

Loudon County Budget Committee
April 20, 2026
Meeting Agenda

1. Consideration to approve minutes for March 16, 2026 meeting
2. Consideration to approve TCRS employer rates effective July 1, 2026
3. Distribution of OT report for Sheriff/Jail
4. Consideration of approval for line adjustments and/or amendments in multiple funds.
 - A. County General Fund 101
Summary of Amendments:
 - Line adjustmentsOverall amendments will have no bearing on the fund balance
 - B. Public Libraries Fund 115
Summary of Amendments:
 - Lenoir City library amendment to increase library books \$750
 - Loudon library amendments to increase printing & furniture = \$5,000
 - Greenback library = line adjustmentsOverall amendments will decrease the fund balance by \$5,750
 - C. Highway Fund 131
Summary of Amendments:
 - Line adjustmentsOverall amendments will have no bearing on the fund balance
 - D. General Purpose School Fund 141
Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

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

Overall amendments will have no bearing on the fund balance
 - F. Cafeteria School Fund 143
Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

Overall amendments will reduce the fund balance by \$15,950
5. Recommendations from Capital Projects and/or Purchasing Committee

TCRS rate

July 1, 2026



Employer Contribution Rate Certification
Tennessee Consolidated Retirement System (TCRS)
Actuarial Valuation at June 30, 2025



Acknowledgement of employer rate effective July 1, 2026 through June 30, 2027

Department Code: 0083300

Department Name: LOUDON COUNTY

I hereby acknowledge and agree that I have reviewed the background information on rates provided to me and also located on the Treasury Website at the GASB and Actuarial Information Public Reports site. I further acknowledge the upward trends concerning future employer contribution rates.

Please select one of the options below

- The Minimum General Employee rate and Minimum Public Safety Officer Rate:
- Minimum General Employee rate: 7.40%
- Minimum Public Safety Officer rate: 10.90%
Optional: We choose to pay a higher contribution of:
(An additional 3.50% will need to be added to the selected rate for Public Safety Officers.)

Employer Signature Title

Date Phone Email

The first department code listed on the Employer Actuarially Determined Contribution (ADC) Rate sheet is your master code. The master code is responsible for determining the rate and submitting the completed employer contribution rate certification to TCRS. The rate selected will be applicable for all department codes listed on the Employer Actuarially Determined Contribution (ADC) Rate sheet. It is the master code's responsibility to notify these departments of the new rates.

Please return the completed rate certification no later than May 29, 2026 via one of the following methods:

By email: TCRS.Information@tn.gov

By mail: TCRS Employer Reporting
502 Deaderick Street
Nashville, TN 37243

**Tennessee Consolidated Retirement System
Employer Actuarially Determined Contribution (ADC) Rate**

Department Code(s): 833.00 833.01 833.10 833.30 833.31 833.05

LOUDON COUNTY

Applicable period for this employer rate	July 1, 2026 through June 30, 2027
Actuarial valuation date	June 30, 2025
Actuarial experience study date	June 30, 2024
Investment rate of return assumption	6.75%

Key Elements of the Pension Plan (Employer Elections)

Base plan formula	1.5% formula times years of service
Employee contribution rate	5% of salary
Vesting period	5 years
Retiree COLAs	Provided, CPI based, capped at 3%

Employer ADC Rate

<i>Rate Components:</i>	
Normal cost	7.48 %
Unfunded accrued liability amortization	0.26 %
Administrative cost	<u>0.29 %</u>
Total employer ADC rate*	8.03 %

Actuarial Present Value of Benefits (PVB) Summary

Actuarial value of assets	\$ 73,673,321
Expected employee contributions	8,646,955
Expected employer normal cost	12,766,860
Unfunded accrued liability	<u>989,225</u>
Total PVB	\$ 96,076,361

* The total employer rate is an aggregate rate. In practice, separate rates are applied to general employees and public safety officers. The employer rate for general employees is 7.40%, and the employer rate for public safety officers is 10.90%.

Employees Covered by Benefit Terms

Inactive employees or beneficiaries currently receiving benefits	323
<i>Annualized Retirement Benefit: \$3,050,570</i>	
Inactive employees entitled to but not yet receiving benefits	536
Active employees	<u>415</u>
<i>Annualized Salary: \$19,318,021</i>	
Total	1,274

Amortization of Unfunded Accrued Liability

Actuarial Valuation Date	Unfunded Accrued Liability (Negative Unfunded Accrued Liability)	Annual Amortization Amount	Amortization Period at June 30, 2025 (in years)
June 30, 2013	\$ 0	\$ 0	0.00
June 30, 2015	(538,981)	(71,058)	10.00
June 30, 2016	(56,998)	(7,032)	11.00
June 30, 2017	0	0	0.00
June 30, 2018	140,903	15,570	13.00
June 30, 2019	(2,235,817)	(235,911)	14.00
June 30, 2020	(995,278)	(100,756)	15.00
June 30, 2021	2,269,662	221,355	16.00
June 30, 2022	983,967	92,782	17.00
June 30, 2023	2,006,930	183,540	18.00
June 30, 2024	411,252	36,578	19.00
June 30, 2025	(996,415)	(86,403)	20.00
Total	\$ 989,225	\$ 48,665	

Sheriff/Jail overtime report

Budget Committee - April 20, 2026

Monthly Overtime Report

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	28273.92
March	26130.93	61383.51	19181.72	13075.90
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/>	<hr/>	<hr/>	<hr/>
	249992.94	399006.62	437830.27	278073.21
	FY 2023 Avg/month	FY 2024 Avg/month	FY 2025 Avg/month	FY 2026 Avg/month <i>(based on average of July-March)</i>
	20,832.75	33,250.55	36,485.86	30,897.02
	FY 2023 Budget=	FY 2024 Budget=	FY 2025 Budget=	FY 2026 Budget =
	268,600.00	442,407.00	439,000.00	400,000.00
				YTD Expenses
				278,073.21
				Est to be spent
				92,691.07
				<hr/>
				Remaining Budget
				29,235.72
				Est. budget remaining

Monthly Overtime Report

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	15299.64
March	8733.20	52705.02	3897.88	3805.34
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>165639.94</u>

FY 2023 Avg/month

10,239.92

FY 2023 Budget=

158,500.00

FY 2024 Avg/month

15,116.91

FY 2024 Budget=

210,000.00

FY 2025 Avg/month

17,478.17

FY 2025 Budget=

219,000.00

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

18,404.44

FY 2026 Budget =

304,000.00

YTD Expenses

165,639.94

Est to be spent

55,213.31

Remaining Budget

83,146.75

Est. budget remaining

Fund 101

County General

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

Account Number	General Fund 101					
	4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52300	Property Assessor's Office					
101	County Official/Administrative Officer	110,358		110,358		110,358
161	Staff Wages	315,224	200	315,424		315,424
184	Educational Incentive (Official)	0	214	214		214
185	Educational Incentive (Staff)	500		500		500
201	Social Security	26,418	558	26,976		26,976
204	State Retirement	28,590	604	29,194		29,194
206	Life Insurance	1,212	(50)	1,162		1,162
206-RET-LIF	Life Insurance - Retirees	384		384		384
207	Medical Insurance	95,826	(42,133)	53,693		53,693
207-SRHTH	Medical Insurance - Sr Health	7,476	3,314	10,790		10,790
208	Dental Insurance	4,820	(1,278)	3,542		3,542
208-RET-DEN	Dental Insurance - Retiree	1,036	182	1,218		1,218
212	Employer Medicare	6,178	131	6,309		6,309
307	Communication	3,000		3,000		3,000
307-WIRE	Communication	500		500		500
317	Data Processing Services	10,000		10,000		10,000
320	Dues and Memberships	4,400		4,400		4,400
330	Operating Lease Payments (Copier & postage machine)	2,500	800	3,300		3,300
331	Legal Services	7,500		7,500		7,500
332	Legal Notices, Recording and Court Cos	300		300		300
334	Maintenance Agreements	13,500		13,500		13,500
338	Maint & Repair of Vehicles	2,400		2,400		2,400
348	Postage	24,000		24,000		24,000
349	Printing, Stationery & Forms	1,000		1,000		1,000
355	Travel	6,000	(222)	5,778		5,778
399	Other Contracted Services	47,500	8,800	56,300		56,300

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

Account Number	General Fund 101					
	4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
399	Other Contracted Services (Eagleview)	70,398		70,398		70,398
414	Duplicating Supplies	800		800		800
425	Gasoline	3,000		3,000		3,000
435	Office Supplies	3,000		3,000	(580)	2,420
451	Uniforms	1,000		1,000		1,000
499	Other Supplies and Materials	200		200		200
508	Premium on Corporate Surety Bonds	300		300		300
513	Workers' Comp Insurance	5,860	1,214	7,074		7,074
524	In Service/Staff Development	2,000	222	2,222		2,222
711	Furniture and Fixtures	2,000	(1,071)	929		929
719	Office Equipment	3,000	1,071	4,071	580	4,651
	Total Property Assessor's Office	812,180	(27,444)	784,736	0	784,736

