

**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 brown." 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), prevention 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):

<input checked="" type="checkbox"/> Primary Prevention	<input checked="" type="checkbox"/> Recovery Support
<input type="checkbox"/> Harm Reduction	<input checked="" type="checkbox"/> Education & Training
<input checked="" type="checkbox"/> Treatment	<input type="checkbox"/> 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	Activities	Remediation Strategy	Outcomes	Measures of Success	Timeframe	Accountability	Funds Requested
What is the measurable objective you are seeking to achieve?	What activities will be completed that help achieve the corresponding objective?	Please use the TN OAC's table (linked).	What measurable results are you seeking to achieve by completing the corresponding activities?	How will success of objectives & outcomes be assessed? What data points will be measured?	When will this part of the project begin and end?	Who is responsible for each project activity?	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-occurring mental	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**

***FY 2023***

***FY 2024***

***FY 2025***

***FY 2026***

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
	<hr/> 249992.94	<hr/> 399006.62	<hr/> 437830.27	<hr/> 236723.39

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=

268,600.00

FY 2024 Budget=

442,407.00

FY 2025 Budget=

439,000.00

FY 2026 Budget =

400,000.00

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
	122878.98	181402.95	209738.02	146534.96

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

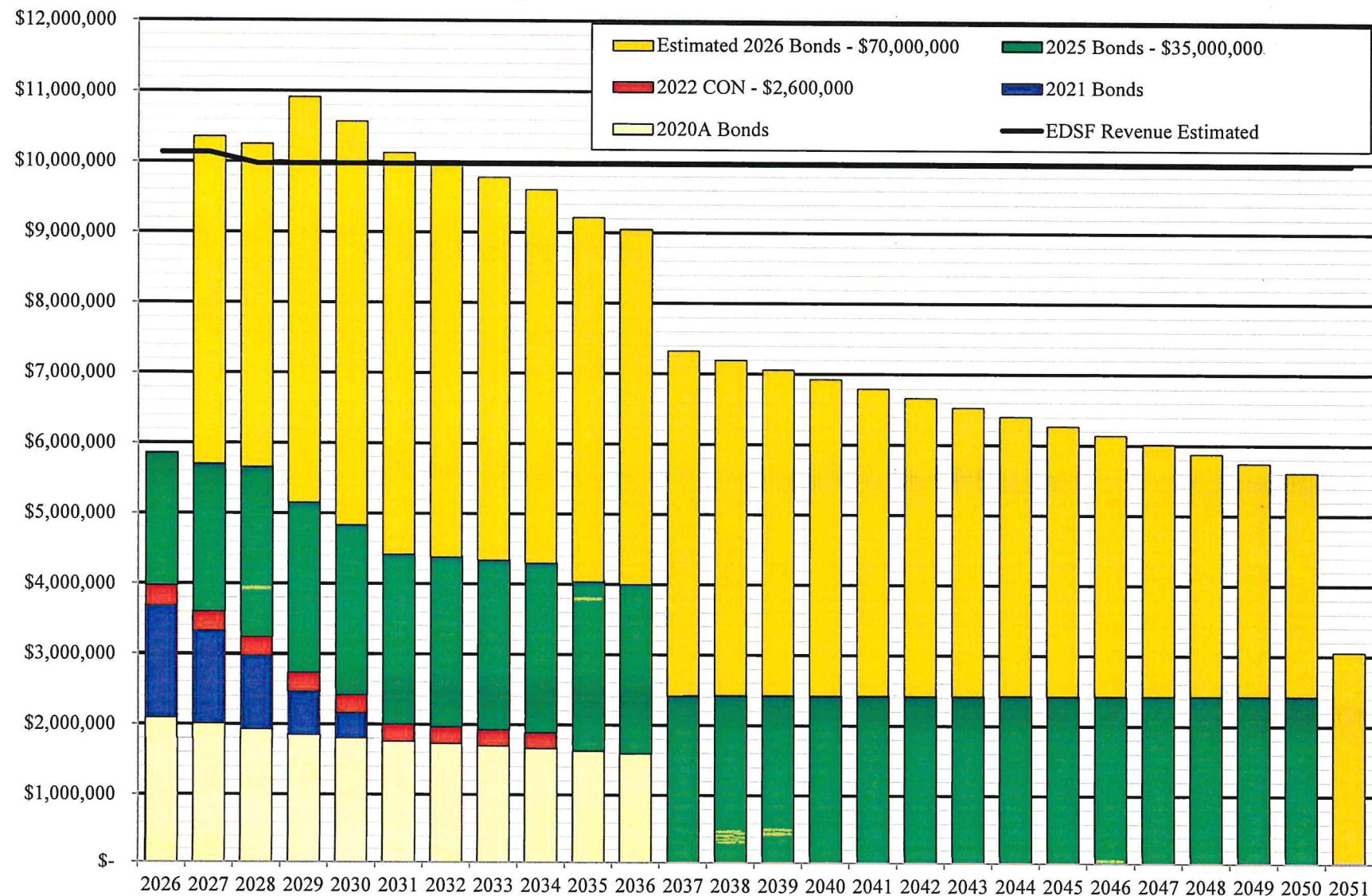
Est. budget remaining

**Loudon County**  
**Multi-Year Debt Budget**

<u>Fund 156 Education Debt Service</u>	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Beginning of Year</b>									
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
<b>Revenue</b>									
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									
Interest Earned	332,950	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Revenues</b>	<b>10,426,720</b>	<b>8,279,712</b>	<b>8,279,712</b>	<b>8,117,652</b>	<b>8,117,652</b>	<b>8,117,652</b>	<b>8,117,652</b>	<b>8,117,652</b>	<b>8,117,652</b>
