

Loudon County Government

FY 2027 Budget Proposal



LOUDON COUNTY GOVERNMENT

FY 2027 Budget Proposal

County Mayor

Rollen "Buddy" Bradshaw II

Board of County Commissioners

Henry Cullen, Chairman

Bill Satterfield, Vice-Chairman

William Geames

William Jenkins

Joseph Morrison

Rosemary Quillen

Chase Randolph

Van Shaver

Adam Waller

Gary Whitfield

Director of Accounts and Budgets

Erin Rice

Budget Committee

Rollen "Buddy" Bradshaw II, Chairman

Henry Cullen, Vice-Chairman

Erin Rice

Bill Satterfield

Van Shaver

Gary Whitfield

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Loudon County Government Budget Proposal Highlights FY 2027

1. Property Tax (Reappraisal Year)

The certified tax rate is \$1.1034, with a penny value of \$446,218. However, the Budget Committee’s recommendation is a reduced tax rate of \$1.0944. The proposed distribution of the property tax pennies will provide financing as referenced in the funds listed below:

	<i>PROPOSED</i>	
	Outside	Inside
	Lenoir City	Lenoir City
<i>County General</i>	0.3617	0.3617
<i>Public Libraries</i>	0.0087	0.0087
<i>Highway</i>	0.0153	0.0153
<i>Gen Purpose School</i>	0.4347	0.4347
<i>Gen Debt Service</i>	0.0239	0.0239
<i>Edu Cap Projects</i>	0.0126	0.0126
<i>Hwy Cap Projects</i>	0.0033	0.0033
<i>Educ. Debt Service</i>	0.2342	
	1.0944	0.8602

2. Fire Protection

There is an increase in the contributions to fire safety, a total amount of \$125,000. There was a commitment set-up for fire protection in FY 2024. Distributions are based on specific requests from fire safety agencies. The amount of this commitment will be replenished to \$560,000 in FY 2027.

3. 7-Year Bridge Retirement Program for Sheriff/Jail

The new retirement provision, 7-year Bridge Retirement, was recommended by Budget Committee to replace the current bridge (55/25) retirement provision. The new benefit could provide up to an additional 5 years of benefits until age 67, whereas the previous bridge retirement ceases at age 62. The new provision also covers Correctional Officers in addition to Certified Public Safety Officers, whereas the previous provision only covered Certified Public Safety Officers. *(The provision requires a resolution to be approved, which is included in the “Resolutions” section of your notebook.)*

4. Wage Adjustments:

County Commission’s salary will remain at the same rate as FY 2023 = \$11,224.60 annually

Full-time employees increase = \$2,080 annually*

Regular part-time employees = 5% increase

**This amount is based on a 40 hour work week.*

5. Additional employees recommended:

1 full-time in Jail Department (*Wages/benefits to be reimbursed by OPIOID Abatement funds*)

1 full-time in Ag Department (*4-H Agent*)

1 part-time in Property Assessor

4 part-time in Public Libraries:

- 2 part-time at Lenoir City Library
- 1 part-time at Loudon Library
- 1 part-time at Tellico Village Library

6. Miscellaneous:

- Board of Equalization meeting payments increased from \$40/day to \$60/day & Chair increased from \$50/day to \$70/day
- BZA meeting payments increased from \$75/day to \$100/day
- Jury pay increased from \$11/day to \$20/day
- E-911 funding increased from \$545,000 to \$702,111

Proposed Operations by Fund

**Loudon County Government
Statement of Proposed Operations by Fund
for Fiscal Year Ending June 30, 2027**

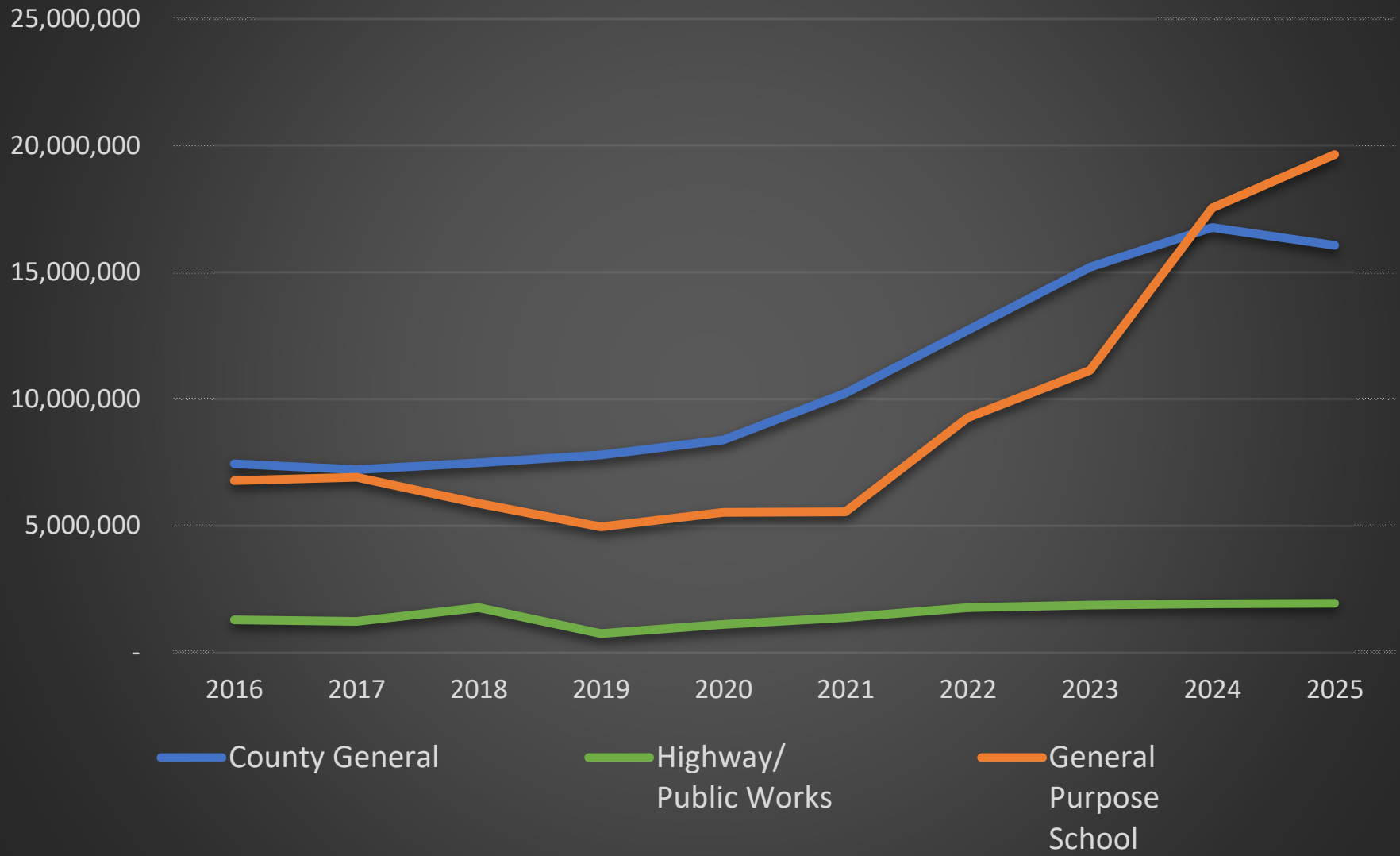
BUDGET COMMITTEE RECOMMENDATION

Date	5/27/2026	Beg NonSp, Res or Assign	Estimated Fund Bal 7/1/2026	2026 Estimated Revenue	IN Trfs	Total Available Funds	2026 Proposed Exp	OUT Trfs	Ending Desig or Reserves	Estimated Fund Bal w/Reserves 6/30/2027	Estimated Fund Bal w/o Reserves 6/30/2027	Outside Len City Property Tax	Inside Len City Property Tax	Budget Effect on FND BAL	Date Adopted
General Funds															
101 County General		2,006,068	11,675,229	26,227,823	103,549	40,012,669	33,143,550	87,000	2,006,068	6,782,119	4,776,051	0.3617	0.3617	(6,899,178)	
141 General Purpose School		1,222,371	13,200,183	56,674,304	0	71,096,858	64,335,121	98,000	1,222,371	6,663,737	5,441,366	0.4347	0.4347	(7,758,817)	
Special Revenue Funds															
112 Courthouse & Jail Maint		0	67,136	100,000	0	167,136	2,000	100,000	0	65,136	65,136	0.0000	0.0000	(2,000)	
114 Law Library		0	36,077	4,300	0	40,377	3,750	0	0	36,627	36,627	0.0000	0.0000	550	
115 Public Library		0	294,007	459,833	0	753,840	530,445	0	0	223,395	223,395	0.0087	0.0087	(70,612)	
116 Solid Waste/Sanitation		1,062	764,477	999,635	0	1,765,174	1,520,219	0	1,062	244,955	243,893	0.0000	0.0000	(520,584)	
119 Industrial/Economic Dev		0	263,362	5,300	0	268,662	5,300	0	0	263,362	263,362	0.0000	0.0000	0	
121 OPIOID Special Purpose		244,608	1,060,576	247,509	0	1,552,693	0	90,549	244,608	1,462,144	1,217,536	0.0000	0.0000	156,960	
122 Drug Control		0	111,979	157,000	0	268,979	104,975	0	0	164,004	164,004	0.0000	0.0000	52,025	
127 Other Gen Govt Sp Revenue		932,180	72,456	5,000	0	1,009,636	0	0	932,180	1,009,636	77,456	0.0000	0.0000	5,000	
128 Other Special Revenue		0	12,224	1,000	0	13,224	1,000	0	0	12,224	12,224	0.0000	0.0000	0	
131 Highway/Public Works		229,334	1,304,499	3,686,106	87,000	5,306,939	4,082,775	0	229,334	1,224,164	994,830	0.0153	0.0153	(309,669)	
142 School Federal Projects		0	1,002,000	2,659,687	0	3,661,687	2,659,687	0	0	1,002,000	1,002,000	0.0000	0.0000	0	
143 School Food Service		0	1,808,230	3,293,548	85,000	5,186,778	3,293,548	0	0	1,893,230	1,893,230	0.0000	0.0000	85,000	
Debt Service Funds															
151 General Debt Service		0	2,087,777	1,150,837	100,000	3,338,614	1,358,878	0	0	1,979,736	1,979,736	0.0239	0.0239	(108,041)	
156 Education Debt Service		0	13,220,837	10,491,225	0	23,712,062	5,620,989	0	0	18,091,073	18,091,073	0.2342		4,870,236	
Capital Projects Funds															
171 General Capital Projects		293,731	966,422	0	0	1,260,153	250,000	0	293,731	1,010,153	716,422	0.0000	0.0000	(250,000)	
176 Highway Capital Projects		89,544	3,676	160,607	0	253,827	161,976	0	89,544	91,851	2,307	0.0033	0.0033	(1,369)	
177 Education Capital Projects		93,333,604	963,847	750,989	0	95,048,440	500,000	0	93,333,604	94,548,440	1,214,836	0.0126	0.0126	250,989	
TOTAL FUNDS		98,352,502	48,914,994	107,074,703	375,549	254,717,748	117,574,213	375,549	98,352,502	136,767,986	38,415,484	1.0944	0.8602	(10,499,510)	

DRAFT for FY 2027 PROPOSAL

10-Year Audited Fund Balance

10 Year Audited Fund Balances



10 Year Audited Fund Balances

Years	General	Highway/ Public Works	General Purpose School
2016	7,434,184	1,274,567	6,772,694
2017	7,211,683	1,213,964	6,899,113
2018	7,472,649	1,753,852	5,871,587
2019	7,781,901	736,338	4,949,955
2020	8,381,119	1,090,380	5,520,463
2021	10,223,912	1,367,553	5,539,797
2022	12,706,756	1,759,436	9,256,080
2023	15,200,569	1,856,941	11,119,947
2024	16,761,769	1,901,883	17,538,169
2025	16,063,967	1,926,836	19,647,626

Appropriations Resolution

RESOLUTION #

DRAFT FOR
PROPOSAL

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

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

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

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

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

142 SCHOOL FEDERAL PROJECTS

71100 Instruction Program	809,519.81	809,519.81
71200 Special Education Program	914,951.20	914,951.20
71300 Vocational Education Program	47,907.66	47,907.66
72120 Health Services	16,280.00	16,280.00
72130 Other Student Support	92,208.50	92,208.50
72210 Regular Instruction Program	463,309.32	463,309.32
72220 Special Education Program	307,210.80	307,210.80
72230 Career & Technical Education Program	3,800.00	3,800.00
72710 Transportation	4,500.00	4,500.00
Total School Federal Projects	<u>2,659,687.29</u>	<u>0.00</u> <u>2,659,687.29</u>

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the local Board of Education.

143 CENTRAL CAFETERIA FUND

73100 Food Service	3,293,548	3,293,548
Total Central Cafeteria Fund	<u>3,293,548</u>	<u>0</u> <u>3,293,548</u>

151 GENERAL DEBT SERVICE FUND

82110 Principal-General Government Debt Service	940,000	940,000
82210 Interest- General Government-Debt	381,378	381,378
82310 Other Debt Service	37,500	37,500
Total General Debt Service Fund	<u>1,358,878</u>	<u>0</u> <u>1,358,878</u>

156 EDUCATION DEBT SERVICE FUND

82130 Education Debt Principal	3,305,000	3,305,000
82230 Education Debt Interest	2,115,989	2,115,989
82330 Education Debt Other	200,000	200,000
Total Education Debt Service Fund	<u>5,620,989</u>	<u>0</u> <u>5,620,989</u>

171 GENERAL CAPITAL PROJECTS FUND

91110 General Administration Projects	250,000	250,000
Total General Capital Projects Fund	<u>250,000</u>	<u>0</u> <u>250,000</u>

176 HIGHWAY CAPITAL PROJECTS FUND

91200 Highway and Street Capital Projects	161,976	161,976
Total Highway Capital Projects Fund	<u>161,976</u>	<u>0</u> <u>161,976</u>

177 EDUCATION CAPITAL PROJECTS FUND

91300 Education Capital Projects	500,000	500,000
Total Education Capital Projects Fund	<u>500,000</u>	<u>0</u> <u>500,000</u>

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

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

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

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

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

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

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

a. No matching funds required:

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

b. No ongoing financial obligation:

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

c. Compliance with policies:

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

d. Notification/Reporting:

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

e. Budget Amendment requirement:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed the 29th day of June, 2026.

Attest:

County Chairman

County Clerk

County Mayor

Tax Levy Resolution

Draft

RESOLUTION #

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

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

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

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

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

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

SECTION 1.

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

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

SECTION 2.

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

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

SECTION 3.

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

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

1. Within corporate city limits of Lenoir City.

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

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

Passed this 29th day of June, 2026.

County Chairman

Attest:

County Clerk

County Mayor

Nonprofit Organizations Resolution

DRAFT for
PROPOSAL

RESOLUTION #

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

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

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

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

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

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

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

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

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

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

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

Passed the 29th day of June 2026.

Attest:

County Chairman

County Clerk

County Mayor

New TCRS provision –
7 Year Bridge
(includes Law
Enforcement Officers
and Correctional
Officers)

Tennessee Consolidated Retirement System

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

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

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

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

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

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

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

WHEREAS, the Governing Body of the above-named Political Subdivision desires to replace its current supplemental bridge benefit and grant the supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211(i) and acknowledges that the costs associated with the granting of this supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211(i) and of service retirement benefits pursuant to Tennessee Code Annotated, Section 8-36-201(a)(2) shall replace the current accrued liability rate of 6.71% and increase its accrued liability rate to 7.36% of the covered payroll of the affected employees, which may be subject to change based on an annual actuarial valuation; and

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

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

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

Loudon County Commission Chair

Loudon County Mayor

STATE OF TENNESSEE

COUNTY OF LOUDON

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

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

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

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


Loudon County
(Name of Political Subdivision)

As Clerk of the Board, as aforesaid

SEAL

County General Fund 101

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
8								
9			100%	98%	# Pennies			
10			-----	-----	-----			
11			446,218	437,293	36.17	Property Tax Calculation		
12								
13	Revenue							
14								
15	40000		Local Taxes					
16								
17	<i>40100</i>		<u>County Property Taxes</u>					
18	40110		Current Property Tax	14,917,789	15,151,480	15,743,520	15,816,898	
19	40120		Trustee's Collections Prior Year	183,839	130,000	130,000	130,000	
20	40125		Trustee's Collections-Bankruptcy	618	3,000	3,000	3,000	
21	40130		Clerk and Master's Collections Prior Year	153,598	75,000	75,000	75,000	
22	40140		Interest and Penalty	46,295	25,000	25,000	25,000	
23	40163		Payment in Lieu of Taxes					
24	40163	ABRY	PILOT - Aubrey's (Ends 2034)		8,813	8,813	8,813	
25	40163	KUB	PILOT - Knox Utilities Board	1,509				
26	40163	GATOR	PILOT - GATOR (Ends 2026)	9,691	9,691			
27	40163	LOGAR	PILOT - Loudon Gardens (Ends 2033)	8,500	8,500	8,500	8,500	
28	40163	MORGN	PILOT - Morgan Olson (Ends 12/31/2026)	90,858	91,994	71,247	71,247	
29	40163	OVRLK	PILOT - Overlook	1,063	1,000	1,000	1,000	
30	40163	TATE	PILOT - Tate & Lyle (End 12/31/2026)	293,886	293,886	293,886	293,886	
31	40163	PROTO	PILOT - Protomet Corp (Ends 12/31/2028)	25,912	25,912	25,912	25,912	
32	40163	SPRPL	PILOT - Springplace (End 12/31/2029)	15,000	15,000	15,000	15,000	
33	40163	TWCRK	PILOT - Town Creek Pkwy Apts. (End 2/3/2028)	85,535	85,534	85,535	85,535	
34								
35			Total County Property Taxes	15,834,093	15,924,810	16,486,413	16,559,791	0
36								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
37	40200		<u>County Local Option Taxes</u>					
38	40210		Local Option Sales Tax	2,446,915	1,665,083	1,200,000	1,200,000	
39	40220		Hotel/Motel Tax	720,633	538,703	455,000	455,000	
40	40220	OCCUP	Hotel/Motel Tax - VRBO - Occupancy Tax	113,236	88,493	55,000	55,000	
41	40250		Litigation Tax - General	123,811	102,821	100,000	100,000	
42	40260		Litigation Tax - Special Purpose	312,161	290,000	290,000	290,000	
43	40270		Business Tax	1,111,626	600,000	600,000	600,000	
44	40275		Mixed Drink Tax	48,700	37,819	29,000	29,000	
45								
46								
47			Total County Local Option Taxes	4,877,082	3,322,919	2,729,000	2,729,000	0
48								
49	40300		<u>Statutory Local Taxes</u>					
50	40320		Bank Excise Tax	58,333	73,844	73,844	73,844	
51	40330		Wholesale Beer Tax	151,345	120,000	120,000	120,000	
52								
53			Total Statutory Local Taxes	209,678	193,844	193,844	193,844	0
54								
55			Total Local Taxes	20,920,853	19,441,573	19,409,257	19,482,635	0
56								
57	41000		Licenses and Permits					
58								
59	41100		<u>Licenses & Registrations</u>					
60	41120		Animal Registration	35,086	37,000	50,000	50,000	
61	41120	TEST	Animal Registration	4,366	6,500	5,000	5,000	
62	41140		Cable TV Franchises	317,816	332,000	332,000	332,000	
63								
64								
65			Total Licenses	357,268	375,500	387,000	387,000	0
66								
67	41500		<u>Permits</u>					
68	41510		Beer Permits	2,328	2,900	2,900	2,900	
69	41520		Building Permits	591,395	600,000	600,000	600,000	
70	41590		Other Permits	38,936	30,000	30,000	30,000	
71								
72			Total Licenses and Permits	632,659	632,900	632,900	632,900	0
73								
74			Total Licenses and Permits	989,927	1,008,400	1,019,900	1,019,900	0

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
75								
76	42000		Fines, Forfeitures, and Penalties					
77								
78	<i>42100</i>		<u><i>Circuit Court</i></u>					
79	42180		DUI Treatment Fines	1,805	1,900	1,900	1,900	
80	42190		Data Entry Fee - Circuit Court	612	930	930	930	
81	42191		Courtroom Security Fee	5,665	5,300	5,300	5,300	
82								
83			Total Circuit Court	8,082	8,130	8,130	8,130	0
84								
85	<i>42200</i>		<u><i>Criminal Court</i></u>					
86	42210		Fines	8,108	10,000	10,000	10,000	
87	42220		Officers Costs	19,162	13,600	13,600	13,600	
88	42240		Drug Control Fines	2,200	2,200	2,200	2,200	
89	42250		Jail Fees	1,147	1,560	1,560	1,560	
90	42290		Data Entry Fee - Criminal Court	1,648	1,000	1,500	1,500	
91	42292		Victims Assistance Assessments	4,389	5,450	5,000	5,000	
92								
93			Total Criminal Court	36,654	33,810	33,860	33,860	0
94								
95	<i>42300</i>		<u><i>General Sessions Court</i></u>					
96	42310		Fines	34,228	45,000	45,000	45,000	
97	42320		Officers Costs	66,974	73,000	65,000	65,000	
98	42330		Games and Fish Fines	355	500	500	500	
99	42340		Drug Control Fines	4,347	7,500	7,500	7,500	
100	42350		Jail Fees	4,545	5,200	5,200	5,200	
101	42380		DUI Treatment Fines	13,680	15,000	15,000	15,000	
102	42390		Data Entry Fee - General Sessions Court	22,783	18,000	18,000	18,000	
103	42391		Courtroom Security Fee	116,586	100,000	100,000	100,000	
104	42392		Victims Assistance Assessments	17,900	24,550	24,550	24,550	
105								
106			Total General Sessions Court	281,398	288,750	280,750	280,750	0

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
107	42400		<u>Juvenile Court</u>					
108	42490		Data Entry Fee - Juvenile Court	538	510	510	510	
109								
110			Total Juvenile Court	538	510	510	510	0
111								
112	42500		<u>Chancery Court</u>					
113	42520		Officers Costs	3,668	2,500	3,000	3,000	
114	42530		Data Entry Fee-Chancery Court	3,110	2,500	2,500	2,500	
115	42591		Courtroom Security Fee	2,550	2,580	2,580	2,580	
116								
117			Total Chancery Court	9,328	7,580	8,080	8,080	0
118								
119	42600		<u>Other Courts in County</u>					
120	42610		Fines	12,398	5,000	5,000	5,000	
121	42611		Fines for Littering					
122								
123			Total Other Courts in County	12,398	5,000	5,000	5,000	0
124								
125								
126	Total Fines, Forfeitures, and Penalties			348,398	343,780	336,330	336,330	0
127								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
128								
129	43000		Charges for Current Services					
130								
131	<u>43100</u>		<u>General Service Charges</u>					
132	43190		Other General Services Charges		35,000	35,000	35,000	
133								
134			Total General Services Charges	0	35,000	35,000	35,000	0
135								
136	<u>43300</u>		<u>Fees</u>					
137	43350		Copy Fees	45				
138	43366		Greenbelt Late Application Fee		50	50	50	
139	43370		Telephone Commissions (Shared w/ Fund 122)					
140	43383		Additional Fees - Titling & Registration	48,134	50,000	50,000	50,000	
141	43392		Data Processing Fee - Register	23,486	30,000	30,000	30,000	
142	43394		Data Processing Fee - Sheriff	4,102	6,000	4,500	4,500	
143	43395		Sexual Offender Registration Fee - Sheriff	2,400	3,000	2,300	2,300	
144	43396		Data Processing Fee-County Clerk	1,647	1,000	1,500	1,500	
145	43399		Vehicle Registration Reinstatement Fee	9,365	2,000	5,000	5,000	
146								
147			Total Fees	89,179	92,050	93,350	93,350	0
148								
149	Total Charges for Current Services			89,179	127,050	128,350	128,350	0
150								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
151								
152	44000		Other Local Revenues					
153								
154	44100		<u>Recurring Items</u>					
155	44110		Investment Income	684,809	320,000	320,000	320,000	
156	44131		Commissary Sales	34,609	29,000	29,000	29,000	
157	44160		Retirees' Insurance Payments	87,368	63,258	78,000	78,000	
158	44161		Cobra Insurance Payments	2,753	2,873	2,000	2,000	
159	44165		Rebates	899	3,686			
160	44170		Miscellaneous Refunds	4,916				
161	44170	INMAT	Misc Refunds - Inmate copays		122,993	8,400	8,400	
162	44170	UNCLM	Misc Refunds		5,076			
163								
164	44500		<u>Nonrecurring Items</u>					
165	44530		Sale of Equipment	7,826	500			
166	44530	ANIMA	Sale of Property - Animal Shelter Traps		500			
167	44560		Damages recovered from individuals	1,860				
168	44570		Contributions and Gifts					
169	44570	ASHLT	Contributions and Gifts - Animal Shelter	18,046	20,000	20,000	20,000	
170	44570	BQUST	Contributions and Gifts - Animal Shelter Bequest		22,226			
171	44570	DADOP	Contributions and Gifts - Donation for Adoption	3,336		2,000	2,000	
172	44570	LADDS	Contributions and Gifts - Animal Shelter Laddies	3,849	2,000	2,000	2,000	
173	44570	LFSVR	Contributions and Gifts - Life Saver Program	515	5,000	1,000	1,000	
174	44570	PETSM	Contributions and Gifts - Animal Shelter PetSmart	2,000	5,000	2,000	2,000	
175	44570	SRCTZ	Contributions and Gifts - Sr. Center	5,517	7,009	500	500	
176	44570	FDBOX	Contributions and Gifts	660	3,200	0	0	
177	44570	DIVE	Contributions and Gifts	1,500	3,400			
178	44990		Other Local Revenue					
179								
180			Total Other Local Revenues	860,463	615,721	464,900	464,900	0
181								
182	Total Other Local Revenues			860,463	615,721	464,900	464,900	0

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
183								
184	45000		Fees Received from County Officials					
185								
186	45140		Excess Fees - General Sessions Court Clerk					
187	45510		County Clerk	764,630	520,000	520,000	520,000	
188	45520		Circuit Court	177,767	120,000	120,000	120,000	
189	45540		General Sessions Court Clerk	475,233	340,000	340,000	340,000	
190	45550		Clerk and Master	175,160	85,000	85,000	85,000	
191	45580		Register	438,969	500,000	500,000	500,000	
192	45590		Sheriff	34,750	18,000	18,000	18,000	
193	45610		Trustee	1,278,433	1,211,541	880,000	880,000	
194								
195			Total Fees Received from County Officials	3,344,942	2,794,541	2,463,000	2,463,000	0
196								
197	Total Fees Received from County Officials			3,344,942	2,794,541	2,463,000	2,463,000	0
198								
199								
200	46000		State of Tennessee					
201								
202	<i>46100</i>		<i>General Government Grants</i>					
203	46110		Juvenile Services Program	9,000	9,000	9,000	9,000	
204	46140		Aging Programs					
205	46140	DDA25	Aging Programs		50,000			
206	46140	SRCTR	Aging Programs	13,814	14,232	21,264	21,264	
207	46190	MHTPG	Other General Govt Grant	38,209	53,660	55,000	55,000	
208								
209			Total General Government Grants	61,023	126,892	85,264	85,264	0

**Loudon County
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
210								
211	46200		<u>Public Safety Grants</u>					
212	46210		Law Enforcement Training Programs (In-Service)	86,400	54,400	56,000	56,000	
213	46210	TLETA	Law Enforcement Training Programs	10,000	15,000	10,000	10,000	
214	46290	SROGT	Other Public Safety Grants	674,742	675,000	675,000	675,000	
215	46290	VCIF	Other Public Safety Grants	14,880				
216	46290	VCIF	Other Public Safety Grants	59,610				
217	46290	TCI	Other Public Safety Grants	14,048	14,992	15,000	15,000	
218								
219			Total Public Safety Grants	859,680	759,392	756,000	756,000	0
220								
221	46300		<u>Health and Welfare Grants</u>					
222	46310		Health Department Programs	193,833	744,200	744,200	744,200	
223								
224			Total Health and Welfare Grants	193,833	744,200	744,200	744,200	0
225								
226	46800- 46900		<u>Other State Revenues</u>					
227	46820		Income Tax	9				
228	46830		Beer Tax	17,752	20,000	20,000	20,000	
229	46835	COCLK	Vehicle Certificate of Title Fees	10,023	9,000	9,000	9,000	
230	46840		Alcoholic Beverage Tax	105,810	96,000	96,000	96,000	
231	46852		State Revenue Sharing - Telecommunications	56,346	60,000	60,000	60,000	
232	46855		State Shared Sports Gaming	80,991	87,000	87,000	87,000	
233	46915		Contracted Prisoner Boarding	276,135	275,000	275,000	275,000	
234	46960		Registrar's Salary Supplement	15,164	15,000	15,000	15,000	
235	46970		State Shared Sales Tax-Cities	15,090	6,000	6,000	6,000	
236	46980	CSG	Other State Grants - Court Security Grant	26,803				
237	46990	ASSOR	Other State Revenues - Educational Incentive		214			
238	46990	HIVMD	Other State Revenues		26,060			
239	46990	FANTA	Other State Revenues -	2,569				
240								
241			Total Other State Revenues	606,692	594,274	568,000	568,000	0
242								
243	Total State of Tennessee			1,721,228	2,224,758	2,153,464	2,153,464	0

**Loudon County
General Fund 101
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
244								
245								
246	47000		Federal Government					
247								
248	47200		<i>Federal Through State</i>					
249	47220		Civil Defense Reimbursement	21,000	21,000			
250	47220	EMPG	Emergency Management Reimbursement	39,747	37,759			
251	47235		Homeland Security Grant					
252	47235	HLS22	Homeland Security Grant	19,000				
253	47235	HLS23	Homeland Security Grant		19,000			
254	47235	HLS24	Homeland Security Grant					
255	47235	HLS25	Homeland Security Grant				20,075	
256	47301		COVID-19 Grant	18,916				
257	47590		Other Federal through State	224,256				
258	47590	FDINS	Other Federal through State-Food Insecurity Grant		69,233	0		
259	47590	GHSOG	Other Federal through State - Tenn. Hwy Safety	53,554	30,400	0		
260	47590	SCEQU	Other Federal through State - Sr. Ctr. Equip. Grant		31,746			
261	47590	SRCTR	Other Direct Federal Revenue - Sr. Center	47,299	62,468	54,968	54,968	
262	47590	SRCTR-F24	Other Direct Federal Revenue - Sr. Center-Renovation C	49,174				
263	47990	USMAR	Other Direct Federal Revenue	2,639	3,162	3,100	3,100	
264								
265			Total Federal Through State	475,585	274,768	58,068	78,143	0
266								
267	Total Federal Government			475,585	274,768	58,068	78,143	0
268								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
269	48000		Other Governments and Citizens					
270								
271	<i>48100</i>		<u>Other Governments</u>					
272	48130		Contributions					
273	48130	LEANI	Contributions (Lenoir City for Animal Shelter)	3,000	3,000	3,000	3,000	
274	48130	LOANI	Contributions (City of Loudon for Animal Shelter)	3,282	3,282	3,282	3,282	
275	48130	SOIL	Contributions for PT Soil Technical	0				
276	48130	SRO	Contributions to SRO from BOE	5,000	5,000	5,000	5,000	
277	48140	LEPTX	Contracted Services (Personal Property-Lenoir City)	3,288		1,500	1,500	
278	48140	LOPTX	Contracted Services (Personal Property-Loudon City)	15,647		5,500	5,500	
279	48140		Contracted Services (Reappraisal-Cities Reimb.)		60,819	60,819	60,819	
285								
286			Total Other Governments	30,217	72,101	79,101	79,101	0
287								
288	<i>48600</i>		<u>Citizen Groups and Other</u>					
289	48610		Donations	119				
290	48610	LUNCH	Donations (Sr. Center Lunch Program)	1,765	1,000	1,000	1,000	
291	48610	SRCTR	Donations (Senior Citizens)	9,232	11,000	11,000	11,000	
292								
293			Total Citizens Groups and Other	11,116	12,000	12,000	12,000	0
294								
295								
296	Total Other Governments and Citizens			41,333	84,101	91,101	91,101	0
297								
298	Total Revenues			28,791,908	26,914,692	26,124,370	26,217,823	0

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
299								
300								
301	49000		<u>Other Sources</u>					
302	49600	TRADE	Proceeds from Sale of Capital Assets					
303	49700		Insurance Recovery	63,034	10,000	10,000	10,000	
304	49800	ARPA	Transfers In (From ARPA Fund 127-Legal Fees)	215,444				
305	49800	ARPA	Transfers In (From ARPA Fund 127-Reimb. Animal Sh)	49,619				
306	49800	ARPA	Transfers In (From ARPA - 1X Payments)	106,319				
307	49800		Transfers In (From Courthouse reimbursement)		2,424,283			
308	49800	ABATE	Transfers In (From OPIOID ABATE reimbursement)			90,549	90,549	
309	49800	MAINT	Transfers In (From BOE for maintenance wages)			13,000	13,000	
310	49800		Transfers In					
311								
312			Total Transfers In	434,416	2,434,283	113,549	113,549	0
313								
314	Total Revenues and Transfers In			29,226,324	29,348,975	26,237,919	26,331,372	0
315								

**Loudon County
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
316	Total General Expenditures							
317								
318	Account Number							
319	51000		General Administration					
320								
321	51100		County Commission					
322	101		County Officials	112,021	112,246	112,246	112,246	
323	140		Salary Supplements	9,559	10,019	10,019	10,019	
324	201		Social Security	6,789	7,580	7,580	7,581	
325	204		State Retirement - Pensions	4,407	8,204	8,204	9,048	
326	206		Life Insurance	1,572	1,569	1,572	1,572	
327	206	RET	Life Insurance - Retirees	67	68	68	68	
328	207		Medical Insurance	38,660	51,406	38,660	38,660	
329	207	SRHTH	Medical Insurance - Sr Health	13,537	12,142	12,461	12,461	
330	208		Dental Insurance	3,686	4,222	3,687	3,687	
331	208	RET	Dental Insurance - Retirees	950	1,188	950	950	
332	212		Employer Medicare	1,748	1,773	1,773	1,773	
333	308		Consultants	7,250	14,500	14,500	14,500	
334	320		Dues & Memberships	1,935	13,500	13,500	13,500	
335	349		Printing, Stationery, and Forms	0	750	750	750	
336	355		Travel	549	7,000	7,000	7,000	
337	399		Other Contracted Services	270	2,375	2,375	2,375	
338	435		Office Supplies	0	100	100	100	
339	499		Other Supplies and Materials	1,703	2,000	2,000	2,000	
340	513		Workers Comp Insurance	6,511	7,860	6,511	6,511	
341	524		In Service/Staff Development	215	1,000	1,000	1,000	
342	711		Furniture & Fixtures					
343								
344			Total County Commission	211,429	259,502	244,956	245,801	0
345								
346				FY 2027 Request VS FY 2026 Budget		-5.61%		-100.00%
347				FY 2027 Bud Comm VS FY 2026 Budget		-5.28%		
348								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
349								
350	51210		Board of Equalization					
351	191		Board and Committee Member Fees	1,700	2,940	2,940	3,740	
352	355		Travel		500	500	500	
353								
354			Total Board of Equalization	1,700	3,440	3,440	4,240	0
355								
356				FY 2027 Request VS FY 2026 Budget		0.00%		-100.00%
357				FY 2027 Bud Comm VS FY 2026 Budget		23.26%		
358								
359								

**Loudon County
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Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
360		51220		Beer Board				
361	191		Board and Committee Members Fees	450	3,000	3,000	3,000	
362	201		Social Security	4				
363	204		Retirement - Pensions	5				
364	212		Employer Medicare	1				
365	599		Other Charges					
366								
367			Total Beer Board	460	3,000	3,000	3,000	0
368								
369				FY 2027 Request VS FY 2026 Budget		0.00%		-100.00%
370				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
371								
372								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
373		51240		Planning/BZA Board (191)				
374	191		Board and Committee Members Fees	7,425	8,500	10,000	10,000	
375	524		In Service/Staff Development		1,000	1,000	1,000	
376								
377			Total Planning/BZA Board	7,425	9,500	11,000	11,000	0
378								
379				FY 2027 Request VS FY 2026 Budget		15.79%		-100.00%
380				FY 2027 Bud Comm VS FY 2026 Budget		15.79%		
381								
382								

**Loudon County
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
383	51300		County Mayor					
384	101		County Official/Administrative Officer	123,751	127,464	130,815	130,815	
385	105		Supervisor of Public Libraries	4,692	4,693	4,693	4,693	
386	161		Secretary(ies)	53,432	57,744	57,744	59,842	
387	189	IXPMT	Other Salaries - 1 time payment	500				
388	201		Social Security	10,980	11,774	11,982	12,112	
389	204		State Retirement - Pensions	12,238	12,743	12,967	14,456	
390	206		Life Insurance	359	359	344	344	
391	206-RET	LIF	Life Insurance - Retirees	244	256	260	260	
392	207		Medical Insurance	13,213	13,675	13,213	13,213	
393	208		Dental Insurance	850	816	850	850	
394	208	RET	Dental Insurance - Retirees	323	490	353	353	
395	212		Employer Medicare	2,568	2,754	2,802	2,833	
396	307		Communication	856	2,000	2,000	2,000	
397	320		Dues and Memberships	3,344	4,000	4,000	4,000	
398	330		Operating Lease Payments	275	2,000	2,000	2,000	
399	333		Licenses		500	500	500	
400	338		Maintenance and Repair Services- Vehicles	330	100	100	100	
401	348		Postal Charges	29	200	200	200	
402	349		Printing, Stationery & Forms	0	500	500	500	
403	355		Travel	1,929	2,500	2,500	2,500	
404	414		Duplicating Supplies	207	150	150	150	
405	425		Gasoline	2,161	3,200	3,200	3,200	
406	435		Office Supplies	933	1,000	1,000	1,000	
407	499		Other Supplies & Materials	346	200	200	200	
408	508		Premium on Corporate Surety Bonds	350	367	367	367	
409	513		Workers Comp Insurance	2,605	3,144	2,605	2,605	
410	524		Staff Development	224	400	400	400	
411	711		Furniture & Fixtures	0	500	500	500	
412	719		Office Equipment	2,663	1,500	1,500	1,500	
413								
414			Total County Mayor	239,402	255,029	257,745	261,493	0
415								
416				FY 2027 Request VS FY 2026 Budget		1.06%		-100.00%
417				FY 2027 Bud Comm VS FY 2026 Budget		2.53%		
418				Page 45				

