

*Loudon County Budget Committee
May 18, 2026
Meeting Agenda*

1. Consideration to approve minutes for April 20, 2026 meeting
2. Consideration to apply/accept for the following grants with no matching funds:
 - A. Convenience Centers:
 - Litter Grant FY 2027 - estimated @ \$49,200
 - B. EMA:
 - EMPG 2025 - \$37,759
 - DOE 2026 - estimated @ \$21,000
 - C. Health Dept:
 - DGA FY 2027 - estimated @703,400
 - D. Sheriff:
 - Mental Health FY 2027 - estimated @ \$53,600
 - TCI FY 2027 - estimated @ 15,000
 - SRO FY 2027 - estimated @ \$675,000
3. Distribution of OT report for Sheriff/Jail
4. Consideration of approval for line adjustments and/or amendments in multiple funds.
 - A. County General Fund 101
Summary of Amendments:
 - Revenue:
 - EOY adj based on rec'd funds = increase \$1,057,082
 - Other State Rev - increase for HIV meds reimb = \$26,060
 - Federal thru State - decrease for HLS24 grant = \$21,600
 - Expenses:
 - Multi depts w/line adjustments
 - Maintenance & Acct - increase for copier leases = \$925
 - Jail - usage of HIV meds revenue to increase drugs/medical supplies (Inmates) = \$26,060
 - Other Emg. Mgmt - decrease for HLS24 grant = \$21,600

Overall amendments will increase the fund balance by \$1,056,157
 - B. Public Libraries Fund 115
Summary of Amendments:
 - Tellico Village library amendment to increase library books \$1,000

Overall amendments will decrease the fund balance by \$1,000

C. Highway Fund 131

Summary of Amendments:

- Operation & Maintenance of Equipment increase = \$8,100
- Capital Outlay decrease = \$8,100

Overall amendments will have no bearing on the fund balance

D. Education Debt Service Fund 156

Summary of Amendments:

- Pay off \$2.6M Capital Outlay Note (approved by Comm - March 2026) = \$1,715,951

Overall amendments will reduce the fund balance by \$1,715,951

E. General Purpose School Fund 141

Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

Overall amendments will reduce the fund balance by \$45,000

F. Federal Projects School Fund 142

Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

Overall amendments will have no bearing on the fund balance

G. Education Capital Projects Fund 177

Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

Overall amendments will reduce the fund balance by \$265,527

5. Recommendations from Capital Projects and/or Purchasing Committee

Budget Committee - May 18, 2026

Monthly Overtime Report

**Sheriff
54110-187**

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
July	14920.71	20874.02	28392.51	23436.25
August	10876.46	13861.64	40131.93	39143.93
September	24854.77	28378.32	35559.20	34190.57
October	11152.18	21584.36	30289.90	19857.89
November	22429.22	40833.81	39465.26	24511.70
December	24576.41	43706.88	39012.32	31454.60
January	30323.59	38228.32	70443.47	64128.45
February	23012.31	24967.18	29021.21	28273.92
March	26130.93	61383.51	19181.72	13075.90
April	22100.07	38442.68	32563.21	35044.62
May	13164.08	20245.79	25670.48	0.00
June	26452.21	46500.11	48099.06	0.00
	<u>249992.94</u>	<u>399006.62</u>	<u>437830.27</u>	<u>313117.83</u>
	FY 2023 Avg/month	FY 2024 Avg/month	FY 2025 Avg/month	FY 2026 Avg/month <i>(based on average of July-April)</i>
	20,832.75	33,250.55	36,485.86	31,311.78
	FY 2023 Budget=	FY 2024 Budget=	FY 2025 Budget=	FY 2026 Budget =
	268,600.00	442,407.00	439,000.00	400,000.00
				YTD Expenses
				313,117.83
				Est to be spent
				62,623.57
				<u>Remaining Budget</u>
				24,258.60
				Est. budget remaining

Monthly Overtime Report

Jail 54210-187	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
July	7802.16	7728.63	8040.41	15498.45
August	3318.79	5317.08	7774.63	13188.77
September	15493.05	16783.17	19313.80	18099.33
October	5900.72	4241.41	7427.35	2586.55
November	7154.41	16281.80	18240.78	15924.35
December	17997.36	15245.33	30725.33	27749.21
January	28004.48	19919.10	52163.43	53488.30
February	7174.94	25784.38	18565.54	15299.64
March	8733.20	52705.02	3897.88	3805.34
April	8937.79	8250.12	15761.58	14275.95
May	1490.57	798.46	6695.72	0.00
June	10871.51	8348.45	21131.57	0.00
	122878.98	181402.95	209738.02	179915.89
	FY 2023 Avg/month	FY 2024 Avg/month	FY 2025 Avg/month	FY 2026 Avg/month <i>(based on average of July-April)</i>
	10,239.92	15,116.91	17,478.17	17,991.59
	FY 2023 Budget=	FY 2024 Budget=	FY 2025 Budget=	FY 2026 Budget =
	158,500.00	210,000.00	219,000.00	304,000.00
				YTD Expenses
				179,915.89
				Est to be spent
				35,983.18
				Remaining Budget
				88,100.93
				Est. budget remaining

Fund 101

County General

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

		General Fund 101					
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Revenue							
40000	Local Taxes						
<i>40100</i>	<i>County Property Taxes</i>						
40110	Current Property Tax		15,151,480		15,151,480		15,151,480
40120	Trustee's Collections Prior Year		130,000		130,000		130,000
40125	Trustee's Collections-Bankruptcy		3,000		3,000		3,000
40130	Clerk and Master's Collections Prior Year		75,000		75,000		75,000
40140	Interest and Penalty		25,000		25,000		25,000
40150	Pick-Up Taxes		0		0		0
40163-ABRY	Payment in Lieu of Tax (AUBRY'S)		8,813		8,813		8,813
40163-GATOR	Payment in Lieu of Tax (GATOR)		9,691		9,691		9,691
40163 - SPRPL	Payment in Lieu of Tax (Springplace)		15,000		15,000		15,000
40163-LOGAR	Payment in Lieu of Tax (Loudon Gardens)		8,500		8,500		8,500
40163 - MORGN	Payment in Lieu of Tax (Morgan Olson)		71,247		71,247	20,747	91,994
40163 - OVRLK	Payment in Lieu of Tax (Overlook)		1,000		1,000		1,000
40163 - PROTO	Payment in Lieu of Tax (Protomet Corp)		25,912		25,912		25,912
40163 - TATE	Payment in Lieu of Tax (Tate & Lyle)		293,886		293,886		293,886
40163 - TWCRK	Payment in Lieu of Tax (Town Creek Apt)		68,116		68,116	17,418	85,534
40163	Payment in Lieu of Tax				0		0
	Total County Property Taxes		15,886,645	0	15,886,645	38,165	15,924,810
<i>40200</i>	<i>County Local Option Taxes</i>						
40210	Local Option Sales Tax		1,200,000		1,200,000	465,083	1,665,083
40220	Hotel/Motel Tax		455,000		455,000	83,703	538,703
40220 - OCCUP	Hotel/Motel Tax - VRBO - Occupancy Tax		55,000		55,000	33,493	88,493
40250	Litigation Tax - General		100,000		100,000	2,821	102,821
40260	Litigation Tax - Special Purpose		290,000		290,000		290,000
40270	Business Tax		600,000		600,000		600,000
40275	Mixed Drink Tax		29,000		29,000	8,819	37,819
	Total County Local Option Taxes		2,729,000	0	2,729,000	593,919	3,322,919