<b>Expenditures</b>									
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
<b>Total Expenditures</b>	<b>7,924,315</b>	<b>5,977,270</b>	<b>5,829,670</b>	<b>5,788,566</b>	<b>5,285,211</b>	<b>4,943,607</b>	<b>4,528,752</b>	<b>4,490,186</b>	<b>4,449,120</b>
<b>Effect on Fund Balance</b>	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
<b>Ending Fund Balance</b>	<b>10,721,706</b>	<b>13,024,148</b>	<b>15,474,190</b>	<b>17,803,276</b>	<b>20,635,717</b>	<b>23,809,762</b>	<b>27,398,662</b>	<b>31,026,128</b>	<b>34,694,660</b>

## 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**

Account Number	General Fund 101						
		2/12/2026 15:55	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Ambs	Amded Bgt	Ambs	Amded Budget
44000	<b>Other Local Revenues</b>						
44100	<i>Investments</i>						
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	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				0	7,009	7,009
44570-FDBOX	Contributions and Gifts		3,200		3,200		3,200
44990	Other Local Revenue				0		0
	<b>Total Investments</b>		458,417	0	458,417	7,009	465,426
<b>Total Other Local Revenues</b>			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		2025-2026	2025-2026	Approved	Proposed	Proposed
	2/12/2026 15:55	Org Bgt					
		Amds					
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	
	<b>Total Fees Received from County Officials</b>	<b>2,463,000</b>	<b>0</b>	<b>2,463,000</b>	<b>0</b>	<b>2,463,000</b>	
<b>Total Fees Received from County Officials</b>		<b>2,463,000</b>	<b>0</b>	<b>2,463,000</b>	<b>0</b>	<b>2,463,000</b>	
46000	State of Tennessee		<b>Minivan Grant Expensed @ 56300 [17Feb_02Mar2026]</b>				
46100	<i>General Government Grants</i>						
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	
	<b>Total General Government Grants</b>	<b>60,509</b>	<b>59,383</b>	<b>119,892</b>	<b>7,000</b>	<b>126,892</b>	
46200	<i>Public Safety Grants</i>						
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	
	<b>Total Public Safety Grants</b>	<b>761,400</b>	<b>(2,008)</b>	<b>759,392</b>	<b>0</b>	<b>759,392</b>	

**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	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	
	<b>Total Codes Compliance</b>	<b>440,239</b>	<b>8,577</b>	<b>448,816</b>	<b>39,000</b>	<b>487,816</b>	