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

General Fund 101							
Account Number		4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54210	Jail Department						
103	Corrections Deputy Chief		78,500		78,500		78,500
110	Corrections Compliance Lieutenant		59,500		59,500		59,500
115	Corrections Sergeants		172,500		172,500		172,500
160	Guards (\$29,000 for 43 hrs)		2,615,700		2,615,700		2,615,700
160-CRSEC	Guards- CRSEC (3) (\$4,200 for 43 hrs)		157,500		157,500		157,500
169	Part-time Personnel		2,700		2,700		2,700
187	Overtime Wages		300,000		300,000		300,000
187-CRSEC	Overtime Wages		4,000		4,000		4,000
201	Social Security		200,192		200,192		200,192
201-CRSEC	Social Security		10,013		10,013		10,013
204	State Retirement		216,659		216,659		216,659
204-CRSEC	State Retirement		10,837		10,837		10,837
206	Life Insurance		8,175	(295)	7,880		7,880
206-CRSEC	Life Insurance		473	(20)	453		453
206-RET-LIF	Life Insurance-Retirees		399	34	433		433
207	Medical Insurance		454,144	51,909	506,053		506,053
207-CRSEC	Medical Insurance		19,831	(162)	19,669		19,669
207-RET-MED	Medical Insurance - Retirees		24,174	(10,191)	13,983		13,983
207-SRHTH	Medical Insurance - Sr. Health		2,284	3,408	5,692		5,692
208	Dental Insurance		22,691	607	23,298		23,298
208-CRSEC	Dental Insurance		869	(69)	800		800
208-RET	Dental Insurance - Retirees		705	274	979		979
212	Employer Medicare		46,819		46,819		46,819
212-CRSEC	Employer Medicare		2,342		2,342		2,342
307	Communication		5,000		5,000		5,000
331	Legal Services		5,000		5,000		5,000
334	Maintenance Agreements		10,000		10,000		10,000
336	Maintenance and Repair Services- Equipm		5,000		5,000		5,000
340	Medical and Dental Services		420,000	168,000	588,000		588,000
348	Postal Charges		200		200		200
349	Printing, Stationery & Forms		1,000		1,000		1,000
355	Travel		10,000		10,000		10,000

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

Account Number	General Fund 101					
	4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
355-EXTRA	Travel - Extradition	3,000		3,000		3,000
399	Other Contracted Services	13,000	7,000	20,000		20,000
410	Custodial Supplies	35,000		35,000		35,000
412	Diesel	4,000		4,000		4,000
413	Drugs and Medical Supplies (Inmates)		70,000	70,000		70,000
414	Duplicating Supplies	1,000		1,000		1,000
421	Food Preparation Supplies	3,000		3,000		3,000
422	Food Supplies (Inmates)	300,000		300,000		300,000
431	Law Enforcement Supplies	2,000		2,000		2,000
435	Office Supplies	6,000		6,000		6,000
451	Uniforms	45,000		45,000		45,000
499	Other Supplies & Materials	50,000	(7,000)	43,000		43,000
513	Workers' Comp Insurance	37,111	6,117	43,228		43,228
524	In-Service/Staff Development	15,000		15,000		15,000
708	Communication Equipment	6,000		6,000		6,000
710	Food Service Equipment	3,000		3,000		3,000
711	Furniture and Fixtures	3,000		3,000		3,000
716	Law Enf Equip	40,000		40,000	3,000	43,000
716-BDCAM	Law Enf Equip - Body Cameras (5 yr contr't-last pymt 7/2029)	16,912		16,912		16,912
716-TCI	Law Enforcement Equipment - Training Grant		14,992	14,992		14,992
719	Office Equipment	10,000		10,000	(3,000)	7,000
				0		0
	Total Jail Department	5,460,230	304,604	5,764,834	0	5,764,834

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

General Fund 101						
Account Number	4/14/2026 13:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55000	Public Health and Welfare					
55110	Local Health Department					0
189-1XPMT	Other Wages - 1X Payment	3,000		3,000		3,000
201	Social Security	186		186		186
204	State Retirement	306		306		306
208 RET	Dental Insurance - Retirees	87		87		87
212	Employer Medicare	44		44		44
307	Communication	3,000	3,100	6,100		6,100
307-WIRE	Communication	2,000	(1,000)	1,000		1,000
316	Contributions	4,635		4,635		4,635
320	Dues & Memberships	575		575		575
330	Operating Lease Payments (Copier)	5,896	(2,100)	3,796		3,796
333	Licenses	200		200		200
337	Maintenance & Repair - Office Equip	300		300		300
348	Postal Charges	1,000		1,000		1,000
349	Printing, Stationery & Forms	300		300		300
355	Travel	800		800		800
399	Other Contracted Services	9,077	(3,900)	5,177	(3,500)	1,677
413	Medical Supplies	1,000		1,000	2,000	3,000
422	Food Supplies	800		800		800
435	Office Supplies	5,990		5,990		5,990
499	Other Supplies & Materials	3,396		3,396	800	4,196
508	Premiums on Corporate Surety Bonds	323		323		323
524	In-Service/Staff Development	500		500		500
711	Furniture and Fixtures	2,226		2,226		2,226
719	Office Equipment	510	3,900	4,410	700	5,110
				0		0
	Total Local Health Department	46,151	0	46,151	0	46,151

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

General Fund 101						
Account Number	4/14/2026 13:00	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	(130)	744		744
207	Medical Insurance	26,425	924	27,349		27,349
207-SRHTH	Medical Insurance - Sr. Health	17,445	(446)	16,999		16,999
208	Dental Insurance	2,549	(101)	2,448		2,448
208-RET-DEN	Dental Insurance-Retirees	1,741	675	2,416		2,416
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	(1,500)	500
336	Maintenance and Repair Services-Equipment	2,000	(900)	1,100		1,100
338	Vehicle Maintenance	4,100	(500)	3,600		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	1,500	4,000
399	Other Contracted Services	8,000		8,000		8,000
399 - DDA25	Other Contracted Services (Minivan Grant-2025 TN Senior Cntr Gra	0	1,842	1,842		1,842
410	Custodial Supplies	1,000		1,000		1,000
414	Duplicating Supplies	700		700		700

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

		General Fund 101					
Account Number	4/14/2026 13:00		2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
	422	Food Supplies		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	76	1,076		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	539	3,144		3,144
524	In-Service/Staff Development		300		300		300
599	Other Charges		2,100		2,100		2,100
599-SRCTZ	Other Charges - SRCTZ		0	7,009	7,009		7,009
711-DDA25	Furniture/fixtures (Minivan Grant-2025 TN Senior Cntr Grant)			7,000	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	100,813	451,276	0	451,276
Total Social, Cultural, and Recreational Services			350,463	100,813	451,276	0	451,276

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

Account Number	General Fund 101					
	4/14/2026 13:00	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	356,338	25,853,150	0	25,853,150
Transfers In		10,000	2,424,283	2,434,283	0	2,434,283
Total Revenue and Transfers In		25,506,812	2,780,621	28,287,433	0	28,287,433
Total Available Funds		39,564,711	2,780,621	42,345,332	0	42,345,332
Expenditure Budget		30,733,482	905,778	31,639,260	0	31,639,260
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		30,820,482	905,778	31,726,260	0	31,726,260
Ending Fund Balance		8,744,229	1,874,843	10,619,072	0	10,619,072

Fund 115

Public Libraries

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

	A	B	C	D	E	F	G	H
113	Subfund LEN - Lenoir City Library							
115	EXPENDITURES							
116	56000		Social, Cultural, and Recreational Services					
117	56500		<u>Libraries</u>					
118	307		Communications	300		300		300
119	330		Operating Lease Payments	5,000		5,000		5,000
120	333		License - Book System	1,250		1,250		1,250
121	349		Printing - Library Cards & Applications			0		0
122	399		Other Contracted Services	100		100		100
123	399-FY22		Other Contracted Services			0		0
124	414		Duplicating Supplies	250		250		250
125	422		Story Time (Food Supplies)	200		200		200
126	432		Library Books	3,650		3,650	750	4,400
127	432-ARPA		Library Books - ARPA Grant			0		0
128	432-PETTW		Library Books/Media - Pettway Grant	4,000		4,000		4,000
129	435		Office Supplies	750	1,085	1,835		1,835
130	437		Periodicals	200		200		200
131	499		Other Supplies & Materials			0		0
132	709		Data Processing Equipment			0		0
133	711		Furniture			0		0
134	711-PETTW		Furniture - Pettway Grant			0		0
135	719		Office Equipment	500		500		500
136	790		Other Equipment	500		500		500
137	Total Libraries			16,700	1,085	17,785	750	18,535
138								
139	Total Expenditures			16,700	1,085	17,785	750	18,535
140								