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

		General Fund 101				
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Amds
40300	<u>Statutory Local Taxes</u>					
40320	Bank Excise Tax	73,844			73,844	73,844
40330	Wholesale Beer Tax	120,000			120,000	120,000
	Total Statutory Local Taxes	193,844	0		193,844	0
Total Local Taxes		18,809,489	0		18,809,489	632,084
41000	Licenses and Permits					
41100	<u>Licenses & Registrations</u>					
					0	0
41120	Animal Registration	57,000			57,000	(20,000)
41120-TEST	Animal Registration-TEST	6,500			6,500	6,500
41140	Cable TV Franchise	332,000			332,000	332,000
	Total Licenses	395,500	0		395,500	(20,000)
41500	<u>Permits</u>					
41510	Beer Permits	2,900			2,900	2,900
41520	Building Permits	600,000			600,000	600,000
41590	Other Permits (Plannin)	30,000			30,000	30,000
	Total Licenses and Permits	632,900	0		632,900	0
Total Licenses and Permits		1,028,400	0		1,028,400	(20,000)

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

		General Fund 101					
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
42200	<i>Criminal Court</i>						
42210	Fines		10,000		10,000		10,000
42220	Officers Costs		13,600		13,600		13,600
42240	Drug Control Fines		2,200		2,200		2,200
42250	Jail Fees		1,560		1,560		1,560
42290	Data Entry Fee - Criminal Court		1,000		1,000		1,000
42292	Victims Assistance Assessments		5,450		5,450		5,450
	Total Criminal Court		33,810	0	33,810	0	33,810
42300	<i>General Sessions Court</i>						
42310	Fines		45,000		45,000		45,000
42320	Officers Costs		113,000		113,000	(40,000)	73,000
42330	Games and Fish Fines		500		500		500
42340	Drug Control Fines		7,500		7,500		7,500
42350	Jail Fees		5,200		5,200		5,200
42380	DUI Treatment Fines		15,000		15,000		15,000
42390	Data Entry Fee - Gen Sessions Court		18,000		18,000		18,000
42391	Courtroom Security Fee		100,000		100,000		100,000
42392	Victims Assistance Assessments		24,550		24,550		24,550
	Total General Sessions Court		328,750	0	328,750	(40,000)	288,750

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

General Fund 101						
Account Number	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
44000	Other Local Revenues					
44100	<u>Investments</u>					
44110	Investment Income	320,000		320,000		320,000
44110-MHTPG	Investment Income - Mental Health Transp. Grant			0		0
44130	Sale of Materials and Supplies			0		0
44131	Commissary Sales	29,000		29,000		29,000
44140	Sale of Maps			0		0
44145	Sale of Recycled Materials			0		0
44160	Retirees' Insurance Payments	63,258		63,258		63,258
44161	COBRA Insurance Payments	2,873		2,873		2,873
44170	Miscellaneous Refunds	3,686		3,686		3,686
44170-INMAT	Misc. Refunds - Inmate Co-Pays			0	8,731	8,731
44170-INMAT	Misc. Refunds - Inmate Co-Pays (FY 2002 - 2025)			0	114,262	114,262
44170-UNCLM	Misc. Refunds - Unclaimed Property			0	5,076	5,076
44530 ANIMA	Sale of Equipment	500		500		500
44570 - ASHLT	Contributions and Gifts	20,000		20,000		20,000
44570 - BQUST	Contributions and Gifts - Bequest for Animal Shelter			0	22,226	22,226
44570-DIVE	Contributions and Gifts - DIVE Team	3,400		3,400		3,400
44570 - LADDS	Contributions and Gifts - Laddies Program	2,000		2,000		2,000
44570-LFSVR	Contributions and Gifts - Project Lifesaver	5,000		5,000		5,000
44570-PETSM	Contributions and Gifts - PetsMart	5,000		5,000		5,000
44570-SRCTR	Contributions and Gifts	500		500		500
44570-SRCTZ	Contributions and Gifts		7,009	7,009		7,009
44570-FDBOX	Contributions and Gifts	3,200		3,200		3,200
44990	Other Local Revenue			0		0
	Total Investments	458,417	7,009	465,426	150,295	615,721
	Total Other Local Revenues	458,417	7,009	465,426	150,295	615,721

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

		General Fund 101						
Account Number		5/15/2026 10:00		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
45000	Fees Received from County Officials							
45510	County Clerk			520,000		520,000		520,000
45520	Circuit Court			120,000		120,000		120,000
45540	General Sessions Court Clerk			340,000		340,000		340,000
45550	Clerk and Master			85,000		85,000		85,000
45580	Register			500,000		500,000		500,000
45590	Sheriff			18,000		18,000		18,000
45610	Trustee			880,000		880,000	331,541	1,211,541
	Total Fees Received from County Officials			2,463,000	0	2,463,000	331,541	2,794,541
	Total Fees Received from County Officials			2,463,000	0	2,463,000	331,541	2,794,541
46000	State of Tennessee							
<i>46100</i>	<i>General Government Grants</i>							
46110	Juvenile Services Program			9,000		9,000		9,000
46140-SRCTR	Aging Programs - Sr. Center			13,300	932	14,232		14,232
46140-DDA25	Aging Programs - Sr. Center (Minivan Grant-25 TN Sr. Cntr Grant)				50,000	50,000		50,000
46190-MHTPG	Other General Govt Grant-Mental Health Grant			38,209	15,451	53,660		53,660
46190 PRIM	Other General Govt Grant					0		0
	Total General Government Grants			60,509	66,383	126,892	0	126,892
<i>46200</i>	<i>Public Safety Grants</i>							
46210	Law Enforcement Grant (In-Service/Police Pay Supplement)			86,400	(32,000)	54,400		54,400
46210-TLETA	Law Enforcement Grant - TLETA				15,000	15,000		15,000
46290-TCI	Other Public Safety Grants-TCI Equipment Grant			0	14,992	14,992		14,992
46290-GHSOG	Other Public Safety Grants-Governor's Hwy Safety Office Grant							0
46290-SROGT	Other Public Safety Grants-School Resource Grant			675,000		675,000		675,000
	Total Public Safety Grants			761,400	(2,008)	759,392	0	759,392

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

		General Fund 101					
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
46300	<i>Health and Welfare Grants</i>						
46310	Health Department Programs		645,500	98,700	744,200		744,200
	Total Health and Welfare Grants		645,500	98,700	744,200	0	744,200
46800-46900	<i>Other State Revenues</i>						
46820	Income Tax				0		0
46830	Beer Tax		20,000		20,000		20,000
46835 COCLK	Vehicle Certificate of Title Fees		9,000		9,000		9,000
46840	Alcoholic Beverage Tax		96,000		96,000		96,000
46850	Mixed Drink Tax				0		0
46852	State Revenue Sharing- Telecommunications		60,000		60,000		60,000
46855	State Shared Sports Gaming		87,000		87,000		87,000
46870	Emergency Hospital-Prisoners				0		0
46915	Contracted Prisoner Boarding		275,000		275,000		275,000
46960	Registrar's Salary Supplement		15,000		15,000		15,000
46970	State Shared Sales Tax - Cities		6,000		6,000		6,000
46990-ASSOR	Other State Revenues - Assessor Stipend			214	214		214
46990-HIVMD	Other State Revenues - Reimb. For HIV medications - Inmates				0	26,060	26,060
46990-PRIM	Other State Revenues- Presidential Primary				0		0
	Total Other State Revenues		568,000	214	568,214	26,060	594,274
Total State of Tennessee			2,035,409	163,289	2,198,698	26,060	2,224,758

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
48600	<i>Citizen Groups and Other</i>					
48610-DIVE	Donations (Dive Team Resolution)	0		0	0	0
48610 - LUNCH	Donations (Sr. Center Lunch Program)	1,000		1,000		1,000
48610 SRCTR	Donations - Sr Cntr	11,000		11,000		11,000
	Total Citizens Groups and Other	12,000	0	12,000	0	12,000
	Total Other Governments and Citizens	84,101	0	84,101	0	84,101
	Total Revenues	25,496,812	356,338	25,853,150	1,061,542	26,914,692
49000	<i>Other Sources</i>					
49500	Other Loans Issued			0		0
49600-TRADE	Proceeds on Sale of Capital Assets (Weapons Trade-in)			0		0
49700	Insurance Recovery	10,000		10,000		10,000
49800	Transfers In (Fund 171-CRT)	0	1,803,784	1,803,784		1,803,784
49800	Transfers In (Fund 171-CCH - Reimburse document restoration)	0	20,499	20,499		20,499
49800	Transfers In (Fund 171-SCH - reimburse cash flow for new school p	0	600,000	600,000		600,000
49800	Transfers In	0		0		0
	Total Transfers In	10,000	2,424,283	2,434,283	0	2,434,283
	Total Revenues and Transfers In	25,506,812	2,780,621	28,287,433	1,061,542	29,348,975

