	100
355		Travel	1,750	0	1,750	0	1,750
399		Other Contracted Services	6,000	0	6,000	0	6,000
435		Office Supplies	2,000	0	2,000		2,000
524		In-Service/Staff Development	5,000	0	5,000	0	5,000
599		Other Charges	5,985	(1,000)	4,985	0	4,985
718		Motor Vehicles	0	42,000	42,000	0	42,000
729	ISM	Transportation Equipment	40,000	(40,000)	0	0	0
790		Other Equipment	4,000	0	4,000	0	4,000
		Total Transportation	2,700,951	6,240	2,707,191	15,524	2,722,715

LCBOE:
Early Literacy Tutoring
Grant

LCBOE:
High Cost

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

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

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

208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011
208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0
212		Employer Medicare	0	0	0	0	0
212	CCLC	Employer Medicare - CCLC Grant	0	0	0	0	0
212	CCLC-EE	Employer Medicare - CCLC Grant	0	0	0	0	0
212	FRC	Employer Medicare FRC	462	0	462	0	462
212	GYS	Employer Medicare GYS	0	0	0	0	0
212	LEAP	Employer Medicare - LEAPS Grant	0	0	0	0	0
299		Other Fringe Benefits	0	0	0	0	0
355		Travel	1,500	0	1,500	0	1,500
355	CCLC	Travel - CCLC	0	0	0	0	0
355	CCLC-EE	Travel - CCLC	0	0	0	0	0
355	LEAP	Travel - LEAPS Grant	0	0	0	0	0
399		Other Contracted Services	0	0	0	0	0
399	CCLC	Other Contracted Services - CCLC	0	0	0	0	0
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0
399	LEAP	Other Contracted Services - LEAP	0	0	0	0	0
422		Food Supplies	4,300	0	4,300	0	4,300
422	CCLC	Food Supplies - CCLC	0	0	0	0	0
422	21ST	Food Supplies - CCLC	0	0	0	0	0
422	LEAP	Food Supplies - LEAP	0	0	0	0	0
422	WSF	Food Supplies	0	15,346	15,346	3,100	18,446
429	CCLC	Instructional Supplies - CCLC	0	0	0	0	0
429	21ST	Instructional Supplies - CCLC	0	0	0	0	0
429	LEAP	Instructional Supplies - LEAP	0	0	0	0	0
499		Other Supplies and Materials	5,000	0	5,000	0	5,000
499	CCLC	Other Supplies & Materials - CCLC	0	0	0	0	0
499	CCLC-EE	Other Supplies & Materials - CCLC	0	0	0	0	0
499	CHR	Other Supplies & Materials - CHR	0	11,469	11,469	0	11,469
499	CL	Other Supplies & Materials - CL	0	7,768	7,768	0	7,768
499	FAM	Other Supplies & Materials - FAM	0	6,458	6,458	6,650	13,108
499	GYS	Other Supplies & Materials - GYS	0	7,665	7,665	0	7,665
499	LEAP	Other Supplies & Materials - LEAPS Grant	0	0	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	8,274	8,274	0	8,274
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC	0	0	0	0	0
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524	FRC	In Service/Staff Development - CCLC	0	0	0	0	0
524	LEAP	In Service/Staff Development - LEAP	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0	0
		Total Community Services	60,558	56,980	117,538	9,750	127,288

LCBOE:
FRC Donation.

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

73400		<u>Early Childhood Education</u>					
116		Teachers	500,000	2,632	502,632	0	502,632
163		Educational Assistants	228,700	0	228,700	0	228,700
188		Bonus Payments	0	16,000	16,000	0	16,000
195		Certified Substitute Teachers	6,000	0	6,000	0	6,000
198		Non-Certified Substitute Teachers	15,000	0	15,000	0	15,000
201		Social Security	46,482	992	47,474	0	47,474
204		State Retirement	60,400	800	61,200	0	61,200
205-RET	VIS	Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	2,395	0	2,395	0	2,395
206-RET	LIF	Life Insurance	652	0	652	0	652
207		Medical Insurance	113,427	20,323	133,750	0	133,750
207-RET	MED	Medical Insurance	1,950	0	1,950	0	1,950
208		Dental Insurance	4,500	0	4,500	0	4,500
208-RET	DEN	Dental Insurance	1,640	0	1,640	0	1,640
212		Employer Medicare	10,877	232	11,109	0	11,109
311	HHA	Contracts with Other School Systems	85,034	2,870	87,904	0	87,904
429		Instructional Supplies	1,600	0	1,600	0	1,600
499		Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
		Total Early Childhood Education	1,080,907	43,849	1,124,756	0	1,124,756
76000		Capital Outlay					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	0	0	0	0
399	ISM	Other Contracted Services	73,670	(34,670)	39,000	5,000	44,000
707	ISM	Building Improvements	17,000	(17,000)	0	0	0
799	ISM	Other Capital Outlay	79,002	(56,002)	23,000	0	23,000
		Total Regular Capital Outlay	169,672	-107,672	62,000	5,000	67,000