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

	A	B	C	D	E	F	G	H
141	Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			45,511		45,511		45,511
142		Less Cash on Hand		(50)		(50)		(50)
143		Less PY Encumbrance						
144		Total Revenue		16,700	0	16,700	0	16,700
145		Total Expenditures		16,700	1,085	17,785	750	18,535
146								
147		Effect on Fund Balance		0	(1,085)	(1,085)	(750)	(1,835)
148								
149	ESTIMATED ENDING FUND BALANCE SUBFUND LEN			45,461	(1,085)	44,376	(750)	43,626

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

	A	B	C	D	E	F	G	H
175	Subfund LOU - Loudon Public Library							
176	EXPENDITURES							
177	56000		Social, Cultural, and Recreational Services					
178	56500		<u>Libraries</u>					
179	307		Communications	900	35	935		935
180	320		Dues & Memberships	500		500		500
181	330		Operating Lease Payment	2,000		2,000		2,000
182	333		Licenses	600	18	618		618
183	348		Postal Charges	100		100		100
184	349		Printing	200		200	1,200	1,400
185	399		Other Contracted Services	500		500		500
186	399 PETTW		Other Contracted Services - Pettway Grant			0		0
187	410		Custodial Supplies	500		500		500
188	414		Duplicating Supplies	500		500		500
189	432		Library Books	6,500		6,500		6,500
190	432-DIGIT		Library Books	2,000		2,000		2,000
191	432-PETTW		Library Books - Pettway Grant	3,500	(3,500)	0		0
192	435		Office Supplies	1,000		1,000		1,000
193	437		Periodicals	150	(35)	115		115
194	499		Other Supplies & Materials	1,000		1,000		1,000
195	524		In-Service/Staff Development	750	(18)	732		732
196	599		Other Charges			0		0
197	711		Furniture and Fixtures	500		500	3,800	4,300
198	711 PETTW		Furniture and Fixtures		3,000	3,000		3,000
199	719		Office Equipment			0		0
200	Total Libraries			21,200	(500)	20,700	5,000	25,700
201								
202			Total Expenditures	21,200	(500)	20,700	5,000	25,700
203								

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

	A	B	C	D	E	F	G	H
204	Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			43,005		43,005		43,005
205		Less PY Encumbrance						
206		Less Cash on Hand		(50)				
207		Total Revenue		17,700	(500)	17,200	0	17,200
208		Total Expenditures		21,200	(500)	20,700	5,000	25,700
209		Effect on Fund Balance		(3,500)	0	(3,500)	(5,000)	(8,500)
210								
211	ESTIMATED ENDING FUND BALANCE SUBFUND LOU			39,455	0	39,455	(5,000)	34,455

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

	A	B	C	D	E	F	G	H
305	Subfund GRE - Greenback Library							
306	EXPENDITURES							
307	56000		Social, Cultural, and Recreational Services					
308	56500		<u>Libraries</u>					
309	307		Communications	700		700		700
310	330		Lease	50		50		50
311	330 PTTW		Lease		2,700	2,700	(10)	2,690
312	333		Licenses	575	43	618		618
313	348		Postal Charges			0		0
314	349		Printing, Stationery, & Forms			0		0
315	399		Other Contracted Services			0		0
316	414		Duplicating Supplies	50		50		50
317	429		Instructional Supplies	400		400		400
318	432		Library Books	700		700		700
319	432 PTTW		Library Books - Pettway Grant	2,700	(2,700)	0	10	10
320	435		Office Supplies	500	(425)	75		75
321	499		Other Supplies	200		200		200
322	499		Other Supplies & Materials			0		0
323	711		Furniture & Fixtures	200		200		200
324	719		Office Equipment	200	2,925	3,125		3,125
325	Total Libraries			6,275	2,543	8,818	0	8,818
326								
327	Total Expenditures			6,275	2,543	8,818	0	8,818
328								
329	Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			10,429		10,429		10,429
330			Less Cash on Hand	(50)				
331								
332	Total Revenue			4,850	1,000	5,850	0	5,850
333	Total Expenditures			6,275	2,543	8,818	0	8,818
334								
335	Effect on Fund Balance			(1,425)	(1,543)	(2,968)	0	(2,968)
336								
337	ESTIMATED ENDING FUND BALANCE SUBFUND GRE			8,954	(1,543)	7,411	0	7,411

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

	A	B	C	D	E	F	G	H
459								
460								
461			TOTAL REVENUE & TRANSFERS IN	402,532	500	403,032	0	403,032
462								
463			TOTAL EXPENDITURES	460,394	13,593	473,987	5,750	479,737
464								
465			EFFECT ON FUND BALANCE	(57,862)				
466								
467			BEGINNING FUND BALANCE 7/1/25 Audited	369,962				
468								
469			Less PY POs					
470			Less Cash on Hand	(250)				
471								
472			Available Fund Balance 7/1/2025	369,712				
473								
474			ESTIMATED ENDING FUND BALANCE	311,850	(13,093)	298,757	(5,750)	293,007
475								
476								
477								

Fund 131

Highway Operations

**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	500	5,476
119	331	Legal Services		500		500		500
120	348	Postal Charges		150		150		150
121	349	Printing, Stationery & Forms		1,000		1,000		1,000
122	355	Travel		4,000	24	4,024		4,024
123	399	Other Contracted Services		2,000		2,000	(500)	1,500
124	414	Duplicating Supplies		250	(250)	0		0
125	435	Office Supplies		2,000	(750)	1,250		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)	0		0
129								
130		Total Administration		1,302,005	33,700	1,335,705	0	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	(222)	2,278		2,278
137	399		Other Contracted Services	50,000	87,735	137,735		137,735
138	402		Asphalt	700,000		700,000		700,000
139	403		Asphalt - Cold Mix	10,000	(3,000)	7,000	(2,000)	5,000
140	404		Asphalt - Hot Mix	100,000	(10,000)	90,000	(1,000)	89,000
141	408		Concrete	1,000		1,000	4,000	5,000
142	409		Crushed Stone	85,000	(20,000)	65,000		65,000
143	436		Other Road Materials	6,000		6,000	745	6,745
144	438		Pipe	25,000	48,200	73,200		73,200
145	443		Road Signs	15,000	3,000	18,000		18,000
146	444		Salt	25,000		25,000	(745)	24,255
147	445		Sand	1,000		1,000	(1,000)	0
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	105,713	1,137,713	0	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	7,800	107,800		107,800
165	425		Gasoline	35,000		35,000		35,000
166	433		Lubricants	2,500	1,100	3,600	1,500	5,100
167	450		Tires and Tubes	45,000	(4,100)	40,900		40,900
168	499		Other Supplies & Materials	7,500		7,500	(1,500)	6,000
169	599		Other Charges	2,500		2,500		2,500
170								
171			Total Operation & Maint of Equip	330,500	(16,200)	314,300	0	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	(1,000)	9,000
177	347		Pest Control	1,000		1,000		1,000
178	399		Other Contracted Services	2,000	(2,000)	0		0
179	410		Custodial Supplies	1,000	222	1,222	1,000	2,222
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	4,000		4,000
183	427		Ice	1,000	600	1,600		1,600
184	451		Uniforms	20,000	(2,300)	17,700		17,700
185	506		Liability Insurance	145,000	11,531	156,531		156,531
186	508		Premiums on Bonds	500		500		500
187	510		Trustee's Commission	38,000		38,000		38,000
188	599		Other Charges	500	1,700	2,200		2,200
189								
190			Total Other Charges	234,000	11,753	245,753	0	245,753

**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	359,735	5,568,528	0	5,568,528
271								
272								
273	Total Available Funds			6,913,364	359,735	7,273,099	0	7,273,099
274								
275	Expenditure Budget			5,564,168	434,156	5,998,324	0	5,998,324
276								
277	Total Expenditures and Transfer Out			5,564,168	434,156	5,998,324	0	5,998,324
278								
279	Estimated Ending Fund Balance			1,349,196	(74,421)	1,274,775	0	1,274,775
280								
281								
282			County Commission meeting date:					
283			May 11, 2026					
284								
285								