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51500	Election Commission					
101	County Official/Administrative Officer (Election Official)	99,322		99,322		99,322
161	Administrative Assistant	59,467	1,500	60,967		60,967
168	Temporary Personnel	17,500		17,500		17,500
187	Overtime Pay	4,000		4,000		4,000
192	Election Commission (Payroll; but no TCRS)	13,500		13,500		13,500
193	Election Workers (Some payroll; SS & Med; NO TCRS)	85,000		85,000		85,000
201	Social Security	17,285	93	17,378		17,378
204	State Retirement	18,707		18,707		18,707
206	Life Insurance	359		359		359
206-RET-LIF	Life Insurance	240		240		240
207	Medical Insurance	6,610	232	6,842		6,842
207-RET-MED	Medical Insurance	8,061	(8,061)	0		0
207-SRHTH	Medical Insurance	2,492	2,365	4,857		4,857
208	Dental Insurance	850	(34)	816		816
208-RET-DEN	Dental Insurance - Retirees	353	137	490		490
212	Employer Medicare	4,043	21	4,064		4,064
302	Advertising	600		600		600
307	Communication	2,750		2,750		2,750
307-WIRE	Communication	750		750		750
320	Dues and Memberships	500		500		500
330	Operating Lease Payments	3,500		3,500		3,500
332	Legal Notices, Recording and Court Cos	4,000		4,000		4,000
333	License (Hardware)	15,000	5,700	20,700		20,700
336	Maintenance and Repair Services - Office Equipment	19,500	(5,700)	13,800		13,800
348	Postal Charges	7,500		7,500		7,500
349	Printing, Stationery, and Forms	7,000		7,000		7,000
351	Rental	2,000		2,000		2,000
355	Travel	12,000		12,000	(5,000)	7,000
399	Other Contracted Services	23,000		23,000	5,000	28,000
414	Duplicating Supplies	8,000		8,000		8,000
422	Food Supplies	2,000		2,000		2,000
435	Office Supplies	8,000		8,000		8,000
451	Uniforms	500		500		500
513	Workers' Comp Insurance	1,302	270	1,572		1,572
524	In-Service/Staff Development	500		500		500
711	Furniture and Fixtures	1,000		1,000		1,000
719	Office Equipment	2,500		2,500		2,500
	Total Election Commission	459,691	(3,477)	456,214	0	456,214

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

General Fund 101							
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51750	Codes Compliance						
103	Assistant(s)		163,600	24,510	188,110		188,110
105	Supervisor/Director		74,201	1,500	75,701		75,701
161	Secretary(ies)		40,727	2,417	43,144		43,144
201	Social Security		17,269	1,266	18,535		18,535
204	State Retirement		18,689	1,370	20,059		20,059
206	Life Insurance		835	(23)	812		812
206-RET	Life Insurance-Retirees		218	(83)	135		135
207	Medical Insurance		57,498	2,008	59,506		59,506
207-SRHTH	Medical Insurance - Sr. Health		4,984	(127)	4,857		4,857
208	Dental Insurance		2,838	(112)	2,726		2,726
208-RET	Dental Insurance-Retirees		1,036	400	1,436		1,436
212	Employer Medicare		4,039	296	4,335		4,335
307	Communication		2,500		2,500		2,500
307-WIRE	Communication		1,500		1,500		1,500
320	Dues and Memberships		850		850		850
330	Operating Lease Payments		3,100		3,100		3,100
338	Maintenance and Repair Services-Vehicl		2,500		2,500	1,500	4,000
348	Postal Charges		1,200		1,200		1,200
349	Printing, Stationery and Forms		2,500		2,500		2,500
355	Travel		2,000		2,000		2,000
399	Other Contracted Services - Dirty Lot Cleanup		15,000	(8,000)	7,000		7,000
414	Duplicating Supplies		200		200		200
425	Gasoline		8,500		8,500		8,500
435	Office Supplies		1,500		1,500		1,500
450	Tires and Tubes		2,000		2,000		2,000
451	Uniforms		800		800		800
471	Software		1,200		1,200		1,200
513	Workman's Compensation Insurance		3,255	1,100	4,355		4,355
524	In-Service/Staff Development		3,200		3,200	(1,100)	2,100
711	Furniture and Fixtures		1,000		1,000	(400)	600
718-STORM	Vehicle (from STORM WATER RESERVE)		0	39,000	39,000		39,000
719	Office Equipment		1,500		1,500		1,500
	Total Codes Compliance		440,239	65,522	505,761	0	505,761

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

General Fund 101								
Account Number		5/15/2026 10:00		2025-2026	2025-2026	Approved	Proposed	Proposed
				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51800	Plant Maintenance and Operations (County Buildings)							
105	Supervisor/Director			64,200	1,500	65,700		65,700
167	Maintenance Personnel			444,455	13,500	457,955		457,955
187	Overtime Pay			6,000		6,000		6,000
201	Social Security			31,909	930	32,839		32,839
204	State Retirement			34,534	1,007	35,541		35,541
206	Life Insurance			1,694	37	1,731		1,731
206-RET-LIF	Life Insurance-Retirees			1,032	(81)	951		951
207	Medical Insurance			128,662	1,386	130,048		130,048
207-RET-MED	Medical Insurance - Retirees			24,174	845	25,019		25,019
207-SRHTH	Medical Insurance - Sr. Health			22,429	1,229	23,658		23,658
208	Dental Insurance			6,020	345	6,365		6,365
208-RET-DEN	Retiree Dental Insurance			1,741	675	2,416		2,416
212	Employer Medicare			7,463	218	7,681		7,681
307	Communication			7,000		7,000		7,000
307 WIRE	Communication			8,000	(954)	7,046		7,046
320	Dues & Memberships			90		90		90
330	Operating Lease Payments			4,000		4,000	265	4,265
335	Maintenance and Repair Services - Buildings			94,100	5,900	100,000		100,000
336	Maintenance and Repair Services - Office Equipment			4,900	(900)	4,000		4,000
338	Maintenance and Repair Services - Vehicles			5,000		5,000		5,000
347	Pest Control			7,401	2,599	10,000		10,000
399	Other Contracted Services			320,555	(15,840)	304,715		304,715
410	Custodial Supplies			12,500		12,500		12,500
412	Diesel Fuel			3,000		3,000		3,000
413	Drugs and Medical Supplies			0	500	500		500
414	Duplicating Supplies			0	250	250		250
425	Gasoline (Vehicle)			20,000		20,000		20,000
435	Office Supplies			750		750		750
446	Small Tools equipment			0	6,500	6,500		6,500
450	Tires			1,500	1,814	3,314		3,314
451	Uniforms			7,000		7,000		7,000
452	Utilities			425,000		425,000		425,000
499	Other Supplies and Materials			100		100		100
513	Workers' Comp Insurance			6,511	1,349	7,860		7,860
524	In Service/Staff Development			1,500	(1,000)	500		500
599	Other Charges			200		200		200

Add new copier lease approved by Comm. in April 2026

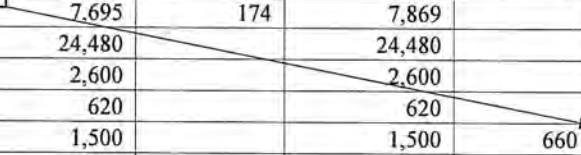
Loudon County
 County General Fund 101
 Fiscal Year Ending June 30, 2026