**Request from Storm  
Water Reserve.**  
**Current balance =**  
**\$491,891**  
**[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
		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	2025-2026		Approved	Proposed	Proposed
		2/12/2026 15:55	2025-2026			
		Org Bgt	Amds			
718	Vehicles		60,500	60,500		60,500
719	Office Equipment	1,000		1,000	<span style="border: 1px dashed black; padding: 2px;">(564)</span>	436
790	Other Equipment			0		0
	<b>Total Plant Maintenance &amp; Operations</b>	<b>1,704,670</b>	<b>77,655</b>	<b>1,782,325</b>	<b>0</b>	<b>1,782,325</b>

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

Account Number	General Fund 101						
		2025-2026		2025-2026		Approved	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	
	<b>Total General Sessions Court</b>	<b>920,548</b>	<b>20,583</b>	<b>941,131</b>	<b>0</b>	<b>941,131</b>	

**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	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	
	<b>Total Chancery Court</b>	<b>495,932</b>	<b>6,862</b>	<b>502,794</b>	<b>0</b>	<b>502,794</b>	

**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, Sationery & 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	
	<b>Total Juvenile Court</b>	<b>437,965</b>	<b>8,206</b>	<b>446,171</b>	<b>0</b>	<b>446,171</b>	

**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	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 PETSM	Printing, Stationery & Forms	500		500		500	
355	Travel	1,000		1,000		1,000	
355-PETSM	Travel - PetsMart	1,000		1,000		1,000	
357	Veterinary Services	29,754		29,754		29,754	
357-ASHLTR	Veterinary Services	500		500		500	
359	Disposal Fees	310		310		310	
399	Other Contracted Services	1,000		1,000	1,000	2,000	
401	Animal Food & Supplies	31,700		31,700		31,700	
401 ASHLTR	Animal Food & Supplies	9,897	(500)	9,397	(1,000)	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-PETSM	Animal Food & Supplies	5,000		5,000		5,000	

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

<b>Account Number</b>	<b>General Fund 101</b>						
		2/12/2026 15:55	2025-2026	2025-2026	Approved	Proposed	Proposed
		<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>	
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	
	<b>Total Animal Control</b>	<b>580,378</b>	<b>6,862</b>	<b>587,240</b>	<b>0</b>	<b>587,240</b>	
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	
	<b>Total Other Local Health Services</b>	<b>645,500</b>	<b>98,700</b>	<b>744,200</b>	<b>0</b>	<b>744,200</b>	
	<b>Total Public Health and Welfare</b>	<b>1,272,029</b>	<b>105,562</b>	<b>1,377,591</b>	<b>0</b>	<b>1,377,591</b>	

**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**

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
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	<b>Revenue @ 44570-SRCTZ</b>		1,000	(424)	576	500
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	<b>Revenue @ 46140</b>		250		250	
735	Health Equipment	<b>[17Feb_02Mar2026]</b>			1,524	1,524	1,524
735 - SCEQU	Health Equipment - Sr. Center Grant		0	35,481	35,481		35,481
<b>Total Senior Citizens Assistance</b>			<b>350,463</b>	<b>85,343</b>	<b>435,806</b>	<b>14,009</b>	<b>449,815</b>
<b>Total Social, Cultural, and Recreational Services</b>			<b>350,463</b>	<b>85,343</b>	<b>435,806</b>	<b>14,009</b>	<b>449,815</b>