Fund 141

General Purpose
School

Loudon County Board of Education

Fund 141

Ending June 30, 2026

43000		Charges for Current Services						
<i>43500</i>		<i>Education Charges</i>						
43542		Contract for Instructional Services w/ Other LE	0	0	0	0	0	0
43570		Receipts from Individual Schools	15,000	0	15,000	0	0	15,000
43990		Other Charges for Services	5,550	0	5,550	0	0	5,550
		Total Education Charges	20,550	0	20,550	0	0	20,550
		Total Charges for Current Services	20,550	0	20,550	0	0	20,550
44000		Other Local Revenues						
<i>44100</i>		<i>Recurring Items</i>						
44110		Investment Income	75,000	0	75,000	0	0	75,000
44130		Sale of Material and Supplies	0	0	0	0	0	0
44145		Sale of Recycled Materials	0	0	0	0	0	0
44146		E-Rate Funding	0	0	0	0	0	0
44160-RET	DEN	Retirees' Insurance Payments	50,000	0	50,000	0	0	50,000
44160-RET	LIF	Retirees' Insurance Payments	7,300	0	7,300	0	0	7,300
44160-RET	MED	Retirees' Insurance Payments	5,100	0	5,100	0	0	5,100
44161-COBRA	DEN	Cobra Insurance Payments	0	0	0	0	0	0
44170		Miscellaneous Refunds	2,000	6,030	8,030	2,289	0	10,319
44170		Miscellaneous Refunds	0	0	0	0	0	0
44170	TNRMT	Miscellaneous Refunds - TN Risk Managemen	0	0	0	0	0	0
		Total Recurring Items	139,400	6,030	145,430	2,289	0	147,719
<i>44500</i>		<i>Nonrecurring Items</i>						
44530		Sale of Equipment	0	0	0	0	0	0
44540		Sale of Property	0	0	0	0	0	0
44570		Contributions and Gifts	0	0	0	0	0	0
		Total Nonrecurring Items	0	0	0	0	0	0
		Total Other Local Revenues	139,400	6,030	145,430	2,289	0	147,719

LCBOE:
TennCare
reimbursements

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

47000		Federal Government				
47100		<u>Federal Through State</u>				
47143	Special Education - Grants to States	0	35,099	35,099	0	35,099
47145	Special Education Preschool - Grants to States	0	0	0	0	0
47147	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47147 21st	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47590 SLC	Other Federal Through State	0	0	0	0	0
47590 VR	Other Federal Through State VR Grant	210,632	45,559	256,191	0	256,191
Total Federal Through State		210,632	80,658	291,290	0	291,290
47600		<u>Direct Federal Revenue</u>				
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	80,658	362,290	0	362,290
48600		Citizens Groups				
48130	Contributions	0	5,000	5,000	0	5,000
48610	Donations	0	1,880	1,880	0	1,880
48610-ALT	Donations - Alternative School	0	0	0	0	0
48610-BIT	Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP	Donations - Camp Bravado	0	0	0	0	0
48610-CHR	Donations - Christmas	0	8,235	8,235	0	8,235
48610-CL	Donations - CL	0	5,500	5,500	0	5,500
48610-FAM	Donations - FAM	0	10,200	10,200	0	10,200
48610-FRC	Donations - FRC	0	0	0	0	0
48610-GYS	Donations - GYS	0	550	550	0	550
48610-LCAP	Donations - LCA	0	0	0	0	0
48610-LCEF	Donations - LCEF	0	0	0	0	0
48610-MUSIC	Donations - MUSIC	0	0	0	0	0
48610-NMS	Donations - North Middle School	0	0	0	0	0
48610-RTI	Donations - RTI	0	0	0	0	0
48610-SHOE	Donations - SHOE	0	0	0	0	0
48610-SUP	Donations - SUP	0	5,900	5,900	5,875	11,775
48610-WSF	Donations - WSF	0	17,250	17,250	1,000	18,250
Total Citizens Groups		0	54,515	54,515	6,875	61,390

LCBOE:
FRC Donations

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

48990	Other					
48990	Other	0	8,000	8,000	0	8,000
49700	Insurance Recovery	0	73,560	73,560	0	73,560
49800	Transfer In	0	0	0	0	0
Total Revenues		56,273,456	1,890,220	58,163,676	161,047	58,324,723
Total Other Source		0	0	0	0	0
Total General Purpose School		56,273,456	1,890,220	58,163,676	161,047	58,324,723

Loudon County Board of Education

Fund 141

Ending June 30, 2026

General Purpose School Expenditures							
70000	Education						
71000	Instruction						
<i>71100</i>	<i>Regular Instruction Program</i>						
116	Teachers	21,411,399	0	21,411,399	70,883	21,482,282	
116 SLC	Teachers -Summer Learning Camps	0	0	0	0	0	
117	Career Ladder Program	25,000	0	25,000	0	25,000	
128	Homebound Teachers	7,000	0	7,000	0	7,000	
163	Educational Assistants	2,290,565	0	2,290,565	0	2,290,565	
163 SLC	Educational Assistants - Summer Learning Car	0	0	0	0	0	
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	11,700	11,700	0	11,700	
189 TUT	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	725	725	0	725	
201 SLC	Social Security - Summer Learning Camps	0	0	0	0	0	
201 TUT	Social Security	0	0	0	725	725	
204	State Retirement	2,086,932	(144,414)	1,942,518	0	1,942,518	
204 ELT	State Retirement	0	1,138	1,138	0	1,138	
204 SLC	State Retirement - Summer Learning Camps	0	0	0	0	0	
204 TUT	State Retirement	0	0	0	1,138	1,138	
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	
212 ELT	Employer Medicare	0	170	170	0	170	
212 SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0	

LCBOE:
Paid Parental Leave

LCBOE:
Tutoring Grant
expenditures.

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

212	TUT	Employer Medicare	0	0	0	170	170
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	1,767	1,767	0	1,767
429	SLC	Instructional Supplies - Summer Learning Camp	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	8,000	49,563
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	7,000	40,196
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	5,606	46,791
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	2,600	61,851
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
429	TUT	Instructional Supplies - Tutoring	0	0	0	1,767	1,767
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	(8,000)	12,305
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	4,000	29,182
790	SES	Other Equipment - Steekee Elementary School	2,809	0	2,809	0	2,809
		Total Regular Instruction Program	33,686,469	645,016	34,331,485	105,589	34,437,074

Loudon County Board of Education

Fund 141

Ending June 30, 2026

71200		<u>Special Education Program</u>					
116		Teachers	2,237,083	0	2,237,083	0	2,237,083
116	VR	Teachers	93,942	(28,242)	65,700	0	65,700
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	(15,000)	8,000	0	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	63,958	120,987	0	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	2,155	11,515	0	11,515
204		State Retirement	287,000	4,000	291,000	0	291,000
204	VR	State Retirement	15,948	(183)	15,765	0	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	7,564	37,420	0	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	(188)	1,312	0	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	495	2,694	0	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	(30,000)	72,500	0	72,500
725	SPED	Special Education Equipment	0	0	0	0	0
Total Special Instruction Program			4,927,032	178,879	5,105,911	0	5,105,911

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	(104,978)	119,740	0	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	(6,461)	7,954	0	7,954
	204	State Retirement	131,426	2,100	133,526	0	133,526
	204 ISM	State Retirement - ISM Grant	16,994	(8,258)	8,736	0	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	(258)	308	0	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	(1,926)	1,821	0	1,821
	336	Maintenance and Repair Services-Equipment	1,300	0	1,300	(1,300)	0
	355	Travel	8,000	0	8,000	0	8,000
	399 ISM	Other Contracted Services - ISM Grant	0	38,000	38,000	0	38,000
	425	Gasoline	1,000	0	1,000	0	1,000
	429	Instructional Supplies	93,130	(200)	92,930	6,000	98,930
	429 ISM	Instructional Supplies - ISM Grant	45,000	38,552	83,552	(8,000)	75,552
	599 ISM	Other Charges - ISM Grant	100,000	(88,000)	12,000	0	12,000
	730 ISM	Vocational Education Program - ISM Grant	100,000	183,992	283,992	8,000	291,992
	790	Other Equipment	55,200	0	55,200	(6,000)	49,200
	790 SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	2,663,722	74,194	2,737,916	(1,300)	2,736,616
	Total Instruction		41,277,223	898,089	42,175,312	104,289	42,279,601

LCBOE:
CTE Amendments

LCBOE:
ISM amendments

Loudon County Board of Education

Fund 141

Ending June 30, 2026

72000		Support Services					
72110		<u>Attendance</u>					
105		Supervisor / Director	76,644	0	76,644	0	76,644
130	SLC	Social Workers	0	0	0	0	0
188		Bonus Payments	0	0	0	0	0
201		Social Security	4,752	0	4,752	0	4,752
201	SLC	Social Security	0	0	0	0	0
204		State Retirement	5,143	0	5,143	0	5,143
204	SLC	State Retirement	0	0	0	0	0
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	0	0	0	0	0
208		Dental Insurance	0	0	0	0	0
212		Employer Medicare	1,112	0	1,112	0	1,112
212	SLC	Employer Medicare	0	0	0	0	0
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		Total Attendance	89,861	0	89,861	0	89,861
			LCBOE:				
			CSH amendments				
72120		<u>Health Services</u>					
105	CSH	Supervisor/Director	68,155	0	68,155	0	68,155
131		Medical Personnel	580,160	0	580,160	0	580,160
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0
188		Bonus Payments	0	2,000	2,000	0	2,000
189	CSH	Other Salaries & Wages	68,433	0	68,433	(14,236)	54,197
195	HSSL	Certified Substitute Teachers	0	600	600	(200)	400
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
198	HSSL	Non-Certified Substitute Teachers	0	600	600	(150)	450
201		Social Security	35,970	124	36,094	0	36,094
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	CSH	Social Security	8,189	0	8,189	0	8,189
201	HSSL	Social Security	0	75	75	(22)	53
204		State Retirement	52,214	100	52,314	0	52,314
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204	CSH	State Retirement	7,200	0	7,200	0	7,200
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795
206	CSH	Life Insurance	325	0	325	0	325
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	85,500	0	85,500	0	85,500