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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
419	51310		Personnel Office					
420								
421	105		Employee Benefits Administrator	47,418	51,753	51,753	53,852	
422	161		Secretary (s)	36,644	41,020	41,020	43,119	
423	189	IXPMT	Other Salaries - 1 time payment	1,000				
424	201		Social Security	4,769	5,752	5,752	6,013	
425	204		State Retirement	5,708	6,225	6,225	7,176	
426	206		Life Insurance	359	359	359	359	
427	206	RET	Life Insurance - Retiree	192	176	192	192	
428	207		Medical Insurance	32,050	33,170	32,050	32,050	
429	208		Dental Insurance	1,699	1,632	1,699	1,699	
430	208	RET	Dental Insurance - Retiree	352	490	353	353	
431	212		Employer Medicare	1,115	1,345	1,345	1,407	
432	307		Communication	468	480	480	480	
433	320		Dues & Memberships	14	200	200	200	
434	330		Operating Lease Payments	1,190	1,500	1,500	1,500	
435	340		Medical Services (Drug Screens/Health Check)	1,921	5,600	6,000	6,000	
436	348		Postal Charges	141	300	350	350	
437	349		Printing, Stationery & Forms *	184	500	500	500	
438	355		Travel	0	1,000	1,000	1,000	
439	399		Other Contracted Services	5,367	6,000	6,000	6,000	
440	414		Duplicating Supplies	124	150	150	150	
441	435		Office Supplies	499	500	500	500	
442	499		Other Supplies & Materials	100	800	2,000	2,000	
443	524		In Service/Staff Development	0	600	600	600	
444	719		Office Equipment	724	600	600	600	
445								
446			Total Personnel Office	142,038	160,152	160,628	166,100	0
447								
448				FY 2027 Request VS FY 2026 Budget		0.30%		-100.00%
449				FY 2027 Bud Comm VS FY 2026 Budget		3.71%		
450								
451								
452								

**Loudon County
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
453								
454	51400		Legal Fees					
455	331		Legal Services	311,979	310,000	310,000	310,000	
456	331-LCANX		Legal Services	68,637	155,000	155,000	155,000	
457	399		Other Contracted Services		25,000	25,000	25,000	
458								
459			Total Legal Fees	380,616	490,000	490,000	490,000	0
460								
461				FY 2027 Request VS FY 2026 Budget		0.00%		
462				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
463								
464								
465								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
466	51500		Election Commission					
467	101		County Official/Administrative Officer (Election Official)	96,430	99,322	101,934	101,934	
468	103		Assistant Administrator			60,967	63,066	
469	161		Secretary(ies)	53,411	60,967			
470	168		Temporary Personnel	24,269	17,500	25,000	25,000	
471	187		Overtime Pay	6,932	4,000	6,000	6,000	
472	189	1XPMT	Other Salaries - 1 time payment	1,750				
473	192		Election Commission-SS, Med; NO TCRS	13,455	13,500	15,000	15,000	
474	193		Election Workers -SS, Med; NO TCRS	145,114	85,000	170,000	170,000	
475	201		Social Security	16,419	17,378	23,492	23,622	
476	204		State Retirement	10,650	18,707	11,333	12,654	
477	206		Life Insurance	359	359	359	359	
478	206-RET	LIF	Life Insurance - Retirees	240	240	240	240	
479	207		Medical Insurance	6,610	6,842	6,610	6,610	
480	207-RET	MED	Medical Insurance	6,046	0	8,061	8,061	
481	207	SRHTH	Medical Insurance	3,569	4,857	2,492	2,492	
482	208		Dental Insurance	849	816	850	850	
483	208-RET	DEN	Dental Insurance - Retirees	353	490	353	353	
484	212		Employer Medicare	4,239	4,064	5,494	5,525	
485	302		Advertising	346	600	600	600	
486	307		Communication	1,928	2,750	2,750	2,750	
487	307	WIRE	Communications		750	750	750	
488	320		Dues and Memberships		500	500	500	
489	330		Operating Lease Payments	2,046	3,500	3,500	3,500	
490	332		Legal Notices	1,894	4,000	4,500	4,500	
491	333		License (Hardware)	11,205	20,700	29,000	29,000	
492	336		Maintenance and Repair Services - Office Equipment	30,000	13,800	22,000	22,000	
493	348		Postal Charges	16,935	7,500	10,000	10,000	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
494	349		Printing, Stationery, and Forms	10,711	7,000	10,000	10,000	
495	351		Rental	0	2,000	2,000	2,000	
496	355		Travel	4,043	7,000	10,000	10,000	
497	399		Other Contracted Services	14,570	28,000	23,000	23,000	
498	414		Duplicating Supplies	6,962	8,000	8,000	8,000	
499	422		Food Supplies	3,423	2,000	3,500	3,500	
500	435		Office Supplies	9,453	8,000	8,000	8,000	
501	451		Uniforms	1,155	500	1,000	1,000	
502	513		Workers Comp Insurance	1,302	1,572	1,302	1,302	
503	524		In-Service/Staff Development	100	500	500	500	
504	599		Other charges	946				
505	711		Furniture & Fixtures	44	1,000	2,000	2,000	
506	719		Office Equipment	10,700	2,500	3,000	3,000	
507								
508			Total Election Commission	518,458	456,214	584,087	587,668	0
509								
510						28.03%		-100.00%
511						28.81%		
512								
513								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22		2024-2025	2025-2026	2026-2027	2026-2027
3	Account Number				Year-End		Budget	Approved
4					Audited	Budget or	Department	Committee
5					REPORT	Estimated	Request	Recommendation
								29-Jun-26
514	51600		Register of Deeds					
515	101		County Official/Administrative Officer	107,144	110,358	113,260	113,260	
516	162		Clerical Personnel	173,106	191,308	200,873	203,944	
517	189	1XPMT	Other Salaries - 1 time payment	2,000				
518	201		Social Security	16,673	18,703	19,476	19,667	
519	204		State Retirement - Pensions	18,939	20,242	21,078	23,473	
520	206		Life Insurance	806	760	811	811	
521	206-RET	LIF	Life Insurance - Retirees	244	240	245	245	
522	207		Medical Insurance	58,483	53,354	58,483	58,483	
523	207	RET	Medical Insurance - Retirees	8,061	8,343	8,061	8,061	
524	207	SRHTH	Medical Insurance - Sr. Health	13,537	12,142	12,461	12,461	
525	208		Dental Insurance	3,687	2,596	3,687	3,687	
526	208-RET	DEN	Dental Insurance - Retirees	1,388	1,926	1,388	1,388	
527	212		Employer Medicare	3,899	4,374	4,555	4,599	
528	307		Communication	1,325	2,000	2,000	2,000	
529	320		Dues and Memberships	1,028	1,500	2,000	2,000	
530	330		Operating Lease Payments	4,607	5,200	5,500	5,500	
531	348		Postal Charges	1,228	2,000	2,000	2,000	
532	349		Printing, Stationary, and forms	450	800	800	800	
533	355		Travel/Training	2,079	2,500	3,000	3,000	
534	399		Other Contracted Services	2,091				
535	399	REGIS	Other Contracted Services	17,184	31,000	31,000	31,000	
536	414		Duplicating Supplies	161	400			
537	435		Office Supplies	806	3,000	3,000	3,000	
538	508		Premiums on Corporate Surety Bonds	350	500	500	500	
539	513		Workers Comp Insurance	3,255	3,144	3,255	3,255	
540	711		Furniture	1,409	1,500	1,500	1,500	
541	719		Office Equipment		1,500	1,500	1,500	
542								
543			Total Register of Deeds	443,940	479,390	500,433	506,134	0
544								
545					FY 2027 Request VS FY 2026 Budget		4.39%	-100.00%
546					FY 2027 Bud Comm VS FY 2026 Budget		5.58%	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
547								
548	51720		Planning					
549								
550	103		Assistant (s)	52,471	56,787	56,787	58,885	
551	162		Clerical Personnel	38,732	30,173	43,100	45,198	
552	189	1XPMT	Other Salaries - 1 time payment	1,000				
553	201		Social Security	5,449	5,392	6,193	6,453	
554	204		Retirement - Pensions	6,187	5,835	6,702	7,702	
555	206		Life Insurance	337	331	337	337	
556	206-RET	LIF	Life Insurance - Reirees	301	308	301	301	
557	207		Medical Insurance	37,206	37,365	36,737	36,737	
558	207-RET	MED	Medical Insurance - Reirees	6,046	0	8,061	8,061	
559	207	SRHTH	Medical Insurance	6,275	7,285	4,984	4,984	
560	208		Dental Insurance	1,699	1,564	1,699	1,699	
561	208-RET	DEN	Dental Insurance - Reirees	705	979	706	706	
562	212		Employer Medicare	1,274	1,261	1,448	1,509	
563	307		Communication	882	1,000	1,000	1,000	
564	307	WIRE	Communication		1,400	1,400	1,400	
565	320		Dues and Memberships	300	1,700	1,700	1,700	
566	330		Operating Lease Payments	740	2,500	2,500	2,500	
567	338		Maintenance and Repair Services - Vehicles	150	1,000	1,000	1,000	
568	348		Postal Charges	200	1,000	1,000	1,000	
569	349		Printing, Stationery and Forms	428	1,500	1,500	1,500	
570	355		Travel	156	1,500	1,500	1,500	
571	399		Other Contracted Services	359				
572	399	HICRK	Other Contracted Services - Hickory Creek Park		18,000	18,000	18,000	
573	399	STORM	Other Contracted Services	400	10,000	10,000	10,000	
574	414		Duplicating Supplies	41	200	200	200	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
575		425		Gasoline	1,050	1,500	1,500	1,500
576	435		Office Supplies	526	2,000	2,000	2,000	
577	443		Road Signs	960	1,000	1,000	1,000	
578	450		Tires and Tubes	0	1,000	500	500	
579	499		Other Supplies and Materials	160				
580	513		Workers' Compensation Insurance	1,302	786	1,302	1,302	
581	524		In Service/Staff Development	50	1,500	1,500	1,500	
582	711		Furniture	0	500	500	500	
583	719		Office Equipment	1,365	1,500	1,500	1,500	
584								
585			Total Planning	166,751	196,866	216,657	222,174	0
586								
587				FY 2027 Request VS FY 2026 Budget		10.05%		-100.00%
588				FY 2027 Bud Comm VS FY 2026 Budget		12.86%		
589								
590								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
591	51750		Codes Enforcement					
592	103		Assistant(s)	149,955	188,110	168,100	163,025	
594	105		Supervisor/Director	71,200	75,701	75,701	77,781	
595	161		Secretary(ies)	37,855	43,144	44,325	46,405	
596	189	1XPMT	Other Salaries - 1 time payment	2,500				
597	187		Overtime Pay					
598	201		Social Security	15,740	18,535	17,864	17,808	
599	204		State Retirement - Pensions	17,547	20,059	19,334	21,254	
600	206		Life Insurance	827	812	835	835	
601	206	RET	Life Insurance - Retirees	218	135	218	218	
602	207		Medical Insurance	57,497	59,506	57,498	57,498	
603	207	SRHTH	Medical Insurance - Sr. Health	5,415	4,857	4,984	4,984	
604	208		Dental Insurance	2,838	2,726	2,838	2,838	
605	208	RET	Dental Insurance - Retirees	1,035	1,436	1,036	1,036	
606	212		Employer Medicare	3,681	4,335	4,178	4,165	
607	307		Communication	3,388	2,500	2,500	2,500	
608	307	WIRE	Communication		1,500	1,500	1,500	
609	320		Dues and Memberships	415	850	850	850	
610	330		Operating Lease Payments	740	3,100	3,100	3,100	
611	338		Maintenance/Repair Vehicle	1,796	4,000	2,500	2,500	
612	348		Postal Charges	472	1,200	1,200	1,200	
613	349		Printing, Stationery and Forms	1,781	2,500	2,500	2,500	
614	355		Travel	0	2,000	2,000	2,000	
615	399		Other Contracted Services - Dirty Lot Clean-up	125	7,000	15,000	15,000	
616	414		Duplicating Supplies	41	200	200	200	
617	425		Gasoline	6,509	8,500	8,500	8,500	
618	435		Office Supplies	665	1,500	1,500	1,500	
619	449		Code Books			3,600	3,600	
620	450		Tires and Tubes	0	2,000	2,000	2,000	
621	451		Uniforms	431	800	1,000	1,000	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
622		471	Software	0	1,200	1,200	1,200	
623	499	Other Supplies and Materials	287					
624	513	Workman's Comp Insurance	3,255	4,355	3,255	3,255		
625	524	In Service/Staff Development	450	2,100	6,500	6,500		
626	711	Office Furniture	0	600	1,000	1,000		
627	718	STORM Motor Vehichle (from STORM WATER RESERVE)	0	39,000				
628	719	Office Equipment	2,971	1,500	1,500	1,500		
629								
630		Total Codes Enforcement	389,634	505,761	470,316	459,252	0	
631								
632				FY 2027 Request VS FY 2026 Budget		-7.01%		-100.00%
633				FY 2027 Bud Comm VS FY 2026 Budget		-9.20%		
634								
635								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
636								
637	51760		Geographical Information Systems					
638	105		Supervisor	53,411	57,722	64,043	59,821	
639	185		Educational Incentive	250	250	500	500	
640	189	1XPMT	Other Salaries - 1 time payment	500				
641	201		Social Security	3,224	3,594	4,002	3,740	
642	204		State Retirement - Pensions	3,617	3,890	4,331	4,464	
643	206		Life Insurance	157	158	158	158	
644	206	RET-LIF	Life Insurance - Retirees	116	80	116	116	
645	207		Medical Insurance	6,610	13,675	6,610	6,610	
646	207	SRHTH	Medical Insurance - Sr. Health	5,415	4,857	4,984	4,984	
647	208		Dental Insurance	289	817	290	290	
648	208	RET-DEN	Dental Insurance - Retirees	1,036	1,437	1,036	1,036	
649	212		Employer Medicare	754	841	936	875	
650	320		Dues and Memberships	0	100	100	100	
651	355		Travel	0	500	500	500	
652	399		Other Contracted Services	3,510	3,510	3,510	3,510	
653	414		Duplicating Supplies	0	750	750	750	
654	435		Office Supplies	1,204	2,500	2,500	2,500	
655	524		In Service/Staff Development	0	250	250	250	
656	719		Office Equipment	0	2,500	2,500	2,500	
657								
658			Total Geographical Information Systems	80,093	97,431	97,116	92,704	0
659								
660				FY 2027 Request VS FY 2026 Budget		-0.32%		-100.00%
661				FY 2027 Bud Comm VS FY 2026 Budget		-4.85%		
662								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
663								
664								
665								
666	51800		County Buildings					
667	105		Supervisor/Director	61,200	65,700	74,688	68,280	
668	167		Maintenance Personnel	415,662	457,955	488,800	476,528	
669	187		Overtime Pay	6,910	6,000	8,000	8,000	
670	189	IXPMT	Other Salaries - 1 time payment	5,000				
671	201		Social Security	28,697	32,839	35,432	34,274	
672	204		State Retirement - Pensions	32,775	35,541	38,347	40,908	
673	206		Life Insurance	1,694	1,731	1,694	1,694	
674	206-RET	LIF	Life Insurance - Retirees	1,032	951	1,032	1,032	
675	207		Medical Insurance	128,661	130,048	128,662	128,662	
676	207	COBRA	Medical Insurance					
677	207 RET	MED	Medical Insurance - Retirees	24,174	25,019	24,174	24,174	
678	207	SRHTH	Medical Insurance - Sr. Health	24,367	23,658	22,429	22,429	
679	208		Dental Insurance	6,019	6,365	6,020	6,020	
680	208-RET	DEN	Dental Insurance - Retirees	1,741	2,416	1,741	1,741	
681	210		Unemployment Compensation					
682	212		Employer Medicare	6,711	7,681	8,287	8,016	
683	307		Communication	7,374	7,000	7,000	7,000	
684	307	WIRE	Communication		7,046	8,000	8,000	
685	320		Dues and Memberships	0	90	90	90	
686	330		Operating Lease Payments	3,105	4,265	4,000	5,051	
687	335		Maintenance & Repair Services - Buildings	83,407	100,000	100,000	100,000	
688	336		Maintenance & Repair Services - Equipment	4,669	4,000	4,000	4,000	
689	338		Maintenance & Repair Services - Vehicles	4,012	5,000	10,000	10,000	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
690	347		Pest Control	6,985	10,000	10,000	10,000	
691	348		Postal Charges	0				
692	349		Printing Stationery and Forms	0				
693	399		Other Contracted Services	323,591	304,715	325,000	325,000	
694	410		Custodial Supplies	8,168	12,500	12,500	12,500	
695	412		Diesel Fuel	30	3,000	3,000	3,000	
696	413		Drugs and Medical Supplies	0	500	1,000	1,000	
697	414		Duplicating Supplies	0	250	500	500	
698	425		Gasoline	11,723	20,000	20,000	20,000	
699	435		Office Supplies	421	750	750	750	
700	446		Small Tools		6,500	6,500	6,500	
701	450		Tires	1,313	3,314	1,500	1,500	
702	451		Uniforms	6,638	7,000	9,000	9,000	
703	452		Utilities	427,957	425,000	425,000	425,000	
704	499		Other Supplies and Materials	105	100	100	100	
705	513		Workers Comp Insurance	6,511	7,860	6,511	6,511	
706	524		In Service/Staff Development	334	500	1,500	1,500	
707	599		Other Charges	337	200	200	200	
708	711		Furniture and Fixtures	0	0	250	250	
709	717		Maintenance Equipment	0	991	1,000	1,000	
710	718		Motor Vehicles		60,500			
711	719		Office Equipment	660	1,390	3,000	3,000	
712								
713			Total Plant Maintenance & Operations	1,641,983	1,788,375	1,799,707	1,783,210	0
714								
715								
716						FY 2027 Request VS FY 2026 Budget	0.63%	-100.00%
717						FY 2027 Bud Comm VS FY 2026 Budget	-0.29%	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
718								
719	51810		Other Facilities (Career Center expenses)					
720	452		Utilities	27,152				
721								
722								
723			Total Other Facilities	27,152	0	0	0	0
724								
725								
726				FY 2027 Request VS FY 2026 Budget		#DIV/0!		
727				FY 2027 Bud Comm VS FY 2026 Budget		#DIV/0!		
728								
729								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
730								
731	51900		Other General Administration					
732	332		Legal Notices	8,890	10,000	10,000	10,000	
733	359		Disposal Fees	11,277	12,000	12,000	12,000	
734	502		Building and Contents Insurance	433,599	470,593	475,000	475,000	
735								
736			Total Other General Administration	453,766	492,593	497,000	497,000	0
737								
738								
739				FY 2027 Request VS FY 2026 Budget		0.89%		
740				FY 2027 Bud Comm VS FY 2026 Budget		0.89%		
741								
742								
743								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
744		51910		Preservation of Records				
745	332		Legal Notices, Recording and Court Costs		85	85	85	
746	333		Licenses - WIX.Com	407	407	407	407	
747	719		Office Equipment		508	508	508	
748								
749			Total Preservation of Records	407	1,000	1,000	1,000	0
750								
751								
752								
753								
754	Total General Administration			4,705,254	5,198,253	5,337,085	5,330,776	0
755								
756								
757				FY 2027 Request VS FY 2026 Budget		2.67%		
758				FY 2027 Bud Comm VS FY 2026 Budget		2.55%		
759								
760								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
761	52000		Finance					
762	52100		Accounting					
763	103		Assistant	63,200	67,701	67,701	69,781	
764	105		Supervisor/Director	95,450	103,701	103,701	105,781	
765	119		Accountants/Bookkeepers	266,545	344,180	345,269	357,749	
767	140		Salary Supplements	0				
768	169		Part-time Personnel <i>-NO SS OR TCRS</i>	5,036	22,100	22,100	22,100	
769	187		Overtime Pay	2,598	5,000	5,000	5,000	
770	189	1XPMT	Other Salaries - 1 time payment	4,250				
771	201		Social Security	25,521	33,647	33,714	34,746	
772	204		State Retirement - Pensions	28,933	34,931	35,004	39,835	
773	206		Life Insurance	1,362	1,494	1,482	1,482	
774	206	RET LIF	Life Insurance - Retirees	504	500	504	504	
775	207		Medical Insurance	86,039	99,054	101,879	101,879	
776	207	RET MED	Medical Insurance - Retirees	8,061	1,391	8,062	8,062	
777	207	SRHTH	Medical Insurance - Sr. Health	22,460	24,284	20,737	20,737	
778	208		Dental Insurance	5,510	6,216	6,077	6,077	
779	208	RET DEN	Dental Insurance - Retirees	2,094	2,905	2,094	2,094	
780	210		Unemployment Compensation	2,378	1,418			
781	212		Employer Medicare	6,045	7,869	7,885	8,126	
782	305		Audit Services	24,150	24,480	24,800	24,800	
783	307		Communication	2,581	2,600	2,600	2,600	
784	320		Dues and Memberships	220	620	620	620	
785	330		Operating Lease Payments	1,110	2,160	1,300	3,940	
786	332		Legal Notices, Recording, and Court Costs	500	1,260	1,260	1,260	
787	337		Maintenance and Repair Services-Office	0				
788	348		Postal Charges	6,375	6,000	6,500	6,500	
789	349		Printing, Stationery and Forms	4,712	4,500	4,700	4,700	
790	355		Travel	1,677	3,000	3,000	3,000	
791	399		Other Contracted Services	29,836	31,768	33,830	33,830	
792	414		Duplicating Supplies	1,511	2,000	1,500	1,500	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
793		435	Office Supplies	5,962	7,000	7,000	7,000	
794	471	Software	0	4,120	0	0		
795	499	Other Supplies and Materials	114	300	300	300		
796	508	Premiums on Corporate Bonds	722	400	400	400		
797	513	Workers Comp Insurance	5,860	6,288	5,860	5,860		
798	524	In Service/Staff Development	1,281	2,500	2,500	2,500		
799	599	Other Charges	246	500	500	500		
800	719	Office Equipment	5,342	6,000	6,500	6,500		
801		Total Accounting	718,185	861,887	864,379	889,763	0	
802								
803						FY 2027 Request VS FY 2026 Budget	0.29%	-100.00%
804						FY 2027 Bud Comm VS FY 2026 Budget	3.23%	
805								
806								
807								
808								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
809	52200		Purchasing					
810	105		Supervisor/Director	62,200	66,701	66,701	68,781	
811	122		Purchasing Personnel	125,964	141,159	141,159	147,472	
812	169		Part-time Personnel - <u>NO SS & TCRS</u>	14,605	16,924	16,924	17,770	
813	189	1XPMT	Other Salaries - 1 time payment	2,250				
814	187		Overtime					
815	201		Social Security	10,979	13,937	13,937	14,509	
816	204		State Retirement - Pensions	12,786	15,051	15,051	16,003	
817	206		Life Insurance	673	673	673	673	
818	206 RET	LIF	Life Insurance Retirees	423	365	423	423	
819	207		Medical Insurance	50,894	52,672	50,894	50,894	
820	207	SRHTH	Medical Insurance - Sr. Health	8,123	7,285	7,476	7,476	
821	208		Dental Insurance	2,278	2,188	2,278	2,278	
822	208 RET	DEN	Dental Insurance - Retirees	1,058	1,468	1,058	1,058	
823	212		Employer Medicare	2,783	3,259	3,259	3,393	
824	307		Communication	2,855	3,700	2,800	2,800	
825	307	WIRE	Communication		1,500	1,500	1,500	
826	320		Dues and Memberships	1,804	2,500	2,500	2,500	
827	330		Operating Lease Payments	329	2,000	2,000	2,000	
828	338		Vehicle Maintenance	258	537	800	800	
829	348		Postal Charges	100	200	200	200	
830	348	PREPD	Postal Charges					
831	349		Printing, Stationery, and Forms	0	200	200	200	
832	355		Travel	2,934	3,014	4,000	4,000	
833	399		Other Contracted Services	1,708	3,400	3,400	3,400	
834	399	GOVDL	Other Contracted Services	0	400	0	0	
835	399	SPLUS	Other Contracted Services	0	500	0	0	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
836	414		Duplicating Supplies	290	500	500	500	
837	425		Gasoline	92	600	700	700	
838	435		Office Supplies	2,371	3,000	3,000	3,000	
839	437		Periodicals	262	600	600	600	
840	450		Tires and tubes		263			
841	499		Other Supplies and Materials	0	1,212	200	200	
842	508		Premiums on Corp Surety Bonds	350	350	350	350	
843	513		Workers Comp Insurance	2,605	3,144	2,605	2,605	
844	524		In Service/Staff Development	415	1,401	3,500	3,500	
845	599		Other Charges	22	373			
846	599	CHARG	Other Charges	0				
847	711		Furniture and Fixtures	0	500	500	500	
848	719		Office Equipment	2,587	3,000	3,000	3,000	
849								
850			Total Purchasing	313,998	354,576	352,188	363,085	0
851								
852				FY 2027 Request VS FY 2026 Budget		-0.67%		-100.00%
853				FY 2027 Bud Comm VS FY 2026 Budget		2.40%		
854								
855								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
856	52300		Property Assessor's Office					
857	101		County Official/Administrative Officer	107,144	110,358	113,260	113,260	
858	161		Staff Wages	213,660	315,424	346,928	344,968	
859	169		Part Time Personnel	22,426		28,147	28,147	
860	184		Educational Incentive - Official		214	1,000	1,000	
861	185		Educational Incentive	500	500	1,000	1,000	
862	189	IXPMT	Other Salaries - 1 time payment	2,750				
863	201		Social Security	20,302	26,976	30,401	30,279	
864	204		State Retirement - Pensions	21,658	29,194	31,013	34,056	
865	206		Life Insurance	963	1,162	1,212	1,212	
866	206-RET	LIF	Life Insurance - Retirees	384	384	384	384	
867	207		Medical Insurance	66,173	53,693	95,826	95,826	
868	207-RET	MED	Medical Insurance - Retirees					
869	207	SRHTH	Medical Insurance - Sr Health	8,122	10,790	7,476	7,476	
870	208		Dental Insurance	3,404	3,542	4,820	4,820	
871	208-RET	DEN	Dental Insurance - Retirees	1,035	1,218	1,036	1,036	
872	212		Employer Medicare	4,748	6,309	7,110	7,082	
873	307		Communication	3,108	3,000	3,000	3,000	
874	307	WIRE	Communication		500	500	500	
875	317		Data Processing Services	9,838	10,000	10,000	10,000	
876	320		Dues and Memberships	2,865	4,400	5,000	5,000	
877	330		Operating Lease Payments	957	3,300	2,500	2,500	
878	331		Legal Services	662	7,500	7,500	7,500	
879	332		Legal Notices, Recording, and Court Costs	166	300	300	300	
880	334		Maintenance Agreements	11,889	13,500	13,500	13,500	
881	338		Maint & Repair of Vehicles	1,468	2,400	2,400	2,400	
882	348		Postage	2,181	24,000	4,000	4,000	
883	349		Printing, Stationery, and Forms	399	1,000	1,000	1,000	
884	355		Travel	5,536	5,778	6,000	6,000	
885	399		Other Contracted Services	32,345	56,300	49,500	49,500	
886	399		Other Contracted Services (Eagleview)		70,398	70,400	70,400	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
887	414		Duplicating Supplies	0	800	800	800	
888	425		Gasoline	2,126	3,000	3,000	3,000	
889	435		Office Supplies	1,973	2,420	3,000	3,000	
890	451		Uniforms	0	1,000	1,000	1,000	
891	499		Other Supplies and Materials	0	200	200	200	
892	508		Premium on Corporate Surety Bonds	175	300	300	300	
893	513		Workers Comp Insurance	5,860	7,074	5,860	5,860	
894	524		In Service/Staff Development	6,475	2,222	6,500	6,500	
895	711		Furniture and Fixtures	0	929	2,000	2,000	
896	719		Office Equipment	1,041	4,651	3,000	3,000	
897								
898			Total Property Assessor's Office	562,333	784,736	870,873	871,806	0
899								
900				FY 2027 Request VS FY 2026 Budget		10.98%		-100.00%
901				FY 2027 Bud Comm VS FY 2026 Budget		11.10%		
902								
903								
904								
905								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J	
1			General Fund 101						
2			5/24/2026 15:22						
3	Account Number			2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
4				Year-End			Budget	Approved	
5					Audited	Budget or	Department	Committee	by County Comm
					REPORT	Estimated	Request	Recommendation	29-Jun-26
906	52400		Trustee's Department						
907	101		County Official/Administrative Office	107,144	110,358	113,260	113,260		
908	162		Clerical Personnel	160,471	184,027	193,228	192,421		
909	189	IXPMT	Other Salaries - 1 time payment	2,000					
910	201		Social Security	15,840	18,252	19,002	18,952		
911	204		State Retirement - Pensions	18,035	19,754	20,565	22,620		
912	206		Life Insurance	820	853	957	957		
913	206-RET	LIF	Life Insurance	279	243	278	278		
914	207		Medical Insurance	44,939	33,170	54,071	54,071		
915	207	SRHTH	Medical Insurance	2,707	2,429	2,492	2,492		
916	208		Dental Insurance	2,316	1,094	3,114	3,114		
917	208-RET	DEN	Dental Insurance	353	490	353	353		
918	212		Employer Medicare	3,705	4,269	4,444	4,432		
919	307		Communication	2,388	3,799	3,799	3,799		
920	320		Dues and Memberships	1,053	1,200	1,200	1,200		
921	330		Operating Lease Payments	521	1,699	1,800	1,800		
922	332		Legal Notices	22	500	1,000	1,000		
923	332	AFT	Legal Notices	0	2,399	2,399	2,399		
924	334		Maintenance Agreements	6,913	7,300	7,500	7,500		
925	348		Postal Charges	21,702	26,000	29,000	29,000		
926	349		Printing, Stationery, and Forms	8,218	9,500	11,000	11,000		
927	355		Travel	97	2,499	2,499	2,499		
928	399		Other Contracted Services	24,057	28,000	34,000	34,000		
929	414		Duplicating Supplies	538	750	750	750		
930	435		Office Supplies	3,957	6,999	6,999	6,999		
931	508		Premiums on Corporate Surety Bonds	7,037	9,500	9,500	9,500		
932	513		Workers Comp Insurance	3,255	3,930	3,255	3,255		
933	524		Staff Development	0	449	449	449		
934	711		Furniture and Fixtures	0	649	649	649		
935	719		Office Equipment	1,135	2,499	2,499	2,499		
936									
937			Total Trustee's Department	439,502	482,611	530,062	531,248	0	
938									
939				FY 2027 Request VS FY 2026 Budget		9.83%		-100.00%	
940				FY 2027 Bud Comm VS FY 2026 Budget		10.08%			