		General Fund 101				
Account Number	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
711	Furniture & Fixtures	250	(250)	0		0
717	Maintenance Equipment	0	991	991		991
718	Vehicles		60,500	60,500		60,500
719	Office Equipment	1,000	390	1,390		1,390
790	Other Equipment			0		0
				0		0
	Total Plant Maintenance & Operations	1,704,670	83,440	1,788,110	265	1,788,375

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52000	Finance					
52100	Accounting					
103	Assistant	66,201	1,500	67,701		67,701
105	Supervisor/Director	102,201	1,500	103,701		103,701
119	Accountants/Bookkeepers	335,180	9,000	344,180		344,180
169	Part-time Personnel	22,100		22,100		22,100
187	Overtime Pay	5,000		5,000		5,000
201	Social Security	32,903	744	33,647		33,647
204	State Retirement	34,126	805	34,931		34,931
206	Life Insurance	1,482	12	1,494		1,494
206-RET-LIF	Life Insurance	504	(4)	500		500
207	Medical Insurance	101,879	(2,825)	99,054		99,054
207-RET-MED	Medical Insurance - Retirees	8,062	(6,671)	1,391		1,391
207-SRHTH	Medical Insurance - Sr. Health	20,737	3,547	24,284		24,284
208	Dental Insurance	6,077	139	6,216		6,216
208-RET-DEN	Dental Insurance-Retirees	2,094	811	2,905		2,905
210	Unemployment		1,418	1,418		1,418
212	Employer Medicare	7,695	174	7,869		7,869
305	Audit Services	24,480		24,480		24,480
307	Communication	2,600		2,600		2,600
320	Dues and Memberships	620		620		620
330	Operating Lease Payment (Copier)	1,500		1,500	660	2,160
332	Legal Notices	1,260		1,260		1,260
348	Postal Charges	6,000		6,000		6,000
349	Printing, Stationery and Forms	4,500		4,500		4,500
355	Travel	3,000		3,000		3,000
399	Other Contracted Services	31,768		31,768		31,768
414	Duplicating Supplies	2,000		2,000		2,000
435	Office Supplies	7,000		7,000		7,000
471	Software	4,120		4,120		4,120
499	Other Supplies & Materials	300		300		300
508	Premiums on Corporate Bonds	400		400		400
513	Workers' Comp Insurance	5,860	428	6,288		6,288
524	In Service/Staff Development	2,500		2,500		2,500
599	Other Charges	500		500		500
719	Office Equipment	6,000		6,000		6,000
				0		0
	Total Accounting/Budgeting/Payroll	850,649	10,578	861,227	660	861,887

Add new copier lease approved by Comm. in April 2026



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

		General Fund 101				
Account Number	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52200	Purchasing					
105	Supervisor/Director	65,201	1,500	66,701		66,701
122	Purchasing Personnel	136,659	4,500	141,159		141,159
169	Part-time Personnel	16,924		16,924		16,924
201	Social Security	13,565	372	13,937		13,937
204	State Retirement	14,648	403	15,051		15,051
206	Life Insurance	673		673		673
206-RET-LIF	Life Insurance	423	(58)	365		365
207	Medical Insurance	50,894	1,778	52,672		52,672
207-SRHTH	Medical Insurance	7,476	(191)	7,285		7,285
208	Dental Insurance	2,278	(90)	2,188		2,188
208-RET-DEN	Dental Insurance	1,058	410	1,468		1,468
212	Employer Medicare	3,173	86	3,259		3,259
307	Communication	2,300		2,300	1,400	3,700
307-WIRE	Communication	1,500		1,500		1,500
320	Dues and Memberships	2,500		2,500		2,500
330	Operating Lease Payments (Copier)	2,000		2,000		2,000
338	Maintenance and Repair Services-Vehicle	800	(263)	537		537
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	200		200		200
355	Travel	4,000	(986)	3,014		3,014
399	Other Contracted Services	3,400		3,400		3,400
399 GOVDL	Other Contracted Services-GovDeals	400		400		400
399 SPLUS	Other Contracted Services - Surplus	500		500		500
414	Duplicating Supplies	500		500		500
425	Gasoline	300		300	300	600
435	Office Supplies	3,000		3,000		3,000
437	Periodicals	600		600		600
450	Tires & Tubes		263	263		263
499	Other Supplies and Materials	200	986	1,186	26	1,212
508	Premiums on Corp Surety Bonds	350		350		350
513	Workers' Comp Insurance	2,605	539	3,144		3,144
524	In Service/Staff Development	3,500		3,500	(2,099)	1,401
599	Other Charges			0	373	373
711	Furniture & Fixtures	500		500		500
719	Office Equipment	3,000		3,000		3,000
	Total Purchasing	345,327	9,249	354,576	0	354,576

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

		General Fund 101					
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54000	Public Safety						
54110	Sheriff's Department						
101	County Official/Administrative Officer (Sheriff)		121,394		121,394		121,394
103	Assistants (Chief Deputies)		243,500		243,500		243,500
105	Director of Property & Forensic Evidence		0	59,000	59,000		59,000
106	Deputies (+\$38,000 for 43 hrs)		2,118,000		2,118,000		2,118,000
108	Investigator(s)		381,000		381,000		381,000
110	Lieutenant(s)		205,500		205,500		205,500
115	Sergeant(s)		248,000		248,000		248,000
120	Computer Programmer (\$3,400 for 43 hrs)		57,500		57,500		57,500
140	Salary Supplement (Inservice reimb by State)		88,000	(33,600)	54,400		54,400
161	Secretary(ies)		58,500		58,500		58,500
162	Clerical Personnel		141,500	(50,500)	91,000		91,000
169	Part-time Personnel (Deputies)		48,600		48,600		48,600
170	School Resource Officer (+ \$15,500 for 43 hrs)		707,500		707,500		707,500
187	Overtime Pay		400,000	(8,500)	391,500		391,500
187-GHSOG	Overtime Pay (GHSO Grant)			11,400	11,400		11,400
201	Social Security		298,778		298,778		298,778
201-GHSOG	Social Security (GHSO Grant)				0		0
204	State Retirement		487,057		487,057		487,057
204-GHSOG	State Retirement (GHSO Grant)				0		0
206	Life Insurance		11,269	(105)	11,164		11,164
206-RET-LIF	Life Insurance-Retirees		2,077	103	2,180		2,180
207	Medical Insurance		888,592	(448)	888,144		888,144
207-RET	Medical Insurance - Retirees		24,886	8,005	32,891		32,891
207-SRHTH	Medical Insurance - Sr. Health		12,461	(319)	12,142		12,142
208	Dental Insurance		41,222	(2,506)	38,716		38,716
208-RET-DEN	Dental Insurance-Retirees		5,020	1,851	6,871		6,871
212	Employer Medicare		69,875		69,875		69,875
212-GHSOG	Employer Medicare (GHSO Grant)				0		0

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
307	Communication	30,000		30,000		30,000
307-WIRE	Communication	30,000		30,000		30,000
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments	3,000		3,000		3,000
330-SHERF	Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
333	Licenses	10,000		10,000		10,000
334	Maintenance Agreements	15,000		15,000		15,000
334-RADIO	Maintenance Agreements - Radios	15,000		15,000		15,000
336	Equipment Maint & Repair	5,000		5,000		5,000
338	Maintenance and Repair Services - Vehicles	250,000		250,000		250,000
340	Medical and Dental Services	10,000		10,000		10,000
348	Postal Charges	7,500		7,500		7,500
349	Printing, Stationery, and Forms	7,500		7,500		7,500
349-LFSVR	Printing, Stationery, and Forms	3,000		3,000		3,000
353	Tow-in Services	12,000		12,000		12,000
355	Travel	25,000		25,000		25,000
355- LFSVR	Travel	1,000		1,000		1,000
399	Other Contracted Services	60,000	7,000	67,000	9,500	76,500
399-AWARE	Other Contracted Services	9,500		9,500	(9,500)	0
399-CITZN	Other Contracted Services	1,500		1,500		1,500
412	Diesel Fuel	1,000		1,000		1,000
414	Duplicating Supplies	3,000		3,000		3,000
422	Food Supplies	2,000		2,000		2,000
425	Gasoline	300,000		300,000		300,000
431	Law Enf Supplies	200		200		200
435	Office Supplies	12,000		12,000		12,000
446	Small Tools	2,000		2,000		2,000
450	Tires	30,000		30,000		30,000
451	Uniforms	80,000	(2,500)	77,500		77,500
499	Other Supplies and Materials	15,000	4,948	19,948		19,948
499-CITZN	Other Supplies & Materials (From Committed Funds)	2,000		2,000		2,000
499-LFSVR	Other Supplies & Materials (From Committed Funds)	3,000		3,000		3,000