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Loudon County Board of Education
Fund 141
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207	CSH	Medical Insurance		9,335	0	9,335	6,500	15,835
208		Dental Insurance		3,066	0	3,066	0	3,066
208	CSH	Dental Insurance		338	0	338	210	548
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	LCBOE:	0	25	25	(12)	13
355		Travel	TennCare	2,400	0	2,400	0	2,400
355	CSH	Travel	reimbursements	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	3,486	3,486	0	3,486
399	SLC	Other Contracted Services - Summer Learning		0	0	0	0	0
399	CSH	Other Contracted Services		0	0	0	0	0
413		Drugs and Medical Supplies	LCBOE:	14,800	6,030	20,830	1,989	22,819
435		Office Supplies	ACE amendments	1,000	0	1,000	300	1,300
499	ACE	Other Supplies & Materials		0	80,000	80,000	3,045	83,045
499	CSH	Other Supplies & Materials		12,670	0	12,670	0	12,670
499	MHP	Other Supplies & Materials		0	4,000	4,000	(4,000)	0
524		In-Service/Staff Development		600	0	600	0	600
524	ACE	In-Service/Staff Development		0	16,514	16,514	(3,045)	13,469
524	CSH	In-Service/Staff Development		2,100	0	2,100	(1,800)	300
524	HSSL	In-Service/Staff Development		0	700	700	(215)	485
735	CSH	Health Equipment		3,472	0	3,472	9,326	12,798
735	HSSL	Health Equipment		0	0	0	599	599
735	MHP	Health Equipment		0	1,000	1,000	(1,000)	0
		Total Health Services		978,508	115,283	1,093,791	(2,711)	1,091,080

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	0	8,025
208-RET	DEN	Dental Insurance	432	0	432	0	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	Other Contracted Services	50,260	0	50,260	0	50,260
399	TCCY	Other Contracted Services	0	0	0	0	0
499	MHP	Other Supplies & Materials	0	0	0	4,000	4,000
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	48,060	48,060	0	48,060
524	TCCY	In Service/Staff Development	0	20,532	20,532	0	20,532
790	MHP	Other Equipment	0	0	0	1,000	1,000
790	SAFE	Other Equipment	30,000	0	30,000	0	30,000
790	SSG	Other Equipment	0	94,473	94,473	86	94,559
		Total Other Student Support	2,064,097	230,913	2,295,010	5,086	2,300,096

LCBOE:
Safety grant amendments.

Loudon County Board of Education

Fund 141

Ending June 30, 2026

72210		<u>Regular Instruction Program</u>					
105		Supervisor/Director	480,097	0	480,097	0	480,097
117		Career Ladder Program	6,000	0	6,000	0	6,000
129		Librarians	622,400	0	622,400	0	622,400
161		Secretary (s)	440,983	0	440,983	0	440,983
188		Bonus Payments	0	38,000	38,000	0	38,000
189		Other Salaries & Wages	252,103	0	252,103	0	252,103
201		Social Security	111,700	2,356	114,056	0	114,056
204		State Retirement	144,072	1,900	145,972	0	145,972
205-RET	VIS	Employee and Dependent Insurance	816	0	816	0	816
206		Life Insurance	5,000	0	5,000	0	5,000
206-RET	LIF	Life Insurance	1,790	0	1,790	0	1,790
207		Medical Insurance	250,000	0	250,000	0	250,000
207-RET	MED	Medical Insurance	5,000	0	5,000	0	5,000
208		Dental Insurance	8,925	0	8,925	0	8,925
208-REF	DEN	Dental Insurance	6,000	0	6,000	0	6,000
212		Employer Medicare	26,150	551	26,701	0	26,701
355		Travel	17,000	0	17,000	0	17,000
432	EES	Library Books/Media - Eaton Elementary Scho	8,768	0	8,768	0	8,768
432	FLM	Library Books/Media - Fort Loudoun Middle S	0	0	0	0	0
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432	HPS	Library Books/Media - Highland Park Element	3,659	(1,500)	2,159	0	2,159
432	LES	Library Books/Media - Loudon Elementary Scl	5,606	0	5,606	(5,606)	0
432	LHS	Library Books/Media - Loudon High School	9,536	0	9,536	0	9,536
432	NMS	Library Books/Media - North Middle School	2,650	0	2,650	0	2,650
432	PES	Library Books/Media - Philadelphia Elementar	2,137	0	2,137	0	2,137
432	SES	Library Books/Media - Steekee Elementary Scl	1,804	0	1,804	0	1,804
499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000
524	EES	In-Service/Staff Development - Eaton Element	5,500	0	5,500	0	5,500
524	FLM	In-Service/Staff Development - Fort Loudoun I	5,300	0	5,300	0	5,300
524	GBS	In-Service/Staff Development - Greenback Sch	13,300	0	13,300	(7,000)	6,300
524	HPS	In-Service/Staff Development - Highland Park	4,900	0	4,900	0	4,900
524	LES	In-Service/Staff Development - Loudon Eleme	5,000	0	5,000	0	5,000
524	LHS	In-Service/Staff Development - Loudon High S	5,255	0	5,255	0	5,255
524	NMS	In-Service/Staff Development - North Middle S	10,796	0	10,796	(2,600)	8,196
524	PES	In-Service/Staff Development - Philadelphia El	6,400	0	6,400	(4,000)	2,400
524	SES	In-Service/Staff Development - Steekee Eleme	2,000	0	2,000	0	2,000
Total Regular Instruction Program			2,501,032	41,307	2,542,339	(19,206)	2,523,133

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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		39,108	
205-RET	VIS	Employee and Dependent Insurance	280	0	280	LCBOE: SPED amendment	280	
206		Life Insurance	1,360	0	1,360	0	1,360	
206-RET	LIF	Life Insurance	480	0	480	0	480	
207		Medical Insurance	81,068	0	81,068	0	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	(6,000)	15,650	0	15,650	
399		Other Contracted Services	178,250	74,075	252,325	18,024	270,349	
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	81,593	893,965	18,024	911,989	

Loudon County Board of Education
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72230		<u>Vocational Education Program</u>					
105		Supervisor/Director	85,770	0	85,770	0	85,770
162		Clerical Personnel	55,673	0	55,673	0	55,673
188		Bonus Payments	0	0	0	0	0
201		Social Security	8,800	0	8,800	0	8,800
204		State Retirement	11,388	0	11,388	0	11,388
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	360	0	360	0	360
206-RET	LIF	Life Insurance	300	0	300	0	300
207		Medical Insurance	19,000	0	19,000	0	19,000
207-RET	MED	Medical Insurance	0	0	0	0	0
208		Dental Insurance	845	0	845	0	845
208-REF	DEN	Dental Insurance	440	0	440	0	440
212		Employer Medicare	2,100	0	2,100	0	2,100
348		Postal Charges	500	0	500	0	500
355		Travel	1,500	0	1,500	0	1,500
399		Other Contracted Services	2,000	200	2,200	1,300	3,500
524		In-Service/Staff Development	5,000	0	5,000	0	5,000
		Total Vocational Education Program	193,778	200	193,978	1,300	195,278