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
941								
942	52500		County Clerk					
943	101		County Official/Administrative Officer	107,144	110,358	113,260	113,260	
944	162		Clerical Personnel	438,702	554,476	582,200	577,221	
945	169		Part-time Personnel	2,646	23,115	23,115	24,271	
946	189	1XPMT	Other Salaries - 1 time payment	5,500				
947	187		Overtime Pay	1,420		12,500	12,500	
948	201		Social Security	33,299	42,653	45,327	45,090	
949	204		State Retirement - Pensions	37,038	44,610	47,504	52,021	
950	206		Life Insurance	2,084	2,154	2,462	2,462	
951	206-RET	LIF	Life Insurance - Retirees	567	552	566	566	
952	207		Medical Insurance	154,556	135,965	190,931	190,931	
953	207-RET	MED	Medical Insurance - Retirees					
954	207	SRHTH	Medical Insurance - Sr. Health	8,123	9,929	7,476	7,476	
955	208		Dental Insurance	8,109	7,158	9,735	9,735	
956	208-RET	DEN	Dental Insurance - Retirees	1,389	1,897	1,388	1,388	
957	210		Unemployment Compensation	449				
958	212		Employer Medicare	7,788	9,976	10,601	10,545	
959	307		Communication	6,689	7,000	7,000	7,000	
960	307	WIRE	Communication					
961	320		Dues and Memberships	1,043	1,300	1,300	1,300	
962	330		Operating Lease Payments	2,371	14,300	14,300	14,300	
963	348		Postal Charges	21,940	37,000	37,000	37,000	
964	349		Printing, Stationery, and Forms	2,840	4,500	4,500	4,500	
965	355		Travel	2,918	3,800	3,800	3,800	
966	399		Other Contracted Services	29,527	33,600	33,600	33,600	
967	414		Duplicating Supplies	322	4,000	4,000	4,000	
968	435		Office Supplies	6,258	8,500	8,500	8,500	
969	508		Premiums on Corporate Surety Bonds	350	550	550	550	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
970		513	Workers Comp Insurance	9,766	10,217	9,766	9,766	
971	524	In Service/Staff Development	1,493	1,800	1,800	1,800		
972	599	Other Charges	210					
973	711	Furniture and Fixtures	0	2,000	2,000	2,000		
974	719	Office Equipment	0	5,000	5,000	5,000		
975								
976		Total County Court Clerk	894,541	1,076,410	1,180,181	1,180,582	0	
977								
978				FY 2027 Request VS FY 2026 Budget		9.64%		-100.00%
979				FY 2027 Bud Comm VS FY 2026 Budget		9.68%		
980								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
981	52600		Data Processing					
982	120		Computer Programmer (s)	57,671	62,171	65,279	64,251	
983	121		Data Processing Personnel	50,718	55,218	57,978	57,298	
984	189	IXPMT	Other Salaries - 1 time payment	1,000				
985	187		Overtime Pay	0				
986	201		Social Security	6,494	7,278	7,642	7,536	
987	204		State Retirement - Pensions	7,340	7,877	8,271	8,995	
988	206		Life Insurance	337	337	337	337	
989	207		Medical Insurance	19,823	20,516	19,823	19,823	
990	208		Dental Insurance	289	278	290	290	
991	212		Employer Medicare	1,519	1,702	1,787	1,762	
992	307		Communications	11,805	17,800	17,800	17,800	
993	307	WIRE	Communications	2,080	2,200	2,200	2,200	
994	307	INTER	Communications	665	1,000	1,000	1,000	
995	348		Postage	0	100	100	100	
996	355		Travel	164	1,000	1,000	1,000	
997	399		Other Contracted Services	46,110	47,000	47,000	47,000	
998	399	WBST	Other Contracted Svc - County Website	600	1,560	1,560	1,560	
999	435		Office Supplies	0	250	250	250	
1000	471		Software	86	500	500	500	
1001	513		Workers Comp Insurance	1,302	1,572	1,302	1,302	
1002	524		In-Services/Staff Development	1,090	3,000	3,000	3,000	
1003	709		Data Processing Equipment	15,820	13,000	13,000	13,000	
1004	719		Office Equipment	1,461	1,400	1,400	1,400	
1005								
1006			Total Data Processing	226,374	245,759	251,519	250,404	0
1007								
1008				FY 2027 Request VS FY 2026 Budget		2.34%		-100.00%
1009				FY 2027 Bud Comm VS FY 2026 Budget		1.89%		
1010								
1011	Total Finance			3,154,933	3,805,979	4,049,202	4,086,888	0
1012								
1013				FY 2027 Request VS FY 2026 Budget		6.39%		
1014				FY 2027 Bud Comm VS FY 2026 Budget		7.38%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1015								
1016								
1017	53000		Administration of Justice					
1018								
1019	53100		Circuit Court Clerk					
1020	101		County Official/Administrative Officer	107,144	110,358	113,260	113,260	
1021	162		Clerical Personnel	228,239	250,528	250,528	195,583	
1022	169		Part-time Personnel	12,726	20,084	20,084	21,088	
1023	187		Overtime Pay	9,447	10,000	10,000	10,000	
1024	189	1XPMT	Other Salaries - 1 time payment	2,750				
1025	201		Social Security	21,248	24,240	26,468	21,076	
1026	204		State Retirement - Pensions	23,343	24,886	25,082	23,595	
1027	206		Life Insurance	1,076	1,076	1,076	897	
1028	206-RET	LIF	Life Insurance - Retirees	176	192	192	192	
1029	207		Medical Insurance	59,461	61,540	59,461	45,787	
1030	207-RET	MED	Medical Insurance - Retirees	6,718	0	8,061	8,061	
1031	207-SRHTH		Medical Insurance - Sr. Health	645	2,429			
1032	208		Dental Insurance	3,687	3,542	3,687	2,871	
1033	208-RET	DEN	Dental Insurance - Retirees	382	490	353	353	
1034	212		Employer Medicare	4,969	5,669	5,711	4,929	
1035	307		Communication	3,724	7,100	7,100	7,100	
1036	320		Dues and Memberships	1,098	1,300	1,300	1,300	
1037	330		Operating Lease Payments	4,271	8,000	8,000	8,000	
1038	348		Postal Charges	1,500	6,000	6,000	6,000	
1039	349		Printing, Stationery, and Forms	4,978	6,500	6,500	6,500	
1040	355		Travel	2,138	2,500	2,500	2,500	
1041	399		Other Contracted Services	26,760	35,500	41,000	41,000	
1042	414		Duplicating Supplies	1,636	2,000	2,000	2,000	
1043	435		Office Supplies	2,741	7,000	7,000	7,000	
1044	508		Premiums on Corporate Surety Bonds	350	500	500	500	
1045	513		Workers Comp Insurance	3,906	4,716	3,906	3,906	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1046		524		In Service/Staff Development	0	1,200	1,200	1,200
1047	709		Data Processing Equipment	1,224	5,000	5,000	5,000	
1048	711		Furniture & Fixtures	484	500	500	500	
1049	719		Office Equipment	558	1,000	1,000	1,000	
1050								
1051			Total Circuit Court Clerk	537,379	603,850	617,469	541,198	0
1052								
1053				FY 2027 Request VS FY 2026 Budget		2.26%		-100.00%
1054				FY 2027 Bud Comm VS FY 2026 Budget		-10.38%		
1055								
1056								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1057								
1058	53300		General Sessions Court					
1059	162		Clerical Personnel	490,649	584,775	574,775	631,195	
1060	169		Part-time Personnel	21,119	20,894	20,894	21,939	
1061	187		Overtime Pay	9,589	10,000	10,000	10,000	
1062	189	IXPMT	Other Salaries - 1 time payment	7,500				
1063	201		Social Security	31,419	37,613	37,551	41,114	
1064	204		State Retirement - Pensions	33,700	39,910	39,239	48,332	
1065	206		Life Insurance	1,970	2,174	2,040	2,219	
1066	206-RET	LIF	Life Insurance - Retirees	487	567	375	375	
1067	207		Medical Insurance	94,453	113,390	103,098	116,772	
1068	207-RET	MED	Medical Insurance - Retirees	5,373	9,117			
1069	207	SRHTH	Medical Insurance - Sr. Health	3,784	2,859	2,492	2,492	
1070	208		Dental Insurance	6,035	6,562	6,531	7,347	
1071	208-RET	DEN	Dental Insurance - Retiree	1,918	2,670	1,741	1,741	
1072	210		Unemployment Compensation	280				
1073	212		Employer Medicare	7,352	8,925	8,780	9,615	
1074	307		Communication	8,376	9,000	10,500	10,500	
1075	307	WIRE	Communication		500	500	500	
1076	320		Dues and Memberships	0	500	500	500	
1077	330		Operating Lease Payments	4,938	8,500	8,500	8,500	
1078	334		Maintenance Agreements	3,485	4,000	4,500	4,500	
1079	348		Postal Charges	12,020	14,000	14,000	14,000	
1080	349		Printing, Stationery, and Forms	8,215	10,000	12,000	12,000	
1081	351		Rentals	3,655	9,600	10,000	10,000	
1082	355		Travel	2,175	3,000	3,000	3,000	
1083	399		Other Contracted Services (LGDP)	29,622	33,900	35,700	35,700	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1084	399	CSG	Other Contracted Services - Court Security Grant	26,803				
1085	414		Duplicating Supplies	2,277	2,500	2,500	2,500	
1086	435		Office Supplies	12,126	18,500	18,500	18,500	
1087	508		Premiums on Corporate Surety Bonds	0				
1088	513		Workers Comp Insurance	9,115	10,217	9,115	9,115	
1089	524		In Service/Staff Development	255	1,500	1,500	1,500	
1090	709		Data Processing Equipment	6,855	5,000	5,000	5,000	
1091	709	SESSN	Data Processing Equipment	69				
1092	711		Furniture and Fixtures	1,949	4,000	5,000	5,000	
1093	719		Office Equipment					
1094								
1095			Total General Sessions Court	847,563	974,173	948,331	1,033,956	0
1096								
1097						FY 2027 Request VS FY 2026 Budget	-2.65%	-100.00%
1098						FY 2027 Bud Comm VS FY 2026 Budget	6.14%	
1099								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1100								
1101	53310		General Sessions Judge					
1102	101		County Official/Administrative Officer (Judges)	403,302	414,998	426,203	426,203	
1103	162		Clerical Personnel (Judicial Comm./Asst.)	62,682	66,958	68,967	69,056	
1104	168		Temp Personnel (Substitute Assistant)	3,958	10,000	10,000	10,000	
1105	187		Overtime Wages	75				
1106	189	IXPMT	Other Salaries - 1 time payment	500				
1107	201		Social Security	25,188	30,501	31,321	31,326	
1108	204		State Retirement - Pensions	31,322	33,011	33,897	36,649	
1109	206		Life Insurance	538	538	538	538	
1110	207		Medical Insurance	32,050	33,170	32,050	32,050	
1111	208		Dental Insurance	1,699	1,632	1,699	1,699	
1112	212		Employer Medicare	6,656	7,134	7,325	7,326	
1113	307		Communication	1,469	816	1,500	1,500	
1114	307	WIRE	Communication	0	1,600	1,600	1,600	
1115	320		Dues and Memberships	1,864	3,000	3,000	3,000	
1116	322		Evaluation and Testing	0	4,500	4,500	4,500	
1117	334		Maintenance Agreements (Legal On-line Research)	0	600	600	600	
1118	349		Printing, Stationery, and Forms	0	500	500	500	
1119	355		Travel	3,740	3,000	3,000	3,000	
1120	435		Office Supplies	787	3,000	3,000	3,000	
1121	451		Uniforms	0	800	800	800	
1122	513		Workers Comp Insurance	1,953	2,358	1,953	1,953	
1123	524		Inservice/Staff Development	580	750	750	750	
1124	711		Furniture and Fixtures	0	500	500	500	
1125	719		Office Equipment	1,900	500	500	500	
1126								
1127			Total General Sessions Judge	580,263	619,866	634,203	637,050	0
1128								
1129				FY 2027 Request VS FY 2026 Budget		2.31%		-100.00%
1130				FY 2027 Bud Comm VS FY 2026 Budget		2.77%		
1131								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1132	53400		Chancery Court					
1133	101		County Official/Administrative Officer	107,144	110,358	113,260	113,260	
1134	162		Clerical Personnel	177,021	184,048	189,650	192,442	
1135	189	1XPMT	Other Salaries - 1 time payment	2,000				
1136	201		Social Security	17,120	18,254	18,780	18,954	
1137	204		State Retirement - Pensions	18,765	19,755	20,326	22,622	
1138	206		Life Insurance	840	853	920	920	
1139	206 RET	LIF	Life Insurance - Retirees	106	183	327	327	
1140	207		Medical Insurance	55,294	52,664	73,994	73,994	
1141	207	SRHTH	Medical Insurance - Sr Health	10,829	7,931	9,969	9,969	
1142	208		Dental Insurance	3,114	2,448	3,398	3,398	
1143	208	COBRA	Dental Insurance - COBRA	353	631	353	353	
1144	208-RET	DEN	Dental Insurance - Retirees	1,388	1,512	1,389	1,389	
1145	212		Employer Medicare	4,004	4,269	4,392	4,433	
1146	307		Communication	2,810	3,600	3,600	3,600	
1147	320		Dues and Memberships	1,378	1,400	1,400	1,400	
1148	330		Operating Lease Payments	4,676	5,948	5,948	5,948	
1149	337		Maintenance & Repair - Office Equipment	0	111	1,500	1,500	
1150	348		Postal Charges	7,099	9,000	10,000	10,000	
1151	349		Printing, Stationary and Forms	686	2,034	1,600	1,600	
1152	355		Travel	2,848	3,700	3,500	3,500	
1153	399		Other Contracted Services	26,372	29,761	30,520	30,520	
1154	399	DQTAX	Other Contracted Services-DELINQUENT TAX SALE	0	3,000	3,000	3,000	
1155	414		Duplicating Supplies	497	455			
1156	435		Office Supplies	3,461	3,600	3,500	3,500	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1157	435	EVENT	Office Supplies		600	600	600	
1158	471		Software	1,733				
1159	508		Premium on Corporate Surety Bonds	372	500	500	500	
1160	513		Workers Comp Insurance	3,255	3,930	3,255	3,255	
1161	524		In Service/Staff Development	380	2,200	2,200	2,200	
1162	719	CHANC	Office Equipment - Chancery Court Reserve Funds	10,606				
1163	719		Office Equipment	1,847	6,596	3,500	3,500	
1164								
1165			Total Chancery Court	465,998	479,341	511,381	516,684	0
1166								
1167				FY 2027 Request VS FY 2026 Budget		6.68%		-100.00%
1168				FY 2027 Bud Comm VS FY 2026 Budget		7.79%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1169								
1170	53500		Juvenile Court					
1171								
1172	105		Supervisor/Director	79,236	75,000	77,250	77,080	
1173	111		Probation Officers	93,455	136,970	141,080	141,211	
1174	161		Secretary (Administrative Assistant)	46,207	50,547	52,064	52,645	
1175	169		Part-time Personnel	17,586	29,316	30,196	30,782	
1176	187		Overtime Pay	9,396	15,000	15,000	15,000	
1177	189	IXPMT	Other Salaries - 1 time payment	2,500				
1178	201		Social Security	15,020	19,297	19,567	19,637	
1179	204		State Retirement - Pensions	15,457	19,229	21,177	21,159	
1180	206		Life Insurance	669	565	655	655	
1181	206	RET LIF	Life Insurance Retirees	67	29	68	68	
1182	207		Medical Insurance	33,043	30,271	33,043	33,043	
1183	208		Dental Insurance	1,718	1,242	1,718	1,718	
1184	210		Unemployment Compensation	0				
1185	212		Employer Medicare	3,513	4,513	4,577	4,592	
1186	307		Communication	10,734	9,000	9,000	9,000	
1187	307	WIRE	Communication	0	4,000	4,000	4,000	
1188	309		Contracts with Government Agencies	5,640	11,480	5,000	5,000	
1189	320		Dues and Membership	0	100	100	100	
1190	330		Operating Lease Payments	98	1,500	1,500	1,500	
1191	338		Maintenance and Repair Services - Vehicles	450	3,000	3,000	3,000	
1192	348		Postal Charges	0	200	300	300	
1193	349		Printing, Stationery and Forms	0	200	200	200	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1194	355		Travel	0	2,280	3,000	3,000	
1195	399		Other Contracted Services	983	5,000	5,000	5,000	
1196	414		Duplicating Supplies	166	250	250	250	
1197	425		Gasoline	485	1,500	1,500	1,500	
1198	435		Office Supplies	973	4,000	4,000	4,000	
1199	450		Tires	0	700	700	700	
1200	451		Uniforms	700	1,000	1,000	1,000	
1201	499		Other Supplies and Materials	806	3,500	3,500	3,500	
1202	513		Workers Comp Insurance	2,605	3,144	2,605	2,605	
1203	524		In Service/Staff Development	0	3,000	3,000	3,000	
1204	708		Communication Equipment	0	2,500	2,500	2,500	
1205	711		Furniture and Fixtures	834	2,000	2,000	2,000	
1206	719		Office Equipment	647	3,000	3,000	3,000	
1207								
1208			Total Juvenile Court	342,988	443,333	451,550	452,745	0
1209								
1210						FY 2027 Request VS FY 2026 Budget	1.85%	-100.00%
1211						FY 2027 Bud Comm VS FY 2026 Budget	2.12%	
1212								
1213								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1214	53700		Judicial Commissioners					
1215	105		Judicial Commissioner	72,748	77,601	79,930	81,481	
1216	189	IXPMT	Other Salaries - 1 time payment	250				
1217	201		Social Security	4,499	4,811	4,956	5,052	
1218	204		Retirement - Pensions	2,269	5,207	5,363	6,030	
1219	212		Employer Medicare	1,052	1,125	1,159	1,182	
1220	307	WIRE	Communication	2,521	2,500	2,750	2,750	
1221	435		Office Supplies	0	300	300	300	
1222	524		In-Service/Staff Development	0	500	500	500	
1223	719		Office Equipment	2,850	1,800	1,800	1,800	
1224								
1225								
1226			Total Judicial Commissioner	86,189	93,844	96,758	99,095	0
1227								
1228				FY 2027 Request VS FY 2026 Budget		3.11%		-100.00%
1229				FY 2027 Bud Comm VS FY 2026 Budget		5.60%		
1230								
1231	53900		Other Administration of Justice					
1232	194		Jury and Witness Expense	7,429	13,000	13,000	13,000	
1233	307		Communication	948	1,000	1,000	1,000	
1234	399		Other Contracted Services	63	4,800	4,800	4,800	
1235	435		Office Supplies	428	500	500	500	
1236	711		Furniture and Fixtures	0				
1237								
1238			Total Other Administration of Justice	8,868	19,300	19,300	19,300	0
1239								
1240				FY 2027 Request VS FY 2026 Budget		0.00%		
1241				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1242								
1243	53920		Courtroom Security					
1244	399		Other Contracted Services	394	1,500	1,500	1,500	
1245								
1246			Total Courtroom Security	394	1,500	1,500	1,500	0
1247								
1248				FY 2027 Request VS FY 2026 Budget		0.00%		
1249				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1250								
1251	53930		Victim Assistance Programs					
1252	358		Remittance of Revenues Collected	22,289	30,000	30,000	30,000	
1253								
1254			Total Victim Assistance Programs	22,289	30,000	30,000	30,000	0
1255								
1256				FY 2027 Request VS FY 2026 Budget		0.00%		
1257				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1258								
1259								
1260	Total Administration of Justice			2,891,931	3,265,207	3,310,492	3,331,528	0
1261								
1262				FY 2027 Request VS FY 2026 Budget		1.39%		
1263				FY 2027 Bud Comm VS FY 2026 Budget		2.03%		
1264								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1265								
1266	54000		Public Safety					
1267	54110		Sheriff's Department					
1268	101		County Official/Administrative Officer (Sheriff)	117,858	121,394	124,586	124,586	
1269	103		Assistants (Chief & Asst Chief Deputies) (3emp)	165,656	243,500	243,500	249,740	
1270	105		Director of Evidence (1 emp)		59,000	59,000	61,080	
1271	106		Deputies (+ \$38,000 for 43 hrs) (36 emp)	1,918,033	2,118,000	2,118,000	2,192,880	
1272	108		Investigator(s) (6 emp)	354,080	381,000	381,000	393,480	
1273	110		Lieutenants (3 emp)	192,959	205,500	205,500	211,740	
1274	115		Sergeant(s) (4 emp)	234,403	248,000	248,000	256,320	
1275	120		Computer Progr. (\$3,400 for 43 hrs) (1 emp)	53,223	57,500	57,500	59,580	
1276	140		Salary Supplements (Inservice reimb by State)	86,400	54,400	56,000	56,000	
1277	161		Secretary(ies) (1 emp)	54,225	58,500	58,500	60,580	
1278	162		Clerical Personnel (2 emp)	128,537	91,000	91,000	95,160	
1279	166		Custodial Personnel (1 emp)	13,888				
1280	169		Part-time Personnel	16,685	48,600	48,600	51,030	
1281	170		SROs (+ \$15,500 for 43 hrs) (12 emp)	658,984	707,500	707,500	732,460	
1282	187		Overtime Pay	437,830	391,500	400,000	400,000	
1283	187	GHSOG	Overtime Pay - Gov Hwy Safety Office Grant	18,897	11,400			
1284	189	IXPMT	Other Salaries - 1 time payment	34,500				
1285	201		Social Security	267,239	298,778	297,519	306,568	
1286	201	GHSOG	Social Security	1,129				
1287	204		State Retirement - Pensions	426,127	487,057	479,751	558,748	
1288	204	GHSOG	State Retirement	1,828				
1289	206		Life Insurance	11,162	11,164	11,269	11,269	
1290	206-RET	LIF	Life Insurance - Retirees	2,077	2,180	2,077	2,077	
1291	207		Medical Insurance	887,793	888,144	888,592	888,592	
1292	207	RET	Medical Insurance - Retirees	26,801	32,891	24,886	24,886	
1293	207	SRHTH	Medical Insurance - Sr. Health	13,537	12,142	12,461	12,461	
1294	208		Dental Insurance	39,609	38,716	41,222	41,222	
1295	208-RET	DEN	Dental Insurance - Retirees	5,050	6,871	5,020	5,020	
1296	210		Unemployment Compensation					
1297	212		Employer Medicare	63,211	69,875	69,581	71,697	
1298	212	GHSOG	Employer Medicare	264				

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1299	307		Communication	43,165	30,000	40,000	40,000	
1300	307	WIRE	Communication		30,000	30,000	30,000	
1301	320		Dues and Memberships	2,671	4,000	4,000	4,000	
1302	330		Operating Lease Payments	2,999	3,000	3,000	3,000	
1303	330	SHERF	Operating Lease Payments		3,000	3,000	3,000	
1304	333		Licenses	449	10,000	10,000	10,000	
1305	334		Maintenance Agreements	14,060	15,000	15,000	15,000	
1306	334	RADIO	Maintenance Agreements - Radios		15,000	15,000	15,000	
1307	336		Maintenance & Repair Services-Equipment		5,000	5,000	5,000	
1308	338		Maintenance and Repair Services - Vehicles	229,748	250,000	250,000	250,000	
1309	340		Medical and Dental Services	6,615	10,000	10,000	10,000	
1310	348		Postal Charges	3,739	7,500	7,500	7,500	
1311	349		Printing, Stationery and Forms	4,902	7,500	7,500	7,500	
1312	349	LFSVR	Printing, Stationery and Forms - Project Lifesaver		3,000	3,000	3,000	
1313	353		Towing Services	1,530	12,000	12,000	12,000	
1314	355		Travel	32,942	25,000	25,000	25,000	
1315	355	LFSVR	Travel		1,000	1,000	1,000	
1316	399		Other Contracted Services	86,346	76,500	94,500	94,500	
1317	399	CITZN	Other Contracted Services	9,310	1,500	1,500	1,500	
1318	412		Diesel	869	1,000	1,000	1,000	
1319	414		Duplicating Supplies	3,105	3,000	3,000	3,000	
1320	422		Food Supplies	691	2,000	2,000	2,000	
1321	425		Gasoline	238,965	300,000	300,000	300,000	
1322	431		Law Enforcement Supplies	0	200			
1323	435		Office Supplies	6,422	12,000	12,000	12,000	
1324	446		Small Tools	1,442	2,000	2,500	2,500	
1325	450		Tires	21,144	30,000	30,000	30,000	
1326	451		Uniforms	60,539	77,500	80,000	80,000	
1327	471		Software	422		25,000	25,000	
1328	471	VCIF-COL	Software Grant	14,880				
1329	471	VCIF-FOR	Software Grant	39,976				
1330	499		Other Supplies and Materials	10,078	19,948	25,000	25,000	
1331	499	CITZN	Other Supplies and Materials	634	2,000	2,000	2,000	
1332	499	LFSVR	Other Supplies and Materials - Life Saver	142	3,000	3,000	3,000	
1333	508		Premiums on Corporate Surety Bonds	500	500	500	500	
1334	513		Worker's Comp Insurance	46,221	54,231	46,221	46,221	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1335	524		In Service/Staff Development	48,975	55,000	55,000	55,000	
1336	524	LFSVR	In Service/Staff Development		500	500	500	
1337	599		Other Charges	270				
1338	708		Communication Equipment	6,207	32,500	32,500	32,500	
1339	709	VCIF-FOR	Data Processing Equipment - Grant	19,634				
1340	711		Furniture and Fixtures	2,469	6,412	8,000	8,000	
1341	716		Law Enforcement Equipment	25,583	52,500	55,500	55,500	
1342	716	AWARE	Law Enforcement Equipment - Community Awareness		500			
1343	716	GHSOG	Law Enforcement Equipment - GHSOG	18,934	19,000			
1344	718		Motor Vehicles	257,015	491,050	490,000	490,000	
1345	719		Office Equipment	6,616	1,590	8,000	8,000	
1346								
1347			Total Sheriff's Department	7,502,194	8,320,043	8,349,785	8,585,897	0
1348								
1349								
1350				FY 2027 Request VS FY 2026 Budget		0.36%		-100.00%
1351				FY 2027 Bud Comm VS FY 2026 Budget		3.20%		
1352								
1353								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1354								
1355	54120		Special Patrols					
1356								
1357	399	MHTPG	Other Contracted Svc - Mental Health Transport Grant	30,874	53,660	55,000	55,000	
1358	431		Law Enforcement Supplies - Sheriff's Reserves	1,600	2,000	2,000	2,000	
1359	451		Uniforms		4,000	4,000	4,000	
1360	524		In-Service/Staff Development		1,000	1,000	1,000	
1361	716		Law Enforcement Equipment		6,000	6,000	6,000	
1362	718	MHTPG	Motor Vehicles - Mental Health Transport Grant	46,225				
1364			Total Special Patrols	78,699	66,660	68,000	68,000	0
1365								
1366				FY 2027 Request VS FY 2026 Budget		1.97%		
1367				FY 2027 Bud Comm VS FY 2026 Budget		2.01%		
1368								
1369	54130		Traffic Control					
1370	399		Other Contracted Services	3,099	12,000	12,000	12,000	
1371	452		Utilities (Traffic)	3,266	3,100	3,100	3,100	
1372								
1373			Total Traffic Control	6,365	15,100	15,100	15,100	0
1374								
1375				FY 2027 Request VS FY 2026 Budget		0.00%		
1376				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1377								
1378	54160		Administration of Sexual Offender Reg.					
1379	187		Overtime		4,000	4,000	4,000	
1380	355		Travel		250	250	250	
1381	499		Other Supplies and Materials		1,000	1,000	1,000	
1382	524		In Service/Staff Development		1,000	1,000	1,000	
1383	716		Law Enforcement Equipment		4,000	4,000	4,000	
1384	719		Office Equipment		2,000	2,000	2,000	
1385								
1386			Total Adm of Sexual Offender Registry	0	12,250	12,250	12,250	0
1387								
1388				FY 2027 Request VS FY 2026 Budget		0.00%		
1389				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1390								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1391	54210		Jail Department					
1392	103		Corrections Chief (1 emp)	68,000	78,500	78,500	80,580	
1393	110		Corrections Compliance Lieutenant (1 emp)	2,243	59,500	59,500	61,580	
1394	115		Corrections Sergeants (3 emp)	218,602	172,500	172,500	178,740	
1395	160		Guards (49 emp) (\$33,200 for 43 hours)	2,260,986	2,615,700	2,615,700	2,717,620	
1396	160	ABATE	Guards (1 emp) - Request for additional position @ Corporal Pay to manage OPIOID fund programs			54,500	56,580	
1397	160	CRSEC	Guards - CRSEC (3 emp)	148,393	157,500	157,500	163,740	
1398	169		Part-time Personnel	0	2,700	2,700	2,835	
1399	187		Overtime Pay	209,530	300,000	300,000	300,000	
1400	187	CRSEC	Overtime Pay	773	4,000	4,000	4,000	
1401	189	IXPMT	Other Salaries - 1 time payment	28,500				
1402	201		Social Security	170,599	200,192	203,571	207,164	
1403	201	ABATE	Social Security - OPIOID funds to reimburse				3,508	
1404	201	CRSEC	Social Security - Courtroom Security	9,036	10,013	10,013	10,400	
1405	204		State Retirement - Pensions	186,479	216,659	220,135	385,599	
1406	204	ABATE	State Retirement - OPIOID funds to reimburse				6,535	
1407	204	CRSEC	State Retirement - Courtroom Security	10,009	10,837	10,837	19,374	
1408	206		Life Insurance	7,938	7,880	8,175	8,175	
1409	206	ABATE	Life Insurance - OPIOID funds to reimburse				179	
1410	206	CRSEC	Life Insurance - Courtroom Security	472	453	473	473	
1411	206-RET	LIF	Life Insurance - Retirees	398	433	399	399	
1412	207		Medical Insurance	446,930	506,053	454,144	454,144	
1413	207	ABATE	Medical Insurance - OPIOID funds to reimburse				21,990	
1414	207	CRSEC	Medical Insurance - Courtroom Security	19,830	19,669	19,831	19,831	
1415	207-RET	MED	Medical Insurance - Retirees	23,503	13,983	24,174	24,174	
1416	207	SRHTH	Medical Insurance - Sr. Health	2,672	5,692	2,284	2,284	
1417	208		Dental Insurance	22,191	23,298	22,691	22,691	
1418	208	ABATE	Dental Insurance - OPIOID funds to reimburse				937	
1419	208	CRSEC	Dental Insurance - Courtroom Security	868	800	869	869	
1420	208	RET	Dental Insurance - Retirees	705	979	705	705	
1421	210		Unemployment Compensation	287				
1422	212		Employer Medicare	39,899	46,819	47,609	48,450	
1423	212	ABATE	Employer Medicare - OPIOID funds to reimburse				820	
1424	212	CRSEC	Employer Medicare - Courtroom Security	2,113	2,342	2,342	2,432	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1425	307		Communication		5,000	5,000	5,000	
1426	331		Legal Services		5,000	5,000	5,000	
1427	334		Maintenance Agreements (ESETEC-Cameras mainten	0	5,000	10,000	10,000	
1428	336		Maintenance and Repair Service-Equipment	8,480	10,000	5,000	5,000	
1429	340		Medical and Dental Services	254,075	588,000	588,000	612,040	
1430	348		Postal Charges	0	200	200	200	
1431	349		Printing, Stationery & Forms	240	1,000	1,000	1,000	
1432	355		Travel	5,599	10,000	10,000	10,000	
1433	355	EXTRA	Travel-Extradition	2,389	3,000	5,000	5,000	
1434	399		Other Contracted Services	29,783	20,000	25,000	25,000	
1435	410		Custodial Supplies	27,020	35,000	35,000	35,000	
1436	412		Diesel Fuel	0	4,000	4,000	4,000	
1437	413		Drugs and Medical Supplies (Inmates)	34,619	96,060	70,000	70,000	
1438	414		Duplicating Supplies	1,035	1,000	1,000	1,000	
1439	421		Food Preparation Supplies	709	3,000	3,000	3,000	
1440	422		Food Supplies (Inmates)	277,664	300,000	300,000	300,000	
1441	431		Law Enf Supplies	0	2,000	0	0	
1442	435		Office Supplies	4,814	6,000	6,000	6,000	
1443	451		Uniforms	10,712	45,000	45,000	45,000	
1444	499		Other Supplies and Materials (Inmate Supplies)	27,206	43,000	50,000	50,000	
1445	513		Workers Comp Insurance	37,111	43,228	37,111	37,111	
1446	524		Inservice/Staff Development	800	15,000	15,000	15,000	
1447	708		Communications Equipment	238	6,000	6,000	6,000	
1448	710		Food Service Equipment	0	3,000	3,000	3,000	
1449	711		Furniture and Fixtures	1,233	3,000	3,000	3,000	
1450	716		Law Enforcement Equipment	1,841	43,706	40,000	40,000	
1451	716	BDCAM	Law Enforcement Equipment-Body Cameras	12,830	16,912	17,000	17,000	
1452	716	TCI	Law Enforcement Equipment - TCI GRANT	14,048	14,992	15,000	15,000	
1453	719		Office Equipment	0	6,294	5,000	5,000	
1454	790		Other Equipment	0				
1455								
1456			Total Jail Department	4,633,402	5,790,894	5,782,463	6,140,159	0
1457								
1458				FY 2027 Request VS FY 2026 Budget		-0.15%		-100.00%
1459				FY 2027 Bud Comm VS FY 2026 Budget		6.03%		
1460				Page 87				

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1461								
1462	54320		Rural Fire Protection					
1463	316		Contributions					
1464	316	RBAY	Contributions - Rarity Bay First Responders	1,500	1,500	1,500	1,500	
1465	316	PHIVF	Phila Fire Dept	125,000	150,000	150,000	175,000	
1466	316	FIRES	Phila Fire Dept (Cont. for 800 MhZ Radios)		229,580			
1467	316	GREVF	Greenback Fire Department	125,000	150,000	150,000	175,000	
1468	316	TELVF	Tellico Village Fire Dept	125,000	150,000	175,000	175,000	
1469	316	LCFR	Loudon County Fire Rescue	150,000	200,000	300,000	250,000	
1470	790	FIRES	Other Equipment					
1471								
1472			Total Rural Fire Protection	526,500	881,080	776,500	776,500	0
1473								
1474				FY 2027 Request VS FY 2026 Budget		-11.87%		-100.00%
1475				FY 2027 Bud Comm VS FY 2026 Budget		-11.87%		
1476								

**Loudon County
General Fund 101
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1477								
1478	54410		Homeland Security & Emergency Management					
1479	105		Supervisor/Director	60,013	64,513	64,513	66,593	
1480	161		Secretary(ies)	11,495				
1481	169		Part-time personnel	12,525	32,659	32,659	34,292	
1482	189	1XPMT	Other Salaries - 1 time payment	500				
1483	187		Overtime Pay					
1484	201		Social Security	4,852	6,025	6,025	6,255	
1485	204		State Retirement - Pensions	4,904	4,328	4,328	4,928	
1486	206		Life Insurance	235	180	232	232	
1487	206	RET LIF	Life Insurance	192	135	192	192	
1488	207		Medical Insurance	17,892	13,675	17,617	17,617	
1489	208		Dental Insurance	1,150	816	1,133	1,133	
1490	208	RET DEN	Dental Insurance	323	490	353	353	
1491	212		Employer Medicare	1,135	1,409	1,409	1,463	
1492	307		Communication	4,315	2,820	4,320	4,320	
1493	307	WIRE	Communication		2,400	2,400	2,400	
1494	320		Dues and Memberships	165	165	165	165	
1495	327		Freight Expenses		250	250	250	
1496	330		Operating Lease Payments	270	1,100	1,100	1,100	
1497	334		Maintenance Agreements - EMA Website Domain Fee		671	671	671	
1498	334	RADIO	Maintenance Agreements - MHz Annual Maint Fee	1,788	1,942	1,942	1,942	
1499	336		Maintenance and Repair Services- Equipment	1,399	1,000	1,000	1,000	
1500	336	BOAT	Maintenance & Repair - Equipment - Boat	3,686	2,000	2,000	2,000	

**Loudon County
General Fund 101
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1501	338		Maintenance and Repair Services - Vehicles	3,061	6,500	6,500	6,500	
1502	348		Postal Charges	21	130	130	130	
1503	349		Printing, Stationery, and Forms	265	400	400	400	
1504	355		Travel	187	1,500	1,500	1,500	
1505	399		Other Contracted Services	5,412	8,500	8,500	8,500	
1506	399	DIVE	Other Contracted Services - Dive Team	1,229	1,600	9,258	9,258	
1507	399	FY22	Other Contracted Services		1,700			
1508	399	HYPER	Other Contracted Services	5,000	5,000	5,000	5,000	
1509	399	FIRES	Other Contracted Services - Fire Safety Commitment	11,100	4,100			
1510	409		Crushed Stone	0	1,000	1,000	1,000	
1511	412		Diesel Fuel	331	2,000	2,000	2,000	
1512	414		Duplicating Supplies	207	760	760	760	
1513	422		Food	1,654	620	620	620	
1514	425		Gasoline	1,569	7,000	7,000	7,000	
1515	435		Office Supplies	1,787	2,600	2,600	2,600	
1516	450		Tires	1,026	2,500	2,500	2,500	
1517	451		Uniforms	2,153	2,000	2,000	2,000	
1518	451	DIVE	Uniforms	245	2,000	2,000	2,000	
1519	499		Other Supplies and Materials	1,987	3,234	3,500	3,500	
1520	499	DIVE	Other Supplies and Materials	2,142	2,000	2,000	2,000	
1521	513		Workers' Comp Insurance	1,302	786	1,302	1,302	
1522	524		In Service/Staff Development	3,184	3,400	3,400	3,400	
1523	524-DIVE		In Service/Staff Development - Dive Team	2,481	0	4,000	4,000	
1524	708		Communication Equipment	7,544	5,483	5,500	5,500	
1525	711		Furniture and Fixtures		500	500	500	
1526	719		Office Equipment		2,266	2,200	2,200	
1527	790		Other Equipment	9,140	3,704	3,700	3,700	
1528	790	BOAT	Other Equipment - Boat	1,733	7,000	7,000	7,000	
1529	790	DIVE	Other Equipment	1,287	15,113	3,455	3,455	
1530								
1531			Total Homeland Security & Emergency Mgmt	192,886	229,974	230,634	235,231	0
1532								
1533						FY 2027 Request VS FY 2026 Budget	0.29%	-100.00%
1534						FY 2027 Bud Comm VS FY 2026 Budget	2.29%	
1535								

**Loudon County
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1536								
1537	54490		Other Emergency Management (HLS & DOE)					
1538	708	DOE25	Communication Equipment		8,000			
1539	708	HLS23	Communication Equipment		16,500			
1540	708	HLS25	Communication Equipment				16,495	
1541	790	HLS25	Other Equipment				3,580	
1542	790	DOE25	Other Equipment		13,000			
1543	790	HLS23	Other Equipment		2,500			
1544	790	HLS24	Other Equipment	11,538				
1545								
1546			Total Other Emergency Management	11,538	40,000	0	20,075	0
1547								
1548				FY 2027 Request VS FY 2026 Budget		-100.00%		
1549				FY 2027 Bud Comm VS FY 2026 Budget		-49.81%		
1550								
1551	54610		County Coroner/Medical Examiner					
1552	108		Investigator	17,800	16,000	16,000	16,000	
1553	131		Medical Personnel (Medical Examiner)	9,000	9,000	9,000	9,000	
1554	399		Contracted Services	113,200	100,000	120,000	120,000	
1555								
1556			Total County Coroner/Medical Examiner	140,000	125,000	145,000	145,000	0
1557								
1558				FY 2027 Request VS FY 2026 Budget		16.00%		-100.00%
1559				FY 2027 Bud Comm VS FY 2026 Budget		16.00%		
1560								
1561	54900		Other Public Safety					
1562								
1563	316		Contributions					
1564	316	LCECD	Contributions-LCECD	545,000	545,000	702,111	702,111	
1565								
1566								
1567			Total Other Public Safety	545,000	545,000	702,111	702,111	0
1568								
1569				FY 2027 Request VS FY 2026 Budget		28.83%		-100.00%
1570				FY 2027 Bud Comm VS FY 2026 Budget		28.83%		
1571								
1572	Total Public Safety			13,636,584	16,026,001	16,081,843	16,700,323	0
1573								
1574				FY 2027 Request VS FY 2026 Budget		0.35%		
1575				FY 2027 Bud Comm VS FY 2026 Budget		4.21%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1576								
1577								
1578	55000		Public Health and Welfare					
1579								
1580	55110		Local Health Department					
1581	189	IXPMT	Other Salaries - 1 time payment	3,000	3,000			
1582	201		Social Security	183	186			
1583	204		State Retirement - Pensions	201	306			
1584	208	RET	Dental Insurance - Retiree	86	87	87	87	
1585	212		Medicare	43	44			
1586	307		Communication	3,517	6,100	9,009	9,009	
1587	307	WIRE	Communication		1,000	2,000	2,000	
1588	316		Contributions	4,635	4,635	4,635	4,635	
1589	320		Dues & Memberships	375	575	575	575	
1590	330		Operating Lease Payments	1,831	3,796	5,896	5,896	
1591	333		Licenses		200	200	200	
1592	337		Maintenance & Repair - Office Equip		300	300	300	
1593	348		Postal Charges		1,000	500	500	
1594	349		Printing, Stationery & Forms	35	300	300	300	
1595	355		Travel		800	300	300	
1596	399		Other Contracted Services	2,197	1,677	2,000	2,000	
1597	413		Drugs & Medical Supplies	685	3,000	1,000	1,000	
1598	422		Food Supplies	610	800	1,300	1,300	
1599	435		Office Supplies	4,585	5,990	7,490	7,490	
1600	499		Other Supplies and Materials	4,303	4,196	6,500	6,500	
1601	508		Premiums on Corporate Surety Bonds	127	323	323	323	
1602	524		In-Service / Staff Development	990	500	1,000	1,000	
1603	711		Furniture and Fixtures	3,588	2,226	2,226	2,226	
1604	719		Office Equipment	200	5,110	510	510	
1605	790		Other Equipment					
1606								
1607			Total Local Health Department	31,191	46,151	46,151	46,151	0
1608								
1609				FY 2027 Request VS FY 2026 Budget		0.00%		-100.00%
1610				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1611								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J	
1			General Fund 101						
2			5/24/2026 15:22						
3	Account Number			2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
4				Year-End			Budget	Approved	
5					Audited	Budget or	Department	Committee	by County Comm
					REPORT	Estimated	Request	Recommendation	29-Jun-26
1612	55120		Animal Control						
1613	103		Assistant						
1614	105		Supervisor/Director	57,849	62,349	62,349	64,429		
1615	169		Part-time Personnel	41,416	36,966	36,966	38,814		
1616	187		Overtime Pay	11,715	10,000	10,000	10,000		
1617	189		Other Salaries and Wages	146,069	215,459	215,459	215,946		
1618	189	IXPMT	Other Salaries - 1 time payment	3,250					
1619	201		Social Security	15,883	20,136	20,136	20,410		
1620	204		State Retirement - Pensions	14,702	19,312	19,312	21,488		
1621	206		Life Insurance	718	721	875	875		
1622	207		Medical Insurance	31,260	33,293	45,278	45,278		
1623	208		Dental Insurance	1,427	1,361	2,007	2,007		
1624	210		Unemployment Compensation	357					
1625	212		Employer Medicare	3,715	4,709	4,709	4,773		
1626	307		Communication	3,962	2,100	2,100	2,100		
1627	307	WIRE	Communication		2,600	2,600	2,600		
1628	320		Dues and Memberships	100	50	50	50		
1629	330		Operating Lease Payments	82	200	200	200		
1630	333		Licenses		220	220	220		
1631	338		Maintenance & Repair Services - Vehicles	6,132	7,174	7,174	7,174		
1632	340		Medical & Dental Services (Vaccination for employees)	2,814	1,300	1,300	1,300		
1633	348		Postal Charges	90	200	200	200		
1634	349		Printing, Stationery, and Forms	826	1,327	1,327	1,327		
1635	349	PETSM	Printing, Stationery, and Forms		500	500	500		
1636	355		Travel	731	1,000	1,000	1,000		
1637	355	PETSM	Travel	1,543	1,000	1,000	1,000		
1638	357		Veterinary Services	14,600	29,754	29,754	29,754		
1639	357	ASHLTR	Veterinary Services		500	500	500		
1640	359		Disposal Fees	45	310	310	310		
1641	399		Other Contracted Services	2,540	2,000	1,000	1,000		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1642	401		Animal Food & Supplies	29,999	31,700	31,700	31,700	
1643	401	BQUST	Animal Food & Supplies (Bequeast)		16,800	22,000	22,000	
1644	401	ASHLTR	Animal Food & Supplies (from Contributions)	1,821	10,897	9,397	9,397	
1645	401	TESTS	Animal Food & Supplies - Test Kits	5,933	6,500	6,500	6,500	
1646	401	PETSM	Animal Food & Supplies - PetSmart		2,500	5,000	5,000	
1647	401	LADDS	Animal Food & Supplies - Laddies	4,833	3,500	3,500	3,500	
1648	410		Custodial Supplies	7,370	6,200	8,000	8,000	
1649	412		Diesel Fuel	0	1,500	0	3,300	
1650	414		Duplicating Supplies	0	269	269	269	
1651	425		Gasoline	4,459	9,800	8,000	8,000	
1652	435		Office Supplies	435	500	500	500	
1653	435	ASHLTR	Office Supplies (from contributions)		1,000	1,000	1,000	
1654	450		Tires and Tubes	0	2,000	2,000	2,000	
1655	451		Uniforms	1,525	1,500	1,500	1,500	
1656	452		Utilities	12,106	14,200	10,200	10,200	
1657	499		Other Supplies & Materials	539	1,500	1,500	1,500	
1658	509		Refunds		80	80	80	
1659	513		Workers' Comp Insurance	3,906	3,930	3,906	3,906	
1660	524		In Service/Staff Development		1,000	1,000	1,000	
1661	719		Office Equipment		554	554	554	
1662	719	ASHLT	Office Equipment	3,721	2,800	2,800	2,800	
1663	790	ANIMA	Other Equipment (Animal Traps)		500	500	500	
1664	790	BQUST	Other Equipment (from contributions)	708	708	708	708	
1665	790	MICRO	Other Equipment (from contributions)	975				
1666								
1667			Total Animal Control	440,156	574,479	586,940	597,169	0
1668								
1669						FY 2027 Request VS FY 2026 Budget	2.17%	-100.00%
1670						FY 2027 Bud Comm VS FY 2026 Budget	3.95%	
1671								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2	Account Number		5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1672								
1673								
1674								
1675	55190		Other Local Health Services (DGA Grant)					
1676								
1677	186		Longevity Pay-ARPA					
1678	188		Bonus Payments		5,865	5,865	5,865	
1679	189		Other Wages/Salaries	297,952	432,935	432,935	432,935	
1680	187		Overtime Pay	596				
1681	201		Social Security	18,216	31,550	31,550	31,550	
1682	204		State Retirement - Pensions	19,767	36,274	36,274	36,274	
1683	206		Life Insurance	1,234	2,600	2,600	2,600	
1684	207		Medical Insurance	57,291	169,638	169,638	169,638	
1685	207	SRHTH	Medical Insurance		9,731	9,731	9,731	
1686	208		Dental Insurance	3,952	12,375	12,375	12,375	
1687	212		Employer Medicare	4,260	13,197	13,197	13,197	
1688	307		Communication	3,667				
1689	355		Travel	9,104	18,600	18,600	18,600	
1690	399		Other Cont'd Svc - Interpreter Svc		4,000	4,000	4,000	
1691	513		Workers Comp Insurance	5,208	7,435	7,435	7,435	
1692								
1693			Total Other Local Health Services	421,247	744,200	744,200	744,200	0
1694								
1695				FY 2027 Request VS FY 2026 Budget		0.00%		-100.00%
1696				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1697								
1698								
1699	Total Public Health and Welfare			892,594	1,364,830	1,377,291	1,387,520	0
1700								
1701								
1702				FY 2027 Request VS FY 2026 Budget		0.91%		
1703				FY 2027 Bud Comm VS FY 2026 Budget		1.66%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1704								
1705	56000		Social, Cultural, and Recreational Services					
1706								
1707	56300		Senior Citizens Assistance					
1708	105		Sr.Citizen Director	49,094	53,595	56,274	55,675	
1709	161		Office on Aging Director	37,202	41,540	43,639	43,620	
1710	169		Part-Time Personnel		20,384	20,384	21,403	
1711	187		Overtime Pay					
1712	189		Other Salaries and Wages	73,184	82,040	84,573	86,237	
1713	189	1XPMT	Other Salaries - 1 time payment	2,000				
1714	201		Social Security	9,997	12,249	12,702	12,830	
1715	204		State Retirement - Pensions	10,835	11,889	13,747	13,729	
1716	206		Life Insurance	673	674	674	674	
1717	206-RET	LIF	Life Insurance - Retirees	874	744	874	874	
1718	207		Medical Insurance	26,425	27,349	26,425	26,425	
1719	207	SRHTH	Medical Insurance - Sr. Health	18,952	16,999	17,445	17,445	
1720	208		Dental Insurance	2,548	2,448	2,549	2,549	
1721	208-RET	DEN	Dental Insurance - Retirees	1,741	2,416	1,741	1,741	
1722	212		Employer Medicare	2,338	2,865	2,971	3,001	
1723	307		Communication	3,096	5,300	5,500	5,500	
1724	316	FDBO	Contributions	7,207				
1725	330		Operating Lease Payments	130	2,200	2,200	2,200	
1726	333		License Renewal	1,375	500	2,000	2,000	
1727	336		Maintenance and Repair Services - Equipment	2,323	1,100	1,500	1,500	
1728	338		Maintenance and Repair Services - Vehicles	596	3,600	4,500	4,500	
1729	338	SRCTR	Maintenance and Repair Services - Vehicles - Grant	1,339				
1730	348		Postal Charges	14				
1731	349		Printing	607	2,000	2,000	2,000	
1732	349	SRCTR	Printing - SRCTR GRANT	2,661				
1733	351		Rentals	3,000	3,000	3,000	3,000	
1734	355		Travel	1,690	4,000	3,000	3,000	
1735	355	SRCTR	Travel - SRCTR GRANT	2,434				
1736	399		Other Contracted Services	1,378	8,000	8,000	8,000	
1737	399	DDA25	Other Contracted Services - Grant		1,842			
1738	399	SRCTR	Other Contracted Services - SRCTR GRANT	4,408				
1739	410		Custodial Supplies	665	1,000	1,200	1,200	