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

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

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

Account Number	General Fund 101	2025-2026		2025-2026		Approved		Proposed	
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	Proposed		
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		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		<b>Courthouse &amp; Jail Maintenance</b>					
2		<b>Fund 112</b>					
3	Account Number	2/12/2026 16:44	2025-2026	2025-2026	Approved	Proposed	Proposed
4			Org Bgt	Amnds	Amded Bgt	Amnds	Amded Budget
5							
6	<b>Revenue</b>						
7	40000	<b>Local Taxes</b>					
8	40200	# <i>County Local Option Taxes</i>					
9	40266	Litigation Tax - Jail, Courthouse	100,000		100,000		100,000
10							
11		<b>Total Local Taxes</b>	100,000	0	100,000	0	100,000
12							
13	<b>TOTAL OTHER LOCAL REVENUE</b>		100,000	0	100,000	0	100,000
14							
15	<b>Total Revenues</b>		100,000	0	100,000	0	100,000
16							
17							
18	<b>Total Expenditures</b>						
19	58000	<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		<b>Total Expenses</b>	100,000	0	100,000	2,000	102,000
33							
34	<b>Total Expenditures</b>		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	<b>Audited Total Restricted FB June 30, 2025</b>		<b>69,136</b>					
42	<b>Less PY Encumbrances</b>		<b>0</b>					
43	<b>Restricted Available Beg FB July 1, 2025</b>		<b>69,136</b>		<b>69,136</b>		<b>69,136</b>	
44								
45	<b>Total Revenue</b>		<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	
46								
47	<b>Total Revenue and Transfers In</b>		<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	
48								
49	<b>Total Available Funds</b>		<b>169,136</b>	<b>0</b>	<b>169,136</b>	<b>0</b>	<b>169,136</b>	
50								
51	<b>Expenditure Budget</b>		<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>2,000</b>	<b>102,000</b>	
52	<b>Transfers Out</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
53								
54	<b>Total Expenditures and Transfer Out</b>		<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>2,000</b>	<b>102,000</b>	
55								
56	<b>Ending Fund Balance</b>		<b>69,136</b>	<b>0</b>	<b>69,136</b>	<b>(2,000)</b>	<b>67,136</b>	
57								

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

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

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

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

**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	<b>48000</b>	<b>Other Governments &amp; Citizens Groups</b>						
90	48140	Contracted Services		0		0		0
91								
92								
93		<b>Total Other Governments &amp; Citizen</b>		0	0	0	0	0
94				<b>Exp @ 62000</b>				
95								
96				<b>[17Feb_02Mar2026]</b>				
97	<b>49000</b>	<b>Other Sources</b>						
98	49600-TRADE	Proceeds from Sale of Cap Assets-TRAD	67,000		67,000			67,000
99	49800	Transfer In (from 101 - Sports Gaming Ta	87,000		87,000			87,000
100	49700	Insurance Recovery	0	75,713	75,713	11,022		86,735
101		<b>Total Other Sources</b>	<b>154,000</b>	<b>75,713</b>	<b>229,713</b>	<b>11,022</b>		<b>240,735</b>
102								
103	<b>Total Revenues</b>		<b>5,208,793</b>	<b>348,713</b>	<b>5,557,506</b>	<b>11,022</b>		<b>5,568,528</b>

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

A	B	C	D	E	F	G	H
104							
105		<b><i>Total Highway/Public Works Expenditures</i></b>					
106	<b>60000</b>	<b>Highways</b>					
107	<b>61000</b>	<b>Administration</b>					
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		<b>Total Administration</b>	<b>1,302,005</b>	<b>35,700</b>	<b>1,337,705</b>	<b>(2,000)</b>	<b>1,335,705</b>

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

	A	B	C	D	E	F	G	H
131								
132								
133								
134								
135	<b>62000</b>	<b>Highway and Bridge Maintenance</b>						
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		<b>Total Highway &amp; Bridge Maintenance</b>	<b>1,032,000</b>	<b>101,713</b>	<b>1,133,713</b>	<b>4,000</b>		<b>1,137,713</b>
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	<b>63100</b>	<b>Operation &amp; Maintenance of Equipment</b>					
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		<b>Total Operation &amp; Maint of Equip</b>	<b>330,500</b>	<b>(25,000)</b>	<b>305,500</b>	<b>8,800</b>	<b>314,300</b>
172							

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

	A	B	C	D	E	F	G	H
173								
174								
175	<b>65000</b>	<b>Other Charges</b>						
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		<b>Total Other Charges</b>		<b>234,000</b>	<b>0</b>	<b>234,000</b>	<b>222</b>	<b>234,222</b>

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

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

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

44000		Other Local Revenues					
44100		<i>Recurring Items</i>					
44110	Investment Income	LCBOE: TennCare reimbursements	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
		<b>Total Recurring Items</b>	<b>139,400</b>	<b>0</b>	<b>139,400</b>	<b>6,030</b>	<b>145,430</b>
44500		<i>Nonrecurring Items</i>					
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
		<b>Total Nonrecurring Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Local Revenues</b>			<b>139,400</b>	<b>0</b>	<b>139,400</b>	<b>6,030</b>	<b>145,430</b>