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

		General Fund 101					
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
		508	Premiums on Corporate Surety Bonds		500		500
513	Worker's Comp Insurance		46,221	8,010	54,231		54,231
524	In Service/Staff Development		55,000		55,000		55,000
524 LFSVR	In Service/Staff Dev-Project Lifesaver		500		500		500
708	Communication Equipment		32,500		32,500		32,500
711	Furniture and Fixtures		8,000		8,000	(1,588)	6,412
716	Law Enforcement Equipment		55,000	(2,500)	52,500		52,500
716 AWARE	Law Enforcement Equipment		500		500		500
716 GHSOG	Law Enforcement Equipment		0	19,000	19,000		19,000
718	Vehicles		490,000		490,000	1,050	491,050
719	Office Equipment		8,000	(6,948)	1,052	538	1,590
	Total Sheriff's Department		8,308,652	11,391	8,320,043	0	8,320,043
54120	Special Patrols - Sheriff's Reserves						
307 WIRE	Communication				0		0
340	Medical & Dental Services				0		0
399-MHTPG	Other Contracted Services (Mental Health Grant)			53,660	53,660		53,660
431	Law Enforcement Supplies		2,000		2,000		2,000
451	Uniforms		4,000		4,000		4,000
524	Staff Development		1,000		1,000		1,000
716	Law Enforcement Equipment		6,000		6,000		6,000
	Total Special Patrols		13,000	53,660	66,660	0	66,660
54130	Traffic Control				0		0
399	Other Contracted Services		12,000		12,000		12,000
452	Utilities (Traffic)		3,100		3,100		3,100
	Total Traffic Control		15,100	0	15,100	0	15,100
54160	Administration of Sexual Offender Reg.						
187	Overtime		4,000		4,000		4,000
355	Travel		250		250		250
499	Other Supplies and Materials		1,000		1,000		1,000
524	In Service/Staff Development		1,000		1,000		1,000
716	Law Enforcement Equipment		4,000		4,000		4,000
719	Office Equipment		2,000		2,000		2,000
	Total Adm of Sexual Offender Registry		12,250	0	12,250	0	12,250

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54210	Jail Department					
103	Corrections Deputy Chief	78,500		78,500		78,500
110	Corrections Compliance Lieutenant	59,500		59,500		59,500
115	Corrections Sergeants	172,500		172,500		172,500
160	Guards (\$29,000 for 43 hrs)	2,615,700		2,615,700		2,615,700
160-CRSEC	Guards- CRSEC (3) (\$4,200 for 43 hrs)	157,500		157,500		157,500
169	Part-time Personnel	2,700		2,700		2,700
187	Overtime Wages	300,000		300,000		300,000
187-CRSEC	Overtime Wages	4,000		4,000		4,000
201	Social Security	200,192		200,192		200,192
201-CRSEC	Social Security	10,013		10,013		10,013
204	State Retirement	216,659		216,659		216,659
204-CRSEC	State Retirement	10,837		10,837		10,837
206	Life Insurance	8,175	(295)	7,880		7,880
206-CRSEC	Life Insurance	473	(20)	453		453
206-RET-LIF	Life Insurance-Retirees	399	34	433		433
207	Medical Insurance	454,144	51,909	506,053		506,053
207-CRSEC	Medical Insurance	19,831	(162)	19,669		19,669
207-RET-MED	Medical Insurance - Retirees	24,174	(10,191)	13,983		13,983
207-SRHTH	Medical Insurance - Sr. Health	2,284	3,408	5,692		5,692
208	Dental Insurance	22,691	607	23,298		23,298
208-CRSEC	Dental Insurance	869	(69)	800		800
208-RET	Dental Insurance - Retirees	705	274	979		979
212	Employer Medicare	46,819		46,819		46,819
212-CRSEC	Employer Medicare	2,342		2,342		2,342
307	Communication	5,000		5,000		5,000
331	Legal Services	5,000		5,000		5,000
334	Maintenance Agreements	10,000		10,000	(5,000)	5,000
336	Maintenance and Repair Services- Equipm	5,000		5,000	5,000	10,000
340	Medical and Dental Services	420,000	168,000	588,000		588,000
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	1,000		1,000		1,000
355	Travel	10,000		10,000		10,000

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

		General Fund 101					
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
		355-EXTRA	Travel - Extradition		3,000		3,000
399	Other Contracted Services		13,000	7,000	20,000		20,000
410	Custodial Supplies	Rev @ 46690	35,000		35,000		35,000
412	Diesel	[18May_01Jun2026]	4,000		4,000		4,000
413	Drugs and Medical Supplies (Inmates)			70,000	70,000	26,060	96,060
414	Duplicating Supplies		1,000		1,000		1,000
421	Food Preparation Supplies		3,000		3,000		3,000
422	Food Supplies (Inmates)		300,000		300,000		300,000
431	Law Enforcement Supplies		2,000		2,000		2,000
435	Office Supplies		6,000		6,000		6,000
451	Uniforms		45,000		45,000		45,000
499	Other Supplies & Materials		50,000	(7,000)	43,000		43,000
513	Workers' Comp Insurance		37,111	6,117	43,228		43,228
524	In-Service/Staff Development		15,000		15,000		15,000
708	Communication Equipment		6,000		6,000		6,000
710	Food Service Equipment		3,000		3,000		3,000
711	Furniture and Fixtures		3,000		3,000		3,000
716	Law Enf Equip		40,000	3,000	43,000	706	43,706
716-BDCAM	Law Enf Equip - Body Cameras (5 yr contr't-last pymt 7/2029)		16,912		16,912		16,912
716-TCI	Law Enforcement Equipment - Training Grant			14,992	14,992		14,992
719	Office Equipment		10,000	(3,000)	7,000	(706)	6,294
					0		0
	Total Jail Department		5,460,230	304,604	5,764,834	26,060	5,790,894

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54410	Emergency Management					
105	Supervisor/Director	63,013	1,500	64,513		64,513
169	Part-Time Wages	32,659		32,659		32,659
201	Social Security	5,932	93	6,025		6,025
204	State Retirement	4,228	100	4,328		4,328
206	Life Insurance	232	(52)	180		180
206-RET-LIF	Life Insurance - Retiree	192	(57)	135		135
207	Medical Insurance	17,617	(3,942)	13,675		13,675
208	Dental Insurance	1,133	(317)	816		816
208-RET-DEN	Dental Insurance - Retiree	353	137	490		490
212	Employer Medicare	1,387	22	1,409		1,409
307	Communication	2,820		2,820		2,820
307 Wire	Communication - Wireless	2,400		2,400		2,400
320	Dues and Memberships	165		165		165
327	Freight Expenses	250		250		250
330	Operating Lease Payments	1,100		1,100		1,100
334	Maintenance Agreements - EMA Website Domain Fee	671		671		671
334-RADIO	Maintenance Agreements	1,942		1,942		1,942
336	Maintenance and Repair Services-Equipm	1,000		1,000		1,000
336-BOAT	Maintenance and Repair Services-Equipm	2,000		2,000		2,000
338	Maintenance and Repair Services - Vehicles	6,500		6,500		6,500
348	Postal Charges	130		130		130
349	Printing, Stationery and Forms	400		400		400
355	Travel	1,500		1,500		1,500
399	Other Contracted Services	8,500		8,500		8,500
399 DIVE	Other Contracted Services - (Marine Rescue Team)	9,258		9,258	(7,658)	1,600
399 HYPER	Other Contracted Services - (IPAS - Hyper Reach)	5,000		5,000		5,000
399 FIRE	Other Contracted Services (FIRE Safety Commitment)	0	4,100	4,100		4,100
399-FY22	Other Contracted Services - FY 2022	1,700		1,700		1,700
409	Crushed Stone	1,000		1,000		1,000
412	Diesel Fuel	2,000		2,000		2,000
414	Duplicating Supplies	760		760		760
422	Food Supplies	620		620		620
425	Gasoline	7,000		7,000		7,000