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1740	414		Duplicating Supplies	124	700	700	700	
1741	422		Food Supplies	1,811	5,000	5,000	5,000	
1742	422	LUNCH	Food Supplies	2,464	8,000	8,000	8,000	
1743	425		Gasoline		7,000	8,000	8,000	
1744	425	SRCTR	Gasoline - SRCTR GRANT	3,030				
1745	435		Office Supplies	768	1,800	1,800	1,800	
1746	450		Tires		1,076	2,000	2,000	
1747	451		Uniforms			300	300	
1748	452		Utilities	17,877	15,000	15,000	15,000	
1749	499		Other Supplies and Materials	1,568	7,000	8,000	8,000	
1750	499	SRCTR	Other Supplies and Materials - SRCTR GRANT	1,891	367			
1751	513		Workers' Comp Insurance	2,605	3,144	2,605	2,605	
1752	524		In-Service/Staff Development		300	300	300	
1753	599		Other Charges	689	2,100	2,200	2,200	
1754	599	SRCTZ	Other Charges	6,117	7,009			
1755	711	DDA25	Furniture/Fixtures - Grant		7,933			
1756	718	DDA25	Motor Vehicles - Grant		39,858			
1757	719		Office Equipment		250	1,500	1,500	
1758	735	SCEQU	Health Equipment - Grant		35,481			
1759	735		Health Equipment		1,524			
1760	790	SRCTR	Other Equipment - SRCTR GRANT	2,795				
1761								
1762			Total Senior Citizens Assistance	310,525	451,276	372,303	374,508	0
1763								
1764								
1765								
1766								
1767			Total Social, Cultural, and Recreational Services	310,525	451,276	372,303	374,508	0
1768								
1769								
1770								
1771								
1772								
1773								
1774								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1775	57000		Agriculture and Natural Resources					
1776								
1777	57100		Agricultural Extension Service					
1778	307		Communication	3,450	6,000	7,000	7,000	
1779	307	WIRE	Communication					
1780	309		Contracts w/Gov't Agencies	163,693	207,812	219,585	219,585	
1781	309		Contracts w/Gov't Agencies (New Position)			63,020	63,020	
1782	330		Operating Lease Payments	977	1,800	1,900	1,900	
1783	399		Other Contracted Services	35	1,900	2,000	2,000	
1784	435		Office Supplies	900	1,000	1,100	1,100	
1785	499		Other Supplies & Materials	800	900	1,000	1,000	
1786	719		Office Equipment	2,999	3,100	3,200	3,200	
1787								
1788			Total Agricultural Extension Service	172,854	222,512	298,805	298,805	0
1789								
1790				FY 2027 Request VS FY 2026 Budget		34.29%		-100.00%
1791				FY 2027 Bud Comm VS FY 2026 Budget		34.29%		
1792								
1793	57500		Soil Conservation					
1794	140		Salary Supplements					
1795	162		Clerical Personnel	14,528	20,285	20,285	21,299	
1796	189	IXPMT	Other Salaries - 1 time payment	250				
1797	189	SOIL	Other Salaries & Wages (Soil Technician)	802	26,584	26,584	26,584	
1798	201		Social Security	916	1,258	1,258	1,321	0
1799	201	SOIL	Social Security (Soil Technician)	50	1,648	1,648	1,648	0
1800	212		Employer Medicare	214	294	294	309	0
1801	212	SOIL	Employer Medicare (Soil Technician)	12	386	386	386	0
1802	307		Communication	659	1,550	1,550	1,550	
1803	316		Contributions/Soil Conservation	3,500	3,500	3,500	3,500	
1804	355		Travel	771	1,050	1,050	1,050	
1805	355	SOIL	Travel					
1806								
1807			Total Soil Conservation	21,702	56,555	56,555	57,647	0
1808								
1809				FY 2027 Request VS FY 2026 Budget		0.00%		
1810				FY 2027 Bud Comm VS FY 2026 Budget		1.93%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1811								
1812	57700		Flood Control					
1813	316		Contributions (Sweetwater Water Shed)	2,000	4,000	4,000	4,000	
1814								
1815			Total Flood Control	2,000	4,000	4,000	4,000	0
1816								
1817								
1818								
1819	57800		Storm Water Management					
1820	361	STORM	Permits (Storm Water Reserve)		3,850			
1821	361		Permits	3,460	4,000	4,000	4,000	
1822								
1823			Total Storm Water Management	3,460	7,850	4,000	4,000	0
1824								
1825								
1826								
1827	Total Agriculture and Natural Resources			200,016	290,917	363,360	364,452	0

**Loudon County
General Fund 101
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	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1828								
1829	58000		Other General Government					
1830								
1831	58110		Tourism					
1832	316		Contributions (Chamber of Commerce)	120,000	120,000	160,000	120,000	
1833								
1834			Total Tourism	120,000	120,000	160,000	120,000	0
1835								
1836				FY 2027 Request VS FY 2026 Budget		33.33%		-100.00%
1837				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1838								
1839	58120		Economic and Industrial Agencies					
1840	316		Contributions					
1841	316		Contributions (Loudon Co Ec Dev Ag)	177,174	177,174	177,174	177,174	
1842	320		Dues & Memberships (ETDD)	5,931	5,932	5,932	5,932	
1843	339	RILEY	Matching Share	30,000				
1844								
1845			Total Economic and Industrial Agencies	213,105	183,106	183,106	183,106	0
1846								
1847				FY 2027 Request VS FY 2026 Budget		0.00%		-100.00%
1848				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1849								
1850								
1851	58130		General Welfare Assistance					
1852	316		Contributions (Riverside Cemetery Mowing)	3,000	3,000	3,000	3,000	
1853	341		Pauper Burials	2,250	3,750	3,750	3,750	
1854								
1855			Total General Welfare Assistance	5,250	6,750	6,750	6,750	0
1856				FY 2027 Request VS FY 2026 Budget		0.00%		-100.00%
1857				FY 2027 Bud Comm VS FY 2026 Budget		0.00%		
1858								
1859	58190		Other Economic and Community Development (Food Insecurity Grant)					
1860	399	FDINS	Other Contracted Services (Contract Mgmt Fee)		3,693	0		
1861	718	FDINS	Motor Vehicles		14	0		
1862	790	FDINS	Other Equipment		14,726	0		
1863								
1864			Total Other Economic & Community Development	0	18,433	0	0	0
1865								
1866				FY 2027 Request VS FY 2026 Budget		-100.00%		-100.00%
1867				FY 2027 Bud Comm VS FY 2026 Budget		-100.00%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1868								
1869	58300		Veterans Services					
1870	169		Part-time Personnel	14,922	24,019	24,019	25,220	
1871	187		Overtime					
1872	189		Other Salaries & Wages	51,686	82,269	82,269	86,466	
1873	189	1XPMT	Other Salaries - 1 time payment	750				
1874	201		Social Security	3,236	6,590	6,590	6,925	
1875	204		Retirement	3,527	5,520	5,520	6,398	
1876	206		Life Insurance	146	257	149	149	
1877	207		Medical Insurance	6,279	19,495	15,698	15,698	
1878	208		Dental Insurance	283	817	708	708	
1879	212		Employer Medicare	977	1,542	1,542	1,619	
1880	307		Communication	1,700	1,300	1,300	1,300	
1881	307	WIRE	Communication (Cell Phone)		900	900	900	
1882	320		Dues & Memberships		200	200	200	
1883	330		Operating Lease Payments	162	250	250	250	
1884	334		Maintenance Agreement - TDVA Claims Mgmt Program		1,100	1,428	1,428	
1885	348		Postal Charges		150	150	150	
1886	349		Printing, Stationery & Forms	443	600	600	600	
1887	355		Travel	2,249	4,500	4,500	4,500	
1888	399		Other Contracted Services	898				
1889	414		Duplicating Supplies	41	162	162	162	
1890	435		Office Supplies	303	1,000	1,000	1,000	
1891	451		Uniforms	360	200	200	200	
1892	471		Software		300	300	300	
1893	499		Other Supplies & Materials		500	500	500	
1894	513		Workman's Comp	1,302	1,572	1,302	1,302	
1895	711		Furniture & Fixtures	125	650	650	650	
1896	719		Office Equipment	1,918	1,000	1,000	1,000	
1897								
1898			Total Veterans Services	91,307	154,893	150,937	157,625	0
1899								
1900						FY 2027 Request VS FY 2026 Budget	-2.55%	-100.00%
1901						FY 2027 Bud Comm VS FY 2026 Budget	1.76%	
1902								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1903								
1904	58500		Contributions to Other Agencies (NPO)					
1905	316		Contributions					
1906	316	CACJD	Child Advocacy Center	42,000	45,000	46,000	46,000	
1907	316	OURPL	Our Place Adult Day Care	10,000	10,000	10,000	10,000	
1908	316	IVAS	Iva's Place			11,000		
1909	316	GSCLC	Good Samaritan Cntr	13,000	13,000	15,000	15,000	
1910	316	SHBEN	Loudon Co Sheriffs' Dept Benevolent Fund	3,000				
1911	316	VETRS	The Lost Vets Rescue	2,000				
1912	316	B4ASH	Beauty for Ashes	8,000	8,000	8,000	8,000	
1913								
1914			Total Contributions to Other Agencies	78,000	76,000	90,000	79,000	0
1915								
1916				FY 2027 Request VS FY 2026 Budget		18.42%		-100.00%
1917				FY 2027 Bud Comm VS FY 2026 Budget		3.95%		
1918								
1919	58600		Employee Benefits					
1920	205		Employee and Dependent Insurance	12,167	10,300	10,300	10,300	
1921	205		Employee and Dependent Insurance (increase est.)		100,000		377,774	
1922	599		Other Charges					
1923								
1924			Total Employee Benefits	12,167	110,300	10,300	388,074	0
1925								
1926	58900		Miscellaneous					
1927	510		Trustee's Commission	385,433	367,700	383,000	383,000	
1928	530		Fines, Assessments, & Penalties					
1929	540		Tax Relief Program	248,177	205,000	250,000	250,000	
1930	599	UNCLA	Other Charges					
1931								
1932			Total Miscellaneous	633,610	572,700	633,000	633,000	0
1933								
1934	Total Other General Government			1,153,439	1,242,182	1,234,093	1,567,555	0
1935								
1936	Total Expenditures			26,945,276	31,644,645	32,125,669	33,143,550	0
1937								
1938				FY 2027 Request VS FY 2026 Budget		1.52%		
1939				FY 2027 Bud Comm VS FY 2026 Budget		4.74%		

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2			5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Account Number			Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1940								
1941	95100		Capital Projects Donated to School Department					
1942	316		Contributions	600,000				
1943								
1944								
1945			Total Transfers Out	600,000	0	0	0	
1946								
1947								
1948								
1949	99100		Transfers Out					
1950	590		Transfers to Other Funds (Fund 171-Davis Lane Project)					
1951	590		Transfers to Other Funds (Sports Gaming Tax)	86,915	87,000	87,000	87,000	
1952	590		Transfers to Other Funds (Courthouse cash flow to be re	2,154,903				
1953	590		Transfers to Other Funds (Courthouse cash flow-not rein	137,032				
1954								
1955			Total Transfers Out	2,378,850	87,000	87,000	87,000	0
1956								
1957								
1958								
1959								
1960								
1961	Total Expenditures and Transfers Out			29,924,126	31,731,645	32,212,669	33,230,550	0
1962								

**Loudon County
General Fund 101
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H	J
1			General Fund 101					
2	Account Number		5/24/2026 15:22	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Year-End			Budget	Approved
4				Audited	Budget or	Department	Committee	by County Comm
5				REPORT	Estimated	Request	Recommendation	29-Jun-26
1963								
1964			BUDGET DEFICIT PROPERTY TAX PENNY EQUIVALENT				15.78	
1965								
1966								
1967			TOTAL REVENUE/TRANSFERS IN	29,226,324	29,348,975	26,237,919	26,331,372	0
1968			TOTAL EXPENDITUES/TRNFRS OUT	29,924,126	31,731,645	32,212,669	33,230,550	0
1969			EFFECT ON FUND BALANCE	(697,802)	(2,382,670)	(5,974,750)	(6,899,178)	0
1970								
1971			TOTAL AUDITED FUND BAL JULY 1 2024	16,761,769	14,057,899	11,675,229	11,675,229	11,675,229
1972								
1973								
1974								
1975			TOTAL AUDITED FUND BAL JUNE 30 2025	16,063,967	11,675,229	5,700,479	4,776,051	11,675,229
1976								
1977								
1978			Less Audited Restricted, Assigned Items, & PY PO's	2,006,068				
1979								
1980			Total Available Unassigned Fund Bal July 1 2025	14,057,899				
1981								
1982								
1983								
1984								
1985								
1986			5 year average actual expenditures = 95% expense budget					
1987								
1988			Plus 5% that rolls to fund balance		1,586,582		1,661,527	
1989			June 30 2026 Estimated Fund Balance		13,261,811		8,024,161	
1990								
1991								
1992								
1993					2025 - 2026		2026 - 2027	
1994			Recommended minimum ending FB = 30% of expenses		9,519,494		9,969,165	

Courthouse/Jail Maintenance Fund 112

**Loudon County
 Courthouse Jail Maintenance Fund 112
 Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Courthouse & Jail Maintenance					
2			5/24/26 3:24 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Budget	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
5	REVENUES							
6	40000		Local Taxes					
7	40266		Litigation Tax-Jail/Courthouse	124,440	100,000	100,000	100,000	
8			Total Local Revenue	124,440	100,000	100,000	100,000	0
9								
10	Total Revenues			124,440	100,000	100,000	100,000	0
11								
12	EXPENDITURES							
13								
14	58900		Miscellaneous					
15	510		Trustee's Commission	1,245	2,000	2,000	2,000	
16			Total Other Operations	1,245	2,000	2,000	2,000	0
17								
18	99100		Transfers Out					
19	590-CCH		Transfers to Other Funds (Courthouse)					
20	590		Transfers to Other Funds (To 151 to pay debt on Jail Ren	100,000	100,000	100,000	100,000	
21								
22			Total Other Uses	100,000	100,000	100,000	100,000	0
23								
24								
25	Total Expenditures and Transfers Out			101,245	102,000	102,000	102,000	0
26								

**Loudon County
 Courthouse Jail Maintenance Fund 112
 Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Courthouse & Jail Maintenance					
2			5/24/26 3:24 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Budget	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
27								
28								
29			Total Revenue	124,440	100,000	100,000	100,000	0
30			Total Expenditures	101,245	102,000	102,000	102,000	0
31			Effect on Fund Balance	23,195	(2,000)	(2,000)	(2,000)	0
32								
33			Beginning Fund Balance July 1, 2024	45,941	69,136	67,136	67,136	67,136
34								
35			TOTAL AUDITED JUNE 30 2025 FUND BALANCE	69,136				
36			LESS ENCUMBRANCES					
37								
38			JULY 1 2025 AVAILABLE RESTRICTED FUND BAL	69,136	67,136	65,136	65,136	67,136


Law Library Fund 114

**Loudon County
Law Library Fund 114
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	G	I	J
1			Law Library Fund 114					
2			5/24/26 3:26 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Requested	Budget Comm	Approved
4				Audit	Estimated	Budget	Recommendation	Budget
5	REVENUES							
6	40000	Local Taxes						
7	40260	Litigation Tax-Special Purpose		5,035	4,300	4,300	4,300	
8								
9		Total Local Revenue		5,035	4,300	4,300	4,300	0
10								
11	Total Revenues			5,035	4,300	4,300	4,300	0
12								
13	EXPENDITURES							
14	56000	Social, Cultural, and Recreational Services						
15	56500	Libraries						
16	307	Communication		1,173	1,500	1,500	1,500	
17	432	Library Books/Media		1,552	2,100	2,100	2,100	
18	510	Trustee's Commission			0			
19								
20		Total Library		2,725	3,600	3,600	3,600	0
21								
22	58000	Other Operations						
23	58900	Miscellaneous						
24	510	Trustee's Commission		49	150	150	150	
25								
26		Total Other Operations		49	150	150	150	0
27								
28	Total Expenditures			2,774	3,750	3,750	3,750	0
29								
30		Total Revenue		5,035	4,300	4,300	4,300	0
31		Total Expenditures		2,774	3,750	3,750	3,750	0
32		Effect on Fund Balance		2,261	550	550	550	0
33								
34		Beginning Fund Balance - Audited July 1, 2024		33,266	35,527	36,077	36,077	36,077
35								
36		AUDITED JUNE 30 2025 TOTAL FUND BALANCE		35,527				
37		Less Audited Prepaid Items		0				
38								
39		JULY 1 2025 AVAILABLE RESTRICTED FUND BALANCE		35,527	36,077	36,627	36,627	36,077

Public Libraries Fund 115

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
5							
6	Sub Fund COU - County Contribution						
7							
8			100%	98%	# Pennies		
9							
10			446,218	437,293	0.87	Property Tax Calculation	
11							
12	REVENUE						
13	40000		Local Taxes				
14							
15	40110		Current Property Tax	318,923	324,279	324,279	380,445
16	40120		Trustee's Collections - Prior Year	4,127	3,500	3,500	3,500
17	40125		Trustee's Collections - Bankruptcy	15	200	200	200
18	40130		Clerk & Master Collections - Prior Year	4,502	2,000	2,000	2,000
19	40140		Interest and Penalty	1,021	900	900	900
20	40163	TATE	Payments in Lieu of Taxes - Tate & Lyle	10,325	10,300	10,300	10,300
21	40320		Bank Excise Tax	1,247	2,400	2,400	2,400
22							
23			Total Local Revenue	340,160	343,579	343,579	399,745
24							
25	44000		Other Local Revenues				
26							
27	44160	DEN	Retirees Dental Insurance Payments	2,446	1,295	1,295	1,295
28	44160	LIF	Retirees Life Insurance Payments	250	193	193	193
29	44160	MED	Retirees Medical Insurance Payments	4,031	5,815	5,815	5,815
30	44170	WKCMP	Miscellaneous Refunds				
31							
32			Total Other Local Revenues	6,727	7,303	7,303	7,303
33							
34	49000		Other Sources (non-revenue)				
35	49800		Transfers In	4,197			
36							
37			Total Other Sources/Transfers In	4,197	0	0	0
38							
39	Total Revenues			351,084	350,882	350,882	407,048

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
40							
41	EXPENDITURES - SUBFUND COU						
42							
43	56000		Social, Cultural, and Recreational Services				
44	56500		<u>Libraries</u>				
45							
46	162		Clerical Personnel-Wages	169,622	189,625	189,625	195,454
47	168		Temporary Personnel	19,135	20,849	20,849	21,892
48	169		Part-time Personnel	47,480	43,737	43,737	45,924
49	169		Part-time Personnel (Lenoir City - 2 pt @ 10 hrs/week)			14,560	14,560
50	169		Part-time Personnel (Tellico Village - 1 pt @ 20 hrs/week)			14,560	14,560
51	169		Part-time Personnel (Loudon Library - 1 pt @ 20 hrs/week)			14,560	14,560
52	189	IXPMT	Other Salaries - 1 time payment	3,750			
53	187		Overtime Pay	9			
54	201		Social Security	14,307	15,761	18,469	19,031
55	204		State Retirement	11,550	12,724	12,724	14,464
56	206		Life Insurance	674	812	812	812
57	206-RET	LIF	Life Insurance - Retirees	499	384	384	384
58	207		Medical Insurance	58,640	71,738	71,738	71,738
59	207-RET	MED	Medical Insurance - Retirees	8,061	7,538	7,538	7,538
60	207	SRHTH	Medical Insurance - Sr. Health	17,845	11,245	11,245	11,245
61	208		Dental Insurance	2,407	3,686	3,686	3,686
62	208-RET	DEN	Dental Insurance - Retirees	2,446	1,411	1,411	1,411
63	212		Employee Medicare	3,347	3,686	4,319	4,451
64	330		Lease Payments	10,000	10,000	10,000	10,000
65	355		Travel	2,293	3,100	3,100	3,100
66	510		Trustee's Commission	6,480	8,500	8,500	8,500
67	513		Workers Comp Insurance	3,255	5,600	5,600	5,600
68	524		Staff Development	0	1,200	1,200	1,200
69	599		Other Charges				
70							
71			Total Libraries	381,800	411,596	458,617	470,110
72							
73	Total Expenditures			381,800	411,596	458,617	470,110

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
74							
75	Sub Fund COU - County Contribution						
76							
77							
78			Total Revenue	351,084	350,882	350,882	407,048
79			Total Expenditures	381,800	411,596	458,617	470,110
80			Effect on Fund Balance	(30,716)	(60,714)	(107,735)	(63,062)
81							
82			Est Beg Fund Balance Jul 1 2024	204,867	174,151	113,437	113,437
83			Less 6/30/2025 Encumbrances				
84							
85			ENDING FUND BALANCE SUBFUND COU	174,151	113,437	5,702	50,375
86							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
87							
88	Subfund BRD - Library Board						
89	Audited 7/1/2024 Beginning Fund Balance			2,000	2,000	2,000	2,000
90				0	0		
91							
92			Total Revenue	0	0	0	0
93			Total Expenditures	0	0	0	0
94			Effect on Fund Balance	0	0	0	0
95							
96			Less Audited Encumbrances	0			
97							
98	ENDING FUND BALANCE SUBFUND BRD			2,000	2,000	2,000	2,000

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
99							
100							
101	Subfund LEN - Lenoir City Library						
102	REVENUES						
103	43000		<i>Charges for Current Services</i>				
104	43350		Copy Fees	1,192	1,500	1,250	1,250
105	43360		Library Fees	419	200	400	400
106	Total Charges for Current Services			1,611	1,700	1,650	1,650
107							
108	44000		<i>Other Local Revenues</i>				
109	44570		Contributions & Gifts	317		200	200
110	44570	BQUEST	Contributions & Gifts				
111	Total Charges for Current Services			317	0	200	200
112							
113	47000		<i>Federal Through State</i>				
114	47301		COVID-19 Grant #1				
115							
116	Total Federal Through State			0	0	0	0
117							
118							
119	48000		<i>Other Governments and Citizens Groups</i>				
120	48130		Contributions from Gov'ts (Lenoir City)	11,000	11,000	11,000	11,000
121	48130	FY24	Contributions from Gov'ts (Lenoir City)	11,000			
122	48610		Donations from Citizens Groups				
123	48610	PETTW	Donations from Citizens Groups	4,000	4,000	4,000	4,000
124	Total Other Governments and Citizens Groups			26,000	15,000	15,000	15,000
125							
126	Total Revenues			27,928	16,700	16,850	16,850
127							
128							
129							
130							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
131	EXPENDITURES - SUBFUND LEN						
132	56000		Social, Cultural, and Recreational Services				
133	56500		<u>Libraries</u>				
134	307		Communications	229	300	250	250
135	330		Copier Lease	4,729	5,000	4,750	4,750
136	333		License - Book System	1,230	1,250	1,250	1,250
137	349		Printing - Library Cards & Applications				
138	399		Other Contracted Services	175	100	100	100
139	414		Duplicating Supplies	207	250	250	250
140	422		Story Time (Food Supplies)	343	200	350	350
141	432		Library Books	7,151	4,400	8,000	8,000
142	432	PETTW	Library Books - Pettway Grant	2,000	4,000	4,000	4,000
143	435		Office Supplies	565	1,835	1,000	1,000
144	437		Periodicals	198	200	200	200
145	499		Other Supplies & Materials	910		1,000	1,000
146	711		Furniture & Fixtures	363			
147	711	PETTW	Furniture & Fixtures	2,000			
148	719		Office Equipment	2,642	500		
149	790		Other Equipment		500		
150	Total Libraries			22,742	18,535	21,150	21,150
151							
152			Total Expenditures	22,742	18,535	21,150	21,150
153							
154							
155	Audited Beginning Fund Balance 7/1/2024			40,325	45,511	43,626	43,626
156				0	(50)		
157							
158			Total Revenue	27,928	16,700	16,850	16,850
159			Total Expenditures	22,742	18,535	21,150	21,150
160			Effect on Fund Balance	5,186	(1,835)	(4,300)	(4,300)
161							
162			Less Audited Encumbrances 6/30/2025	0			
163							
164	ENDING FUND BALANCE SUBFUND LEN 6/30/2025			45,511	43,626	39,326	39,326

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
165	Subfund LOU - Loudon Public Library						
166	REVENUES						
167	43000		<i>Charges for Current Services</i>				
168	43350		Copy Fees	3,161	3,000	4,200	4,200
169	43360		Library Fees	250			
170	Total Charges for Current Services			3,411	3,000	4,200	4,200
171							
172	44100		<i>Recurring Items</i>				
173	44530	GOVDL	Sale of Equipment				
174	44130		Sale of Materials and Supplies	207		500	500
175	44570		Conritutions & Gifts	5,187	500	1,100	1,100
176	Total Recurring Items			5,394	500	1,600	1,600
177							
178	48000		<i>Other Governments and Citizens Groups</i>				
179	48130		Contributions from Govts (Loudon City)	10,500	10,500	10,500	10,500
180	48610		Donations from Citizens Groups	300	200		
181	48610	PETTW	Contributions from Citizens Groups (Pettway G	3,500	3,000	3,000	4,000
182	48610	ROTRY	Donations from Citizens Groups (Rotary Club)				
183	Total Other Governments and Citizens Groups			14,300	13,700	13,500	14,500
184							
185	Total Revenues			23,105	17,200	19,300	20,300
186							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
187	EXPENDITURES - SUBFUND LOU						
188	56000		Social, Cultural, and Recreational Services				
189	56500		<u>Libraries</u>				
190	302		Advertising				
191	307		Communication	990	935	1,000	1,000
192	320		Dues & Memberships		500		
193	330		Operating Lease Payments	1,320	2,000	2,000	2,000
194	333		Licenses (Software)	561	618	650	650
195	348		Postal Charges	58	100	100	100
196	349		Printing	986	1400	200	200
197	399		Other Contracted Services	80	500	200	200
198	410		Custodial Supplies	71	500	500	500
199	414		Duplicating Supplies	124	500	250	250
200	432		Library Books/Media	7,603	6,500	6,500	6,500
201	432	PETTW	Library Books/Media - Pettway Grant	3,500			
202	432	DIGIT	Library Books/Media - Digital		2,000	2,000	2,000
203	435		Office Supplies	544	1,000	1,000	1,000
204	437		Periodicals		115	150	150
205	499		Other Supplies & Materials	357	1,000	1,000	1,000
206	524		Staff Development/In-Service		732	250	250
207	599		Other Charges	50	0		
208	711		Furniture and Fixtures	3,209	4,300	500	500
209	711	PETTW	Furniture and Fixtures		3,000	3,000	4,000
210	719		Office Equipment				
211	Total Libraries			19,453	25,700	19,300	20,300
212							
213			Total Expenditures	19,453	25,700	19,300	20,300
214							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
215			Audited Beginning Fund Balance 7/1/2024	39,353	43,005	34,455	34,455
216			Less Cash on Hand		(50)		
217							
218			Total Revenue	23,105	17,200	19,300	20,300
219			Total Expenditures	19,453	25,700	19,300	20,300
220			Effect on Fund Balance	3,652	(8,500)	0	0
221							
222			Less 6/30/2025 Encumbrances	0			
223							
224			ENDING FUND BALANCE SUBFUND LOU 6/30/2025	43,005	34,455	34,455	34,455

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
225	Subfund PHI - Philadelphia Library						
226	REVENUES						
227	43000		<i>Charges for Current Services</i>				
228	43350		Copy Fees	166	200	150	150
229	43360		Library Fees	84	200	70	70
230	Total Charges for Current Services			250	400	220	220
231							
232	44000		<i>Other Local Revenues</i>				
233	44130		Sale of Materials and Supplies				
234	44570		Contributions & Gifts	1,074		400	400
235	Total Other Local Revenues			1,074	0	1,200	400
236							
237	48000		<i>Other Governments and Citizens Groups</i>				
238	48130		Contributions from Govts (Philadelphia City)	2,000	2,000	2,000	2,000
239	48130	FY24	Contributions from Govts (Philadelphia City)	2,000			
240	48610		Donations from Citizens Groups				
241	48610	PETTW	Donations from Citizens Groups	2,000	2,000	2,000	1,000
242	Total Other Governments and Citizens Groups			6,000	4,000	4,000	3,000
243							
244	Total Revenues			7,324	4,400	5,420	3,620
245							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
246	EXPENDITURES - SUBFUND PHI						
247	56000		Social, Cultural, and Recreational Services				
248	56500		<u>Libraries</u>				
249	302		Advertising				
250	307		Communications	1,176	1,200	1,300	1,300
251	330		Lease Payments	71	100	100	100
252	348		Postal Charges	100	150	150	150
253	349		Printing, Stationary and Forms		100	100	100
254	355		Summer Reading Program (Travel)		150	150	150
255	410		Custodial Supplies		50	50	50
256	414		Duplicating Supplies	41	50	50	50
257	422		Food Supplies		50	50	50
258	429		Instructional Supplies & Materials	141	50	50	50
259	432		Library Books		2,000	50	50
260	432	PETTW	Library Books/Media	1,984	50	2,000	1,000
261	435		Office Supplies		50	50	50
262	524		Staff Development		700		
263	719		Office Equipment				
264	Total Libraries			3,513	4,700	4,100	3,100
265							
266			Total Expenditures	3,513	4,700	4,100	3,100
267							
268	Audited Beginning Fund Balance 7/1/2024			14,118	17,929	17,579	17,579
269			Less Cash on Hand		(50)		
270							
271			Total Revenue	7,324	4,400	5,420	3,620
272			Total Expenditures	3,513	4,700	4,100	3,100
273			Effect on Fund Balance	3,811	(300)	1,320	520
274							
275			Less Audited 6/30/25 Encumbrances				
276							
277	ENDING FUND BALANCE SUBFUND PHI 6/30/2025			17,929	17,579	18,899	18,099

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
278	Subfund GRE - Greenback Library						
279	REVENUES						
280	43000		<i>Charges for Current Services</i>				
281	43350		Copy Fees	238	200	200	200
282	43360		Library Fees	20		40	40
283	Total Charges for Current Services			258	200	240	240
284							
285	44000		<i>Other Local Revenues</i>				
286	44130		Sale of Materials and Supplies	51	75		
287	44170		Miscellaneous Refunds	33			
288	44570		Contributions & Gifts	540	1,000	200	200
289	Total Other Local Revenues			624	1,075	200	200
290							
291	48000		<i>Other Governments and Citizens Groups</i>				
292	48130		Contributions from Govts (City of Greenback)	1,875	1,875	1,875	1,875
293	48610		Donations from Citizens Groups				
294	48610	PETTW	Donations from Citizens Groups	2,700	2,700	2,700	2,700
295	Total Other Governments and Citizens Groups			4,575	4,575	4,575	4,575
296							
297	Total Revenues			5,457	5,850	5,015	5,015
298							
299							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
300	EXPENDITURES - SUBFUND GRE						
301	56000		Social, Cultural, and Recreational Services				
302	56500		<u>Libraries</u>				
303	307		Communications	701	700	360	360
304	330		Lease/SBITA Payments	46	50	50	50
305	330	PETTW	Lease/SBITA Payments - Pettway Grant	2,690	2,690	2,700	
306	333		Licenses	561	618	625	625
307	414		Duplicating Supplies	41	50	50	50
308	429		Instructional Supplies	198	400	400	400
309	432		Library Books	498	700	700	700
310	432	PETTW	Library Books/Media - Pettway Grant	9	10		2,700
311	435		Office Supplies	516	75	500	500
312	499		Other Supplies & Materials		200	200	200
313	711		Furniture and Fixtures		200	200	200
314	719		Office Equipment		3125	500	500
315	790		Other Equipment				
316	Total Libraries			5,260	8,818	6,285	6,285
317							
318			Total Expenditures	5,260	8,818	6,285	6,285
319							
320							
321	Audited Beginning Fund Balance 7/1/2024			10,232	10,429	7,411	7,411
322			Less Cash on Hand		(50)		
323							
324			Total Revenue	5,457	5,850	5,015	5,015
325			Total Expenditures	5,260	8,818	6,285	6,285
326			Effect on Fund Balance	197	(2,968)	(1,270)	(1,270)
327			Reserve for Encumbrance 6/30/2025	0			
328	ENDING FUND BALANCE SUBFUND GRE 6/30/2025			10,429	7,411	6,141	6,141
329							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
330	Subfund TEL - Tellico Village Library						
331	REVENUES						
332	43000		<i>Charges for Current Services</i>				
333	43350		Copy Fees	137			
334	43360		Library Fees	1,902	3,000		
335	Total Charges for Current Services			2,039	3,000	0	0
336							
337	44000		<i>Other Local Revenues</i>				
338	44570		Contributions & Gifts	17			
339	Total Other Local Revenues			17	0	0	0
340							
341	48000		<i>Other Governments and Citizens Groups</i>				
342	48130		Contributions from Govts (Library Board)				
343	48130		Contributions from Govts				
344	48610		Donations from Citizens Groups	9,000	7,000	7,000	7,000
345	Total Other Governments and Citizens Groups			9,000	7,000	7,000	7,000
346							
347	Total Revenues			11,056	10,000	7,000	7,000
348							

**Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
349	EXPENDITURES - SUBFUND TEL						
350	56000		Social, Cultural, and Recreational Services				
351	56500		<u>Libraries</u>				
352	302		Advertising				
353	330		Lease Payments	2,318	2,510	2,500	2,500
354	333		Licenses	843	928	1,000	1,000
355	337		Office Equipment Maint & Repair	197			
356	410		Custodial Supplies	309	250	200	200
357	432		Library Books	1,918	3,000	2,000	2,000
358	435		Office Supplies	691	1,000		
359	437		Publications/Periodicals	2,745	2,500	2,800	2,800
360	499		Other Supplies	828	1,200	1,000	1,000
361	719		Office Equipment				
362	Total Libraries			9,849	11,388	9,500	9,500
363							
364			Total Expenditures	9,849	11,388	9,500	9,500
365							
366							
367	Audited Beginning Fund Balance 7/1/2024			15,729	16,936	15,498	15,498
368					(50)		
369							
370			Total Revenue	11,056	10,000	7,000	7,000
371			Total Expenditures	9,849	11,388	9,500	9,500
372			Effect on Fund Balance	1,207	(1,388)	(2,500)	(2,500)
373			Less 6/30/25 Audited Encumbrances				
374	ENDING FUND BALANCE SUBFUND TEL 6/30/2025			16,936	15,498	12,998	12,998
375							

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	H
1			Public Library Fund 115				
2			5/24/26 3:27 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Committee
4				Audit	Estimated	Request	Recommendation
376							
377			Subfund FLO - Cash Flow				
378							
379			Beginning Fund Balance July 1, 2024	60,000	60,000	60,000	60,000
380							
381			Total Revenue	0			
382			Total Expenditures	0			
383			Effect on Fund Balance				
384							
385			ESTIMATED ENDING FUND BALANCE SUBFUND FLO 6/30/2025	60,000	60,000	60,000	60,000
386							
387							
388							
389			<u>SUMMARY OF SUBFUNDS:</u>				
390							
391			AUDITED BEG TOTAL FUND BAL JULY 1 2024	386,625	369,962	294,007	294,007
392			LESS CASH ON HAND		(250)		
393							
394			TOTAL REVENUES & TRANSFERS IN	425,954	405,032	404,467	459,833
395			TOTAL EXPENDITURES AND TRANSFERS OUT	442,617	480,737	518,952	530,445
396							
397			EFFECT ON FUND BALANCE	(16,663)	(75,705)	(114,485)	(70,612)
398							
399			TOTAL AUDITED FUND BALANCE 6/30/2025	369,962			
400							
401				0			
402							
403			Audited RESTRICTED FUND BALANCE 6/30/25	369,962			
404							
405			Less Encumbrances 6/30/2025	0			
406							
407			Available Fund Balance 7/1/2025	369,962	294,007	179,522	223,395

Solid Waste (Recycling) Fund 116

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1					Fund 116					
2					5/24/26 3:28 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						Audit	Budget or	Department	Budget Committee	Adopted
4						Report	Estimated	Request	Recommendation	Budget
5	REVENUE									
6		40000	Local Taxes							
7			40210		Local Option Sales Tax	905,023	800,000	800,000	800,000	
8			40320		Bank Excise Tax					
9					Total Local Taxes	905,023	800,000	800,000	800,000	0
10										
11		44000	Other Local Revenue							
12			44145		Sale of Recycled Materials	185,325	100,000	100,000	100,000	
13			44160		Retirees' Insurance Payments	267	435	435	435	
14					Total Other Local Revenue	185,592	100,435	100,435	100,435	0
15										
16		46000	State of Tennessee							
17			46430		Litter Program Grant	53,250	49,200	49,200	49,200	
18					Total State Revenue	53,250	49,200	49,200	49,200	0
19										
20		49000	Other Sources							
21			49700		Insurance Recovery					
22			49800	ARPA	Transfers In - ARPA	9,171				
23					Total Other Sources	9,171	0	0	0	0
24										
25		TOTAL REVENUE AND TRFS IN				1,153,036	949,635	949,635	949,635	0

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1					Fund 116					
2					5/24/26 3:28 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						Audit	Budget or	Department	Budget Committee	Adopted
4						Report	Estimated	Request	Recommendation	Budget
26										
27		EXPENDITURES								
28										
29		55720 Sanitation Education - Litter Grant								
30			105		Supervisor/Director					
31			160		Guards	4,315	7,269	10,330	10,330	
32			169	LITED	Part-Time Personnel		1,000			
33			201		Social Security	268	451	638	638	
34			201	LITED	Social Security		62			
35			204		State Retirement - Pensions	290	488	691	691	
36			206		Life Insurance	22	100			
37			207		Medical Insurance	2,082	1,830			
38			208		Dental Insurance	104	300			
39			212		Employer Medicare			149	149	
40			212	LITED	Employer Medicare	63				
41			338		Maintenance & Repair-Vehicles	2,212	3,000	4,000	4,000	
42			399	LITED	Other Contracted Services	12,346	15,300	19,000	19,000	
43			412		Diesel Fuel	5,619	5,000			
44			499		Other Supplies & Materials	6,336	14,400	14,392	14,392	
45			733		Solid Waste Equipment					
46										
47					Total Sanitation Education	33,657	49,200	49,200	49,200	0