LCBOE:
CTE Amendments

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72620		<u>Maintenance of Plant</u>						
	316	Contributions	0	0	0	0	0	0
	335	Maintenance and Repair Services-Building	275,000	61,425	336,425	0	0	336,425
	338	Maintenance and Repair Services-Vehicles	2,000	0	2,000	0	0	2,000
	790 SSG	Other Equipment	0	5,000	5,000	(86)	0	4,914
		Total Maintenance of Plant	277,000	66,425	343,425	-86	0	343,339
72710		<u>Transportation</u>						
	105	Supervisor/Director	73,861	0	73,861	0	0	73,861
	188	Bonus Payments	0	0	0	0	0	0
	189	Other Salaries & Wages	0	0	0	0	0	0
	201	Social Security	4,580	0	4,580	0	0	4,580
	204	State Retirement	4,956	0	4,956	0	0	4,956
	206	Life Insurance	160	0	160	0	0	160
	207	Medical Insurance	10,100	0	10,100	0	0	10,100
	208	Dental Insurance	375	0	375	0	0	375
	212	Employer Medicare	1,071	0	1,071	0	0	1,071
	312 ELT	Contracts with Private Agencies	0	3,500	3,500	0	0	3,500
	312 TUT	Contracts with Private Agencies	0	0	0	3,500	0	3,500
	313	Contracts with Parents	12,070	(6,000)	6,070	0	0	6,070
	315	Contracts with Vehicle Owners	2,464,600	0	2,464,600	0	0	2,464,600
	315 LC	Contracts with Vehicle Owners	0	0	0	0	0	0
	315 SPED	Contracts with Vehicle Owners	55,000	18,024	73,024	(18,024)	0	55,000
	327	Freight Expenses	100	0	100	0	0	100
	336	Maintenance and Repair Services - Equipment	6,243	4,240	10,483	0	0	10,483
	340	Medical and Dental Services	3,000	1,000	4,000	0	0	4,000
	348	Postal Charges	100	0	100	0	0	100
	355	Travel	1,750	0	1,750	0	0	1,750
	399	Other Contracted Services	6,000	0	6,000	0	0	6,000
	435	Office Supplies	2,000	0	2,000	0	0	2,000
	524	In-Service/Staff Development	5,000	0	5,000	0	0	5,000
	599	Other Charges	5,985	(1,000)	4,985	0	0	4,985
	718	Motor Vehicles	0	42,000	42,000	0	0	42,000
	729 ISM	Transportation Equipment	40,000	(40,000)	0	0	0	0
	790	Other Equipment	4,000	0	4,000	0	0	4,000
		Total Transportation	2,700,951	21,764	2,722,715	(14,524)	0	2,708,191

LCBOE:
Safety grant amendments.

LCBOE:
SPED amendment

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

72810		<i>Central & Other</i>						
	399	FRCSH	Other Contracted Services	0	0	0	5,000	5,000
	790	FRCSH	Other Equipment	0	0	0	57,000	57,000
			Total Central & Other	0	0	0	62,000	62,000
72901			Education COVID-19					
72901			<i>Support Services</i>					
	499		Other Supplies & Materials	25,000	0	25,000	0	25,000
			Total COVID-19	25,000	0	25,000	0	25,000
			Total Support Services	18,719,808	1,117,843	19,837,651	-12,117	19,825,534
			Total Education	59,997,031	2,015,932	62,012,963	154,172	62,167,135

LCBOE:
Infrastructure Grant

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

73000		Operation of Non-Instructional Service				
73100		<i>Food Service</i>				
165	SLC	Cafeteria Personnel	0	0	0	0
201	SLC	Social Security	0	0	0	0
204	SLC	State Retirement	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0
710		Food Service Equipment	0	0	0	0
Total Food Service			0	0	0	0
73300		<i>Community Services</i>				
189	FRC	Other Salaries & Wages - FRC	31,800	0	31,800	31,800
189	GYS	Other Salaries & Wages - GYS	0	0	0	2,190
201	FRC	Social Security - FRC Grant	1,972	0	1,972	1,972
201	GYS	Social Security - GYS	0	0	0	140
204	FRC	State Retirement - FRC Grant	2,134	0	2,134	2,134
204	GYS	State Retirement - GYS	0	0	0	150
206		Life Insurance	188	0	188	188
206-RET	LIF	Life Insurance	216	0	216	216
207		Medical Insurance	9,100	0	9,100	9,100
208		Dental Insurance	375	0	375	375
208-RET	DEN	Dental Insurance	1,011	0	1,011	1,011
212	FRC	Employer Medicare FRC	462	0	462	462
212	GYS	Employer Medicare GYS	0	0	0	35
355		Travel	1,500	0	1,500	1,500
422		Food Supplies	4,300	0	4,300	4,300
422	WSF	Food Supplies	0	18,446	18,446	19,446
429	CCLC	Instructional Supplies - CCLC	0	0	0	0
499		Other Supplies and Materials	5,000	0	5,000	5,000
499	CHR	Other Supplies & Materials - CHR	0	11,469	11,469	11,469
499	CL	Other Supplies & Materials - CL	0	7,768	7,768	7,768
499	FAM	Other Supplies & Materials - FAM	0	13,108	13,108	13,108
499	GYS	Other Supplies & Materials - GYS	0	7,665	7,665	5,150
499	SUP	Other Supplies & Materials - SUP	0	8,274	8,274	14,149
524		In Service/Staff Development	500	0	500	500
790		Other Equipment	2,000	0	2,000	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0
Total Community Services			60,558	66,730	127,288	134,163

LCBOE:
FRC Donations

LCBOE:
Moving to salaries -
attendance coordinators.

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	1,890,220	58,163,676	161,047	58,324,723	
Total Available Funds	74,746,193	1,890,220	76,636,413	161,047	76,797,460	
Total Expenditures	61,308,168	2,330,580	63,638,748	161,047	63,799,795	
Estimated Ending Fund Balance	13,438,025	-440,360	12,997,665	0	12,997,665	
* \$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.						

Fund 142

Federal Projects
School

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
71	Sub Fund		109 - Title I Expenses					
72								
73	70000		Education					
74								
75	71000		Instruction					
76								
77	<i>71100</i>		<i>Regular Instruction Program</i>					
78	116	Teachers		451,018.00	19,582.00	470,600.00	0.00	470,600.00
79	163	Educational Assistants		68,992.00	(6,666.00)	62,326.00	1,000.00	63,326.00
80	189	Other Salaries & Wages		0.00	0.00	0.00	0.00	0.00
81	195	Certified Substitute Teachers		2,200.00	7,800.00	10,000.00	0.00	10,000.00
82	198	Non-certified Substitute Teachers		6,000.00	9,000.00	15,000.00	0.00	15,000.00
83	201	Social Security		32,751.00	1,841.00	34,592.00	0.00	34,592.00
84	204	State Retirement		41,317.00	1,257.00	42,574.00	(1,000.00)	41,574.00
85	206	Life Insurance		1,120.00	0.00	1,120.00	0.00	1,120.00
86	207	Medical Insurance		60,124.00	(5,275.00)	54,849.00	0.00	54,849.00
87	208	Dental Insurance		1,920.00	45.00	1,965.00	0.00	1,965.00
88	212	Employer Medicare		7,660.00	443.00	8,103.00	0.00	8,103.00
89	429	Instructional Supplies		5,000.00	70,000.00	75,000.00	0.00	75,000.00
90	722	Regular Instruction Equipment		5,000.00	45,446.78	50,446.78	0.00	50,446.78
91								
92		Total Regular Instruction Program		683,102.00	143,473.78	826,575.78	0.00	826,575.78

LCBOE:
Title I amendment.

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
377	Sub Fund		309 - Title III Expenses					
378								
379	70000		Education					
380								
381	71000		Instruction					
382								
383	<i>71100</i>		<i>Regular Instruction Program</i>					
384	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
385	195		Certified Subs	240.00	260.00	500.00	125.00	625.00
386	198		Non-Cert Subs	800.00	400.00	1,200.00	0.00	1,200.00
387	201		Social Security	64.48	40.92	105.40	7.75	113.15
388	204		State Retirement	0.00	0.00	0.00	0.00	0.00
389	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
390	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
391	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
392	212		Employer Medicare	15.08	9.57	24.65	1.82	26.47
393	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
394	429		Instructional Supplies	10,537.72	9,267.05	19,804.77	7,235.14	27,039.91
395	471		Software	7,000.00	5,250.00	12,250.00	(2,700.00)	9,550.00
396	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
397								
398			Total Regular Instruction Program	18,657.28	15,227.54	33,884.82	4,669.71	38,554.53

LCBOE:
Title III amendments to match expected final expenditures.