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

		General Fund 101					
Account Number	5/15/2026 10:00						
			2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
435	Office Supplies		2,600		2,600		2,600
450	Tires		2,500		2,500		2,500
451	Uniforms		2,000		2,000		2,000
451-DIVE	Uniforms		2,000		2,000		2,000
499	Other Supplies & Materials		2,000	1,234	3,234		3,234
499-DIVE	Other Supplies & Materials		2,000		2,000		2,000
513	Workers' Comp Insurance		1,302	(516)	786		786
524	In Service/Staff Development		3,400		3,400		3,400
524 DIVE	In Service/Staff Development		4,000		4,000	(4,000)	0
708	Communication Equipment		5,483		5,483		5,483
711	Furniture and Fixtures		500		500		500
719	Office Equipment		3,500	(1,234)	2,266		2,266
790	Other Equipment		3,704		3,704		3,704
790-BOAT	Other Equipment		7,000		7,000		7,000
790-DIVE	Other Equipment		3,455		3,455	11,658	15,113
799	Other Capital Outlay				0		0
	Total Emergency Management		228,906	1,068	229,974	0	229,974

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

		General Fund 101					
Account Number		5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54490	Other Emergency Mgmt (HLS & DOE Grants)						
							0
708-HLS24	Communication Equipment	Revenue @ 101-47235	11,000		11,000	(11,000)	0
708-HLS23	Communication Equipment	[18May_01June2026]		16,500	16,500		16,500
708-DOE25	Communication Equipment			8,000	8,000		8,000
790-DOE25	Other Equipment		0	13,000	13,000		13,000
790-HLS23	Other Equipment			2,500	2,500		2,500
790-HLS24	Other Equipment		10,600		10,600	(10,600)	0
	Total Other Emergency Management		21,600	40,000	61,600	(21,600)	40,000
54610	County Coroner/Medical Examiner						
108	Investigator		16,000		16,000		16,000
131	Medical Personnel (Medical Examiner)		9,000		9,000		9,000
399	Contract w/UT for Autopsies		100,000		100,000		100,000
	Total County Coroner/Medical Examiner		125,000	0	125,000	0	125,000
54900	Other Public Safety						
			0		0		0
316-LCECD	Contributions - Loudon Co E-911		545,000		545,000		545,000
			0		0		0
	Total Communication/E-911		545,000	0	545,000	0	545,000
Total Public Safety			15,381,238	640,303	16,021,541	4,460	16,026,001

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55120	Animal Control					
105	Supervisor/Director	60,849	1,500	62,349		62,349
169	Part-time Personnel	36,966		36,966		36,966
187	Overtime Pay	10,000		10,000		10,000
189	Staff Wages	210,959	4,500	215,459		215,459
201	Social Security	19,764	372	20,136		20,136
204	State Retirement	18,909	403	19,312		19,312
206	Life Insurance	875	(154)	721		721
207	Medical Insurance	45,278	(11,985)	33,293		33,293
208	Dental Insurance	2,007	(646)	1,361		1,361
212	Employer Medicare	4,622	87	4,709		4,709
307	Communication	2,100		2,100		2,100
307-WIRE	Communication	2,600		2,600		2,600
320	Dues and Memberships	50		50		50
330	Operating Lease Payments	200		200		200
333	Licenses	220		220		220
338	Maintenance and Repair - Vehicles	7,174		7,174		7,174
340	Medical & Dental Services (Vaccinations for employees)	1,300		1,300		1,300
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	1,327		1,327		1,327
349 PETS	Printing, Stationery & Forms	500		500		500
355	Travel	1,000		1,000		1,000
355-PETS	Travel - PetsMart	1,000		1,000		1,000
357	Veterinary Services	29,754		29,754		29,754
357-ASHLTR	Veterinary Services	500		500		500
359	Disposal Fees	310		310		310
399	Other Contracted Services	1,000	1,000	2,000		2,000
401	Animal Food & Supplies	31,700		31,700		31,700
401 ASHLTR	Animal Food & Supplies	9,897	(1,500)	8,397	2,500	10,897
401 BQUST	Animal Food & Supplies	22,000		22,000	(5,200)	16,800
401-LADDS	Animal Food & Supplies	3,500		3,500		3,500
401-PETS	Animal Food & Supplies	5,000		5,000	(2,500)	2,500

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

		General Fund 101				
Account Number		5/15/2026 10:00				
		2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
401-TEST	Animal Food & Supplies	6,500		6,500		6,500
410	Custodial Supplies	5,000		5,000	1,200	6,200
414	Duplicating Supplies	269		269		269
412	Diesel	0	1,500	1,500		1,500
425	Gasoline	11,300	(1,500)	9,800		9,800
435	Office Supplies	500		500		500
435-ASHLTR	Office Supplies		1,000	1,000		1,000
450	Tires	2,000		2,000		2,000
451	Uniforms	1,500		1,500		1,500
452	Utilities	10,200		10,200	4,000	14,200
499	Other Supplies & Materials	1,500		1,500		1,500
509	Refunds	80		80		80
513	Workers' Comp Insurance	3,906	24	3,930		3,930
524	In Service/Staff Development	1,000		1,000		1,000
719	Office Equipment	554		554		554
719-ASHLT	Office Equipment	3,300	(500)	2,800		2,800
790-BQUST	Other Equipment	708		708		708
790 ANIMA	Other Equipment	500		500		500
	Total Animal Control	580,378	(5,899)	574,479	0	574,479
55190	Other Local Health Services (DGA Grant)					
188	Bonuses (Performance)		5,865	5,865		5,865
189	Wages/Salaries	381,500	51,435	432,935		432,935
201	Social Security	28,050	3,500	31,550		31,550
204	Retirement	32,474	3,800	36,274		36,274
206	Life Insurance	2,600		2,600		2,600
207	Medical Insurance	142,538	27,100	169,638		169,638
207- SRHTH	Medical Insurance	9,731		9,731		9,731
208	Dental Insurance	12,375		12,375		12,375
212	Medicare	12,197	1,000	13,197		13,197
355	Travel	12,600	6,000	18,600		18,600
399	Other Cont'd Svc - Interpreter Svc	4,000		4,000		4,000
513	Workman's Comp Insurance	7,435		7,435		7,435
	Total Other Local Health Services	645,500	98,700	744,200	0	744,200
	Total Public Health and Welfare	1,272,029	92,801	1,364,830	0	1,364,830