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1					Fund 116					
2					5/24/26 3:28 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						Audit	Budget or	Department	Budget Committee	Adopted
4						Report	Estimated	Request	Recommendation	Budget
48										
49		55732	Convenience Center							
50										
51			105		Supervisor/Director	71,200	75,701	75,701	77,781	
52			141		Foremen/Teamleaders	129,511	136,435	139,163	140,068	
53			164		Attendants	149,596	226,033	230,554	235,748	
54			169		Part-time Personnel	290,336	278,763	284,338	292,701	
55			187		Overtime Pay	3,026	8,000	8,000	8,000	
56			189	1XPMT	Other Salaries - 1 time payment	8,250				
57			201		Social Security	39,321	47,844	45,741	46,767	
58			204		State Retirement - Pensions	23,084	29,938	30,424	34,159	
59			206		Life Insurance	1,286	1,884	1,884	1,884	
60			206	RET-LIF	Life Insurance - Retirees	119	144	144	144	
61			207		Medical Insurance	57,189	95,030	95,030	95,030	
62			207	SRHTH	Medical Insurance - Sr. Health	9,107	9,969	9,969	9,969	
63			208		Dental Insurance	4,159	6,945	6,945	6,945	
64			208	RET-DEN	Dental Insurance - Retirees	204	353	353	353	
65			212		Employer Medicare	9,241	11,190	10,697	10,938	
66			307		Communication	3,250	5,500	5,500	5,500	
67			307	WIRE	Communication		900	1,000	1,000	
68			320		Dues and Memberships	255	500	500	500	
69			330		Operating Lease Payments	10,750	6,000	11,000	11,000	
70			332		Legal Notices, Recording, and Court Costs		200	200	200	
71			336		Maintenance Repair Equipment	13,237	17,500	20,000	20,000	
72			338		Maintenance Repair Vechiles	638	6,000	6,000	6,000	
73			347		Pest Control	1,487	2,000	2,500	2,500	

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1					Fund 116					
2					5/24/26 3:28 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						Audit	Budget or	Department	Budget Committee	Adopted
4						Report	Estimated	Request	Recommendation	Budget
74			348		Postage		100	100	100	
75			349		Printing, Stationery and Forms	335	1,030	1,000	1,000	
76			351		Rentals		500	1,000	1,000	
77			355		Travel	187	1,000	1,000	1,000	
78			359		Disposal Fees	180,898	190,000	190,000	190,000	
79			399		Other Contacted Services	68,658	80,000	80,000	80,000	
80			410		Custodial Supplies	1,470	3,500	3,500	3,500	
81			412		Diesel Fuel		2,000	2,000	2,000	
82			425		Gasoline	4,285	8,200	8,200	8,200	
83			435		Office Supplies	85	500	500	500	
84			442		Propane Gas	9,201	7,500	10,500	10,500	
85			450		Tubes and Tires	2,511	2,500	3,500	3,500	
86			451		Uniforms	6,641	7,200	7,500	7,500	
87			452		Utilities	16,190	15,000	17,000	17,000	
88			499		Other Supplies and Materials	3,531	5,000	5,000	5,000	
89			510		Trustee's Commission	8,248	13,000	13,000	13,000	
90			513		Workman's Compensation Insurance	5,860	5,532	5,532	5,532	
91			524		In Service / Staff Development	229	500	500	500	
92			707		Building Improvements	11,457	10,000	10,000	10,000	
93			719		Office Equipment		970	1,000	1,000	
94			733		Solid Waste Equipment	51,012	67,000	50,000	50,000	
95			790		Other Equipment		3,000	3,000	3,000	
98					Total Convenience Center	1,196,044	1,390,861	1,399,475	1,421,019	0
100					Total Expenses	1,229,701	1,440,061	1,448,675	1,470,219	0
102					TOTAL EXPS AND TRANSFERS	1,229,701	1,440,061	1,448,675	1,470,219	0

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1					Fund 116					
2					5/24/26 3:28 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						Audit	Budget or	Department	Budget Committee	Adopted
4						Report	Estimated	Request	Recommendation	Budget
103										
106	SUBFUND TIR - TIRE REINBURSEMENT PROGRAM									
107										
108	REVENUES									
109	46000 State of Tennessee									
110		46170-TIR		Solid Waste Grant						
111		46990-TIR		Other State Revenue	52,236	50,000	50,000	50,000	50,000	
112				Total State Revenue	52,236	50,000	50,000	50,000	50,000	0
113										
114	TOTAL REVENUES					52,236	50,000	50,000	50,000	0
115										
116	EXPENSES									
117	55739 Other Waste Collection									
118		399-TIR		Other Contracted Services	32,685	50,000	50,000	50,000	50,000	
119				Total Contracted Services	32,685	50,000	50,000	50,000	50,000	0
120										
121	TOTAL EXPENDITURES					32,685	50,000	50,000	50,000	0
122										
123	AUDITED TOTAL FUND BALANCE JUNE 30 2024					78,564	98,115	98,115	98,115	98,115
124										
125	TOTAL SUBFUND TIR REVENUES					52,236	50,000	50,000	50,000	0
126	TOTAL SUBFUND TIR EXPENDITURES					32,685	50,000	50,000	50,000	0
127	EFFECT ON FUND BALANCE					19,551	0	0	0	0
128										
129	ESTIMATED ENDING TIRE SUBFUND BALANCE JUNE 30 2025					98,115	98,115	98,115	98,115	98,115

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1					Fund 116					
2					5/24/26 3:28 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						Audit	Budget or	Department	Budget Committee	Adopted
4						Report	Estimated	Request	Recommendation	Budget
130										
131										
132										
133										
134										
135										
136										
137										
138										
139					TOTAL REV and TRFS IN - INCLUDES "TIR" REVENUE	1,205,272	999,635	999,635	999,635	0
140					TOTAL EXPS AND TRFS OUT - INCLUDES "TIR" EXPENSES	1,262,386	1,490,061	1,498,675	1,520,219	0
141					Reserved for Encumbrances		0	0	0	0
142					EFFECT ON FUND BALANCE	(57,114)	(490,426)	(499,040)	(520,584)	0
143										
144					BEG BALANCE - July 1 2024 Audited Total Fund Balance	1,411,194	1,254,903	764,477	764,477	764,477
145										
146					June 30 2025 Audited Total Fund Balance	1,354,080				
147					Less Subfund TIR June 30 2025 Balance	98,115	0			
148										
149					June 30 2025 Audited Committed Fund Balance					
150					June 30 2025 Audited Encumbrances	1,062				
151										
152					July 1 2025 Available Committed Fund Balance	1,254,903	764,477	265,437	243,893	764,477

Industrial/ Economic Development Fund 119

**Loudon County
Industrial/Economic Development Fund 119
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	G	I	J
1			Industrial/Economic Development Fund 119					
2			5/24/26 3:31 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
5	44000		Other Local Revenue					
6	44120		Lease/Rentals	7,700	5,300	5,300	5,300	
7	44125		Lease Interest					
8	44540		Sale of Property	504,300				
9								
10			Total Other Local Revenue	512,000	5,300	5,300	5,300	0
11								
12			Total Revenues	512,000	5,300	5,300	5,300	0
13								
14			EXPENDITURES					
15	58000		Other Operations					
16	58120		Industrial Development					
17	309		Contracts with Government Agencies	200,187	5,200	5,200	5,200	
18	310		Contracts with Other Public Agencies	3,732				
19	320		Dues & Memberships					
20	331		Legal Services					
21	399		Other Contracted Services	100				
22	510		Trustee's Commission	77	100	100	100	
23	590		Transfers to Other Funds					
24	599		Other Charges					
25								
26			Total Other Operations	204,096	5,300	5,300	5,300	0
27								
28	99100		Transfers Out					
29	99100		Transfers Out					
30	590		Transfers to Other Funds	300,281				
31								
32			Total Other Operations	300,281	0	0	0	0
33								
34			Total Expenditures	504,377	5,300	5,300	5,300	0
35								

**Loudon County
Industrial/Economic Development Fund 119
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	G	I	J
1			Industrial/Economic Development Fund 119					
2			5/24/26 3:31 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Department	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
36								
37								
38			Total Revenue	512,000	5,300	5,300	5,300	0
39			Total Expenditures	504,377	5,300	5,300	5,300	0
40			Effect on Fund Balance	7,623	0	0	0	0
41								
42			Audited July 1 2024 Fund Balance	255,739	263,362	263,362	263,362	263,362
43								
44			AUDITED JUNE 30 2025 TOTAL FUND BALANCE	263,362				
45			Less Encumbrances	0				
46								
47			AUDITED JUNE 30 2025 FUND BALANCE	263,362	263,362	263,362	263,362	263,362

Special Revenue (OPIOID) Fund 121

**Loudon County
Special Purpose (OPIOID) Fund 121
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	G	H
1			Special Purpose Fund (OPIOID)				
2			5/24/26 3:32 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Budget Comm	Adopted Budget
4				Audit	Estimated	Recommendation	
5	REVENUES						
6	44000		Other Local Revenue				
7	<i>44100</i>		<i>Recurring Items</i>				
8	44110-ABATE		Investment Income			4,350	
9	44110-OPSET		Investment Income	17,384	8,700	4,350	
10							
11			Total Other Local Revenue	17,384	8,700	8,700	0
12							
13	46000		State of Tennessee				
14	<i>46800</i>		<i>Other State Revenue</i>				
15	46845-ABATE		Opioid Settlement Funds - TN Abatement Council	192,522	139,955	150,061	
16							
17			Total Other State Revenue	192,522	139,955	150,061	0
18							
19	48000		Other General Governments				
20	<i>48900</i>		<i>Other</i>				
21	48991-OPSET		OPIOID Settlement Funds	132,632	146,902	88,748	
22							
23			Total Other General Governments	132,632	146,902	88,748	0
24							
25	49000		Other Sources				
26							
27	49800-ABATE		Transfers In - OPIOID Abatement Funds				
28	49800-OPSET		Transfers In - OPIOID Settlement Funds				
29							
30			Total Transfers In	0	0	0	0
31							
32	Total Revenues			342,538	295,557	247,509	0

**Loudon County
Special Purpose (OPIOID) Fund 121
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	G	H
1			Special Purpose Fund (OPIOID)				
2			5/24/26 3:32 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Budget Comm	Adopted Budget
4				Audit	Estimated	Recommendation	
33							
34	EXPENDITURES						
35							
36	54210		Jail Department				
37	399		Other Contracted Services		141,869		
38			Total Other Operations	0	141,869		0
39							
40	58500		Contributions to Other Agencies				
41	316	B&GCL	Contributions - Boys & Girls Club (<i>Settlement Funds</i>)		75,000		
42	316	B4ASH	Contributions - Beauty for Ashes		100,000		
43			Total Other Operations	0	175,000	0	0
44							
45							
46	99100		Transfers Out				
47	590	ABATE	Transfers to Other Funds - County General Fund 101			90,549	
48			Total Other Operations	0	0	90,549	0
49							
50	Total Expenditures and Transfers Out			0	316,869	90,549	0

Funding for new Corporal
Position @ Jail Department to
oversee OPIOID programs
{Includes wages & benefits @
FY 2027 rates}

**Loudon County
Special Purpose (OPIOID) Fund 121
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	G	H
1			Special Purpose Fund (OPIOID)				
2			5/24/26 3:32 PM	2024-2025	2025-2026	2026-2027	2026-2027
3				Actual	Budget or	Budget Comm	Adopted Budget
4				Audit	Estimated	Recommendation	
51							
52							
53							
54			Total Revenue	342,538	295,557	247,509	0
55			Total Expenditures	0	316,869	90,549	0
56			Effect on Fund Balance	342,538	(21,312)	156,960	0
57							
58			Beginning Fund Balance July 1, 2024	983,958	1,081,888	1,060,576	1,060,576
59							
60			TOTAL AUDITED JUNE 30 2025 FUND BALANCE	1,326,496			
61			LESS ENCUMBRANCES	244,608			
62							
63			JULY 1 2025 AVAILABLE RESTRICTED FUND BAL	1,081,888	1,060,576	1,217,536	1,060,576

Drug Control Fund 122

**Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Drug Control 122					
2	Account		5/24/2026 15:33	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Year-End	Budget or	Department	Budget Comm	Adopted
4				Audited	Estimated	Request	Recommendation	Budget
5								
6	Revenue							
7	42000		Fines, Forfeitures and Penalties					
8								
9	<u>42200</u>		<u>Criminal Court</u>					
10	42220		Officers Costs					
11	42240		Drug Control Fines	12,494	10,000	10,000	10,000	
12								
13			Total Criminal Court	12,494	10,000	10,000	10,000	0
14								
15	<u>42300</u>		<u>General Sessions Court</u>					
16	42310		Fines					
17	42320		Officers Costs					
18	42340		Drug Control Fines	4,347	7,000	7,000	7,000	
19								
20			Total General Sessions Court	4,347	7,000	7,000	7,000	0
21								
22	<u>42800</u>		<u>Judicial District Drug Program</u>					
23	42865		Drug Task Force Forfeitures & Seizures	10,887				
24								
25			Total Judicial District Drug Program	10,887	0	0	0	0
26								
27	<u>42900</u>		<u>Other Fines, Forfeitures, and Penalties</u>					
28	42910	AUCTN	Proceeds from Confiscated Property		15,000			
29								
30			Total Fines, Forfeitures & Penalties	0	15,000	0	0	0
31								
32	TOTAL FINES, FORFEITURES & PENALTIES			27,728	32,000	17,000	17,000	0

**Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Drug Control 122					
2	Account		5/24/2026 15:33	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Year-End	Budget or	Department	Budget Comm	Adopted
4				Audited	Estimated	Request	Recommendation	Budget
33								
34	43000		Charges for Current Services					
35	<u>43300</u>		<u>Fees</u>					
36	43370		Telephone Commissions	89,700	100,000	100,000	100,000	
37								
38			Total Fees	89,700	100,000	100,000	100,000	0
39								
40	TOTAL CHARGES FOR CURRENT SERVICES			89,700	100,000	100,000	100,000	0
41								
42	44000		Other Local Revenues					
43								
44	<u>44500</u>		<u>Nonrecurring Items</u>					
45	44170		Miscellaneous Refunds					
46	44530	LESSO	Sale of Equipment		30,000	30,000	30,000	
47	44570		Contributions and Gifts	19,780	10,000	10,000	10,000	
48	44570	K9	Contributions and Gifts					
49								
50			Total Nonrecurring Items	19,780	40,000	40,000	40,000	0
51								
52	TOTAL OTHER LOCAL REVENUE			19,780	40,000	40,000	40,000	0
53								

**Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Drug Control 122					
2	Account		5/24/2026 15:33	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Year-End	Budget or	Department	Budget Comm	Adopted
4				Audited	Estimated	Request	Recommendation	Budget
54	<u>47000</u>		<i>Federal Revenue</i>					
55	47990		Other Direct Federal Revenue					
56	47990	VESTS	Other Direct Federal Revenue	0				
57								
58			Total Direct Federal Revenue	0	0	0	0	0
59								
60	48000		Other Governments and Citizens					
61								
62	48990		Other				0	
63								
64			Total Other Governments & Citizens	0	0	0	0	0
65								
66	TOTAL DIRECT FEDERAL AND OTHER GOVERNMENT			0	0	0	0	0
67								
68	49000		Other Sources					
69								
70	49700		Insurance Recovery					
71	49600		Proceeds from Sale of Capital Assets (Vehicle Trade-i	34,500	0	0	0	
72								
73			Total Other Sources	34,500	0	0	0	
74	Total Revenues			171,708	172,000	157,000	157,000	0
75								

**Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Drug Control 122					
2	Account		5/24/2026 15:33	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Year-End	Budget or	Department	Budget Comm	Adopted
4				Audited	Estimated	Request	Recommendation	Budget
76	EXPENDITURES							
77								
78	54000		Public Safety					
79								
80	<u>54150</u>		<u>Drug Enforcement</u>					
81	140		Salary Supplements (Reimb 101-Garcia Pay)	32,500	27,500	32,500	32,500	
82	320		Dues & Memberships	275		275	275	
83	355		Travel	2,462	3,000	3,000	3,000	
84	399		Other Contracted Services	13,720	25,000	25,000	25,000	
85	399	AUCTN	Other Contracted Services - Auction					
86	431		Law Enforcement Supplies	5,385	3,500	6,000	6,000	
87	471		Software					
88	499		Other Supplies & Materials	659	2,500	2,500	2,500	
89	499	DARE	Other Supplies & Materials (D.A.R.E)					
90	499	LEAD	Other Supplies and Materials (Law Enforcement Against Drugs)		5,000	5,000	5,000	
91	510		Trustee's Commission	979	700	700	700	
92	524		In-Service/Staff Development	3,172	3,000	3,000	3,000	
93	599		Other Charges ("Buy Money")	86	10,000	10,000	10,000	
94	716		Law Enforcement Equipment	27,509	15,000	15,000	15,000	
95	718		Vehicle	87,681	55,000			
96	719		Office Equipment	10,281	2,000	2,000	2,000	
97								
98			Total Alcohol and Drug Program	184,709	152,200	104,975	104,975	0
99								
100								
101	Total Expenditures			184,709	152,200	104,975	104,975	0

**Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Drug Control 122					
2	Account Number		5/24/2026 15:33	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Year-End Audited	Budget or Estimated	Department Request	Budget Comm Recommendation	Adopted Budget
4								
102								
103								
104								
105			Total Revenue	171,708	172,000	157,000	157,000	0
106			Total Expenditures	184,709	152,200	104,975	104,975	0
107			Effect on Fund Balance	(13,001)	19,800	52,025	52,025	0
108								
109								
110			Beginning Audited Fund Balance July 1, 2024	105,180	92,179	111,979	111,979	111,979
111								
112			June 30 2025 Total Audited Ending Fund Balance	92,179				
113			June 30 2025 Audited Encumbrances	0				
114								
115								
116			Available Restricted FB July 1, 2025	92,179	111,979	164,004	164,004	111,979
117								
118								
119								
120								
121								
122								

Other General Gov't
Special Revenue
(American Rescue Plan Act)
Fund 127

Loudon County
Other General Government Special Revenue Fund 127
AMERICAN RESCUE PLAN ACT
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Other General Gov't (ARPA) Fund 127					
2			5/24/26 3:33 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Budget	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
5	REVENUES							
6	44000		Other Local Revenue					
7	44110		Investment Income	63,289	11,319	5,000	5,000	
8			Total Local Revenue	63,289	11,319	5,000	5,000	0
9								
10	47000		Federal Government					
11								
12	47100		<u>Federal Through State</u>					
13	47401	TDEC	ARPA Grant-TN Dept of Environment & Conservation		1,010,035			
14			Total Direct Federal Revenue	0	1,010,035	0	0	0
15								
16	47600		<u>Direct Federal Revenue</u>					
17	47901		ARPA Grant #6	2,403,932				
18			Total Direct Federal Revenue	2,403,932	0	0	0	0
19								
20	Total Revenues			2,467,221	1,021,354	5,000	5,000	0
21								
22	EXPENDITURES							
23	90000		Capital Projects					
24								
25	91401		ARPA Grant #1-PUBLIC SAFETY					
26	316		Contributions	643,347				
27	316	HUMSC	Contributions					
28	316	PHIVF	Contributions (Philadelphia Fire)					
29	316	TELVF	Contributions (Tellico Village Fire)					
30	708	EMA	Communication Equip. - EMA (Repeaters)	2,805				
31	716		Law Enforcement Equipment	6,000				
32	716	SHERF	Law Enforcement Equipment (Sherf-Cameras; Jail-Body Scanner)					
33	718	SHERF	Motor Vehicles					
34								
35			Total Public Safety	652,152	0	0	0	0
36								

Loudon County
Other General Government Special Revenue Fund 127
AMERICAN RESCUE PLAN ACT
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Other General Gov't (ARPA) Fund 127					
2			5/24/26 3:33 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Budget	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
37								
38	91402		ARPA Grant #2-HIGHWAY					
39	399		Other Contracted Svc.	704,550				
40	714		Highway Equipment (Rubber Tire Loader)	230,384				
41	714		Highway Equipment					
42								
43			Total Highway	934,934	0	0	0	0
44								
45								
46	91403		ARPA Grant #3					
47	316		Contributions	92,933				
48	316	ALIV	Contributions (Loudon Alive)					
49	316	LDC	Contributions (Loudon Diamond Club)					
50	316	OURPL	Contributions (Our Place Adult Day Care)					
51	316	TRDA	Contributions					
52	707		Building Improvements	94,450				
53	707	HEALTH	Building Improvements (Health Dept Match)		1,967			
54	708		Communication Equipment					
55	708	CCH	Communication Equipment (Courthouse AV System)	33,676				
56	708	COBLD	Communication Equipment (Phone System)	794				
57	718	ANIMA	Motor Vehicle	64,597				
58	718	CODES	Motor Vehicle	45,370				
59	731	ELEC	Voting Machines	63,318				
60								
61			Total ARPA #3	395,138	1,967	0	0	0
62								
63								
64	91404		ARPA Grant #4 - Waterpump Project					
65	316		Contributions					
66	316	TASS-GSW	Contributions	25,000				
67	799	TASS-GSW	Other Capital Outlay-TASS Greenback Sewer Project		837,362			
68	799	TVPOA-WW	Other Capital Outlay-TVPOA Waste Water Project		172,673			
69								

Loudon County
Other General Government Special Revenue Fund 127
AMERICAN RESCUE PLAN ACT
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Other General Gov't (ARPA) Fund 127					
2			5/24/26 3:33 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Budget	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
70			Total ARPA #4 - Waterpump Project	25,000	1,010,035	0	0	0

Loudon County
Other General Government Special Revenue Fund 127
AMERICAN RESCUE PLAN ACT
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Other General Gov't (ARPA) Fund 127					
2			5/24/26 3:33 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Budget	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
71								
72								
73	91405		ARPA Grant #5					
74	399		Other Contracted Services - \$500K * 10 Commissioners					
75	711	SESSN	Furniture & Fixtures (Courts Shelving @ BB&T Bldg)					
76								
77			Total ARPA #5	0	0	0	0	0
78								
79								
80	99100		Transfers Out					
81	590		Transfers Out	396,708				
82	590	1XPMT	Transfers to Other Funds (1 time payment)					
83	590		Transfers to Other Funds					
84			Total Other Uses	396,708	0	0	0	0
85								
86								
87	Total Expenditures and Transfers Out			2,403,932	1,012,002	0	0	0
88								

Loudon County
 Other General Government Special Revenue Fund 127
 AMERICAN RESCUE PLAN ACT
 Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Other General Gov't (ARPA) Fund 127					
2			5/24/26 3:33 PM	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				Actual	Budget or	Budget	Budget Comm	Adopted Budget
4				Audit	Estimated	Request	Recommendation	
89								
90	Audit reflects this income as revenue and expenses in the year that it is expensed. This is due to if it is unspent, we are required to return it to the Federal Government. **ARPA funds must be obligated by Dec 2024 and spent by Dec 2026*							
91			Total Revenue	2,467,221	1,021,354	5,000	5,000	0
92			Total Expenditures	2,403,932	1,012,002	0	0	0
93			Effect on Fund Balance	63,289	9,352	5,000	5,000	0
94								
95			Beginning Fund Balance July 1, 2024	208,251	271,540	72,456	72,456	72,456
96								
97								
98			TOTAL AUDITED JUNE 30 2025 FUND BALANCE	271,540				
99								
100			<u>June 30, 2025 Audit-Due to Other Governments</u>		<u>932,180</u>			
101								
102			LESS ENCUMBRANCES (Per Year End & Audit Adj)		1,140,616			
103								
104			JULY 1 2025 AVAILABLE RESTRICTED FUND BAL	271,540	72,456	77,456	77,456	72,456

Other Special Revenue (Federal Drug Control) Fund 128

**Loudon County
Federal Drug Fund 128
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Drug Seizures 128					
2	Account		5/24/2026 15:34	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Audit	Budget or	Department	Budget Committee	Adopted Budget
4				Report	Estimated	Request	Recommendation	
5	Revenue							
6	47000		Federal Government					
7	<u>47600</u>		<u>Direct Federal Revenue</u>					
8	47700		Asset Forfeiture Funds	7,550	1,000	1,000	1,000	
9								
10			Total Direct Federal Revenue	7,550	1,000	1,000	1,000	0
11								
12	Total Fines Forfeitures & Penalties			7,550	1,000	1,000	1,000	0
13								
14	Total Revenues			7,550	1,000	1,000	1,000	0
15								
16								
17	EXPENDITURES							
18	54000		Public Safety					
19	<u>54150</u>		<u>Drug Enforcement</u>					
20	431		Law Enforcement Supplies		1,000	1,000	1,000	
21	716		Law Enforcement Equipment					
22								
23			Total Drug Enforcement	0	1,000	1,000	1,000	0
24								
25								
26	Total Expenditures			0	1,000	1,000	1,000	0
27								
28								
29			Total Revenue	7,550	1,000	1,000	1,000	0
30			Total Expenditures	0	1,000	1,000	1,000	0
31			Effect on Fund Balance	7,550	0	0	0	0
32								
33			Total Fund Balance June 30 2024	4,674	12,224	12,224	12,224	12,224
34			Audited Encumbrances June 30 2025	0				
35								
36			AUDITED FUND BALANCE JUNE 30 2025	12,224	12,224	12,224	12,224	12,224
37								

Highway Operations

Fund 131

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
5										
6				100%		98%	# Pennies	Property Tax		
7								Calculation		
8				446,218		437,293	1.53	←		
9										
10										
11										
12	REVENUE									
13	40000	Local Taxes								
14		40110		Current Property Taxes		632,703	643,285	665,978	669,100	
15		40120		Trustee's Pr Yr		7,808	9,000	7,500	9,000	
16		40125		Trustee's Collections-Bankruptcy		30	50	0	50	
17		40130		Clerk and Master's Pr Yr		8,000	4,000	8,000	4,000	
18		40140		Interest and Penalty		1,969	2,000	2,000	2,000	
19		40163	TATE	Payment-in-Lieu of Tax (Ends 12/31/2026)		18,197	18,197	18,197	18,197	
20		40280		Mineral Severance Tax		77,576	90,000	80,000	90,000	
21		40320		Bank Excise Tax		2,474	4,000	2,500	4,000	
22		40390		Other Statutory Local Taxes						
23										
24				Total Local Revenue		748,757	770,532	784,175	796,347	0
25										
26										
27										
28	43000	Charges for Services								
29		43190		Other General Ser Charges						
30										
31				Total Charges for Services		0	0	0	0	0

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
32										
33	44000	Other Local Revenue								
34		44110		Investment Income						
35		44120		Lease/Rentals						
36		44130		Sale of Materials & Supplies		8,350	5,000	3,000	3,000	
37		44145		Sale of Recycled Materials		651	250	500	500	
38		44160		Retirees' Insurance Payments		6,525		6,800	6,800	
39		44160-RET-LIF		Retirees' Life Insurance Pmts			700			
40		44160-RET-MED		Retirees' Medical Insurance Pmts			22,000			
41		44160-RET-DEN		Retirees' Dental Insurance Pmts			4,000			
42		44170		Miscellaneous Refunds			2,000			
43		44520		Insurance Recovery						
44		44530	GOVDL	Sale of Equipment - GovDeals						
45		44990		Other Local Revenue						
46										
47				Total Other Local Revenue		15,526	33,950	10,300	10,300	0
48										

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
49	46000	State of Tennessee								
50		46410		Bridge Program			850,933			
51		46420	STAID	State Aid Program		217,558	1,229,978	412,459	412,459	
52		46490		Other Public Works Grants		45,979				
53		46920		Gasoline and Motor Fuel Tax		2,430,462	2,400,000	2,400,000	2,400,000	
54		46925		Hybrid/Electric Vehicle Registration		29,295	9,800	30,000	30,000	
55		46930		Petroleum Special Tax		36,367	32,600	37,000	37,000	
56		46980		Other State Grants						
57										
58				Total State of Tennessee		2,759,661	4,523,311	2,879,459	2,879,459	0
59										
60										
61	47000	Federal Revenue								
62		47590		Other Federal Through State		281,877				
63		47590	STBGP	Other Federal Through State						
64		47590-BMILK		Other Federal Through State						
65										
66				Total Direct Federal		281,877	0	0	0	0
67										

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
68	49000	Other Sources								
69		49600	TRADE	Proceeds from Sale of Capital - Trade-in on Vehicles			67,000			
70		49700		Insurancy Recovery		87,551	75,713			
71		49800		Transfers In (Sports Gaming Tax)		86,915	87,000	87,000	87,000	
72		49800		Transfers In (From Co. General for 1X payment)		11,958				
73		49800	ARPA	Transfers In						
74										
75				Total Other Sources		186,424	229,713	87,000	87,000	0
76										
77										
78	TOTAL AVAILABLE FUNDS					3,992,245	5,557,506	3,760,934	3,773,106	0

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
79										
80	EXPENDITURES									
81	61000	Administration								
82										
83		101		County Official		117,858	121,394	124,586		124,586
84		103		Assistant (1 emp)		80,695	84,825	87,399		87,943
85		141		Foremen (1 emp)		75,721	79,875	81,391		81,973
86		142		Mechanic(s) (1 emp)		52,480	56,745	58,261		58,844
87		144		Equipment Operators - Heavy (6 emp)		285,989	311,848	320,944		324,439
88		145		Equipment Operators - Light (8 emp)		390,385	425,380	437,507		442,167
89		147		Truck Drivers (3 emp)		130,249	147,374	151,882		153,629
90		161		Secretary (1 emp)		54,006	58,264	59,779		60,362
91		187		Overtime Pay		33,209	35,000	35,000		35,000
92		189	1XPMT	Other Salaries - 1 time payment		10,500				
93		302		Advertising			150	150		150
94		320		Dues and Memberships		4,490	5,000	5,000		5,000
95		331		Legal Services			500	500		500
96		348		Postal Charges			150	100		100
97		349		Printing, Stationery and Forms		58	1,000	500		500
98		355		Travel		1,876	4,000	2,500		2,500
99		399		Other Contracted Services			2,000	1,500		1,500
100		414		Duplicating Supplies		83	250	250		250
101		435		Office Supplies		518	2,000	1,000		1,000
102		524		In Service/Staff Development		675	750	750		750
103		711		Furniture and Fixtures		120	200	200		200
104		719		Office Equipment			1,000	1,000		1,000
105										
106				Total Administration		1,238,912	1,337,705	1,370,199		1,382,393
										0

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
111	62000	Highways and Bridges								
112										
113		321		Engineering Services						
114		351		Rentals		2,578	2,500	2,500	2,500	
115		399		Other Contracted Services		40,323	126,713	50,000	50,000	
116		402		Asphalt		655,705	700,000	400,000	400,000	
117		403		Asphalt - Cold Mix		2,808	10,000	10,000	10,000	
118		404		Asphalt - Hot Mix		117,992	90,000	100,000	100,000	
119		405		Asphalt-Liquid				200,000	200,000	
120		408		Concrete			1,000	1,000	1,000	
121		409		Crushed Stone		69,658	65,000	65,000	65,000	
122		436		Other Road Materials		3,992	6,000	4,500	4,500	
123		438		Pipe		18,942	80,000	25,000	25,000	
124		443		Road Signs		11,301	15,000	15,000	15,000	
125		444		Salt		23,848	25,000	25,000	25,000	
126		445		Sand			1,000	1,000	1,000	
127		468		Chemicals		1,480	1,500	1,500	1,500	
128		499		Other Supplies & Materials		6,957	10,000	8,500	8,500	
129										
130				Total Highway and Bridges		955,584	1,133,713	909,000	909,000	0
131										
132										
133										
134										
135										
136										
137										

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
138	63100	Operation and Maintenance of Equipment								
139										
140		336		Maintenance & Repair - Equipment		10,471	25,000	20,000	20,000	
141		338		Maintenance & Repair of Vehicles		8,194	5,000	5,000	5,000	
142		353		Towing Services		235	1,000	1,000	1,000	
143		359		Disposal Fees		3,779	2,000	1,000	1,000	
144		412		Diesel Fuel		68,328	50,000	50,000	50,000	
145		416		Equipment Parts - Heavy		33,765	30,000	30,000	30,000	
146		417		Equipment Parts - Light		134,054	100,000	100,000	100,000	
147		425		Gasoline		31,917	35,000	30,000	30,000	
148		433		Lubricants		7,675	2,500	2,500	2,500	
149		450		Tires and Tubes		46,390	45,000	45,000	45,000	
150		499		Other Supplies and Materials		6,616	7,500	7,000	7,000	
151		599		Other Charges		1,150	2,500	1,500	1,500	
152										
153				Total Operation/Main Equip		352,574	305,500	293,000	293,000	0
154										
155										

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
156	65000	Other Charges								
157										
158		307		Communication		8,634	10,000	9,000	9,000	
159		307	WIRE	Communication						
160		347		Pest Control		461	1,000	500	500	
161		399		Other Contracted Services			2,000	1,000	1,000	
162		410		Custodial Supplies		472	1,000	750	750	
163		413		Drugs and Medical Supplies		1,217	1,000	1,000	1,000	
164		415		Electricity		13,662	12,000	12,000	12,000	
165		424		Garage Supplies		984	2,000	2,000	2,000	
166		427		Ice		860	1,000	1,000	1,000	
167		451		Uniforms		13,083	20,000	20,000	20,000	
168		506		Liability Insurance		144,225	145,000	156,531	156,531	
169		508		Premiums on Bonds		350	500	500	500	
170		510		Trustee's Commission		38,308	38,000	38,000	38,000	
171		599		Other Charges		1,763	500	500	500	
172		708		Communication Equipment						
173										
174				Total Other Charges		224,019	234,000	242,781	242,781	0
175										

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
176	66000	Employee Benefits								
177										
178		201		Social Security		71,234	81,884	84,119	84,875	
179		204		State Retirement - Pensions		84,819	88,620	91,038	101,302	
180		205		Employee and Dependent Insurance			2,000	2,000	2,000	
181		206		Life Insurance		3,644	3,618	3,618	3,618	
182		206	RET-LIF	Life Insurance - Retirees		1,344	1,344	1,344	1,344	
183		207		Medical Insurance		311,956	310,050	310,050	354,544	
184		207	RET-MED	Medical Insurance - Retirees		2,015	8,062	2,500	2,500	
185		207	SRHTH	Medical Insurance - Sr. Health		29,106	29,305	29,305	29,305	
186		208		Dental Insurance		14,708	15,921	15,921	18,222	
187		208	RET-DEN	Dental Insurance - Retirees		4,848	4,848	4,848	4,848	
188		210		Unemployment Compensation		509	5,000	1,000	1,000	
189		212		Employer Medicare		17,144	19,151	19,673	19,850	
190		513		Workers' Compensation Insurance		52,345	52,345	61,484	61,484	
191										
192				Total Employee Benefits		593,672	622,148	626,900	684,892	0
193										
194										
195										

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
196	68000	Capital	Outlay							
197		321		Engineering Services						
198		339	BRIDG	Matching Share			4,248			
199		339	RILEY	Matching Share		30,500				
200		339	STBGP	Matching Share						
201		339	STAID	Matching Share		4,440	24,600	8,250	8,250	
202		705		Bridge Construction			850,933			
203		714		Highway Equipment		243,110	100,000	100,000	100,000	
204		718		Motor Vehicles		125,941	50,000	50,000	50,000	
205		718	TRADE	Motor Vehicles - Trade-in Program			57,684			
206		726	STAID	State Aid Projects		198,540	1,229,978	412,459	412,459	
207		790		Other Equipment						
208										
209				Total Capital Outlay		602,531	2,317,443	570,709	570,709	0
210										
211										
212	99100	Transfers	Out							
213		590		Transfers to Other Funds (Fund 171 Tractor/Mower)						
214		590		Transfers to Other Funds (Fund 151 Debt Pmt)						
215										
216				Total Transfers Out		0	0	0	0	0
217										
218				TOTAL EXPENDITURES/TRANSFERS OUT		3,967,292	5,950,509	4,012,589	4,082,775	0

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3				5/24/26 3:35 PM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
219										
220										
221										
222										
223										
224										
225										
226										
227										
228										
229										
230										
231				TOTAL REVENUE		3,992,245	5,557,506	3,760,934	3,773,106	0
232				TOTAL EXPENDITURE/TRFS		3,967,292	5,950,509	4,012,589	4,082,775	0
233				EFFECT ON FUND BALANCE		24,953	(393,003)	(251,655)	(309,669)	0
234										
235										
236	BEG BAL - July 1 2024 Audited Total Fund Balance					1,901,883	1,697,502	1,304,499	1,304,499	1,304,499
237										
238	June 30 2025 Audited Total Fund Balance					1,926,836				
239						0				
240										
241	June 30 2025 Audited Committed Fund Balance					1,926,836				
242	June 30 2025 Audited Encumbrances					229,334				
243	Plus Liquidated PY Encumbrance					0				
244										
245	July 1 2025 Available Restricted Fund Balance					1,697,502	1,304,499	1,052,844	994,830	1,304,499
246										
247										