LCBOE:
ISM Amendments

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

Beginning Fund Balance (Unaudited)		18,472,737	0	18,472,737	0	18,472,737	
Total Revenue		56,273,456	1,767,902	58,041,358	122,318	58,163,676	
Total Available Funds		74,746,193	1,767,902	76,514,095	122,318	76,636,413	
Total Expenditures		61,308,168	1,958,262	63,266,430	122,318	63,388,748	
Estimated Ending Fund Balance		13,438,025	-190,360	13,247,665	0	13,247,665	
* \$1,000,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.							

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			2/13/2026 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
557								
558	Sub Fund		808 - Carl Perkins Reserve Revenue					
559								
560	47100		<u>Federal Through State</u>					
561	47131		Vocational Educ - Basic Grants to States	0.00	50,000.00	50,000.00	0.00	50,000.00
562								
563								
564			Total Revenue	0.00	50,000.00	50,000.00	0.00	50,000.00
565								
566								
567	Sub Fund		808 - Carl Perkins Reserve Expenditures					
568								
569								
570	71300		<u>Vocational Education Program</u>					
571	429		Instructional Supplies & Materials	0.00	1,825.00	1,825.00	(31.00)	1,794.00
572	499		Other Supplies and Materials	0.00	39,175.00	39,175.00	187.54	39,362.54
573	730		Vocational Instruction Equipment	0.00	9,000.00	9,000.00	(156.54)	8,843.46
574				0.00	50,000.00	50,000.00	0.00	50,000.00
575								
576			Total Expenditures Carl Perkins	0.00	50,000.00	50,000.00	0.00	50,000.00
577								
578								
579			Revenues	0.00	50,000.00	50,000.00	0.00	50,000.00
580								
581			Expenditures	0.00	50,000.00	50,000.00	0.00	50,000.00
582								
583			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
584								

LCBOE:
Perkins Reserve grant
amendments.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		2/13/2026 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
585								
586	Sub Fund		809 - Carl Perkins Revenue					
587								
588	47100		<u>Federal Through State</u>					
589	47131		Vocational Educ - Basic Grants to States	91,052.00	(195.84)	90,856.16	0.00	90,856.16
590								
591	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
592								
593			Total Revenue	91,052.00	(195.84)	90,856.16	0.00	90,856.16
594								
595								
596	Sub Fund		809 - Carl Perkins Expenditures					
597								
598								
599	71300		<u>Vocational Education Program</u>					
600	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
601	201		Social Security	0.00	0.00	0.00	0.00	0.00
602	204		State Retirement	0.00	0.00	0.00	0.00	0.00
603	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
604	355		Travel	0.00	0.00	0.00	0.00	0.00
605	499		Other Supplies and Materials	10,000.00	0.00	10,000.00	0.00	10,000.00
606	730		Vocational Instruction Equipment	38,103.50	(195.84)	37,907.66	(256.47)	37,651.19
607	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
608				48,103.50	(195.84)	47,907.66	(256.47)	47,651.19
609								
610	72130		<u>Other Student Support</u>					
611	189		Other Salaries & Wages	7,000.00	0.00	7,000.00	0.00	7,000.00
612	201		Social Security	434.00	0.00	434.00	0.00	434.00
613	204		State Retirement	490.00	0.00	490.00	0.00	490.00
614	212		Employer Medicare	101.50	0.00	101.50	0.00	101.50
615	355		Travel	0.00	0.00	0.00	0.00	0.00
616	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
617	524		In-Service/Staff Development	12,500.00	0.00	12,500.00	0.00	12,500.00
618	599		Other Charges	14,123.00	0.00	14,123.00	256.47	14,379.47
619				34,648.50	0.00	34,648.50	256.47	34,904.97
620								

LCBOE:
Carl Perkins amendments.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		2/13/2026 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1066								
1067								
1068			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1069								
1070			Fund 142 Total Expenditures	2,603,078.83	994,098.63	3,597,177.46	0.00	3,597,177.46
1071								
1072			Fund 142 Total Revenues	2,603,078.83	994,098.63	3,597,177.46	0.00	3,597,177.46
1073								
1074			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1075								
1076	* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.							