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

Account Number	General Fund 101					
	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
56000	Social, Cultural, and Recreational Services					
56300	Senior Citizens Assistance					
105	Supervisor/Director	52,095	1,500	53,595		53,595
161	Office on Aging Director	40,040	1,500	41,540		41,540
169	Part-Time Personnel	20,384		20,384		20,384
189	Other Salaries and Wages	79,040	3,000	82,040		82,040
201	Social Security	11,877	372	12,249		12,249
204	Retirement	11,486	403	11,889		11,889
206	Life Insurance	674		674		674
206-RET-LIF	Life Insurance - Retirees	874	(130)	744		744
207	Medical Insurance	26,425	924	27,349		27,349
207-SRHTH	Medical Insurance - Sr. Health	17,445	(446)	16,999		16,999
208	Dental Insurance	2,549	(101)	2,448		2,448
208-RET-DEN	Dental Insurance-Retirees	1,741	675	2,416		2,416
212	Employer Medicare	2,778	87	2,865		2,865
307	Communication	5,300		5,300		5,300
330	Operating Lease Payments (Copier)	2,200		2,200		2,200
333	Licenses	2,000	(1,500)	500		500
336	Maintenance and Repair Services-Equipment	2,000	(900)	1,100		1,100
338	Vehicle Maintenance	4,100	(500)	3,600		3,600
348	Postal Charges	200	(200)	0		0
349	Printing, Stationery, and Forms	2,000		2,000		2,000
351	Rentals	3,000		3,000		3,000
355	Travel	2,500	1,500	4,000		4,000
399	Other Contracted Services	8,000		8,000		8,000
399 - DDA25	Other Contracted Services (Minivan Grant-2025 TN Senior Cntr Gra	0	1,842	1,842		1,842
410	Custodial Supplies	1,000		1,000		1,000
414	Duplicating Supplies	700		700		700

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

		General Fund 101				
Account Number	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
422	Food Supplies	5,000		5,000		5,000
422 LUNCH	Food Supplies	8,000		8,000		8,000
425	Gasoline	7,000		7,000		7,000
435	Office Supplies	1,800		1,800		1,800
450	Tires & Tubes	1,000	76	1,076		1,076
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	7,000		7,000		7,000
499-DDA25	Other Supplies and Materials (Minivan Grant-2025 TN Senior Cntr Grant)		367	367		367
513	Workers' Comp Insurance	2,605	539	3,144		3,144
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,100		2,100		2,100
599-SRCTZ	Other Charges - SRCTZ	0	7,009	7,009		7,009
711-DDA25	Furniture/fixtures (Minivan Grant-2025 TN Senior Cntr Grant)		7,000	7,000	933	7,933
716-DDA25	Vehicles (Minivan Grant-2025 TN Senior Cntr Grant)	0	40,791	40,791	(933)	39,858
719	Office Equipment	250		250		250
735	Health Equipment		1,524	1,524		1,524
735 - SCEQU	Health Equipment - Sr. Center Grant	0	35,481	35,481		35,481
	Total Senior Citizens Assistance	350,463	100,813	451,276	0	451,276
	Total Social, Cultural, and Recreational Services	350,463	100,813	451,276	0	451,276

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

		General Fund 101				
Account Number	5/15/2026 10:00	2025-2026	2025-2026	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Year-End June 30, 2025 FB - Audited		16,063,967				
Less Restricted, Committed & Assigned Items		1,882,348				
Less PY Encumbrances		123,720				
Available Fund Balance July 1, 2025		14,057,899		14,057,899		14,057,899
Total Revenue		25,496,812	356,338	25,853,150	1,061,542	26,914,692
Transfers In		10,000	2,424,283	2,434,283	0	2,434,283
Total Revenue and Transfers In		25,506,812	2,780,621	28,287,433	1,061,542	29,348,975
Total Available Funds		39,564,711	2,780,621	42,345,332	1,061,542	43,406,874
Expenditure Budget		30,733,482	905,778	31,639,260	5,385	31,644,645
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		30,820,482	905,778	31,726,260	5,385	31,731,645
Ending Fund Balance		8,744,229	1,874,843	10,619,072	1,056,157	11,675,229

Fund 115

Public Libraries

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

	A	B	C	D	E	F	G	H
363	EXPENDITURES							
364	56000		Social, Cultural, and Recreational Services					
365	56500		<i>Libraries</i>					
366	302		Advertising			0		0
367	330		Lease Payments	1,300	1,210	2,510		2,510
368	333		Licenses	850	78	928		928
369	410		Custodial Supplies	250		250		250
370	432		Library Books	2,000		2,000	1,000	3,000
371	435		Office Supplies	1,000		1,000		1,000
372	437		Periodicals	2,500		2,500		2,500
373	499		Other Supplies	1,200		1,200		1,200
374	719		Office Equipment	0		0		0
375								
376	Total Libraries			9,100	1,288	10,388	1,000	11,388
377								
378			Total Expenditures	9,100	1,288	10,388	1,000	11,388
379								
380	Audited Beginning Fund Balance July 1, 2025 - Includes Cash on Hand			16,936		16,936		16,936
381			Less Cash on Hand	(50)				
382			Less PY Encumbrance					
383			Total Revenue	10,000	0	10,000	0	10,000
384			Total Expenditures	9,100	1,288	10,388	1,000	11,388
385								
386			Effect on Fund Balance	900	(1,288)	(388)	(1,000)	(1,388)
387								
388	ESTIMATED ENDING FUND BALANCE SUBFUND TEL			17,786	(1,288)	16,498	(1,000)	15,498
389								

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

	A	B	C	D	E	F	G	H
459								
460								
461			TOTAL REVENUE & TRANSFERS IN	402,532	500	403,032	0	403,032
462								
463			TOTAL EXPENDITURES	460,394	19,343	479,737	1,000	480,737
464								
465			EFFECT ON FUND BALANCE	(57,862)				
466								
467			BEGINNING FUND BALANCE 7/1/25 Audited	369,962				
468								
469			Less PY POs					
470			Less Cash on Hand	(250)				
471								
472			Available Fund Balance 7/1/2025	369,712				
473								
474			ESTIMATED ENDING FUND BALANCE	311,850	(18,843)	293,007	(1,000)	292,007
475								
476								
477								
478								
479								
480								
481								
482								
483								
484								
485								
486			Total Beginning FB by adding SF	369,711				
487								
488			Total Ending FB by adding SF					
489				311,849				

Fund 131

Highway Operations

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

	A	B	C	D	E	F	G	H
155								
156								
157	63100		Operation & Maintenance of Equipment					
158	336		Maintenance & Repair - Equipment	25,000		25,000	(6,472)	18,528
159	338		Maintenance & Repair Vehicles	5,000	4,000	9,000	14,572	23,572
160	353		Towing Services	1,000		1,000		1,000
161	359		Disposal Fees	2,000		2,000		2,000
162	412		Diesel Fuel	75,000	(25,000)	50,000		50,000
163	416		Equipment Parts - Heavy	30,000		30,000		30,000
164	417		Equipment Parts - Light	100,000	7,800	107,800		107,800
165	425		Gasoline	35,000		35,000		35,000
166	433		Lubricants	2,500	2,600	5,100		5,100
167	450		Tires and Tubes	45,000	(4,100)	40,900		40,900
168	499		Other Supplies & Materials	7,500	(1,500)	6,000		6,000
169	599		Other Charges	2,500		2,500		2,500
170								
171			Total Operation & Maint of Equip	330,500	(16,200)	314,300	8,100	322,400
172								

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

	A	B	C	D	E	F	G	H
214								
215	68000		Capital Outlay					
216	339-BRIDG		Matching Share	4,248		4,248		4,248
217	339-STAID		Matching Share	11,484	13,116	24,600		24,600
218	705		Bridge Construction	850,933		850,933		850,933
219	714		Highway Equipment	100,000	42,481	142,481	(8,100)	134,381
220	718		Motor Vehicles	50,000		50,000		50,000
221	718-TRADE		Vehicle Trade-ins	75,000	(59,797)	15,203		15,203
222	726-STAID		State Aid Projects	956,978	273,000	1,229,978		1,229,978
223								
224			Total Capital Outlay	2,048,643	268,800	2,317,443	(8,100)	2,309,343
225								
226	TOTAL HIGHWAYS			5,564,168	434,156	5,998,324	0	5,998,324
227								
228								
229								