General Purpose School

Fund 141

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
6		100% penny value	98%	ADA Rate	# Pennies			
7				0.650441				
8								
9		446,218	437,293	284,433	43.47			
10	Revenue							
11								
12	40000		Local Taxes					
13	<i>40100</i>		<i>County Property Taxes</i>					
14	40110		Current Property Tax	11,929,372	12,125,729	12,125,729	12,364,323	
15	40120		Trustee's Collections Prior Year	151,266	100,000	100,000	100,000	
16	40125		Trustee's Collections-Bankruptcy	625	15,000	15,000	15,000	
17	40130		Clerk and Master's Collections Prior Year	138,170	175,000	175,000	175,000	
18	40140		Interest and Penalty	37,862	35,000	35,000	35,000	
19	40163	TATE	Payments in Lieu of Taxes	325,397	324,645	324,645	324,645	
20								
21			Total County Property Taxes	12,582,692	12,775,374	12,775,374	13,013,968	0
22								
23	<i>40200</i>		<i>County Local Option Taxes</i>					
24	40210		Local Option Sales Tax	7,494,944	4,800,000	4,800,000	4,800,000	
25	40275		Mixed Drink Tax	69,425	35,000	35,000	35,000	
26								
27			Total County Local Option Taxes	7,564,369	4,835,000	4,835,000	4,835,000	0
28								
29	<i>40300</i>		<i>Statutory Local Taxes</i>					
30	40320		Bank Excise Tax	46,856	30,000	30,000	30,000	
31	40350		Interstate Telecommunications Tax					
32								
33			Total Statutory Local Taxes	46,856	30,000	30,000	30,000	0
34								
35	Total Local Taxes			20,193,917	17,640,374	17,640,374	17,878,968	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
36								
37								
38								
39								
40	41000		Licenses and Permits					
41								
42	<i>41100</i>		<i>Licenses & Registrations</i>					
43	41110		Marriage Licenses	1,772	1,200	1,200	1,200	
44								
45			Total Licenses	1,772	1,200	1,200	1,200	0
46								
47	43000		Charges for Current Services					
48								
49	<i>43500</i>		<i>Education Charges</i>					
50	43542		Contract for Instruct Services w/other Lea's	12,175				
51	43570		Receipts from Individual Schools	9,685	15,000	15,000	15,000	
52	43990		Other Charges for Services		5,550	5,550	5,550	
53	43583		TBI Criminal Background Fee					
54								
55	Total Charges for Current Services			21,860	20,550	20,550	20,550	0
56								
57	44000		Other Local Revenues					
58								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
59	44100		<u>Recurring Items</u>					
60	44110		Investment Income	645,479	75,000	75,000	75,000	
61	44130		Sale of Materials and Supplies					
62	44160		Retirees' Insurance Payments	68,269				
63	44160 RET	DEN	Retirees' Insurance Payments		50,000	52,000	52,000	
64	44160 RET	LIF	Retirees' Insurance Payments		7,300	6,800	6,800	
65	44160 RET	VIS	Retirees' Insurance Payments		5,100	9,000	9,000	
66	44160 RET	MED	Retirees' Insurance Payments					
67			COBRA					
68	44170		Miscellaneous Refunds	6,588	8,030			
69	44170		Miscellaneous Refunds - TNRMT					
70								
71			Total Recurring Items	720,336	145,430	142,800	142,800	0
72								
73	44500		<u>Nonrecurring Items</u>					
74	44530		Sale of Equipment					
75	44540		Sale of Property					
76	44570		Contributions & Gifts					
77								
78			Total Nonrecurring Items	0	0	0	0	0
79								
80	44990		Other Local Revenues					
81								
82	Total Other Local Revenues			720,336	145,430	142,800	142,800	0
83								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
84	46000		State of Tennessee					
85								
86	<i>46500</i>		<u>State Education Funds</u>					
87	46175		On-Behalf Contributions for OPEB	137,401				
88	46510		Tennessee Investment in Student	33,451,567	35,822,086	35,999,000	35,999,000	
89	46511		Basic Education Program					
90	46513		TISA - On-Behalf Payments	55,250				
91	46515		Early Childhood Education	884,892	791,128	791,128	791,128	
92	46515	SPED	Early Childhood Education		88,200			
93	46590		Other State Education Funds	704,302	981,791	58,467	58,467	
94	46590	ACE	Other State Education Funds		100,000			
95	46590	ELT	Early Literacy Tutoring		19,000			
96	46590	HSSL	Healthy Students Stronger Learners		2,000			
97	46590	MHP	Mental Health PILOT		5,000			
98	46590	SSG	Other State Education Funds		99,473			
99	46590		Other State Education Funds					
100	46591		Coordinated School Health					
101	46592		Internet Connectivity-ARRA					
102	46594		Family Resource Centers					
103	46596		Paid Parental Leave	177,555				
104	46610		Career Ladder Program	24,392	55,000	55,000	55,000	
105	46640		Vocational Equipment					
106	46790	ISM	Other Vocational	645,564	694,000	250,000	250,000	
107			Total State Education Funds	36,080,923	38,657,678	37,153,595	37,153,595	0
108								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
109	46800		<u>Other State Revenues</u>					
110	46850		Mixed Drink Tax					
111	46851		State Revenue Sharing-T.V.A.	1,298,855	1,150,000	1,150,000	1,150,000	
112	46980	TCCY	Other State Grants		50,079			
113	46981		Safe Schools					
114	46981	SSG	Safe Schools					
115	46990	PPL	Other State Revenues					
116	46990		Other State Revenues					
117								
118			Total Other State Revenues	1,298,855	1,200,079	1,150,000	1,150,000	0
119								
120	Total State of Tennessee			37,379,778	39,857,757	38,303,595	38,303,595	0
121								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
122	47000		Federal Government					
123								
124	<i>47100</i>		<u>Federal Through State</u>					
125	47131		Vocational Educ- Basic Grants to					
126	47143		Special Education - Grants to States	59,578	35,099			
127	47147		Safe and Drug Free Schools St Grant					
128	47147	EES	Safe and Drug Free Schools St Grant					
129	47306		COVID-19 Grant					
130	47309		COVID-19 Grant					
131	47590		Other Federal Through State	301,752	256,191	256,191	256,191	
132	47590	VR	Other Federal Through State					
133								
134			Total Federal Through State	361,330	291,290	256,191	256,191	0
135								
136	<i>47600</i>		<u>Direct Federal Revenue</u>					
137	47640		ROTC Reimbursement	62,946	71,000	71,000	71,000	
138	47990		Other Direct Federal Revenue					
139								
140			Total Direct Federal Revenue	62,946	71,000	71,000	71,000	0
141								
142	Total Federal Government			424,276	362,290	327,191	327,191	0
143								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
144	48000		Other Governments and Citizens Groups					
145								
146	<i>48100</i>		<u>Other Governments</u>					
147	48130		Contributions	691,821	5,000			
148	48610		Donations	73,603	1,880			
149	48610	CHR	Donations		8,235			
150	48610	CL	Donations		5,500			
151	48610	FAM	Donations		10,200			
152	48610	GYS	Donations		550			
153	48610	SUP	Donations		5,900			
154	48610	WSF	Donations		17,250			
155	48990		Other		8,000			
156								
157	Total Other Governments and Citizens Groups			765,424	62,515	0	0	0
158								
159	Total Revenue			59,507,363	58,090,116	56,435,710	56,674,304	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
160								
161	49000		<i>Other Sources</i>					
162	49700		Insurance Recovery	332,527	73,560			
163	49600		Proceeds from Sale of Capital Assets					
164	49800		Transfers In	5,930				
165								
166								
167			Total Transfers In	338,457	73,560	0	0	0
168								
169	Total Revenues and Transfers In			59,845,820	58,163,676	56,435,710	56,674,304	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
171	General Purpose School Expenditures							
173	70000		Education					
175	71000		Instruction					
177	<i>71100</i>		<i>Regular Instruction Program</i>					
178	105		Supervisor/Director					
179	116		Teachers	19,432,501	21,411,399	22,684,600	22,684,600	
180	116	SLC	Teachers - Summer Learning Camps	369,188	0	0	0	
181	117		Career Ladder Program	15,930	25,000	25,000	25,000	
182	128		Homebound Teachers	6,510	7,000	7,000	7,000	
183	163		Educational Assistants	1,897,469	2,290,565	2,484,004	2,484,004	
184	163	SLC	Educational Assistants - Summer Learning Camps	58,007	0	0	0	
185	188		Bonus Payments	374,500	620,000	0	0	
186	189		Other Salaries & Wages	19,868	48,700	37,000	37,000	
187	195		Certified Substitute Teachers	110,840	75,000	0	0	
188	198		Non-Certified Substitute Teachers	186,890	220,000	0	0	
189	201		Social Security	1,281,595	1,531,255	1,558,532	1,558,532	
190	201	SLC	Social Security - Summer Learning Camps	26,486	0	0	0	
191	204		State Retirement	1,483,932	1,943,656	2,011,009	2,011,009	
192	204	SLC	State Retirement - Summer Learning Camps	21,908	0	0	0	
193	205	RET VIS	Employee and Dependent Insurance	5,380	2,803	5,400	5,400	
194	206		Life Insurance	54,469	60,000	60,000	60,000	
195	206	RET LIF	Life Insurance	11,680	14,700	14,700	14,700	
196	207		Medical Insurance	3,431,314	3,604,055	3,647,055	3,647,055	
197	207	RET MED	Medical Insurance	28,350	52,828	52,828	52,828	
198	208		Dental Insurance	129,526	149,181	149,181	149,181	
199	208	RET DEN	Dental Insurance	32,253	36,800	36,800	36,800	
200	210		Unemployment Compensation	3,598	25,000	25,000	25,000	
201	212		Employer Medicare	303,970	358,118	364,495	364,495	
202	212	SLC	Employer Medicare - Summer Learning Camps	6,194	0	0	0	

**Loudon County
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Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
203	355		Travel	5,021	0	0	0	
204	369		Contracts for Substitute Teachers - Certified	0	0	120,000	120,000	
205	370		Contracts for Substitute Teachers - Non-Certified	0	0	338,000	338,000	
206	399		Other Contracted Services	212,669	238,400	238,400	238,400	
207	429		Instructional Supplies and Materials	96,416	122,000	122,000	122,000	
208	429	EES	Instructional Supplies	47,850	41,563	41,563	41,563	
209	429	ELT	Instructional Supplies		1,767			
210	429	FLM	Instructional Supplies	31,371	37,858	24,483	24,483	
211	429	GBS	Instructional Supplies	39,948	33,196	33,196	33,196	
212	429	HPS	Instructional Supplies	19,309	29,332	25,832	25,832	
213	429	LES	Instructional Supplies	37,718	41,185	41,185	41,185	
214	429	LHS	Instructional Supplies	35,380	52,238	52,238	52,238	
215	429	NMS	Instructional Supplies	48,518	59,251	44,251	44,251	
216	429	PES	Instructional Supplies	25,833	28,782	28,782	28,782	
217	429	SES	Instructional Supplies	12,049	13,975	13,975	13,975	
218	449		Textbooks -Bound	462,332	625,145	475,000	475,000	
219	471		Software	40,890	70,000	70,000	70,000	
220	524		In-Service/Staff Development	141	0	0	0	
221	595		TISA - On behalf payments	45,757	0	0	0	
222	599		Other Charges	3,700	5,000	0	0	
223	790		Other Equipment	110,259	300,000	200,000	200,000	
224	790	EES	Other Equipment	20,153	20,305	19,280	19,280	
225	790	FLM	Other Equipment	11,850	2,427	17,350	17,350	
226	790	GBS	Other Equipment	15,894	16,255	15,860	15,860	
227	790	HPS	Other Equipment	21,445	10,582	14,507	14,507	
228	790	LES	Other Equipment	17,774	26,491	28,109	28,109	
229	790	LHS	Other Equipment	33,946	27,160	20,810	20,810	
230	790	NMS	Other Equipment	30,478	24,522	36,695	36,695	
231	790	PES	Other Equipment	23,479	25,182	27,458	27,458	
232	790	SES	Other Equipment	5,772	2,809	6,040	6,040	
233								
234			Total Regular Instruction Program	30,748,310	34,331,485	35,217,618	35,217,618	0

**Loudon County
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	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
235								
236	71200		<u>Special Education Program</u>					
237	116		Teachers	1,772,757	2,237,083	2,326,567	2,326,567	
238	116	VR	Teachers	104,089	65,700	65,700	65,700	
239	117		Career Ladder Program	2,000	4,000	4,000	4,000	
240	128		Homebound Teachers	2,410	8,000	23,000	23,000	
241	163		Educational Assistants	533,866	697,051	825,947	825,947	
242	163	SPED	Educational Assistants	69,775	81,932	0	0	
243	163	VR	Educational Assistants	85,269	120,987	120,987	120,987	
244	171		Speech Pathologist	377,135	403,868	435,614	435,614	
245	188		Bonus Payments	83,000	80,000	0	0	
246	189		Other Salaries & Wages	40,000	40,000	40,000	40,000	
247	195		Certified Substitute Teachers	14,300	10,000	0	0	
248	198		Non-Certified Substitute Teachers	46,105	45,000	0	0	
249	201		Social Security	168,339	220,480	226,618	226,618	
250	201	SPED	Social Security	4,326	5,080	0	0	
251	201	VR	Social Security	11,684	11,515	11,515	11,515	
252	204		State Retirement	177,292	291,000	304,488	304,488	
253	204	VR	State Retirement	13,806	15,765	15,765	15,765	
254	205	RET VIS	Employee and Dependent Insurance	1,223	860	1,300	1,300	
255	206		Life Insurance	7,051	8,738	8,738	8,738	
256	206	RET LIF	Life Insurance	1,781	1,511	1,511	1,511	
257	206	VR	Life Insurance	736	798	798	798	
258	207		Medical Insurance	439,489	481,660	510,988	510,988	
259	207	RET MED	Medical Insurance	3,300	3,750	3,750	3,750	
260	207	VR	Medical Insurance	25,237	37,420	37,420	37,420	

**Loudon County
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	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
261	208		Dental Insurance	12,053	16,628	16,628	16,628	
262	208 RET	DEN	Dental Insurance	5,795	4,300	4,300	4,300	
263	208	VR	Dental Insurance	829	1,312	1,312	1,312	
264	212		Employer Medicare	39,645	51,339	53,000	53,000	
265	212	SPED	Employer Medicare	1,012	1,188	0	0	
266	212	VR	Employer Medicare	2,733	2,694	2,694	2,694	
267	369		Contracts for Substitute Teachers - Certified	0	0	14,500	14,500	
268	370		Contracts for Substitute Teachers - Non-Certifi	0	0	66,500	66,500	
269	429		Instructional Supplies and Materials	49,440	43,752	43,752	43,752	
270	499		Other Supplies and Materials	43,497	40,000	40,000	40,000	
271	595		TISA - On-behalf Payments	9,493	0	0	0	
272	725		Special Education Equipment	67,063	72,500	102,500	102,500	
273	725	SPED	Special Education Equipment	0	0	0	0	
274								
275			Total Special Instruction Program	4,216,530	5,105,911	5,309,892	5,309,892	0

**Loudon County
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	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
276								
277	71300		<u>Career and Technical Education Program</u>					
278	116		Teachers	1,190,714	1,433,693	1,520,946	1,520,946	
279	116	ISM	Teachers	215,368	119,740	0	0	
280	117		Career Ladder Program	3,000	3,000	3,000	3,000	
281	163		Educational Assistants	27,518	31,660	32,950	32,950	
282	188		Bonus Payments	21,000	42,000	0	0	
283	189	ISM	Other Salaries & Wages	5,000	5,000	5,000	5,000	
284	195		Certified Substitute Teachers	10,545	7,500	0	0	
285	198		Non-Certified Substitute Teachers	13,130	15,000	0	0	
286	201		Social Security	74,969	95,037	96,528	96,528	
287	201	ISM	Social Security	13,423	7,954	310	310	
288	204		State Retirement	89,467	133,526	133,526	133,526	
289	204	ISM	State Retirement	16,054	8,736	350	350	
290	205 RET	VIS	Employee and Dependent Insurance	94	173	173	173	
291	206		Life Insurance	3,033	3,105	3,678	3,678	
292	206	ISM	Life Insurance	530	308	0	0	
293	206 RET	LIF	Life Insurance	351	400	400	400	
294	207		Medical Insurance	196,053	204,699	221,000	221,000	
295	207	ISM	Medical Insurance	35,381	17,370	0	0	
296	208		Dental Insurance	6,039	7,717	7,717	7,717	
297	208	ISM	Dental Insurance	1,001	467	0	0	
298	208 RET	DEN	Dental Insurance	740	810	810	810	
299	212		Employer Medicare	17,543	22,226	22,575	22,575	
300	212	ISM	Employer Medicare	3,139	1,821	73	73	

**Loudon County
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	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
301	336		Maintenance and Repair Services-Equipment	474	1,300	1,300	1,300	
302	355		Travel	10,005	8,000	8,000	8,000	
303	369		Contracts for Substitute Teachers - Certified	0	0	10,200	10,200	
304	370		Contracts for Substitute Teachers - Non-Certified	0	0	21,000	21,000	
305	399	AV	Other Contracted Services	0	0	77,100	77,100	
306	399	ISM	Other Contracted Services	0	38,000	45,000	45,000	
307	425		Gasoline	316	1,000	1,000	1,000	
308	429		Instructional Supplies and Materials	90,941	92,930	92,930	92,930	
309	429	AV	Instructional Supplies and Materials	0	0	7,164	7,164	
310	429	ISM	Instructional Supplies and Materials	12,565	83,552	59,267	59,267	
311	599	ISM	Other Charges	0	12,000	0	0	
312	730	ISM	Vocational Equipment	228,988	283,992	100,000	100,000	
313	790		Other Equipment	76,530	55,200	55,200	55,200	
314								
315			Total Vocational Education Program	2,363,911	2,737,916	2,527,197	2,527,197	0
316								
317	Total Instruction			37,328,751	42,175,312	43,054,707	43,054,707	0

**Loudon County
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	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
318								
319	72000		Support Services					
320								
321	<i>72110</i>		<i>Attendance</i>					
322	105		Supervisor/ Director	72,305	76,644	82,194	82,194	
323	130	SLC	Social Workers	12,000	0	0	0	
324	188		Bonus Payments	1,000	0	0	0	
325	201		Social Security	4,545	4,752	5,090	5,090	
326	201	SLC	Social Security	744	0	0	0	
327	204		State Retirement	4,919	5,143	5,747	5,747	
328	204	SLC	State Retirement	480	0	0	0	
329	206		Life Insurance	160	160	160	160	
330	207		Medical Insurance	0	0	0	0	
331	208		Dental Insurance	0	0	0	0	
332	212		Employer Medicare	1,063	1,112	1,191	1,191	
333	212	SLC	Employer Medicare	174	0	0	0	
334	355		Travel	0	50	50	50	
335	524		In-Service/ Staff Development	1,906	2,000	2,000	2,000	
336								
337			Total Attendance	99,296	89,861	96,432	96,432	0
338								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
339	72120		<u>Health Services</u>					
340	105	CSH	Supervisor/Director	61,071	68,155	73,014	73,014	
341	131		Medical Personnel	538,746	580,160	605,505	605,505	
342	131	SLC	Medical Personnel	12,000	0	0	0	
343	188		Bonus Payments	12,500	2,000	0	0	
344	189	CSH	Other Salaries & Wages	53,485	68,433	71,171	71,171	
345	195	HSSL	Certified Substitute Teachers	0	600	0	0	
346	198	HSSL	Non-Certified Substitute Teachers	0	600	0	0	
347	201		Social Security	33,390	36,094	37,542	37,542	
348	201	CSH	Social Security	6,652	8,189	8,940	8,940	
349	201	HSSL	Social Security	0	75	0	0	
350	201	SLC	Social Security	744	0	0	0	
351	204		State Retirement	42,343	52,314	54,500	54,500	
352	204	CSH	State Retirement	3,797	7,200	8,652	8,652	
353	204	SLC	State Retirement	824	0	0	0	
354	205	RET VIS	Employee and Dependent Insurance	0	102	102	102	
355	206		Life Insurance	1,715	1,795	1,795	1,795	
356	206	CSH	Life Insurance	160	325	325	325	
357	206	RET LIF	Life Insurance	0	325	325	325	
358	207		Medical Insurance	80,345	85,500	85,500	85,500	
359	207	CSH	Medical Insurance	8,900	9,335	19,100	19,100	
360	208		Dental Insurance	2,811	3,066	3,066	3,066	
361	208	CSH	Dental Insurance	218	338	338	338	
362	208	RET DEN	Dental Insurance	0	432	432	432	
363	212		Employer Medicare	7,809	8,441	8,780	8,780	
364	212	CSH	Employer Medicare	1,556	1,915	2,091	2,091	
365	212	HSSL	Employer Medicare	0	25	0	0	
366	212	SLC	Employer Medicare	174	0	0	0	
367	355		Travel	920	2,400	2,400	2,400	
368	355	CSH	Travel	2,830	2,500	2,500	2,500	
369	355	SLC	Travel	74	0	0	0	
370	399		Other Contracted Services	6,111	7,100	7,100	7,100	

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
371	399 ACE		Other Contracted Services	6,692	3,486	0	0	
372	399 CSH		Other Contracted Services	0	0	0	0	
373	399 SLC		Other Contracted Services	3,161	0	0	0	
374	413		Drugs and Medical Supplies	10,237	20,830	14,800	14,800	
375	435		Office Supplies	695	1,000	1,000	1,000	
376	499 ACE		Other Supplies & Materials	72,873	80,000	0	0	
377	499 CSH		Other Supplies & Materials	10,610	12,670	12,670	12,670	
378	499 MHP		Other Supplies & Materials		4,000			
379	524		In-Service/Staff Development	300	600	600	600	
380	524 ACE		In-Service/Staff Development	13,098	16,514	0	0	
381	524 CSH		In-Service/Staff Development	1,936	2,100	2,100	2,100	
382	524 HSSL		In-Service/Staff Development	0	700	0	0	
383	735 CSH		Health Equipment	3,275	3,472	3,472	3,472	
384	735 MHP		Health Equipment		1,000			
385								
386			Total Health Services	1,002,052	1,093,791	1,027,820	1,027,820	0
387								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
388	72130		<u>Other Student Support</u>					
389	117		Career Ladder Program	1,000	1,000	1,000	1,000	
390	123		Guidance Personnel	881,468	952,047	1,007,288	1,007,288	
391	123	SLC	Guidance Personnel - Summer Learning Camps	23,063	0	0	0	
392	130		Social Workers	301,345	302,637	351,184	351,184	
393	162		Clerical Personnel	201,591	214,697	223,245	223,245	
394	188		Bonus Payments	21,000	34,000	0	0	
395	195	TCCY	Certified Substitute	715	3,847	0	0	
396	198	TCCY	Non-certified Substitutes	2,280	8,120	0	0	
397	201		Social Security	83,110	93,272	98,129	98,129	
398	201	SLC	Social Security - Summer Learning Camps	1,430	0	0	0	
399	201	TCCY	Social Security	169	759	0	0	
400	204		State Retirement	98,478	129,118	135,118	135,118	
401	204	SLC	State Retirement - Summer Learning Camps	1,480	0	0	0	
402	205 RET	VIS	Employee and Dependent Insurance	224	230	230	230	
403	206		Life Insurance	3,450	3,386	3,386	3,386	
404	206 RET	LIF	Life Insurance	140	480	480	480	
405	207		Medical Insurance	226,675	221,000	245,000	245,000	
406	208		Dental Insurance	6,464	8,025	8,025	8,025	
407	208 RET	DEN	Dental Insurance	370	432	432	432	
408	212		Employer Medicare	19,438	21,814	22,950	22,950	
409	212	SLC	Employer Medicare - Summer Learning Camps	334	0	0	0	
410	212	TCCY	Employer Medicare	43	180	0	0	
411	309	SAFE	Contracts with Government Agencies	5,000	5,000	5,000	5,000	
412	322		Evaluation and Testing	1,565	20,000	20,000	20,000	
413	355		Travel	0	7,500	7,500	7,500	
414	399	SAFE	Other Contracted Services	48,123	50,260	50,260	50,260	
415	399	TCCY	Other Contracted Services	11,520	0	0	0	
416	499	TCCY	Other Supplies and Materials	1,109	16,641	0	0	
417	524		In-Service Staff Development	2,196	7,500	7,500	7,500	
418	524	ISM	In-Service Staff Development	17,262	48,060	40,000	40,000	
419	524	TCCY	In-Service Staff Development	1,831	20,532	0	0	
420	790	SAFE	Other Equipment	3,109	30,000	30,000	30,000	
421	790	SSG	Other Equipment	0	94,473	0	0	
422								
423			Total Other Student Support	1,965,982	2,295,010	2,256,727	2,256,727	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
424								
425	72210		<u>Regular Instruction Program</u>					
426	105		Supervisor/Director	443,756	480,097	501,940	501,940	
427	117		Career Ladder Program	2,000	6,000	6,000	6,000	
428	129		Librarians	578,301	622,400	648,696	648,696	
429	161		Secretary (ies)	410,184	440,983	458,623	458,623	
430	188		Bonus Payments	27,000	38,000	0	0	
431	189		Other Salaries & Wages	169,645	252,103	252,103	252,103	
432	201		Social Security	95,309	114,056	115,800	115,800	
433	204		State Retirement	108,727	145,972	145,972	145,972	
434	205 RET	VIS	Employee and Dependent Insurance	871	816	900	900	
435	206		Life Insurance	3,911	5,000	5,000	5,000	
436	206 RET	LIF	Life Insurance	1,091	1,790	1,790	1,790	
437	207		Medical Insurance	230,739	250,000	268,000	268,000	
438	207 RET	MED	Medical Insurance	3,600	5,000	5,000	5,000	
439	208		Dental Insurance	8,171	8,925	8,925	8,925	
440	208 RET	DEN	Dental Insurance	6,037	6,000	6,000	6,000	
441	212		Employer Medicare	22,660	26,701	27,078	27,078	
442	355		Travel	7,904	17,000	17,000	17,000	

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
443	432	EES	Library Books/Media	8,678	8,768	8,768	8,768	
444	432	FLM	Library Books/Media	0	0	0	0	
445	432	GBS	Library Books/Media	12,131	13,385	13,385	13,385	
446	432	HPS	Library Books/Media	1,155	2,159	3,659	3,659	
447	432	LES	Library Books/Media	0	5,606	5,606	5,606	
448	432	LHS	Library Books/Media	6,686	9,536	9,536	9,536	
449	432	NMS	Library Books/Media	1,514	2,650	2,650	2,650	
450	432	PES	Library Books/Media	1,213	2,137	2,137	2,137	
451	432	SES	Library Books/Media	3,497	1,804	1,804	1,804	
452	499		Other Supplies & Materials	4,976	5,000	5,000	5,000	
453	524		In-Service/Staff Development	12,136	12,000	12,000	12,000	
454	524	EES	In-Service/Staff Development	6,538	5,500	5,500	5,500	
455	524	FLM	In-Service/Staff Development	3,434	5,300	5,300	5,300	
456	524	GBS	In-Service/Staff Development	0	13,300	13,300	13,300	
457	524	HPS	In-Service/Staff Development	800	4,900	4,900	4,900	
458	524	LES	In-Service/Staff Development	1,906	5,000	5,000	5,000	
459	524	LHS	In-Service/Staff Development	2,937	5,255	5,255	5,255	
460	524	NMS	In-Service/Staff Development	11,394	10,796	10,796	10,796	
461	524	PES	In-Service/Staff Development	0	6,400	6,400	6,400	
462	524	SES	In-Service/Staff Development	1,775	2,000	2,000	2,000	
463								
464			Total Regular Instruction Program	2,200,676	2,542,339	2,591,823	2,591,823	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
465								
466	72220		<u>Special Education Program</u>					
467	105		Supervisor/Director	30,719	33,455	35,000	35,000	
468	117		Career Ladder Program	600	1,000	1,000	1,000	
469	124		Psychological Personnel	316,643	331,803	409,171	409,171	
470	135		Assessment Personnel	75,946	81,503	84,725	84,725	
471	188		Bonus Payments	8,000	12,000	0	0	
472	201		Social Security	25,271	28,506	32,855	32,855	
473	204		State Retirement	31,285	39,108	47,695	47,695	
474	205 RET	VIS	Employee and Dependent Insurance	281	280	280	280	
475	206		Life Insurance	957	1,360	1,360	1,360	
476	206 RET	LIF	Life Insurance	479	480	480	480	
477	207		Medical Insurance	75,842	81,068	95,396	95,396	
478	207 RET	MED	Medical Insurance	0	3,900	3,900	3,900	
479	208		Dental Insurance	2,138	2,997	2,997	2,997	
480	208 RET	DEN	Dental Insurance	926	863	863	863	
481	212		Employer Medicare	5,919	6,667	7,685	7,685	
482	348		Postal Charges	11	1,000	1,000	1,000	
483	355		Travel	7,986	15,650	21,650	21,650	
484	399		Other Contracted Services	244,926	252,325	178,250	178,250	
485	399	SPED	Other Contracted Services	0	0	0	0	
486								
487			Total Special Education Program	827,929	893,965	924,307	924,307	0
488								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
489	72230		<u>Career and Technical Education Program</u>					
490	105		Supervisor/Director	85,770	85,770	85,770	85,770	
491	162		Clerical Personnel	50,998	55,673	57,220	57,220	
492	188		Bonus Payments	1,000	0	0	0	
493	201		Social Security	8,480	8,800	8,900	8,900	
494	204		State Retirement	8,944	11,388	11,388	11,388	
495	205 RET	VIS	Employee and Dependent Insurance	94	102	102	102	
496	206		Life Insurance	319	360	360	360	
497	206 RET	LIF	Life Insurance	96	300	300	300	
498	207		Medical Insurance	17,700	19,000	19,040	19,040	
499	208		Dental Insurance	698	845	845	845	
500	208 RET	DEN	Dental Insurance	370	440	440	440	
501	212		Employer Medicare	1,983	2,100	2,100	2,100	
502	348		Postal Charges	0	500	500	500	
503	355		Travel	1,300	1,500	1,500	1,500	
504	399		Other Contracted Services	6,241	2,200	2,000	2,000	
505	524		In-Service/Staff Development	10,024	5,000	5,000	5,000	
506								
507			Total Vocational Education Program	194,017	193,978	195,465	195,465	0
508								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
509	72250		<u>Technology</u>					
510	105		Supervisor/Director	58,713	62,100	64,418	64,418	
511	117		Career Ladder Program	1,000	1,000	1,000	1,000	
512	120		Computer Programmer(s)	389,472	422,341	444,998	444,998	
513	188		Bonus Payments	6,000	0	0	0	
514	201		Social Security	27,244	30,100	31,650	31,650	
515	204		State Retirement	30,334	33,100	35,730	35,730	
516	206		Life Insurance	1,037	1,120	1,120	1,120	
517	207		Medical Insurance	65,263	68,000	68,000	68,000	
518	208		Dental Insurance	2,192	2,360	2,360	2,360	
519	212		Employer Medicare	6,372	7,040	7,402	7,402	
520	350		Internet Connectivity	795,321	200,000	200,000	200,000	
521	355		Travel	9,074	10,000	10,000	10,000	
522	399		Other Contracted Services	7,943	9,400	9,400	9,400	
523	471		Software	246,113	265,000	275,000	275,000	
524	499		Other Supplies & Materials	2,850	4,000	4,000	4,000	
525	524		In-Service/Staff Development	9,389	12,430	12,430	12,430	
526	718		Motor Vehicle	0	0	0	0	
527	790		Other Equipment	181,205	174,968	173,088	173,088	
528								
529			Total Technology	1,839,522	1,302,959	1,340,596	1,340,596	0
530								
531								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
532								
533	72290		<u>Other Programs</u>					
534	215		On-Behalf Payments to OPEB	137,401				
535								
536								
537			Total Other Programs	137,401	0	0	0	0
538								
539	72310		<u>Board of Education</u>					
540	191		Board and Committee Members Fees	112,246	112,240	112,246	112,246	
541	201		Social Security	6,213	6,960	6,960	6,960	
542	204		State Retirement	3,012	6,427	6,427	6,427	
543	206		Life Insurance	1,596	1,600	1,600	1,600	
544	208		Dental Insurance	2,885	3,000	3,000	3,000	
545	212		Employer Medicare	1,616	1,628	1,628	1,628	
546	304		Architects	0	0	0	0	
547	305		Audit Services	20,100	16,000	20,000	20,000	
548	331		Legal Services	24,649	37,000	37,000	37,000	
549	355		Travel	2,266	4,000	4,000	4,000	
550	399		Other Contracted Services	0	0	0	0	
551	506		Liability Insurance	8,986	15,102	29,149	29,149	
552	508		Premiums on Corporate Surety Bonds	372	400	400	400	
553	509		Refunds	0	0	0	0	
554	510		Trustee's Commission	373,218	356,000	356,000	356,000	
555	513		Workers' Compensation Insurance	214,744	219,458	245,800	245,800	
556	524		In Service Staff Development	29,396	35,000	35,000	35,000	
557								
558			Total Board of Education	801,299	814,815	859,210	859,210	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
559								
560	72320		<u>Director of Schools</u>					
561	101		County Official/Administrative Office	162,240	171,975	171,975	171,975	
562	117		Career Ladder Program	1,000	1,000	1,000	1,000	
563	161		Secretary (ies)	59,585	63,160	65,700	65,700	
564	188		Bonus Payments	1,000	0	0	0	
565	189		Other Salaries & Wages	7,200	7,200	7,200	7,200	
566	201		Social Security	14,004	15,084	15,245	15,245	
567	204		State Retirement	14,905	18,085	18,085	18,085	
568	206		Life Insurance	319	350	350	350	
569	207		Medical Insurance	28,929	33,356	33,356	33,356	
570	208		Dental Insurance	1,168	1,354	1,354	1,354	
571	212		Employer Medicare	3,275	3,528	3,570	3,570	
572	302		Advertising	867	1,000	1,000	1,000	
573	307		Communication	31,886	52,000	52,000	52,000	
574	320		Dues & Memberships	17,828	21,000	21,000	21,000	
575	348		Postal Charges	2,539	3,000	3,000	3,000	
576	355		Travel	93	500	500	500	
577	399		Other Contracted Services	34,904	58,000	58,000	58,000	
578	435		Office Supplies	6,936	8,000	8,000	8,000	
579	524		In Service Staff Development	2,694	7,000	9,000	9,000	
580	599		Other Charges	2,523	19,187	11,000	11,000	
581								
582			Total Office of the Superintendent	393,895	484,779	481,335	481,335	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
583								
584	72410		<i>Office of the Principal</i>					
585	104		Principals	989,745	1,019,829	1,065,870	1,065,870	
586	117		Career Ladder Program	2,000	4,000	4,000	4,000	
587	188		Bonus Payments	9,000	18,000	0	0	
588	201		Social Security	60,529	64,594	66,270	66,270	
589	204		State Retirement	65,092	93,040	85,000	85,000	
590	205 RET	VIS	Employee and Dependent Insurance	346	182	346	346	
591	206		Life Insurance	1,475	1,600	1,600	1,600	
592	206 RET	LIF	Life Insurance	593	2,000	2,000	2,000	
593	207		Medical Insurance	86,982	116,550	105,000	105,000	
594	207 RET	MED	Medical Insurance	0	4,350	4,350	4,350	
595	208		Dental Insurance	2,655	4,630	4,630	4,630	
596	208 RET	DEN	Dental Insurance	2,643	3,400	3,400	3,400	
597	212		Employer Medicare	14,156	15,107	15,500	15,500	
598	307		Communication	67,752	115,000	115,000	115,000	
599	348		Postal Charges	2,818	5,000	5,000	5,000	
600	355		Travel	9,406	10,000	10,000	10,000	
601	524		Inservice Staff Development	0	3,000	3,000	3,000	
602	599		Other Charges	0	0	0	0	
603	790		Other Equipment	0	0	0	0	
604								
605			Total Office of the Principal	1,315,192	1,480,282	1,490,966	1,490,966	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
606								
607	72510		<u>Fiscal Services</u>					
608	119		Accountants/Bookkeepers	85,280	90,398	94,100	94,100	
609	188		Bonus Payments	1,000	0	0	0	
610	201		Social Security	5,106	5,605	5,835	5,835	
611	204		State Retirement	5,789	6,066	6,587	6,587	
612	206		Life Insurance	160	165	165	165	
613	206 RET LIF		Life Insurance	24	86	86	86	
614	207		Medical Insurance	7,276	7,440	7,800	7,800	
615	208		Dental Insurance	371	375	375	375	
616	212		Employer Medicare	1,194	1,311	1,365	1,365	
617	355		Travel	104	200	200	200	
618	524		In Service Staff Deveopment	1,127	1,800	1,800	1,800	
619								
620			Total Fiscal Services	107,431	113,446	118,313	118,313	0
621								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
622	72610		<u>Operation of Plant</u>					
623	166		Custodial Personnel	221,054	241,100	250,744	250,744	
624	188		Bonus Payments	6,000	0	0	0	
625	201		Social Security	13,926	14,950	15,546	15,546	
626	204		State Retirement	15,235	16,180	20,060	20,060	
627	205	RET-VIS	Employee and Depenedent Insurance	94	275	275	275	
628	206		Life Insurance	947	960	960	960	
629	206	RET LIF	Life Insurance	137	840	840	840	
630	207		Medical Insurance	47,788	57,551	57,551	57,551	
631	208		Dental Insurance	1,784	2,255	2,255	2,255	
632	208	RET DEN	Dental Insurance	740	2,102	2,102	2,102	
633	212		Employer Medicare	3,261	3,500	3,640	3,640	
634	399		Other Contracted Services	2,792,452	2,776,598	2,776,598	2,776,598	
635	399	FLM	Other Contracted Services	11,800	10,000	10,000	10,000	
636	399	GBS	Other Contracted Services	43,180	40,000	40,000	40,000	
637	399	LHS	Other Contracted Services	48,327	48,000	48,000	48,000	
638	399	NMS	Other Contracted Services	21,085	22,000	22,000	22,000	
639	399	PES	Other Contracted Services	9,070	10,000	10,000	10,000	
640	415		Electricity	1,214,343	1,188,861	1,250,000	1,250,000	
641	425		Gasoline	1,944	10,000	10,000	10,000	
642	434		Natural Gas	120,198	165,447	165,447	165,447	
643	454		Water and Sewer	141,021	158,898	158,898	158,898	
644	502		Building and Contents Insurance	574,289	641,469	718,500	718,500	
645	599		Other Charges	0	30,300	0	0	
646	790		Other Equipment	0	0	0	0	
647								
648			Total Operation of Plant	5,288,675	5,441,286	5,563,416	5,563,416	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
649								
650	72620		<u>Maintenance of Plant</u>					
651	316		Contributions					
652	335		Maintenance and Repair Services-Buildings	261,384	336,425	300,000	300,000	
653	338		Maintenance and Repair Services-Vehicles	927	2,000	2,000	2,000	
654	790	SSG	Other Equipment	0	5,000	0	0	
656			Total Maintenance of Plant	262,311	343,425	302,000	302,000	0
657								
658	72710		<u>Transportation</u>					
659	105		Supervisor/Director	69,680	73,861	76,900	76,900	
660	188		Bonus Payments	1,000	0	0	0	
661	201		Social Security	4,353	4,580	4,770	4,770	
662	204		State Retirement	4,743	4,956	5,383	5,383	
663	206		Life Insurance	160	160	160	160	
664	207		Medical Insurance	8,850	10,100	10,100	10,100	
665	208		Dental Insurance	371	375	375	375	
666	212		Employer Medicare	1,018	1,071	1,115	1,115	
667	312	ELT	Contracts with Private Agencies		3,500			
668	313		Contracts with Parents	2,396	6,070	12,070	12,070	
669	315		Contracts with Vehicle Owners	2,332,488	2,464,600	2,587,830	2,587,830	
670	315	LC	Contracts with Vehicle Owners	104,500	0	0	0	
671	315	SPED	Contracts with Vehicle Owners	2,250	73,024	55,000	55,000	
672	327		Freight Expenses	0	100	100	100	
673	336		Maintenance and Repair Services - Equipment	3,720	10,483	10,483	10,483	
674	340		Medical and Dental Services	1,862	4,000	3,000	3,000	
675	348		Postal Charges	0	100	100	100	
676	355		Travel	662	1,750	1,750	1,750	
677	399		Other Contracted Services	3,808	6,000	6,000	6,000	
678	435		Office Supplies	470	2,000	2,000	2,000	
679	524		In-Service/Staff Development	2,403	5,000	5,000	5,000	
680	599		Other Charges	1,205	4,985	5,985	5,985	
681	729	ISM	Transportation Equipment	39,930	42,000	0	0	
682	790		Other Equipment	14,436	4,000	4,000	4,000	
684								
685			Total Transportation	2,600,305	2,722,715	2,792,121	2,792,121	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
686								
687	72810		<u>Central and Other</u>					
688	499		Other Supplies & Materials	38,502				
689	790		Other Equipment	17,453				
690								
691			Total Central and Other	55,955	0	0	0	0
692								
693								
694								
695								
696	72901		<u>COVID-19 Expenditures</u>					
697	499		Other Supplies & Materials	13,600	25,000	25,000	25,000	
698	790		Other Equipment					
699								
700			Total COVID-19	13,600	25,000	25,000	25,000	0
701								
702	Total Support Services			19,105,538	19,837,651	20,065,531	20,065,531	0
703								
704	Total Education			56,434,289	62,012,963	63,120,238	63,120,238	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
705								
706	73000		Operation of Non-Instructional Service					
707								
708	73100		<u>Food Service</u>					
709	710		Food Service Equipment	87,952	0	0	0	
710								
711			Total Food Service	87,952	0	0	0	
712								
713	73300		<u>Community Services</u>					
714	188		Bonus Payments	1,000	0	0	0	
715	189	FRC	Other Salaries & Wages	33,826	31,800	33,073	33,073	
716	201		Social Security	62	0	0	0	
717	201	FRC	Social Security	2,083	1,972	2,051	2,051	
718	204		State Retirement	67	0	0	0	
719	204	FRC	State Retirement	2,270	2,134	2,316	2,316	
720	205		Employee & Dependent Insurance	245	0	0	0	
721	206		Life Insurance	93	188	188	188	
722	206	RET LIFE	Life Insurance	80	216	216	216	
723	207		Medical Insurance	6,585	9,100	9,520	9,520	
724	208		Dental Insurance	240	375	375	375	
725	208	RET DEN	Dental Insurance	683	1,011	1,011	1,011	
726	212		Employer Medicare	15	0	0	0	
727	212	FRC	Employer Medicare	487	462	480	480	
728	355		Travel	567	1,500	1,500	1,500	
729	422		Food Supplies	417	4,300	4,300	4,300	
730	422	WSF	Food Supplies	33,570	18,446	0	0	
731	499		Other Supplies and Materials	1,335	5,000	5,000	5,000	
732	499	CHR	Other Supplies and Materials	3,378	11,469	0	0	
733	499	CL	Other Supplies and Materials	6,960	7,768	0	0	
734	499	FAM	Other Supplies and Materials	552	13,108	0	0	
735	499	GYS	Other Supplies and Materials	3,816	7,665	0	0	
736	499	SUP	Other Supplies and Materials	4,739	8,274	0	0	
737	524		In Service/Staff Development	0	500	500	500	
738	790		Other Equipment	1,633	2,000	2,000	2,000	
739								
740			Total Community Services	104,703	127,288	62,530	62,530	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
741								
742								
743								
744	73400		<u>Early Childhood Education</u>					
745	116		Teachers	465,214	502,632	528,257	528,257	
746	163		Educational Assistants	196,917	228,700	237,848	237,848	
747	188		Bonus Payments	14,500	16,000	0	0	
748	195		Certified Substitute Teachers	1,935	6,000	0	0	
749	198		Non-certified Substitute Teachers	18,310	15,000	0	0	
750	201		Social Security	39,847	47,474	47,499	47,499	
751	204		State Retirement	44,989	61,200	61,200	61,200	
752	205	RET-VIS	Employee and Dependent Insurance	224	230	230	230	
753	206		Life Insurance	1,929	2,395	2,395	2,395	
754	206	RET LIF	Life Insurance	332	652	652	652	
755	207		Medical Insurance	117,169	133,750	133,750	133,750	
756	207	RET MED	Medical Insurance	0	1,950	1,950	1,950	
757	208		Dental Insurance	3,216	4,500	4,500	4,500	
758	208	RET DEN	Dental Insurance	740	1,640	1,640	1,640	
759	212		Employer Medicare	9,323	11,109	11,108	11,108	
760	311	HHA	Contracts with Other School Systems	86,078	87,904	87,904	87,904	
761	369		Contracts for Substitute Teachers - Certified	0	0	8,200	8,200	
762	370		Contracts for Substitute Teachers - Non-Certified	0	0	21,600	21,600	
763	429		Instructional Supplies	1,125	1,600	1,600	1,600	
764	499		Other Supplies and Materials	0	0	0	0	
765	524		In-Service/Staff Development	1,600	1,600	1,600	1,600	
766	599		Other Charges	369	420	420	420	
767	790		Other Equipment	0	0	0	0	
768								
769			Total Early Childhood Education	1,003,817	1,124,756	1,152,353	1,152,353	0
770								
771								
772	Total Operation of Non-Instructional Services			1,196,472	1,252,044	1,214,883	1,214,883	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
773								
774								
775	76000		Capital Outlay					
776								
777	76100		<u>Regular Capital Outlay</u>					
778	304		Architects	1,531	0	0	0	
779	399	ISM	Other Contracted Services	20,750	44,000	0	0	
780	707	ISM	Building Improvements	21,380	0	0	0	
781	799	ISM	Other Capital Outlay	14,792	23,000	0	0	
782								
783			Total Regular Capital Outlay	58,453	67,000	0	0	0
784								
785								
786	80000		Debt Service					
787								
788	82130		<u>Principal</u>					
789	601		Principal on Bonds					
790	602		Principal on Notes					
791								
792			Total Principal	0	0	0	0	0
793								
794	82300		<u>Other Debt Service</u>					
795								
796	82330		<u>Education</u>					
797	601		Principal on Bonds					
798	602		Principal on Notes					
799	620		Debt Service Contribution to Primary Gov't					
800	699		Other Debt Service					
801								
802	Total Debt Service			0	0	0	0	0
803								
804								
805	Total Expenditures			57,689,214	63,332,007	64,335,121	64,335,121	0