## Loudon County Board of Education

Fund 141

Ending June 30, 2026

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

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47000	<b>Federal Government</b>					
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
	<b>Total Federal Through State</b>	<b>210,632</b>	<b>0</b>	<b>210,632</b>	<b>80,658</b>	<b>291,290</b>
47600	<i>Direct Federal Revenue</i>					
47640	ROTC Reimbursement	71,000	0	71,000	0	71,000
	<b>Total Direct Federal Revenue</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>
<b>Total Federal Government</b>		<b>281,632</b>	<b>0</b>	<b>281,632</b>	<b>80,658</b>	<b>362,290</b>
48600	<b>Citizens Groups</b>					

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48130	Contributions	<b>LCBOE: Robotics donation.</b>	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	0
48610-CL	Donations - CL		0	5,500	5,500	0
48610-FAM	Donations - FAM		0	3,550	3,550	6,650
48610-FRC	Donations - FRC		0	0	0	10,200
48610-GYS	Donations - GYS		0	550	550	0
48610-LCAP	Donations - LCA		0	0	0	0
48610-LCEF	Donations - LCEF		0	0	0	0
48610-MUSIC	Donations - MUSIC	<b>LCBOE: FRC Donation.</b>	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	0
48610-WSF	Donations - WSF		0	14,150	14,150	3,100
						17,250
	Total Citizens Groups		0	42,885	42,885	11,630
						54,515
48990	Other					
48990	Other		0	8,000	8,000	0
49700	Insurance Recovery		0	73,560	73,560	0
49800	Transfer In		0	0	0	0
<b>Total Revenues</b>			<b>56,273,456</b>	<b>1,767,902</b>	<b>58,041,358</b>	<b>122,318</b>
						<b>58,163,676</b>
	<b>Total Other Source</b>		0	0	0	0
	<b>Total General Purpose School</b>		<b>56,273,456</b>	<b>1,767,902</b>	<b>58,041,358</b>	<b>122,318</b>
						<b>58,163,676</b>

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

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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	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
		<b>Total Regular Instruction Program</b>	<b>33,686,469</b>	<b>629,516</b>	<b>34,315,985</b>	<b>15,500</b>	<b>34,331,485</b>

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71200	<u>Special Education Program</u>						
116	Teachers		2,237,083	0	2,237,083	0	2,237,083
116 VR	Teachers		93,942	0	93,942	(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	LCBOE: Transition grant Amendments.	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
	<b>Total Special Instruction Program</b>		<b>4,927,032</b>	<b>178,320</b>	<b>5,105,352</b>	<b>559</b>	<b>5,105,911</b>

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		<i>Vocational Education Program</i>					
71300							
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	Employe 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	
	<b>Total Vocational Education Program</b>	<b>2,663,722</b>	<b>66,764</b>	<b>2,730,486</b>	<b>7,430</b>	<b>2,737,916</b>	
<b>Total Instruction</b>		<b>41,277,223</b>	<b>874,600</b>	<b>42,151,823</b>	<b>23,489</b>	<b>42,175,312</b>	

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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	LCBOE: TennCare reimbursements	25
355		Travel	LCBOE: ACE amendments	2,400	0	2,400	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 Ca	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	LCBOE: Mental Health Pilot	2,100	0	2,100	0
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
		<b>Total Health Services</b>	<b>978,508</b>	<b>104,253</b>	<b>1,082,761</b>	<b>11,030</b>	<b>1,093,791</b>

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72130		<i>Other Student Support</i>					
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	<b>LCBOE:</b> ISM Amendments	8,025
208-RET	DEN	Dental Insurance	432	0	432		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
		<b>Total Other Student Support</b>	<b>2,064,097</b>	<b>243,343</b>	<b>2,307,440</b>	<b>(12,430)</b>	<b>2,295,010</b>

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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	<b>LCBOE: \$56,000 - Amendment</b>	1,360
206-RET	LIF	Life Insurance	480	0	480		
207		Medical Insurance	81,068	0	81,068	<b>\$17,075 - High Cost</b>	81,068
207-RET	MED	Medical Insurance	3,900	0	3,900		
208		Dental Insurance	2,997	0	2,997	0	3,900
208-REF	DEN	Dental Insurance	863	0	863	0	2,997
212		Employer Medicare	6,493	174	6,667	0	863
348		Postal Charges	1,000	0	1,000	0	6,667
355		Travel	21,650	0	21,650	(6,000)	1,000
399		Other Contracted Services	178,250	0	178,250	74,075	15,650
399	SPED	Other Contracted Services	0	0	0	0	252,325
524		In-Service/Staff Development	0	0	0	0	0
		<b>Total Special Education Program</b>	<b>812,372</b>	<b>13,518</b>	<b>825,890</b>	<b>68,075</b>	<b>893,965</b>