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
399								
400	Sub Fund		309 Title III					
401								
402	70000		Education					
403								
404	72000		Support Services					
405								
406	<i>72130</i>		<i>Other Student Support</i>					
407		790	Other Equipment	0.00	4,240.00	4,240.00	8,630.00	12,870.00
408								
409			Total Student Support	0.00	4,240.00	4,240.00	8,630.00	12,870.00
410								
411								
412								
413								
414								
415	<i>72210</i>							
416		189	Other Salaries & Wages	10,331.52	(3,263.02)	7,068.50	(4,534.25)	2,534.25
417		201	Social Security	640.56	(202.31)	438.25	(281.13)	157.12
418		204	State Retirement	1,021.52	(310.01)	711.51	(476.26)	235.25
419		212	Employer Medicare	149.81	(46.31)	103.50	(66.75)	36.75
420		499	Other Supplies & Materials	200.00	300.00	500.00	(250.00)	250.00
421		524	In-Service/Staff Development	4,500.00	15,571.94	20,071.94	(7,691.32)	12,380.62
422		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
423				16,843.41	12,050.29	28,893.70	(13,299.71)	15,593.99
424								
425								
426								

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
441								
442	Sub Fund		409 Title IV - Revenue					
443								
444	47000		Federal Government					
445								
446	<i>47100</i>		<i>Federal Through State</i>					
447		47590	Other Federal Through State	71,022.35	11,272.88	82,295.23	0.00	82,295.23
448								
449								
450			Total Federal Through State	71,022.35	11,272.88	82,295.23	0.00	82,295.23
451								
452			Total Federal Government	71,022.35	11,272.88	82,295.23	0.00	82,295.23
453								
454			Total Revenue	71,022.35	11,272.88	82,295.23	0.00	82,295.23
455								
456			Total Other Sources	0.00	0.00	0.00	0.00	0.00
457								
458			Total Title IV - Technology Revenue	71,022.35	11,272.88	82,295.23	0.00	82,295.23
459								
460								
461	Sub Fund		409 Title IV - Expenditures					
462								
463	70000		Education					
464								
465	71000		Instruction					
466								
467	<i>71100</i>		<i>Regular Instruction Program</i>					
468		116	Teachers	25,000.00	15,000.00	40,000.00	0.00	40,000.00
469		163	Educational Assistants	0.00	0.00	0.00	0.00	0.00
470		195	Certified Substitute	990.00	(990.00)	0.00	250.00	250.00
471		198	Non-Certified Substitute	2,300.00	(1,100.00)	1,200.00	(250.00)	950.00
472		201	Social Security	1,742.00	814.00	2,556.00	0.00	2,556.00
473		204	State Retirement	2,173.00	1,427.00	3,600.00	0.00	3,600.00
474		212	Employer Medicare	408.00	190.00	598.00	0.00	598.00
475		429	Instructional Supplies & Materials	6,129.35	(129.35)	6,000.00	0.00	6,000.00
476		722	Instructional Equipment	10,000.00	(4,238.77)	5,761.23	0.00	5,761.23
477				48,742.35	10,972.88	59,715.23	0.00	59,715.23

LCBOE:
Title IV 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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
584								
585	Sub Fund		809 - Carl Perkins Revenue					
586								
587	47100		<i>Federal Through State</i>					
588	47131		Vocational Educ - Basic Grants to States	91,052.00	(195.84)	90,856.16	4,302.46	95,158.62
589								
590	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
591								
592			Total Revenue	91,052.00	(195.84)	90,856.16	4,302.46	95,158.62
593								
594								
595	Sub Fund		809 - Carl Perkins Expenditures					
596								
597								
598	71300		<i>Vocational Education Program</i>					
599	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
600	201		Social Security	0.00	0.00	0.00	0.00	0.00
601	204		State Retirement	0.00	0.00	0.00	0.00	0.00
602	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
603	355		Travel	0.00	0.00	0.00	0.00	0.00
604	499		Other Supplies and Materials	10,000.00	0.00	10,000.00	0.00	10,000.00
605	730		Vocational Instruction Equipment	38,103.50	(452.31)	37,651.19	0.00	37,651.19
606	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
607				48,103.50	(452.31)	47,651.19	0.00	47,651.19
608								
609	72130		<i>Other Student Support</i>					
610	189		Other Salaries & Wages	7,000.00	0.00	7,000.00	0.00	7,000.00
611	201		Social Security	434.00	0.00	434.00	0.00	434.00
612	204		State Retirement	490.00	0.00	490.00	0.00	490.00
613	212		Employer Medicare	101.50	0.00	101.50	0.00	101.50
614	355		Travel	0.00	0.00	0.00	0.00	0.00
615	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
616	524		In-Service/Staff Development	12,500.00	0.00	12,500.00	202.46	12,702.46
617	599		Other Charges	14,123.00	256.47	14,379.47	0.00	14,379.47
618				34,648.50	256.47	34,904.97	202.46	35,107.43

LCBOE:
Updated allocation.

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
619								
620								
621	72230		<i>Vocational Education Program</i>					
622	355		Travel	800.00	0.00	800.00	0.00	800.00
623	524		In-Service/Staff Development	3,000.00	0.00	3,000.00	0.00	3,000.00
624				3,800.00	0.00	3,800.00	0.00	3,800.00
625								
626	72710		<i>Transportation</i>					
627	312		Contracts with Pirvate Agencies	0.00	0.00	0.00	0.00	0.00
628	315		Contracts with Vehicle Owners	4,500.00	0.00	4,500.00	4,100.00	8,600.00
629				4,500.00	0.00	4,500.00	4,100.00	8,600.00
630								
631	99000		<i>Other Uses</i>					
632	99100		Transfer Out	0.00	0.00	0.00	0.00	0.00
633				0.00	0.00	0.00	0.00	0.00
634								
635			Total Expenditures Carl Perkins	91,052.00	(195.84)	90,856.16	4,302.46	95,158.62
636								
637								
638			Revenues	91,052.00	(195.84)	90,856.16	4,302.46	95,158.62
639								
640			Expenditures	91,052.00	(195.84)	90,856.16	4,302.46	95,158.62
641								
642			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
685								
686	Sub Fund		897 - IDEA Partnership for Systemic Change - Revenue					
687								
688	47000		Federal Government					
689								
690	<i>47100</i>		<i>Federal Through State</i>					
691		47143	Special Education Grants to States	0.00	70,000.00	70,000.00	0.00	70,000.00
692								
693								
694			Total Federal Through State	0.00	70,000.00	70,000.00	0.00	70,000.00
695								
696			Total Federal Government	0.00	70,000.00	70,000.00	0.00	70,000.00
697								
698			Total Revenue	0.00	70,000.00	70,000.00	0.00	70,000.00
699								
700			Total Other Sources	0.00	0.00	0.00	0.00	0.00
701								
702			Total IDEA B Revenue	0.00	70,000.00	70,000.00	0.00	70,000.00
703								
704								
705	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
706								
707	70000		Education					
708								
709	71000		Instruction					
710								
711	<i>71200</i>		<i>Special Education Program</i>					
712		116	Teachers	0.00	0.00	0.00	0.00	0.00
713		189	Other Salaries & Wages	0.00	4,000.00	4,000.00	(800.00)	3,200.00
714		201	Social Security	0.00	250.00	250.00	(50.00)	200.00
715		204	State Retirement	0.00	375.00	375.00	(75.00)	300.00
716		206	Life Insurance	0.00	0.00	0.00	0.00	0.00
717		207	Medical Insurance	0.00	0.00	0.00	0.00	0.00
718		208	Dental Insurance	0.00	0.00	0.00	0.00	0.00
719		212	Employer Medicare	0.00	60.00	60.00	(12.00)	48.00
720		499	Other Supplies & Materials	0.00	3,000.00	3,000.00	1,137.00	4,137.00
721		725	Special Education Equipment	0.00	24,815.00	24,815.00	0.00	24,815.00
722								
723			Total Regular Instruction Program	0.00	32,500.00	32,500.00	200.00	32,700.00

LCBOE:
Partnership 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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
724								
725	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
726								
727	70000		Education					
728								
729	72000		Support Services					
730								
731	72220		<u>Special Education Program</u>					
732		312	Contracts with Private Agencies	0.00	31,500.00	31,500.00	0.00	31,500.00
733		524	In-Service/Staff Development	0.00	4,000.00	4,000.00	0.00	4,000.00
734								
735			Total Special Education Program	0.00	35,500.00	35,500.00	0.00	35,500.00
736								
737	72710		<u>Transportation</u>					
738		315	Contracts with Vehicle Owners	0.00	2,000.00	2,000.00	(200.00)	1,800.00
739		338	Maintenance & Repair Services - Vehicles	0.00	0.00	0.00	0.00	0.00
740		425	Gasoline	0.00	0.00	0.00	0.00	0.00
741		729	Transportation Equipment	0.00	0.00	0.00	0.00	0.00
742								
743			Total Special Education Program	0.00	2,000.00	2,000.00	(200.00)	1,800.00
744								
745								
746			Total Expenditures 897	0.00	70,000.00	70,000.00	0.00	70,000.00
747								
748			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
749								
750			Revenues	0.00	70,000.00	70,000.00	0.00	70,000.00
751								
752			Expenditures	0.00	70,000.00	70,000.00	0.00	70,000.00
753								
754			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
818								
819	Sub Fund		909 - IDEA B Revenue					
820								
821	47000		Federal Government					
822								
823	<i>47100</i>		<i>Federal Through State</i>					
824		47143	Special Education Grants to States	1,224,723.00	45,718.41	1,270,441.41	0.00	1,270,441.41
825								
826								
827								
828			Total IDEA B Revenue	1,224,723.00	45,718.41	1,270,441.41	0.00	1,270,441.41
829								
830								
831	Sub Fund		909 - IDEA B Expenses					
832								
833	70000		Education					
834								
835	71000		Instruction					
836								
837	<i>71200</i>		<i>Special Education Program</i>					
838		116	Teachers	53,884.00	0.00	53,884.00	1,100.00	54,984.00
839		163	Educational Assistants	618,267.20	732.80	619,000.00	0.00	619,000.00
840		171	Speech Pathologist	0.00	0.00	0.00	0.00	0.00
841		201	Social Security	39,100.00	2,700.00	41,800.00	0.00	41,800.00
842		204	State Retirement	47,000.00	(12,000.00)	35,000.00	(2,400.00)	32,600.00
843		206	Life Insurance	2,300.00	300.00	2,600.00	0.00	2,600.00
844		207	Medical Insurance	140,000.00	27,000.00	167,000.00	0.00	167,000.00
845		208	Dental Insurance	4,500.00	1,000.00	5,500.00	0.00	5,500.00
846		212	Employer Medicare	9,900.00	0.00	9,900.00	0.00	9,900.00
847		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
848		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
849								
850			Total Regular Instruction Program	914,951.20	19,732.80	934,684.00	(1,300.00)	933,384.00