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
806								
807								
808	99000		Other Uses					
809	<i>99100</i>		<u>Transfers Out</u>					
810	590		Transfers to Other Funds	47,149	56,741	98,000	98,000	
811								
812	Total Transfers Out			47,149	56,741	98,000	98,000	0
813								
814								
815	Total Expenditures & Transfers Out			57,736,363	63,388,748	64,433,121	64,433,121	0
816								

**Loudon County
General Purpose School Fund 141
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			General Purpose School Fund 141					
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3	Number			Actual Audit	Budget or	Department	Budget Committee	Adopted
4					Estimate	Request	Recommendation	Budget
5								
817	Beginning	Total Audited Fund Balance July 1, 2024		17,538,169	18,425,255	13,200,183	13,200,183	13,200,183
819	Total Revenue			59,507,363	58,090,116	56,435,710	56,674,304	0
820	Other Revenue Sources - Transfers In			338,457	73,560	0	0	0
822	Total Revenue and Other Sources			59,845,820	58,163,676	56,435,710	56,674,304	0
824	Total Available Funds			77,383,989	76,588,931	69,635,893	69,874,487	13,200,183
826	Expenditure Budget			57,689,214	63,388,748	64,335,121	64,335,121	0
827	Transfers Out			47,149	0	98,000	98,000	
829	Total Expenditures and Transfer Out			57,736,363	63,388,748	64,433,121	64,433,121	0
831	Effect on Fund Balance			2,109,457	(5,225,072)	(7,997,411)	(7,758,817)	0
833	TOTAL AUDITED FUND BALANCE JUNE 30 2025			19,647,626				
835	LESS AUDITED ENC & RESTRICTIONS			165,020	0			
836				1,057,351				
838	Total Available Fund Balance July 1, 2025			18,425,255	13,200,183	5,202,772	5,441,366	13,200,183
839								

School Federal Projects Fund 142

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
5						
6	Revenue					
7						
8	47000		Federal Government			
9						
10	47100		<i>Federal Through State</i>			
11	47131		Vocational Education-Basic Grants to States	87,319.00	140,856.16	90,856.16
12	47141		Title I Grants to Local Education Agencies	960,222.00	1,164,194.52	1,010,052.00
13	47143		Special Education-Grants to States	1,393,947.00	1,420,441.41	1,195,056.00
14	47145		Special Education Preschool Grants	29,660.00	27,807.70	27,106.00
15	47146		English Language Acquisition Grants	32,327.00	67,742.52	43,359.87
16	47147		Safe & Drug-Free Schools - State Grants	1,386.00	1,449.00	1,449.00
17	47150		21st Century Community Learning	293,678.00	293,750.00	
18	47189		Eisenhower Professional Development State	214,845.00	324,340.92	220,570.77
19	47307		COVID-19 Grant B			
20	47309		COVID-19 Grant D	87,795.00	74,300.00	
21	47401		American Rescue Plan Act Grant	347,222.00		
22	47402		American Rescue Plan Act Grant			
23	47404		American Rescue Plan Act Grant	5,804.00		
24	47590		Other Federal through State	104,290.00	82,295.23	71,237.49
25						
26			Total Federal Through State	3,558,495	3,597,177.46	2,659,687.29
27						
28	Total Revenue			3,558,495	3,597,177.46	2,659,687.29
29						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
30	49000		Other Sources			
31	49800		Transfers In	4,525		
32						
33			Total Transfers In	4,525	0.00	0.00
34						
35	Total Revenues and Transfers In			3,563,020	3,597,177.46	2,659,687.29

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
36						
37						
38	School Federal Projects Expenditures					
40	70000		Education			
42	71000		Instruction			
44	<i>71100</i>		<i>Regular Instruction Program</i>			
45	116		Teachers	471,817.00	510,600.00	505,000.00
46	163		Educational Assistants	67,763.00	62,326.00	70,000.00
47	189		Other Salaries and Wages	1,260.00		0.00
48	195		Certified Substitute Teachers	6,215.00	18,500.00	8,815.00
49	198		Non-Certified Substitute Teachers	13,350.00	27,400.00	15,000.00
50	201		Social Security	33,517.00	38,369.40	35,342.15
51	204		State Retirement	34,700.00	46,174.00	49,873.00
52	206		Life Insurance	1,197.00	1,120.00	1,120.00
53	207		Medical Insurance	50,155.00	54,849.00	64,218.00
54	208		Dental Insurance	1,851.00	1,965.00	1,920.00
55	212		Employer Medicare	7,879.00	8,986.65	8,274.47
56	429		Instructional Supplies	83,644.00	102,304.77	27,957.19
57	449		Textbooks			0.00
58	471		Software	10,635.00	12,250.00	7,000.00
59	499		Other Supplies and Materials	441.00		0.00
60	722		Regular Instruction Equipment	406,630.00	56,208.01	15,000.00
61						
62			Total Regular Instruction Program	1,191,054	941,052.83	809,519.81

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
63						
64	71200		<i>Special Education Program</i>			
65	116		Teachers	69,775.00	53,884.00	53,884.00
66	163		Educational Assistants	630,447.00	645,000.00	618,267.20
67	171		Speech Pathologist			
68	189		Other Salaries & Wages	3,200.00	4,000.00	
69	198		Non-Certified Substitute Teachers			
70	201		Social Security	41,858.00	43,650.00	39,100.00
71	204		State Retirement	34,724.00	37,075.00	47,000.00
72	206		Life Insurance	2,899.00	2,760.00	2,300.00
73	207		Medical Insurance	160,851.00	176,000.00	140,000.00
74	208		Dental Insurance	5,084.00	5,875.00	4,500.00
75	212		Employer Medicare	9,789.00	10,335.00	9,900.00
76	312		Contracts With Private Agencies			
77	322		Evaluation & Testing			
78	471		Software			
79	499		Other Supplies & Materials		3,000.00	
80	725		Special Education Equipment	8,132.00	24,815.00	
81						
82			Total Special Instruction Program	966,759	1,006,394.00	914,951.20
83						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
84	71300		<u>Career and Technical Education Program</u>			
85	429		Instructional Supplies		1,794.00	
86	499		Other Supplies and Materials	10,641.00	49,362.54	10,000.00
87	730		Vocational Instruction Equipment	42,657.00	46,494.65	37,907.66
88						
89			Total Vocational Education Program	53,298.00	97,651.19	47,907.66
90						
91	Total Instruction			2,211,111	2,045,098.02	1,772,378.67
92						
93	72000		Support Services			
94						
95	72120		<u>Health Services</u>			
96	189		Other Salaries & Wages	11,188.00	14,236.00	14,236.00
97	131		Medical Personnel			
98	201		Social Security	676.00	883.00	883.00
99	204		State Retirement	751.00	955.00	955.00
100	206		Life Insurance			
101	207		Medical Insurance			
102	208		Dental Insurance			
103	212		Employer Medicare	158.00	206.00	206.00
104	399		Other Contracted Services			
105	790		Other Equipment			
106						
107			Total Health Services	12,773.00	16,280.00	16,280.00
108						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
109						
110						
111	72130		<i>Other Student Support</i>			
112	123		Guidance Personnel			
113	130		Social Workers			
114	169		Part-Time Personnel			
115	189		Other Salaries and Wages	41,390.00	56,992.00	47,000.00
116	201		Social Security	2,113.00	3,535.55	2,914.00
117	204		State Retirement	2,392.00	3,886.92	4,090.00
118	206		Life Insurance			0.00
119	207		Medical Insurance			0.00
120	208		Dental Insurance			0.00
121	212		Employer Medicare	600.00	829.12	681.50
122	355		Travel	632.00	3,500.00	400.00
123	399		Other Contracted Services			0.00
124	499		Other Supplies & Materials	2,075.00	1,200.00	500.00
125	524		In Service/Staff Development	11,677.00	12,500.00	12,500.00
126	599		Other Charges	17,701.00	25,796.12	24,123.00
127	790		Other Equipment	7,279.00	4,240.00	0.00
128						
129			Total Other Student Support	85,859.00	112,479.71	92,208.50
130						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
131	72210		<u>Regular Instruction Program</u>			
132	105		Supervisor/Director	74,779.00	79,020.00	80,147.00
133	161		Secretary (s)	27,336.00	28,980.00	29,857.00
134	172		Instructional Coaches	190,797.00	227,769.00	179,884.00
135	189		Other Salaries & Wages	12,969.00	7,068.50	10,331.52
136	201		Social Security	18,460.00	21,401.25	19,551.56
137	204		State Retirement	19,027.00	29,008.51	26,662.52
138	206		Life Insurance	319.00	320.00	320.00
139	207		Medical Insurance	20,732.00	25,812.00	25,044.00
140	208		Dental Insurance	697.00	756.00	756.00
141	212		Employer Medicare	4,317.00	5,001.50	4,738.81
142	355		Travel	5,930.00	13,239.95	9,232.00
143	399		Other Contracted Services	72,800.00	72,800.00	0.00
144	499		Other Supplies and Materials	360.00	5,100.00	2,800.00
145	524		In-Service/Staff Development	89,865.00	163,137.91	73,984.91
146	790		Other Equipment			0.00
147						
148			Total Regular Instruction Program	538,388	679,414.62	463,309.32
149						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
150	72220		<u>Special Education Program</u>			
151	105		Supervisor/Director	71,677.00	76,000.00	79,210.00
152	124		Phsyncological Personnel			
153	161		Secretary (s)	100,161.00	112,500.00	106,500.00
154	169		Part-time Personnel	22,784.00	22,000.00	22,000.00
155	189		Other Salaries & Wages			
156	201		Social Security	10,076.00	13,200.00	13,000.00
157	204		State Retirement	11,279.00	15,600.00	15,500.00
158	206		Life Insurance	319.00	350.00	350.00
159	207		Medical Insurance	23,161.00	26,000.00	22,100.00
160	208		Dental Insurance	743.00	910.00	910.00
161	212		Employer Medicare	2,687.00	3,100.00	3,050.00
162	312		Contracts with Private Agencies	190,740.00	144,195.11	37,106.00
163	524		In Service/Staff Development	22,710.00	26,000.00	7,484.80
164						
165			Total Special Education Program	456,337	439,855.11	307,210.80
166						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
167	72230		<u>Career and Technical Education Program</u>			
168	355		Travel	800.00	800.00	800.00
169	524		In-Service/Staff Development	3,180.00	3,000.00	3,000.00
170						
171			Total Vocational Education Program	3,980	3,800.00	3,800.00
172						
173	72710		<u>Transportation</u>			
174	315		Contracts with Vehicle Owners	5,500.00	6,500.00	4,500.00
175	425		Gasoline	512.00		
176	729		Transportation Equipment			
177						
178			Total Transportation	6,012.00	6,500.00	4,500.00
179						
180						
181	73100		<u>Food Service</u>			
182	422		Food Supplies			
183						
184			Total Food Service	0	0.00	0.00
185						
186						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
187	73300		<u>Community Services</u>			
188	105		Supervisor/Director		10,000.00	
189	116		Teachers	226,878.00	211,400.00	
190	163		Educational Assistsnts	27,203.00	33,500.00	
191	189		Other Salaries & Wages			
192	201		Social Security	15,752.00	15,810.00	
193	204		State Retirement	17,883.00	19,342.00	
194	212		Employer Medicare	3,684.00	3,698.00	
195	422		Food Supplies			
196	429		Instructional Supplies	2,178.00		
197	499		Other Supplies and Materials			
198	524		In Service/Staff Development	100.00		
199	599		Other Charges			
200						
201			Total Special Education Program	293,678	293,750	0
202						
203						
204						
205	Total Education			3,608,138.00	3,597,177.46	2,659,687.29
206						

**Loudon County Schools
Federal Projects Fund 142
Fiscal Year Ending June 30, 2027**

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		5/24/2026 15:36	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Dept. Request & Budget
4				Audit	Estimate	Comm Recommendation
207	99000		Other Uses			
208						
209	<i>99100</i>		<i>Transfers Out</i>			
210	590		Transfers to Other Funds	5,930	0.00	0.00
211						
212			Total Transfers Out	5,930	0.00	0.00
213						
214						
215	TOTAL EXPENDITURES & TRANSFERS OUT			3,614,068	3,597,177.46	2,659,687.29
216						
217						
218						
219						
220			TOTAL REVENUE/TRNFRS IN	3,563,020	3,597,177.46	2,659,687.29
221			TOTAL EXPENDITUES/TRNFRS OUT	3,614,068	3,597,177.46	2,659,687.29
222			EFFECT ON FUND BALANCE	(51,048)	0.00	0.00
223						
224						
225			June 30 2024 Audited Beginning Fund Bal	1,053,048	1,002,000	1,002,000
226						
227						
228						
229						
230			June 30 2025 Audited Ending Fund Balan	1,002,000	1,002,000	1,002,000

School Central Cafeteria Fund 143

Loudon County
Central Cafeteria Fund 143
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F
1			BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
2			Centralized Cafeteria Fund 143	Actual	Budget or	Dept. Request &
3	Account Number			Audit	Estimated	Budget Comm
4						Recommendation
5						
6			Centralized Cafeteria Fund Revenues			
7						
8	43000		Charges for Current Services			
9						
10	<i>43500</i>		<i>Education Charges</i>			
11	43521		Lunch Payments - Children	426,824	560,000	560,000
12	43522		Lunch Payments - Adults	33,669	41,854	41,854
13	43523		Income from Breakfast	41	0	0
14	43525		A La Carte Sales	7,581	5,000	5,000
15	43570		Receipts from Individual Schools	33	100	100
16	43570-OVRSH		Receipts from Individual Schools	0	0	0
17						
18			Total Education Charges	468,148	606,954	606,954
19						
20	44000		Other Local Revenue			
21						
22	44100		<u>Recurring Income</u>			
23	44110		Investment Income	63,206	5,000	5,000
24	44165		Rebates	7,019	0	0
25	44170		Miscellaneous Refunds	1,131	0	0
26						
27			Total Recurring	71,356	5,000	5,000
28						

Loudon County
 Central Cafeteria Fund 143
 Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F
1			BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
2			Centralized Cafeteria Fund 143	Actual	Budget or	Dept. Request &
3	Account Number			Audit	Estimated	Budget Comm
4						Recommendation
29	44500		<u>Non-Recurring Income</u>			
30	44530		Sale of Equipment	0	0	0
31						
32			Total Non-Recurring	0	0	0
33						
34			Total Other Local Revenue	71,356	5,000	5,000
35						
36	46000		State of Tennessee			
37						
38	46520		School Food Service	22,423	30,000	30,000
39	46980		Other State Grants	0	0	0
40	46980-NSLP		Other State Grants	0	0	0
41	46980-SES		Other State Grants	0	0	0
42			State Matching Funds for School Nutrition Prgm			
43			Total State Education Funds	22,423	30,000	30,000
44						

Loudon County
Central Cafeteria Fund 143
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F
1			BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
2			Centralized Cafeteria Fund 143	Actual	Budget or	Dept. Request &
3	Account Number			Audit	Estimated	Budget Comm
4						Recommendation
45						
46	47000		Federal Government			
47						
48	47100		Federal Through State			
49	47111		USDA School Lunch Program	1,527,111	1,711,189	1,711,189
50	47113		Breakfast	469,663	542,222	542,222
51	47114		USDA-Other - Afterschool snack	107,001	50,000	50,000
52	47114-SCAG		USDA-Other-Supply Chain Assistance Grant Funds	0	0	0
53	47114-SFP		USDA - SFP	0	85,183	85,183
54	47590		Other Federal Through State	0	0	0
55						
56			Total Federal Through State	2,103,775	2,388,594	2,388,594
57						
58	47600		Direct Federal			
59	47990		Other Direct Federal	220,715	263,000	263,000
60						
61			Total Direct Federal	220,715	263,000	263,000
62						
63	48600		Citizens Groups			
64	48610		Donations	0	0	0
65						
66			Total Citizens Groups	0	0	0
67						

Loudon County
 Central Cafeteria Fund 143
 Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F
1			BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
2			Centralized Cafeteria Fund 143	Actual	Budget or	Dept. Request &
3				Audit	Estimated	Budget Comm
4	Account Number					Recommendation
68	49000		Other Sources			
69	49700		Insurance Recovery	0	0	0
70	49800		Transfers In	42,624	56,741	85,000
71						
72				42,624	56,741	85,000
73						
74			TOTAL REVENUE	<i>2,929,041</i>	<i>3,350,289</i>	<i>3,378,548</i>

Loudon County
Central Cafeteria Fund 143
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F
1			BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
2			Centralized Cafeteria Fund 143	Actual	Budget or	Dept. Request &
3	Account Number			Audit	Estimated	Budget Comm
4						Recommendation
75						
76			Centralized Cafeteria Fund Expenditures			
77						
78	73000		Operation of Non-Instructional Services			
79						
80	73100		Food Service			
81						
82	165		Cafeteria Personnel	1,056,783	1,097,000	1,097,000
83	165-SFP		Cafeteria Personnel	0	40,000	40,000
84	188		Bonus Payments	34,500	0	0
85	201		Social Security	66,903	68,001	68,001
86	201-SFP		Social Security	0	2,500	2,500
87	204		State Retirement	35,828	36,282	36,282
88	204-SFP		State Retirement	0	2,700	2,700
89	205-RET-VIS		Employee and Dependent Insurance	281	270	270
90	206		Life Insurance	3,792	4,950	4,950
91	206-RET-LIF		Life Insurance	0	1,250	1,250
92	207		Medical Insurance	139,413	173,200	173,200
93	208		Dental Insurance	7,221	9,792	9,792
94	208-RET-DEN		Dental Insurance	0	1,300	1,300
95	212		Employer Medicare	15,664	15,903	15,903
96	212-SFP		Employer Medicare	0	600	600
97	320		Dues and Memberships	720	1,500	1,500
98	348		Postage Charges	1,000	1,000	1,000

Loudon County
Central Cafeteria Fund 143
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F
1			BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
2			Centralized Cafeteria Fund 143	Actual	Budget or	Dept. Request &
3	Account Number			Audit	Estimated	Budget Comm
4						Recommendation
99	355		Travel	4,340	7,000	7,000
100	355-SFP		Travel	0	500	500
101	399		Other Contracted Services	39,222	49,500	34,500
102	422		Food Supplies	1,567,421	1,500,000	1,500,000
103	422-SCAG		Food Supplies	0	0	0
104	422-SFP		Food Supplies	0	50,000	50,000
105	435		Office Supplies	2,631	3,000	3,000
106	451		Uniforms	543	1,100	1,100
107	471		Software	16,292	17,300	17,300
108	499		Other Supplies and Materials	118,661	154,000	154,000
109	499-SFP		Other Supplies and Materials	0	7,900	7,900
110	524		In-Service/Staff Development	4,598	7,500	7,500
111	524-SFP		In-Service/Staff Development	0	500	500
112	599		Other Charges	1,821	4,000	4,000
113	710		Food Service Equipment	27,467	35,000	50,000
114						
115						
116			Total Food Service	3,145,101	3,293,548	3,293,548
117						
118			Total Operation of Non-Instructional Services	3,145,101	3,293,548	3,293,548
119						
120			Total Expenditures	3,145,101	3,293,548	3,293,548
121						

Loudon County
 Central Cafeteria Fund 143
 Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F
1			BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
2			Centralized Cafeteria Fund 143	Actual	Budget or	Dept. Request &
3	Account Number			Audit	Estimated	Budget Comm
4						Recommendation
122						
123	Beginning Fund Balance (Audited)			1,967,549	1,751,489	1,808,230
124						
125						
126	Total Revenue			2,929,041	3,350,289	3,378,548
127						
128						
129	Total Available Funds			4,896,590	5,101,778	5,186,778
130						
131						
132	Total Expenditures			3,145,101	3,293,548	3,293,548
133						
134						
135	Estimated Ending Fund Balance			1,751,489	1,808,230	1,893,230

County Debt Service

Fund 151

**LOUDON COUNTY
GENERAL DEBT SERVICE FUND 151
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	J	K
1									
2						2024-2025	2025-2026	2026-2027	2026-2027
3					5/24/26 3:38 PM	Actual	Budget or	Budget Comm	Adopted
4						Audit	Estimated	Recommendation	Budget
5									
6					100%	98%	# Pennies		
7									
8					446,218	437,293	2.39	← Property Tax Calculation	
9									
10									
11		40000	Local Taxes						
12			40110		Current Property Taxes	995,728	1,012,384	1,045,131	
13			40120		Trustee's Pr Yr	12,286	10,000	10,000	
14			40125		Trustee's Bankruptcy	50	1,000	1,000	
15			40130		Clerk and Master's Pr Yr	24,106	10,000	10,000	
16			40140		Interest and Penalty	3,103	6,000	6,000	
17			40163		Payments in Lieu of Tax				
18			40163	DELCA	Pmts in Lieu of Tax-(Del Conca)/(FY 2024-Last Yr for Pilot Pymt)				
19			40163	TATE	Payments in Lieu of Tax (Thru Tax Yr 2026)	37,706	37,706	37,706	
20			40320		Bank Excise Tax	3,894	1,000	1,000	
21									
22					Total Local Revenue	1,076,873	1,078,090	1,110,837	0
23									
24		44000	Other Local Revenue						
25			44110		Investment Income/Interest Earned	66,292	40,000	40,000	
26			44514		Revenue from Joint Ventures (From Career Center)				
27			44540		Sale of Property				
28									
29					Total Other Local Revenue	66,292	40,000	40,000	0

**LOUDON COUNTY
GENERAL DEBT SERVICE FUND 151
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	J	K
1									
2						2024-2025	2025-2026	2026-2027	2026-2027
3					5/24/26 3:38 PM	Actual	Budget or	Budget Comm	Adopted
4						Audit	Estimated	Recommendation	Budget
30									
31		48000	Other Government and Citizens Groups						
32			48130		Contributions				
33			48140	TASS	Contracted Services (Ends Nov 2030)	203,472	203,472		
34									
35			Total Other General Government			203,472	203,472	0	0
36									
37			TOTAL REVENUE			1,346,637	1,321,562	1,150,837	0
38									
39		49000	Other Sources						
40			49400		Proceeds on Refunding Debt				
41			49400		Refunding Debt Issued				
42			49410		Premimums on Debt Issued				
43			49800		Transfers In - from Hwy Dept on \$5M				
44			49800		Transfers In (from 112-Jail Renovation Deb	100,000	100,000	100,000	
45									
46			TOTAL TRANSFERS			100,000	100,000	100,000	0
47									
48			TOTAL REVENUE AND OTHER SOURCES			1,446,637	1,421,562	1,250,837	0
49									

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

**LOUDON COUNTY
GENERAL DEBT SERVICE FUND 151
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	J	K
1									
2						2024-2025	2025-2026	2026-2027	2026-2027
3					5/24/26 3:38 PM	Actual	Budget or	Budget Comm	Adopted
4						Audit	Estimated	Recommendation	Budget
50		EXPENDITURES							
51									
52		82110	Principal- General Government Debt						
53									
54			601		Principal on Bonds				
58			601		Principal on Bonds				
59			601	8.010	Principal on Bonds	380,000	395,000	405,000	
60			601	9.675	Principal on Bonds	515,000	525,000	535,000	
61									
62					Principal on Bonds	895,000	920,000	940,000	0
63									
64									
65									
74									
75		Total General Government Principal				895,000	920,000	940,000	0
76									
77									

**LOUDON COUNTY
GENERAL DEBT SERVICE FUND 151
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	J	K
1									
2						2024-2025	2025-2026	2026-2027	2026-2027
3					5/24/26 3:38 PM	Actual	Budget or	Budget Comm	Adopted
4						Audit	Estimated	Recommendation	Budget
84		82210	Interest- General Government Debt						
85									
86			603		Interest on Bonds				
90			603		Interest on Bonds				
91			603	9.675	Interest on Bonds(2017 - Jail Renovation)	206,828	196,528	186,028	
92			603	8.010	Interest on Bonds (2018 - Jail Renovation)	218,600	207,200	195,350	
93									
94					Total Interest on Bonds	425,428	403,728	381,378	0
95									
96									
97			604		Interest on Notes				
98			604		Interest on Notes				
99			604		TMBF Capital Outlay Note (Del Conca)				
100									
101					Total Interest on Notes	0	0	0	0
102									
114			Total General Government Interest			425,428	403,728	381,378	0
115									
116		82220	Total General Government Interest						
117									
118			Interest-Highway and Street						
119			604		Interest on Notes				
120									
121			Total Highways and Street Interest			0	0	0	0
122									

**LOUDON COUNTY
GENERAL DEBT SERVICE FUND 151
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	J	K
1									
2						2024-2025	2025-2026	2026-2027	2026-2027
3					5/24/26 3:38 PM	Actual	Budget or	Budget Comm	Adopted
4						Audit	Estimated	Recommendation	Budget
123		82310	Other General Government						
124									
125			324		Financial Advisory Fees	0			
126			510		Trustee's Commission	20,407	30,000	30,000	
127			605		Underwriter's Discount				
128			699		Other Debt Service	2,500	7,500	6,500	
129			699	8.01	Other Debt Service	500		500	
130			699		Other Debt Service				
131			699	9.675	Other Debt Service	500		500	
132			699	TASS	Other Debt Service	203,472	203,472		
136									
137			Total Other General Debt Service			227,379	240,972	37,500	0
138									
139					Total General Government Debt	1,547,807	1,564,700	1,358,878	0
140									
141		99100	Transfers Out						
142			590		Transfers to Other Funds				
143									
144					Total Transfers Out		0		
145									
146			Total Gen Gov't Debt Expenses & Other Uses			1,547,807	1,564,700	1,358,878	0
147									
148									


**LOUDON COUNTY
GENERAL DEBT SERVICE FUND 151
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	J	K
1									
2						2024-2025	2025-2026	2026-2027	2026-2027
3					5/24/26 3:38 PM	Actual	Budget or	Budget Comm	Adopted
4						Audit	Estimated	Recommendation	Budget
149									
150			TOTAL REVENUE AND OTHER SOURCES			1,446,637	1,421,562	1,250,837	0
151			TOTAL EXPENDITURES AND OTHER USES			1,547,807	1,564,700	1,358,878	0
152			EFFECT ON FUND BALANCE			(101,170)	(143,138)	(108,041)	0
153									
154			AUDITED JULY 1 2024 BEGINNING FUND BALANCE			2,332,085	2,230,915	2,087,777	2,087,777
155									
156			JUNE 30 2025 AUDITED TOTAL FUND BALANCE			2,230,915			
157									
158						0			
159									
160			JULY 1 2025 AUDITED AVAILABLE FUND BALANCE			2,230,915	2,087,777	1,979,736	2,087,777

Education Debt Service

Fund 156

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:39 PM	Actual	Budget or	Budget	Budget Committee	Adopted
4						Audit	Estimated	Request	Recommendation	Budget
5										
6					100%	98%	# Pennies			
7								Property Tax Calculation		
8					384,818	377,121	23.42			
9										
10										
11					REVENUE					
12		40000			Local Taxes					
13			40110		Current Property Taxes	8,500,859	8,608,292	8,608,292	8,832,165	
14			40120		Trustee's Pr Yr	29,990	40,000	40,000	40,000	
15			40125		Trustee's - Bankruptcy	338	1,000	1,000	1,000	
16			40130		Clerk and Master's Pr Yr	56,593	46,000	46,000	46,000	
17			40140		Interest and Penalty	15,491	10,000	10,000	10,000	
18			40163	TATE	Payments in Lieu of Taxes (Thru Tax Yr 2026)	162,060	162,060	162,060	162,060	
19			40285		Adequate Facilities/Development Tax	1,328,439	1,200,000	1,200,000	1,200,000	
20			40320		Bank Excise Tax					
21										
22					Total Local Revenue	10,093,770	10,067,352	10,067,352	10,291,225	0
23										
24										
25		44000			Other Local Revenue					
26			44110		Investment Income/Interest Earned	332,950	200,000	200,000	200,000	
27			44170		Miscellaneous Refunds					
28			44990		Other Local Revenue					
29										
30					Total Other Local Revenue	332,950	200,000	200,000	200,000	0

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:39 PM	Actual	Budget or	Budget	Budget Committee	Adopted
4						Audit	Estimated	Request	Recommendation	Budget
31										
32										
33		48000	Other Government and Citizens Groups							
34			48130		Contributions					
35			48140		Contracted Services					
36										
37			Total Other General Government			0	0	0	0	0
38										
39			TOTAL REVENUE			10,426,720	10,267,352	10,267,352	10,491,225	0
40										
41										
42		49000	Other Sources							
43			49400		Proceeds on Refunding Debt					
44			49410		Premiums on Debt Issued					
45										
46			TOTAL TRANSFERS			0	0	0	0	0
47										
48			TOTAL REVENUE AND OTHER SOURCES			10,426,720	10,267,352	10,267,352	10,491,225	0
49										
50										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:39 PM	Actual	Budget or	Budget	Budget Committee	Adopted
4						Audit	Estimated	Request	Recommendation	Budget
51		EXPENDITURES								
52										
53		82130	Education Debt Principal							
54			601		Principal on Bonds					
55			601	24.2M	Principal on Bonds	1,540,000	1,555,000	1,555,000	1,555,000	
56			601	7.1M	Principal on Bonds	650,000	1,500,000	1,250,000	1,250,000	
57			601	35M	Principal on Bonds		500,000	500,000	500,000	
58			602	2.6M	Principal on Notes (North-End School)	217,000	1,949,000			
59			602	3.0M	Principal on Notes (New School-Pd 2025)	2,769,000				
60			602	450K	Principal on Notes (North-End School)					
61			612	12.5M	Principal on Other Loans (Paid in 2025)	1,150,000				
62										
63			Total General Government Principal			6,326,000	5,504,000	3,305,000	3,305,000	0
64										
65		82230	Education Debt Interest							
66			603		Interest on Bonds					
67			603	24.2M	Interest on Bonds	608,375	531,375	453,626	453,626	
68			603	7.1M	Interest on Bonds	107,000	94,000	64,000	64,000	
69			603	35M	Interest on Bonds		1,379,859	1,598,363	1,598,363	
70			604	2.6M	Interest on Notes	83,391	58,987			
71			604	3.0M	Interest on Notes	136,969				
72			613		Interest on Other Loans					
73			613	12.5M	Interest on Other Loans	40,853				
74										
75										
76			Total General Government Interest			976,588	2,064,221	2,115,989	2,115,989	0

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	H	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:39 PM	Actual	Budget or	Budget	Budget Committee	Adopted
4						Audit	Estimated	Request	Recommendation	Budget
77										
78										
79		82330	Education Debt Other							
80			510		Trustee's Commission	170,727	200,000	200,000	200,000	
81			606		Other Debt Issuance Charges					
82			699	24.2M	Other Debt Service	500				
83			699	7.1M	Other Debt Service	500				
84										
85			Total Other General Debt Service			171,727	200,000	200,000	200,000	0
86										
87		99100	Transfers Out							
88			950		Transfer to Other Funds (Internal CON)	450,000				
89										
90			Total Transfers Out			450,000	0	0	0	0
91										
92					Total General Government Debt	7,924,315	7,768,221	5,620,989	5,620,989	0
93										
94					TOTAL REVENUE	10,426,720	10,267,352	10,267,352	10,491,225	0
95					TOTAL EXPENDITURES	7,924,315	7,768,221	5,620,989	5,620,989	0
96					EFFECT ON FUND BALANCE	2,502,405	2,499,131	4,646,363	4,870,236	0
97										
98					AUDITED BEG FUND BAL JULY 1, 2024	8,219,301	10,721,706	13,220,837	13,220,837	13,220,837
99										
100						0				
101										
102					AUDITED ENDING FUND BALANCE	10,721,706	13,220,837	17,867,200	18,091,073	13,220,837

General Capital Projects

Fund 171

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
5											
6	SUBFUND 027 - FY 2026-2027 PROJECTS										
7											
8	REVENUE										
9	49000 Other Non-Revenue Sources										
10											
11						Transfer In from BAL subfund				250,000	
12											
13						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	0	0	0	250,000	
14											
15	SUBFUND 027 - FY 2026-2027 PROJECTS										
16											
17	EXPENDITURES										
18	Misc	58900	510			Trustee's Commission					
19	Gen Adm	91110	399			Other Contracted Services				250,000	
20		91110	399	ANIM		Other Contracted Services (Roof-Animal Shelter)			25,000		
21		91110	399	CAREER		Other Contracted Services (Roof-Career Center)			400,000		
22		91110	709	PURCH		Data Processing Equip (Office Desktop Computers)			6,000		
23	Admin of Ju	91120	399	JUDGE		Other Contd Svc (Flooring for Judicial Offices)			8,000		
24		91120	399	JUVEN		Other Contd Svc (Flooring for Juvenile Center)			12,000		
25		91120	711	SESS		Furniture (Lektriever-General Sessions)			80,000		
26		91120	718	JUVEN		Motor Vehicle (Juvenile)			45,000		
27	Public Safet	91130	790	EMA		Trailer (EMA)			10,000		
28	Public Healt	91140	399	RECYL		Other Cont'd Svc - Rebuild Card Board Bailer			5,000		
29	Public Healt	91140	718	RECYL		Motor Vehicle (Litter Truck)			40,000		
30	Ag & Natura	91160	399	AG		Other Cont'd Svc - flooring replacement			2,500		
31	Other Gen C	91190	709	VA		Data Processing Equip (Laptop)			1,500		
32	Hwy & Stree	91200	399			Other Contrd Services			30,000		
33		91200	790			Other Equipment			170,000		
34		91200	714			Highway Equipment			180,000		
35											
36						Total Subfund 027 Expenditures	0	0	1,015,000	250,000	0
37											
38	CASH TRANSFERS OUT TO OTHER SUBFUNDS										
39						Transfer to Subfund 020					
40						Transfer to Subfund BAL					
41						TOTAL TRANSFERS TO OTHER SUBFUNDS	0	0	0	0	0

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
42	SUBFUND 027 - FY 2026-2027 PROJECTS											
44	SUBFUND 027 BEG BALANCE - June 30 2024						0	0	0	0		
46	TOTAL REVENUE						0	0	0	0		
47	OTHER REVENUE SOURCES - VEHICLE TRADE IN						0	0	0	250,000		
48	CASH TRANSFERS IN FROM OTHER SUBFUNDS						0	0				
49	TOTAL EXPENDITURES						0	0	1,015,000	250,000		
50	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS						0	0		0		
51	EFFECT ON FUND BALANCE						0	0	(1,015,000)	0		
53	JUNE 30 2025 TOTAL SUBFUND 027 BALANCE						0					
54	LESS AUDITED ENCUMBRANCES											
56	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 027 BAL						0	0	(1,015,000)	0		
57												