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72250	<i>Education Technology</i>						
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	<b>LCBOE: Robotics donation.</b>	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	
	<b>Total Central &amp; Other Transportation</b>	<b>1,301,079</b>	<b>0</b>	<b>1,301,079</b>	<b>1,880</b>	<b>1,302,959</b>	

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

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

**LCBOE:**  
 Early Literacy Tutoring  
 Grant

**LCBOE:**  
 High Cost

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

73000		<b>Operation of Non-Instructional Service</b>					
73100		<i>Food Service</i>					
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
		<b>Total Food Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
73300		<i>Community Services</i>					
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
		<b>Total Community Services</b>	<b>60,558</b>	<b>56,980</b>	<b>117,538</b>	<b>9,750</b>	<b>127,288</b>

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	
		<b>Total Early Childhood Education</b>	<b>1,080,907</b>	<b>43,849</b>	<b>1,124,756</b>	<b>0</b>	<b>1,124,756</b>
76000		<u>Capital Outlay</u>					
76100		<u>Regular Capital Outlay</u>					
304	Architects	0	0	0	0	0	
399	ISM	Other Contracted Services	73,670	(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
		<b>Total Regular Capital Outlay</b>	<b>169,672</b>	<b>-107,672</b>	<b>62,000</b>	<b>5,000</b>	<b>67,000</b>

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			<b>Federal Fund 142</b>					
2			2/13/2026 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
3		<b>Account Number</b>		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
557								
558	<b>Sub Fund</b>	808 - Carl Perkins Reserve Revenue						
559								
560	47100	<i>Federal Through State</i>						
561	47131	Vocational Educ - Basic Grants to States	0.00	50,000.00	50,000.00	0.00	50,000.00	
562								
563								
564		<b>Total Revenue</b>	0.00	50,000.00	50,000.00	0.00	50,000.00	
565								
566								
567	<b>Sub Fund</b>	808 - Carl Perkins Reserve Expenditures		<b>LCBOE:</b> Perkins Reserve grant amendments.				
568								
569								
570	71300	<i>Vocational Education Program</i>						
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		<b>Total Expenditures Carl Perkins</b>	0.00	50,000.00	50,000.00	0.00	50,000.00	
577								
578								
579		<b>Revenues</b>	0.00	50,000.00	50,000.00	0.00	50,000.00	
580								
581		<b>Expenditures</b>	0.00	50,000.00	50,000.00	0.00	50,000.00	
582								
583		<b>Ending Fund Balance</b>	0.00	0.00	0.00	0.00	0.00	
584								

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2			2/13/2026 8:48	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
585								
586	<b>Sub Fund</b>		<b>809 - Carl Perkins Revenue</b>					
587								
588	47100		<i>Federal Through State</i>					
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			<b>Total Revenue</b>	91,052.00	(195.84)	90,856.16	0.00	90,856.16
594								
595								
596	<b>Sub Fund</b>		<b>809 - Carl Perkins Expenditures</b>			<b>LCBOE:</b> Carl Perkins amendments.		
597								
598								
599	71300		<i>Vocational Education Program</i>					
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		<i>Other Student Support</i>					
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								

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

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		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			<b>Fund 142 Total Beginning Fund Balance</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
1069								
1070			<b>Fund 142 Total Expenditures</b>	<b>2,603,078.83</b>	<b>994,098.63</b>	<b>3,597,177.46</b>	<b>0.00</b>	<b>3,597,177.46</b>
1071								
1072			<b>Fund 142 Total Revenues</b>	<b>2,603,078.83</b>	<b>994,098.63</b>	<b>3,597,177.46</b>	<b>0.00</b>	<b>3,597,177.46</b>
1073								
1074			<b>Fund 142 Total Ending Fund Balance</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
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.							