LCBOE:
IDEA 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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
851								
852	Sub Fund		909 - IDEA B					
853								
854	70000		Education					
855								
856	72000		Support Services					
857								
858	<i>72220</i>		<i>Special Education Program</i>					
859	105		Supervisor/Director	79,210.00	(3,210.00)	76,000.00	1,300.00	77,300.00
860	161		Secretary	106,500.00	6,000.00	112,500.00	(1,000.00)	111,500.00
861	189		Other Salaries & Wages	24,151.80	(2,151.80)	22,000.00	0.00	22,000.00
862	201		Social Security	13,000.00	200.00	13,200.00	0.00	13,200.00
863	204		State Retirement	15,500.00	100.00	15,600.00	0.00	15,600.00
864	206		Life Insurance	350.00	0.00	350.00	0.00	350.00
865	207		Medical Insurance	22,100.00	3,900.00	26,000.00	0.00	26,000.00
866	208		Dental Insurance	910.00	0.00	910.00	0.00	910.00
867	212		Employer Medicare	3,050.00	50.00	3,100.00	0.00	3,100.00
868	312		Contracts with Private Agencies	30,000.00	14,097.41	44,097.41	0.00	44,097.41
869	355		Travel	0.00	0.00	0.00	0.00	0.00
870	524		In-Service/Staff Development	15,000.00	7,000.00	22,000.00	1,000.00	23,000.00
871				309,771.80	25,985.61	335,757.41	1,300.00	337,057.41
872								
873	<i>72710</i>		<i>Transportation</i>					
874	313		Contracts with Parents	0.00	0.00	0.00	0.00	0.00
875	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
876				0.00	0.00	0.00	0.00	0.00
877								
878								
879			Total Expenditures 909	1,224,723.00	45,718.41	1,270,441.41	0.00	1,270,441.41
880								
881			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
882								
883			Revenues	1,224,723.00	45,718.41	1,270,441.41	0.00	1,270,441.41
884								
885			Expenditures	1,224,723.00	45,718.41	1,270,441.41	0.00	1,270,441.41
886								
887			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1065		Sub Fund		955 - Literacy Materials Implementation Support Grant				
1066								
1067	47309		Early Literacy Networks Revenue	0.00	0.00	0.00	100,000.00	100,000.00
1068								
1069			LCBOE: Literacy Materials grant.					
1070			Total Revenue	0.00	0.00	0.00	100,000.00	100,000.00
1071								
1072	Sub Fund		955 - Literacy Materials Implementation Support Grant					
1073								
1074	71100		<i>Regular Instruction Program</i>					
1075	195		Certified Substitute Teachers	0.00	0.00	0.00	1,000.00	1,000.00
1076	198		Non-Certified Substitute Teachers	0.00	0.00	0.00	3,410.00	3,410.00
1077	201		Social Security	0.00	0.00	0.00	274.00	274.00
1078	212		Employer Medicare	0.00	0.00	0.00	64.00	64.00
1079	429		Instructional Supplies	0.00	0.00	0.00	15,252.00	15,252.00
1080				0.00	0.00	0.00	20,000.00	20,000.00
1081	72210		<i>Support Services/Regular Instruction Program</i>					
1082	399		Other Contracted Services	0.00	0.00	0.00	80,000.00	80,000.00
1083				0.00	0.00	0.00	80,000.00	80,000.00
1084								
1085								
1086			Total Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
1087								
1088			Revenues	0.00	0.00	0.00	100,000.00	100,000.00
1089								
1090			Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
1091								
1092			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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		4/14/2026 13:23	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1093								
1094								
1095			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1096								
1097			Fund 142 Total Expenditures	2,603,078.83	994,098.63	3,597,177.46	104,302.46	3,701,479.92
1098								
1099			Fund 142 Total Revenues	2,603,078.83	994,098.63	3,597,177.46	104,302.46	3,701,479.92
1100								
1101			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1102								
1103			* \$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.					

Fund 143

Cafeteria School
Fund

Loudon County Board of Education
Fund 143
Ending June 30, 2026

Centralized Cafeteria Fund Expenditures						
73000	Operation of Non-Instructional Services					
73100	Food Service					
165	Cafeteria Personnel	1,097,000	0	1,097,000	0	1,097,000
165-SFP	Cafeteria Personnel	40,000	0	40,000	0	40,000
188	Bonus Payments	0	0	0	0	0
201	Social Security	68,001	0	68,001	0	68,001
201-SFP	Social Security	2,500	0	2,500	0	2,500
204	State Retirement	36,282	0	36,282	0	36,282
204-SFP	State Retirement	2,700	0	2,700	0	2,700
205-RET-VIS	Employee and Dependent Insurance	270	0	270	0	270
206	Life Insurance	4,950	0	4,950	0	4,950
206-RET-LIF	Life Insurance	1,250	0	1,250	0	1,250
207	Medical Insurance	173,200	0	173,200	0	173,200
208	Dental Insurance	9,792	0	9,792	0	9,792
208-RET-DEN	Dental Insurance	1,300	0	1,300	0	1,300
212	Employer Medicare	15,903	0	15,903	0	15,903
212-SFP	Employer Medicare	600	0	600	0	600
315	Contracts with Vehicle Owners	0	0	0	0	0
320	Dues and Memberships	1,500	0	1,500	0	1,500
334	Maintenance Agreements	0	0	0	0	0
348	Postage Charges	1,000	0	1,000	0	1,000
355	Travel	7,000	0	7,000	0	7,000
355-SFP	Travel	500	0	500	0	500
399	Other Contracted Services	34,500	15,000	49,500	20,000	69,500
399-SFP	Other Contracted Services	0	0	0	0	0
422	Food Supplies	1,500,000	0	1,500,000	0	1,500,000

LCBOE:
Food Service
amendments

Loudon County Board of Education

Fund 143

Ending June 30, 2026

422-SCAG	Food Supplies	0	0	0	0	0
422-SFP	Food Supplies	50,000	0	50,000	0	50,000
435	Office Supplies	3,000	0	3,000	0	3,000
451	Uniforms	1,100	0	1,100	0	1,100
471	Software	17,300	0	17,300	950	18,250
499	Other Supplies and Materials	154,000	0	154,000	0	154,000
499-SFP	Other Supplies and Materials	7,900	0	7,900	0	7,900
524	In-Service/Staff Development	7,500	0	7,500	0	7,500
524-SFP	In-Service/Staff Development	500	0	500	0	500
599	Other Charges	4,000	0	4,000	0	4,000
599-SFP	Other Charges	0	0	0	0	0
710	Food Service Equipment	50,000	(15,000)	35,000	(5,000)	30,000
710-AFHK	Food Service Equipment	0	0	0	0	0
710-NSLP	Food Service Equipment	0	0	0	0	0
710-SFP	Food Service Equipment	0	0	0	0	0
	Total Food Service	3,293,548	0	3,293,548	15,950	3,309,498
	Total Operation of Non-Instructional Services	3,293,548	0	3,293,548	15,950	3,309,498
	Total Expenditures	3,293,548	0	3,293,548	15,950	3,309,498

Loudon County Board of Education

Fund 143

Ending June 30, 2026

Beginning Fund Balance	1,967,549	0	1,967,549	0	1,967,549
Total Revenue	3,293,548	56,741	3,350,289	0	3,350,289
Total Available Funds	5,261,097	56,741	5,317,838	0	5,317,838
Total Expenditures	3,293,548	0	3,293,548	15,950	3,309,498
Estimated Ending Fund Balance	1,967,549	56,741	2,024,290	(15,950)	2,008,340