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
58	SUBFUND 026 - FY 2025-2026 PROJECTS											
59	REVENUE											
60			40130			Clk & Master-Prior Year		657				
61												
62	49000 Other Non-Revenue Sources											
63			49600	Trade-In		Proceeds from Sale of Cap Assets						
64						Transfer In from BAL & C75 Subfund		450,000				
65												
66	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS							0	450,000	0	0	
67												
68	SUBFUND 026 - FY 2025-2026 PROJECTS											
69	EXPENDITURES											
70	EXPENDITURES											
71	Misc		58900	510		Trustee's Commission						
72	Gen Adm		91110	399		Other Contracted Services		141,786				
73			91110	399	ANNEX	Other Contracted Services (Annex-Windows)		5,400				
74			91110	709	ANNEX	Other Contracted Services (Annex-Cameras)		26,855				
75			91110	709	IT	Other Contracted Services (Battery Backup)		8,641				
76	Admin of Ju		91120	399	JUDGE	Other Contd Svc (Accustical Panels @ Courthouse)		11,080				
77			91120	712	JUDGE	Other Contd Svc (HVAC Equip @ Courthouse for Judge Chambers/Ju		13,568				
78	Public Healt		91140	399	RECYL	Other Cont'd Svc - LC Convenience Cntr expansion		200,000				
79	Hwy & Stree		91200	718		Vehicles - Dump Truck-Highway		42,670				
80												
81												
82	Total Subfund 026 Expenditures							0	450,000	0	0	0
83	SUBFUND 026 - FY 2025-2026 PROJECTS											
84	CASH TRANSFERS OUT TO OTHER SUBFUNDS											
85						Transfer to Subfund BAL						
86	TOTAL TRANSFERS TO OTHER SUBFUNDS							0	0	0	0	0
87												
88	SUBFUND 026 BEG BALANCE - June 30 2024							0	0	657	657	657
89												
90	TOTAL REVENUE							0	657	0	0	0
91	OTHER REVENUE SOURCES - VEHICLE TRADE IN							0	0	0	0	0
92	CASH TRANSFERS IN FROM OTHER SUBFUNDS							0	450,000			
93	TOTAL EXPENDITURES							0	450,000	0	0	0
94	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS							0	0		0	0
95	EFFECT ON FUND BALANCE							0	657	0	0	0
96												
97	JUNE 30 2025 TOTAL SUBFUND 026 BALANCE							0				
98	LESS AUDITED ENCUMBRANCES											
99												
100	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 026 BAL						Page 238	0	657	657	657	657

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
101											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
102											
103											
104	SUBFUND 023 - FY 2022-2023 PROJECTS										
105											
106											
107	SUBFUND 023 BEG BALANCE - June 30 2023						3,060	0	0	0	0
108											
109	TOTAL REVENUE						0	0	0	0	0
110	TOTAL PROCEEDS FROM SALE OF CAPITAL ASSETS (TRADE-IN)						0	0			
111	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0	0	0	0
112	TOTAL EXPENDITURES						0	0	0	0	0
113	TOTAL TRANSFERS OUT						0				
114	TOTAL CASH TRANSFERS TO OTHER SUBFUNDS						3,060	0		0	0
115	EFFECT ON FUND BALANCE						(3,060)	0	0	0	0
116											
117	JUNE 30 2024 TOTAL SUBFUND 023 BALANCE						0				
118	LESS JUNE 30 2024 AUDITED ENCUMBRANCES										
119											
120	JUNE 30 2024 AVAILABLE RESTRICTED SUBFUND 023 BAL						0	0	0	0	0
121											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
122	SUBFUND 024 - FY 2023-2024 REQUESTED PROJECTS										
123											
124	REVENUE										
125	TRANSFERS IN FROM OTHER SUBFUNDS										
126						Transfer In from C75 Subfund	55,100				
127						Transfer In from C75 Subfund	47,292				
128						Transfer In from C75 Subfund	50,000				
129						Transfer In from BAL Subfund					
130						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	152,392	0	0	0	0
131	SUBFUND 024 - FY 2023-2024 REQUESTED PROJECTS										
132											
133	EXPENDITURES										
134	Misc	58900	510			Trustee's Commission					
135	Gen Adm	91110	399	COCRK		Other Contracted Services - Co Clerk Lenoir City Offi	157,179				
136		91110	708	IT		New Camera System @ COB	25,000				
137		91110	709	COCRK		Data Processing Equipment - Co. Clerk	8,850				
138		91110	719	COCRK		Office Equipment - Co. Clerk Lenoir City Office	27,366	679			
139	Adm of Justice										
140		91120	711	SESSN		Furniture/fixtures	3,850				
141		91120	711	SESSN		Other Equipment	27,182				
142	Social	91150	708	SRCTR		Communication Equipment - Security button system	7,265				
143											
144											
145						Total Subfund 024 Expenditures	256,692	679	0	0	0
146	SUBFUND 024 - FY 2023-2024 REQUESTED PROJECTS										
147	CASH TRANSFERS OUT TO OTHER SUBFUNDS										
148						Transfer to Subfund BAL				37,044	
149						TOTAL TRANSFERS TO OTHER SUBFUNDS	0	0	0	37,044	0
150											
151	SUBFUND 024 BEG BALANCE - June 30 2024						153,884	37,723	37,044	37,044	0
152											
153	TOTAL REVENUE						0	0	0	0	0
155	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						152,392	0	0	0	0
156	TOTAL EXPENDITURES						256,692	679	0	0	0
158	TOTAL CASH TRANSFERS TO OTHER SUBFUNDS						0	0	0	37,044	0
159	EFFECT ON FUND BALANCE						(104,300)	(679)	0	(37,044)	0
160											
161	JUNE 30 2025 TOTAL SUBFUND 024 BALANCE						49,584				
162	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						11,861				
163											
164	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 024 BAL						37,723	37,044	37,044	0	0

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
165											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
166	SUBFUND 025 - FY 2024-2025 REQUESTED PROJECTS										
168	REVENUE										
169		40000	Local Taxes								
170			40130			Cir Clk/Clk & Master Collections	2,400	329			
171						Total Local Revenue	2,400	329	0	0	0
172			TOTAL SUBFUND 024 REVENUE				2,400	329	0	0	0
174	OTHER FINANCING SOURCES										
175			49600		TRADE	Trade-In Allowance on Vehicles		57,867			
176						Total Trade In	0	57,867	0	0	0
178	TRANSFERS IN FROM OTHER SUBFUNDS										
179						Transfer In from 600 Subfund	220,000				
180						Transfer In from BAL Subfund	30,000				
181			TOTAL TRANSFERS IN FROM OTHER SUBFUNDS				250,000	0	0	0	0
182											
183	SUBFUND 025 - FY 2024-2025 REQUESTED PROJECTS										
184	EXPENDITURES										
185	Misc		58900	510		Trustee's Commission	4				
186	Gen Adm		91110	399		Other Contracted Services					
187			91110	399	ANNEX	Other Contracted Services (Annex-Carpet)	15,080				
188	Adm of Just		91120	399	SHRF	Other Contd Svc - Sheriff's dept. walkway cover	31,072				
189			91120	790	SESSN	Other Equip - Vault for wills	6,430				
190			91120	790	EMA	Other Equip - Air Lights	3,000				
191	Public Health		911140	708	ANIMA	Internet & Camera System	4,794				
192	Social		91150	335	SRCTR	Bldg repairs @ Sr. Center	10135				
193			91150	709	PHLIB	Data Processing Equip. - Computer @ Phil. Library	2,771				
194	Ag & Natural		91160	707	AG	Bldg Imp - paint in old conf. room	767				
195	Other Gen.		91190	708	VA	Communication Equipment (Camera System)	2,920				
196	Highway & Transp		91200	718	TRADE	Motor Vehicles (TRADE-IN)		106,416			
197											
198			Total Subfund 025 Expenditures				76,973	106,416	0	0	
199											
200		99100	Transfers Out								
201			590			Transfers to Other Funds					
202			TOTAL TRANSFERS OUT				0	0	0	0	

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
203	SUBFUND 025 - FY 2024-2025 REQUESTED PROJECTS										
204	CASH TRANSFERS OUT TO OTHER SUBFUNDS										
205						Transfer to Subfund BAL				24,941	0
206						TOTAL TRANSFERS TO OTHER SUBFUNDS	0	0	0	24,941	0
207											
208						SUBFUND 025 BEG BALANCE - June 30 2024	0	175,399	24,941	24,941	0
209											
210						TOTAL REVENUE	2,400	329	0	0	0
211						TOTAL PROCEEDS FROM SALE OF CAPITAL ASSETS (TRADE-IN)	0	57,867			
212						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	250,000	0	0	0	0
213						TOTAL EXPENDITURES	76,973	106,416	0	0	0
214						TOTAL TRANSFERS OUT	0	0			
215						TOTAL CASH TRANSFERS TO OTHER SUBFUNDS	0	0	0	24,941	0
216						EFFECT ON FUND BALANCE	175,427	(48,220)	0	(24,941)	0
217											
218						JUNE 30 2025 TOTAL SUBFUND 025 BALANCE	175,427				
219						LESS JUNE 30 2025 AUDITED ENCUMBRANCES	28	(102,238)			
220											
221						JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 025 BAL	175,399	24,941	24,941	0	0
222											
223											
224											
225											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
226	SUBFUND 600 - DELCONCA PILOT REIMBURSEMENT \$600K FROM 171-BAL										
227											
228	CASH TRANSFERS OUT TO OTHER SUBFUNDS										
229						Cash Transfer to Subfund CCH	4,955				
230						Cash Transfer to Subfund BAL	10,937				
231						Cash Transfer to Subfund 025	220,000				
232											
233						Total 600 CASH TRANSFERS TO OTHER SUBFUNDS	235,892	0	0	0	0
234											
235						SUBFUND 600 BEG BALANCE - June 30 2024	235,892	0	0	0	0
236											
237						TOTAL REVENUE	0	0	0	0	0
238						TOTAL OTHER NON-REVENUE SOURCES	0	0			
239						TOTAL EXPENDITURES	0	0	0	0	0
240						TOTAL TRANSFERS TO OTHER FUNDS	0	0	0	0	0
241						TOTAL TRANSFERS TO OTHER <u>SUB</u> FUNDS	235,892	0	0	0	0
242						EFFECT ON FUND BALANCE	0		0	0	0
243											
244						JUNE 30 2025 TOTAL SUBFUND 600 BALANCE	0				
245						LESS JUNE 30 2025 AUDITED ENCUMBRANCES	0				
246											
247						JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 600 BAL	0	0	0	0	0
248											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
249	SUBFUND ADA - AMERICAN DISABILITY ACT											
250												
251												
252		SUBFUND ADA BEG BALANCE - June 30 2024						6,078	0	0	0	0
253												
254		TOTAL REVENUE						0	0	0	0	0
255		TOTAL EXPENDITURES						0	0	0	0	0
256		EFFECT ON FUND BALANCE						0	0	0	0	0
257												
258		LESS CASH TO OTHER SUBFUNDS						6,078	0			
259												
260		JUNE 30 2025 TOTAL SUBFUND ADA BALANCE						0				
261		LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0				
262												
263		JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND ADA BAL						0	0	0	0	0
264												
265												
266												

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
267	SUBFUND BAL - BALANCE OF UNPROGRAMMED CAPITAL PROJECT FUNDS											
268												
269	REVENUE											
270		44500	Nonrecurring Items									
271		44540					Sale of Property	240,000				
272							TOTAL SUBFUND BAL REVENUE	240,000	0	0	0	0
274	TRANSFERS IN FROM OTHER SUBFUNDS											
275												
276						Transfer In from SubFund 025				24,941		
277						Transfer In from SubFund 024				37,044		
278						Transfer In from SubFund COB	21,695					
279						Transfer In from SubFund ARC	3,443					
280						Transfer In from SubFund 023	3,060					
281						Transfer In from SubFund 600	10,937					
282						Transfer In from SubFund ADA	6,078					
283						Transfer In from SubFund C75				202,009		
284						Total Transfers In	45,213	0	0	263,994	0	
286						TOTAL SUBFUND BAL TRANSFERS IN	45,213	0	0	263,994	0	
288	TRANSFERS OUT TO OTHER SUBFUNDS											
289						Transfer to SubFund 025	30,000		0	0		
290						Transfer to SubFund 026		250,000				
291						Transfer to SubFund 027				250,000		
293						TOTAL SUBFUND BAL TRANSFERS OUT	30,000	250,000	0	250,000	0	
295	SUBFUND BAL BEG BALANCE - June 30 2024						18,580	273,793	23,793	23,793	23,793	
296	REVENUE						240,000	0	0	0		
297	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						45,213	0	0	263,994	0	
298	TOTAL TRANSFERS TO OTHER SUBFUNDS						30,000	250,000	0	250,000	0	
299	EFFECT ON FUND BALANCE						255,213		0	13,994	0	
301	JUNE 30 2025 TOTAL SUBFUND BAL BALANCE						273,793					
302	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0					
304	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND BAL						273,793	23,793	23,793	37,787	23,793	
305												

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
306	SUBFUND CAR - SHERIFF DEPARTMENT VEHICLES											
307												
308	REVENUE											
309		40000	Local Taxes									
310			40110			Current Property Taxes						
311			40163	TATE		Pay. in Lieu of Taxes (Rec thru tax yr 2026)	5,476	5,476				
312												
313						Total Local Revenue	5,476	5,476	0	0	0	
314												
315												
316		TOTAL SUBFUND CAR REVENUE						5,476	5,476	0	0	0
317												
318	EXPENDITURES											
319												
320		91130	Public Safety Projects									
321												
322			718			Vehicles						
323												
324		TOTAL SUBFUND CAR EXPENDITURES						0	0	0	0	0
325												
326												
327	SUBFUND CAR BEG BALANCE - June 30 2024							84,964	90,440	95,916	95,916	95,916
328												
329	TOTAL REVENUE							5,476	5,476	0	0	0
330	TOTAL EXPENDITURES							0	0	0	0	0
331	EFFECT ON FUND BALANCE							5,476	5,476	0	0	0
332												
333	JUNE 30 2025 TOTAL SUBFUND CAR BALANCE							90,440				
334	LESS JUNE 30 2025 AUDITED ENCUMBRANCES											
335												
336	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND CAR BAL							90,440	95,916	95,916	95,916	95,916
337												

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
338	SUBFUND 15M - \$15,000,000 JAIL RENOVATION											
339												
340	REVENUE											
341		49000	Other Sources - Transfers In from Other Funds									
342			44110	Investment Income				13,808	8,603			
343				Total				13,808	8,603	0	0	0
344												
345		TOTAL SUBFUND 15M REVENUE					13,808	8,603	0	0	0	
346												
347	SUBFUND 15M - \$15,000,000 JAIL RENOVATION CONTINUED											
348	EXPENDITURES											
349		99100	Transfers Out									
350			590	Transfers to Other Funds					392,240			
351		TOTAL TRANSFERS OUT					0	392,240				
352												
353	TOTAL SUBFUND 15M EXPENDITURES AND TRANSFERS OUT							392,240				
354												
355												
356	SUBFUND 15M BEG BALANCE - June 30 2024							369,829	352,271	0	0	0
357												
358	TOTAL REVENUES							13,808	8,603	0	0	0
359	OTHER FINANCING - BONDS, PREMIUMS ON DEBT							0	0	0	0	0
360	TOTAL EXPENDITURES							0	0	0	0	0
361	TOTAL TRANSFERS OUT TO OTHER FUNDS							0	392,240	0	0	0
362	EFFECT ON FUND BALANCE							13,808	(383,637)	0	0	0
363												
364	JUNE 30 2025 TOTAL SUBFUND 15M BALANCE							383,637				
365	LESS JUNE 30 2025 AUDITED ENCUMBRANCES							31,366	31,366			
366												
367	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 15M BAL							352,271	0	0	0	0
368												

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
369	SUBFUND CRT - COURTHOUSE (FIRE)											
370												
371	REVENUE											
372		49000	Other Sources									
373			49700			Insurance Recovery	2,203,298					
374			49800			Transfers In - County General Fund 101	2,154,903					
375						Total Local Revenue	4,358,201	0	0	0	0	
376												
377			TOTAL SUBFUND CRT REVENUE				4,358,201	0	0	0	0	
378												
379	EXPENDITURES											
380		91120	Administration of Justice Projects									
381			307			Communication						
382			309			Contracts w/Government Agencies	(8,287)					
383			321			Engineering Services	167,232					
384			399			Other Contracted Services	3,262,033	21,038				
385			435			Office Supplies	1,117					
386			599-SOIL			Other Charges	594					
387			711			Furniture/Fixtures	101,049					
388			719			Office Equipment	3,217					
389			790			Other Equipment	4,827					
390		99100	590			Transfer to Other Funds (County General)		1,803,784				
391												
392			TOTAL SUBFUND CRT EXPENDITURES				3,531,782	1,824,822	0	0	0	
393												
394		SUBFUND CRT BEG BALANCE - June 30 2024						2,612,420	2,689,880	494,354	494,354	494,354
395												
396		TOTAL REVENUE						0	0	0	0	0
397		OTHER REVENUE (INSURANCE RECOVERY)						2,203,298				
398		TOTAL TRANSFERS IN FROM OTHER FUNDS						2,154,903				
399		TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0	0	0	0
400		TOTAL EXPENDITURES						3,531,782	21,038	0	0	0
401		TOTAL TRANSFERS OUT TO OTHER FUNDS							1,803,784			
402		EFFECT ON FUND BALANCE						826,419				
403												
404		JUNE 30 2025 TOTAL SUBFUND CRT BALANCE						3,438,839				
405		LESS JUNE 30 2025 AUDITED ENCUMBRANCES						748,959	(370,704)			
406												
407		JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND CRT BAL						2,689,880	494,354	494,354	494,354	494,354
408												

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
409	SUBFUND CCH - COUNTY COURTHOUSE REPAIRS (STRUCTURAL; NOT FIRE-RELATED)										
410											
411	REVENUE										
412		44100	Recurring Items								
413			44170			Misc. Refunds	12,013				
414						Total Other Local Revenue	12,013	0	0	0	0
415											
416		49000	Other Sources								
417			49700			Insurance Recovery	34,404				
418			49800			Transfers In - County General Fund 101	137,032				
419						Total Local Revenue	171,436	0	0	0	0
420											
421						TOTAL SUBFUND CCH REVENUE	171,436	0	0	0	0
422											
423	TRANSFERS IN FROM OTHER SUBFUNDS										
424						Transfer In from Subfund C75	99,334				
425						Transfer In from Subfund 600	4,955				
426						Transfer In from Subfund 021					
427											
428						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	104,289	0			
429											
430	EXPENDITURES										
431		91120	Administration of Justice Projects								
432			399			Other Contracted Services	471,317				
433			711			Furniture/Fixtures	77,334				
434		99100	590			Transfers to Other Funds		20,499			
435											
436						TOTAL SUBFUND CCH EXPENDITURES	548,651	20,499	0	0	0
437											
438						SUBFUND CCH BEG BALANCE - June 30 2024	336,093	75,180	49,053	49,053	49,053
439											
440						TOTAL REVENUE	12,013	0	0	0	0
441						OTHER REVENUE (INSURANCE RECOVERY)	34,404	0	0	0	0
442						TOTAL TRANSFERS IN FROM OTHER FUNDS	137,032	0	0	0	0
443						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	104,289	0	0	0	0
444						TOTAL EXPENDITURES	548,651	0	0	0	0
445						TOTAL TRANSFERS OUT TO OTHER FUNDS		20,499			
446						EFFECT ON FUND BALANCE	(260,913)				
447											
448						JUNE 30 2025 TOTAL SUBFUND CCH BALANCE	75,180				
449						LESS JUNE 30 2025 AUDITED ENCUMBRANCES	0	5,628			
450											
451						JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND CCH BAL	75,180	49,053	49,053	49,053	49,053
452											

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
453											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
454	SUBFUND GIS - GEOGRAPHICAL INFORMATION SYSTEM											
455												
456	REVENUE											
457		44500	Nonrecurring Items									
458			44570			Contributions	2,343	824				
459												
460						Total Local Revenue	2,343	824	0	0	0	
461												
462			TOTAL SUBFUND GIS REVENUE					2,343	824	0	0	0
463												
464												
465	EXPENDITURES											
466												
467		91190	Other General Government									
468			399			Other Contracted Services						
469			799			Other Capital Outlay						
470												
471			TOTAL SUBFUND GIS EXPENDITURES					0	0	0	0	0
472												
473												
474		SUBFUND GIS BEG BALANCE - June 30 2024						87,866	90,209	91,033	91,033	91,033
475												
476		TOTAL REVENUE						2,343	824	0	0	0
477		TOTAL TRANSFERS IN FROM OTHER SUBFUNDS										
478		TOTAL EXPENDITURES						0	0	0	0	0
479		EFFECT ON FUND BALANCE						2,343	824	0	0	0
480												
481		JUNE 30 2025 TOTAL SUBFUND GIS BALANCE						90,209				
482		LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0				
483												
484		JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND GIS BAL						90,209	91,033	91,033	91,033	91,033
485												

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
486	SUBFUND HFG - HEALTH DEPT FACILITIES IMPROVEMENT											
487												
488	REVENUE											
489		46000	State of Tennessee									
490			46390			Other Health & Welfare Grants		352,476				
492						Total Revenue	0	352,476	0	0	0	
493												
494	TRANSFERS IN FROM OTHER SUBFUNDS											
495						Transfer In from Subfund BAL						
496						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	0					
497												
498	EXPENDITURES											
499		91140	Public Health/Welfare Projects									
500			707			Building Improvements	382,204	6,578				
501												
502												
503						TOTAL SUBFUND HFG EXPENDITURES	382,204	6,578	0	0	0	
504												
505	TRANSFERS OUT TO OTHER SUBFUNDS											
506						Transfer to SubFund BAL						
507							0	0	0	0	0	
508												
509												
510		SUBFUND HFG BEG BALANCE - June 30 2024						0	(410,525)		(56,325)	0
511												
512		TOTAL REVENUE						0	352,476		0	0
513		TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0		0	0
514		TOTAL EXPENDITURES						382,204	6,578		0	0
515		TOTAL TRANSFERS OUT TO OTHER SUBFUNDS						0				
516		EFFECT ON FUND BALANCE						(382,204)			0	0
517												
518		JUNE 30 2025 TOTAL SUBFUND HFG BALANCE						(382,204)				
519		LESS JUNE 30 2025 AUDITED ENCUMBRANCES						28,321	8,302			
520												
521		JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND HFG BAL						(410,525)	(56,325)		(56,325)	0
522												

Loudon County
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	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
523	SUBFUND DAV - Davis Lane Road Project (Funds to be returned to Co. General after completion of project)											
524												
525												
526	EXPENDITURES											
527		91200	Highway & Street Capital Projects									
528			399			Other Cont'd Svc	672,700					
529												
530		TOTAL SUBFUND DAV EXPENDITURES						672,700	0	0	0	0
531												
532												
533	SUBFUND DAV BEG BALANCE - June 30 2024						677,000	4,300			4,300	0
534												
535	TOTAL REVENUE						0	0			0	0
536	TOTAL TRANSFERS IN FROM OTHER FUNDS						0	0			0	0
537	TOTAL EXPENDITURES						672,700	0			0	0
538	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS - BAL							0				
539	EFFECT ON FUND BALANCE						(672,700)				0	0
540												
541	JUNE 30 2025 TOTAL SUBFUND DAV BALANCE						4,300					
542	LESS JUNE 30 2025 AUDITED ENCUMBRANCES											
543												
544	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND DAV BAL						4,300	4,300			4,300	0
545												

Loudon County
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	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
546											
547	SUBFUND SSR - SHERIFF SHOOTING RANGE										
548											
549											
550											
551	SUBFUND SSR BEG BALANCE - June 30 2024						305	305		305	305
552											
553	TOTAL REVENUE						0	0		0	0
554	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0		0	0
555	TOTAL EXPENDITURES						0	0		0	0
556	EFFECT ON FUND BALANCE						0			0	0
557											
558	JUNE 30 2025 TOTAL SUBFUND SSR BALANCE						305				
559	LESS JUNE 30 2025 AUDITED ENCUMBRANCES										
560											
561	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND SSR BAL						305	305		305	305
562											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
563	SUBFUND ARC - Archives & Storage (Loudon Library Expansion)										
564											
565											
566											
567	SUBFUND ARC BEG BALANCE - June 30 2024						3,443	0	0	0	0
568											
569	TOTAL REVENUE						0	0	0	0	0
570	TOTAL TRANSFERS IN FROM OTHER FUNDS						0	0	0	0	0
571	TOTAL EXPENDITURES						0	0	0	0	0
572	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS - BAL						3,443	0			
573	EFFECT ON FUND BALANCE						0				
574											
575	JUNE 30 2025 TOTAL SUBFUND ARC BALANCE						0				
576	LESS JUNE 30 2025 AUDITED ENCUMBRANCES										
577											
578	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND ARC BAL						0	0	0	0	0
579											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
580	SUBFUND COB - COB Expansion - Election & Ag										
581											
582											
583	SUBFUND COB BEG BALANCE - June 30 2024						21,695	0	0	0	0
584											
585	TOTAL REVENUE						0	0	0	0	0
586	TOTAL TRANSFERS IN FROM OTHER FUNDS						0	0	0	0	0
587	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS						21,695	0	0	0	0
588	TOTAL EXPENDITURES						0	0	0	0	0
589	EFFECT ON FUND BALANCE						0				
590											
591	JUNE 30 2025 TOTAL SUBFUND COB BALANCE						0				
592	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0				
593											
594	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND COB BAL						0	0	0	0	0
595											
596											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L	
1												
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted	
4							Audit	Estimated	Requests	Recommend	Budget	
597												
598	SUBFUND FRZ - Freeze Damage from Dec 2022											
599												
600		91140	Public Health and Welfare Projects									
601			399			Other Contracted Svc	3,530	36,814				
602			707			Building Improvements						
603												
604			TOTAL SUBFUND FRZ Public Hlth&Wel Proj EXPENDITURES					3,530	36,814	0	0	0
605												
606			SUBFUND FRZ BEG BALANCE - June 30 2024					40,344	36,814	0	0	0
607												
608			TOTAL OTHER NON-REVENUE (INSURANCE RECOVERY)					0	0	0	0	0
609			TOTAL TRANSFERS IN FROM OTHER SubFUNDS					0	0	0	0	0
610			TOTAL EXPENDITURES					3,530	36,814	0	0	0
611			EFFECT ON FUND BALANCE					(3,530)				
612												
613			JUNE 30 2025 TOTAL SUBFUND FRZ BALANCE					36,814				
614			LESS JUNE 30 2025 AUDITED ENCUMBRANCES					0				
615												
616			JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND FRZ BAL					36,814	0	0	0	0
617												

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
618											
619	SUBFUND C75 - Centre 75 Land Sales										
620											
621											
622					49800	Transfers In	300,281				
623						Total Revenue	300,281	0	0	0	0
624											
625						TOTAL SUBFUND C75 REVENUE	300,281	0	0	0	0
626											
627											
628						SUBFUND C75 BEG BALANCE - June 30 2024	353,454	402,009	202,009	202,009	0
629											
630						TOTAL REVENUE	0	0	0	0	0
631						TOTAL TRANSFERS IN FROM OTHER FUNDS	300,281	0	0	0	0
632						TOTAL TRANSFERS IN FROM OTHER SubFUNDS	0	0	0	0	0
633						TOTAL EXPENDITURES	0	0	0	0	0
634						TOTAL TRANSFERS OUT TO OTHER SubFUNDS					
635						To SUBFUND 024	55,100				
636						To SUBFUND 024	47,292				
637						To SUBFUND 024	50,000				
638						To SUBFUND CCH	7,000				
639						To SUBFUND CCH	15,706				
640						To SUBFUND CCH	76,628				
641						To SUBFUND 026		200,000			
642						To SUBFUND BAL				202,009	
643						EFFECT ON FUND BALANCE	0	0	0	0	0
644											
645						JUNE 30 2025 TOTAL SUBFUND C75 BALANCE	402,009	202,009	202,009	0	0
646						LESS JUNE 30 2025 AUDITED ENCUMBRANCES	0				
647											
648						JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND C75 BAL	402,009	202,009	202,009	0	0
649											

Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
651	SUBFUND SCH - New High School @ Simpson Road in Lenoir City										
653	REVENUE										
654		49000	Other Sources - Non-Revenue								
655			49100	Bonds Issued				35,000,000			
656			49410	Premiums on Debt Issued				855,505			
657				Total Revenue			0	35,855,505	0	0	0
659		TOTAL SUBFUND SCH REVENUE					0	35,855,505	0	0	0
661		49000	Other Non-Revenue Sources								
662		49800		Transfers In from Other Funds			450,000				
664		TOTAL TRANSFERS IN FROM OTHER SUBFUNDS					450,000	0	0	0	0
666	EXPENDITURES										
667		82330	Education								
668			605	Underwriter's Discount				194,281			
669			606	Other Debt Issuance Charges				245,000			
670		TOTAL SUBFUND SCH Education EXPENDITURES					0	439,281	0	0	0
672		95100	Capital Projects Donated to School Department								
673			316	Contributions			450,000	34,816,224			
674			590	Transfers to Other Funds (Repay County General)				600,000			
676		TOTAL SUBFUND SCH Capital Projects EXPENDITURES					450,000	35,416,224	0	0	0
678	SUBFUND SCH BEG BALANCE - June 30 2024						0	0	0	0	0
680	TOTAL NON-REVENUE (NOTES ISSUED)						0	35,855,505	0	0	0
681	TOTAL TRANSFERS IN FROM OTHER FUNDS						450,000	0	0	0	0
682	TOTAL TRANSFERS IN FROM OTHER SubFUNDS						0	0	0	0	0
683	TOTAL EXPENDITURES						450,000	35,855,505	0	0	0
684	EFFECT ON FUND BALANCE						(450,000)	0	0	0	0
686	JUNE 30 2025 TOTAL SUBFUND SCH BALANCE						0	0	0	0	0
687	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0				
689	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND SCH BAL						0	0	0	0	0
690											


Loudon County
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	K	L
1											
2							2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3						5/24/26 3:40 PM	Actual	Budget or	Department	Budget Comm	Adopted
4							Audit	Estimated	Requests	Recommend	Budget
691											
692											
693						TOTAL REVENUES	276,040	368,036	0	0	0
694						TOTAL OTHER FINANCING (BONDS, PREMIUMS, TRADE-IN)	2,237,702	35,913,372	0	0	0
695						TOTAL TRANSFERS IN FROM OTHER FUNDS	3,042,216	0	0	0	0
696						TOTAL REVENUES + TRANSFERS IN FROM OTHER FUNDS	5,555,958	36,281,408	0	0	0
697											
698						TOTAL EXPENDITURES	5,922,532	36,319,672	1,015,000	250,000	0
699						TOTAL TRANSFERS OUT TO OTHER FUNDS	0	2,216,523	0	0	0
700						TOTAL EXPENDITURES + TRANSFERS OUT TO OTHER FUNDS	5,922,532	38,536,195	1,015,000	250,000	0
701											
702						NET CHANGE IN FUND BALANCE	(366,574)	(2,254,787)	(1,015,000)	(250,000)	0
703											
704						AUDITED BEGINNING FUND BALANCE JULY 1, 2024	3,881,514	3,221,209	966,422	966,422	966,422
705											
706						AUDITED TOTAL FUND BALANCE JUNE 30 2025	3,514,940				
707											
708						LESS AUDITED ENCUMBRANCES	293,731				
709											
710						PLUS BONDS ISSUED (Anticipated)					
711											
712							3,221,209				
713											
714						AUDITED AVAILABLE RESTRICTED FUND BAL JUNE 30 2025	3,221,209	966,422	(48,578)	716,422	966,422
715											

Highway Capital Projects

Fund 176

Loudon County
Highway Capital Projects Fund 176
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:41 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recommendation	Budget
5										
6			100%		98%		# Pennies			
7								Property Tax Calculation		
8			446,218		437,293		0.33			
9										
10										
11										
12	REVENUE									
13		40000	Local Taxes							
14			40110	Current Property Taxes		134,835	137,094	142,000	144,307	
15			40120	Trustee's Pr Yr		1,664	1,800	1,700	1,700	
16			40125	Trustee's - Bankruptcy		9	300	0	0	
17			40130	Clerk and Master's Pr Yr		4,116	1,500	4,200	4,200	
18			40140	Interest and Penalty		422	1,000	500	500	
19			40163-TATE	Payments in Lieu of Taxes		9,412	9,400	9,400	9,400	
20			40320	Bank Excise Tax		527	500	500	500	
21										
22				Total Local Revenue		150,985	151,594	158,300	160,607	0
23										
24		49000	Other Non-Revenue Sources							
25			49600	Proceeds from Sale of Capital Assets						
26										
27										
28				Total Other Local Revenues		0	0	0		
29										
30			TOTAL REVENUE			150,985	151,594	158,300	160,607	0
31										

Loudon County
Highway Capital Projects Fund 176
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:41 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recommendation	Budget
32										
33		EXPENDITURES								
34										
35		91200 Highway and Street Capital Projects								
36										
37			339	STBGP	Matching Share					
38			399		Other Contracted Services	17,875	75,000	30,000	30,000	
39			404		Asphalt - Hot Mix					
40			408		Concrete					
41			409		Crushed Stone					
42			510		Trustee's Commission	2,774	3,000	2,920	2,920	
43			714		Highway Equipment	79,295	160,611	129,056	129,056	
44			718		Vehicles					
45										
46			Total Highway and Street Capital Projects			99,944	238,611	161,976	161,976	0
47										
48					TOTAL REVENUE	150,985	151,594	158,300	160,607	0
49					TOTAL EXPENDITURES	99,944	238,611	161,976	161,976	0
50					EFFECT ON FUND BALANCE	51,041	(87,017)	(3,676)	(1,369)	0

Loudon County
Highway Capital Projects Fund 176
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:41 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recommendation	Budget
51										
52										
53		BEG BAL - July 1 2024 Audit Total Fund Balance				129,196	90,693	3,676	3,676	3,676
54										
55		June 30 2025 Audited Total Fund Balance				180,237				
56						0				
57										
58		June 30 2025 Audited Restricted Fund Balance				180,237				
59		June 30 2025 Audited Encumbrances				89,544				
60										
61		July 1 2025 Audited Available Restricted Fund Balance				90,693	3,676	0	2,307	3,676

Education Capital Projects

Fund 177

**LOUDON COUNTY
EDUCATION CAPITAL PROJECTS FUND 177
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	I	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:42 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recom.	Budget
5	SUBFUND AFT				Adequate Facilities Tax					
6	REVENUE									
7	40000	Local Taxes								
8		40285			Adequate Facilities/Development Tax	244,954	200,000	200,000	200,000	
9		49700			Insurancy Recovery					
10					Total Local Revenue	244,954	200,000	200,000	200,000	
11										
12										
13					TOTAL SUBFUND AFT REVENUE	244,954	200,000	200,000	200,000	
14										
15	EXPENDITURES									
16	91300	Education Capital Projects								
17			331-PNLTY		Legal Services - Penalty					
18			335		Building Maintenance & Repair					
19			399		Other Contracted Services		500,000	500,000	500,000	
31			710		Food Service Equipment					
32			711		Furniture and Fixtures					
37			790		Other Equipment					
38										
39										
40					Total Expenditure	0	500,000	500,000	500,000	0
41										
42					TOTAL SUBFUND AFT EXPENDITURES	0	500,000	500,000	500,000	0

**LOUDON COUNTY
EDUCATION CAPITAL PROJECTS FUND 177
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	I	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:42 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recom.	Budget
43	SUBFUND CAP			<i>Capital Projects</i>						
44	REVENUE									
45										
46				100%	98%	# Pennies				
47										
48				446,218	437,293	1.26				Property Tax Calculation
49										
50	40000			Local Taxes						
51										
52	40100			<i>County Property Taxes</i>						
53				40110 Current Property Tax		519,344	527,284	527,284	550,989	
54				40125 Trustee's Collections-Bankruptcy		13				
55				40140 Interest and Penalty		656				
56				40320 Bank Excise		2,028				
57										
58				Total Local Revenues		522,041	527,284	527,284	550,989	0
59										
60	44000			Other Local Revenues						
61	44100			<i>Recurring Items</i>						
62				44110 Investment Income						
63				Total Other Local Revenues		0	0	0	0	0
64										
65	48100			<i>Other Governments</i>						
66				48130 Contributions		13,600		0	0	0
67				Total Revenue		13,600	0	0	0	0
68										

**LOUDON COUNTY
EDUCATION CAPITAL PROJECTS FUND 177
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	I	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:42 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recom.	Budget
69		49000	<i>Other Sources</i>							
70				49800	Transfers In			0	0	0
71					Total Revenue	0	0	0	0	0
72										
73					TOTAL SUBFUND CAP REVENUES	535,641	527,284	527,284	550,989	0
74		EXPENDITURES								
75		91300	Education Capital Projects							
76			399	Other Contracted Services		23,823		527,284	527,284	527,284
77			510	Trustee's Commission		10,376				
78			790-LHS	Other Equipment		13,600		0	0	0
79				Total Expenditure		47,799	0	527,284	527,284	527,284
80				TOTAL SUBFUND CAP EXPENDITURES		47,799	0	527,284	527,284	527,284

**LOUDON COUNTY
EDUCATION CAPITAL PROJECTS FUND 177
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	I	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:42 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recom.	Budget
81										
82										
83										
84		SUBFUND SCH			<i>Ridgeview School</i>					
85		REVENUE								
86										
87		44000			Other Local Revenues					
88										
89		<i>44100</i>	<i>Recurring Items</i>							
90			44110		Investment Income	30,918				
91					Total Other Local Revenues	30,918	0	0	0	0
92										
93			48100							
94				48130	<i>Contributions</i>	1,050,000	92,559,875	0	0	0
95					Total Revenue	1,050,000	92,559,875	0	0	0
96										
97					TOTAL SUBFUND SCH Revenues	1,080,918	92,559,875	0	0	0
98		EXPENDITURES								
99			91300		Education Capital Projects					
100				304	Architects	755,062				
101				399	Other Contracted Services	577,863				
102				599	Other Charges	90				
103				790	Other Equipment	5,970		0	0	0
104					Total Expenditure	1,338,985	0	0	0	0
105					TOTAL SUBFUND SCH EXPENDITURES	1,338,985	0	0	0	0
106										
107										

**LOUDON COUNTY
EDUCATION CAPITAL PROJECTS FUND 177
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	A	B	C	D	E	F	G	I	J	K
1										
2						2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
3					5/24/26 3:42 PM	Actual	Budget or	Department	Budget Comm	Adopted
4						Audit	Estimated	Request	Recom.	Budget
108										
109					JULY 1 2024 AUDITED TOTAL BEG F/B	1,035,563	(91,823,312)	963,847	963,847	0
110										
111					TOTAL REVENUE	1,861,513	93,287,159	727,284	750,989	0
112										
113					TOTAL EXPENDITURES	1,386,784	500,000	500,000	500,000	0
114										
115					EFFECT ON FUND BALANCE	474,729	92,787,159	227,284	250,989	0
116										
117							0	0	0	0
118							0			
119										
120					TOTAL AUDITED JUNE 30, 2025 FB	1,510,292	963,847	1,191,131	1,214,836	0
121										
122					Less Audited Encumbrances	93,333,604				
123										
124					AVAILABLE RESTRICTED F/B	(91,823,312)	963,847	1,191,131	1,214,836	0

Rice, Erin:
This amount encompasses the contracts issued and encumbered in all subfunds. Co Comm approved bonds totaling \$110M to cover the contracts related to the school projects.