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

	A	B	C	D	E	F	G	H
259								
260	Audited Total FB June 30, 2025			1,926,836				
261	Less Encumbrances			222,265				
262								
263								
264								
265	Audited Restricted Fund Balance July 1, 2025			1,704,571		1,704,571		1,704,571
266								
267								
268								
269								
270	Total Revenue			5,208,793	359,735	5,568,528	0	5,568,528
271								
272								
273	Total Available Funds			6,913,364	359,735	7,273,099	0	7,273,099
274								
275	Expenditure Budget			5,564,168	434,156	5,998,324	0	5,998,324
276								
277	Total Expenditures and Transfer Out			5,564,168	434,156	5,998,324	0	5,998,324
278								
279	Estimated Ending Fund Balance			1,349,196	(74,421)	1,274,775	0	1,274,775
280								
281								
282			County Commission meeting date:					
283			June 1, 2026					
284								
285								

Fund 141

General Purpose
School

Loudon County Board of Education

Fund 141

Ending June 30, 2026

43000		Charges for Current Services						
43500		<u>Education Charges</u>						
	43542	Contract for Instructional Services w/ Other	0	0	0	0	0	0
	43570	Receipts from Individual Schools	15,000	0	15,000	0	0	15,000
	43990	Other Charges for Services	5,550	0	5,550	0	0	5,550
		Total Education Charges	20,550	0	20,550	0	0	20,550
Total Charges for Current Services			20,550	0	20,550	0	0	20,550
44000		Other Local Revenues						
44100		<u>Recurring Items</u>						
	44110	Investment Income	75,000	0	75,000	0	0	75,000
	44130	Sale of Material and Supplies	0	0	0	0	0	0
	44145	Sale of Recycled Materials	0	0	0	0	0	0
	44146	E-Rate Funding	0	0	0	0	0	0
	44160-RET DEN	Retirees' Insurance Payments	50,000	0	50,000	0	0	50,000
	44160-RET LIF	Retirees' Insurance Payments	7,300	0	7,300	0	0	7,300
	44160-RET MED	Retirees' Insurance Payments	5,100	0	5,100	0	0	5,100
	44161-COBRA DEN	Cobra Insurance Payments	0	0	0	0	0	0
	44170	Miscellaneous Refunds	2,000	8,319	10,319	4,427	0	14,746
	44170	Miscellaneous Refunds	0	0	0	0	0	0
	44170 TNRMT	Miscellaneous Refunds - TN Risk Managem	0	0	0	0	0	0
		Total Recurring Items	139,400	8,319	147,719	4,427	0	152,146
44500		<u>Nonrecurring Items</u>						
	44530	Sale of Equipment	0	0	0	0	0	0
	44540	Sale of Property	0	0	0	0	0	0
	44570	Contributions and Gifts	0	0	0	0	0	0
		Total Nonrecurring Items	0	0	0	0	0	0
Total Other Local Revenues			139,400	8,319	147,719	4,427	0	152,146

LCBOE:
TennCare
reimbursement.

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

46000		State of Tennessee						
46500		<u>State Education Funds</u>						
	46510	TN Investment in Student Achievement (TIS)	35,400,000	422,086	35,822,086	0		35,822,086
	46515	Early Childhood Education	765,303	25,825	791,128	0		791,128
	46515 SPED	State Special Education Preschool Grant	0	88,200	88,200	0		88,200
	46590	Other State Education Funds	58,467	923,324	981,791	0		981,791
	46590 ACE	ACE Grant	0	100,000	100,000	0		100,000
	46590 ELT	Early Literacy Tutoring Grant	0	19,000	19,000	0		19,000
	46590 FRCSH	Infrastructure Grant	0	62,000	62,000	0		62,000
	46590 HSSL	Healthy Students Stronger Learners Grant	0	2,000	2,000	0		2,000
	46590 LC	Learning Camp Transportation	0	0	0	0		0
	46590 MHP	Mental Health Pilot	0	5,000	5,000	0		5,000
	46590 SLC	Summer Learning Camps	0	0	0	720,455		720,455
	46590 SSG	Public School Security Grant	0	99,473	99,473	0		99,473
	46590 TUT	TN Tutoring Grant	0	19,000	19,000	0		19,000
	46596	Paid Parental Leave	0	70,883	70,883	0		70,883
	46610	Career Ladder Program	55,000	0	55,000	0		55,000
	46790 ISM	Other Vocational	761,530	(67,530)	694,000	0		694,000
		Total State Education Funds	37,040,300	1,769,261	38,809,561	720,455		39,530,016
46800		<u>Other State Revenues</u>						
	46851	State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0		1,150,000
		Total Other State Revenues	1,150,000	0	1,150,000	0		1,150,000
Total State of Tennessee			38,190,300	1,769,261	39,959,561	720,455		40,680,016
	46980 TCCY	Other State Grants	0	50,079	50,079	0		50,079
	46981	Safe Schools	0	0	0	0		0
	46990	Other State Revenue	0	0	0	0		0
		Total	0	50,079	50,079	0		50,079

LCBOE:
Summer camp grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2026

48600		Citizens Groups				
48130	Contributions	0	5,000	5,000	0	5,000
48610	Donations	0	1,880	1,880	0	1,880
48610-ALT	Donations - Alternative School	0	0	0	0	0
48610-BIT	Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP	Donations - Camp Bravado	0	0	0	0	0
48610-CHR	Donations - Christmas	0	8,235	8,235		8,235
48610-CL	Donations - CL	0	5,500	5,500		5,500
48610-FAM	Donations - FAM	0	10,200	10,200		10,200
48610-FRC	Donations - FRC	0	0	0	0	0
48610-GYS	Donations - GYS	0	550	550	0	550
48610-LCAP	Donations - LCA	0	0	0	0	0
48610-LCEF	Donations - LCEF	0	0	0	0	0
48610-MUSIC	Donations - MUSIC	0	0	0	0	0
48610-NMS	Donations - North Middle School	0	0	0	0	0
48610-RTI	Donations - RTI	0	0	0	0	0
48610-SHOE	Donations - SHOE	0	0	0	0	0
48610-SUP	Donations - SUP	0	11,775	11,775	0	11,775
48610-WSF	Donations - WSF	0	18,250	18,250	238	18,488
	Total Citizens Groups	0	61,390	61,390	238	61,628
48990		Other				
48990	Other	0	8,000	8,000	0	8,000
49700	Insurance Recovery	0	73,560	73,560	48,347	121,907
49800	Transfer In	0	0	0	0	0
Total Revenues		56,273,456	2,051,267	58,324,723	773,467	59,098,190
Total Other Source		0	0	0	0	0
Total General Purpose School		56,273,456	2,051,267	58,324,723	773,467	59,098,190

LCBOE:
Weekend feeding
donation.

LCBOE:
LHS insurance check

Loudon County Board of Education

Fund 141

Ending June 30, 2026

General Purpose School Expenditures						
70000		Education				
71000		Instruction				
71100		<i>Regular Instruction Program</i>				
	116	Teachers	21,411,399	70,883	21,482,282	0
	116 SLC	Teachers -Summer Learning Camps	0	0	0	403,500
	117	Career Ladder Program	25,000	0	25,000	0
	128	Homebound Teachers	7,000	0	7,000	3,000
	163	Educational Assistants	2,290,565	0	2,290,565	0
	163 SLC	Educational Assistants - Summer Learning C	0	0	0	67,652
	188	Bonus Payments	0	620,000	620,000	0
	189	Other Salaries & Wages	37,000	0	37,000	0
	189 ELT	Other Salaries & Wages	0	11,700	11,700	0
	189 TUT	Other Salaries & Wages	0	11,700	11,700	0
	195	Certified Substitute Teachers	75,000	0	75,000	15,000
	198	Non-Certified Substitute Teachers	220,000	0	220,000	0
	201	Social Security	1,492,090	38,440	1,530,530	0
	201 ELT	Social Security	0	725	725	0
	201 SLC	Social Security - Summer Learning Camps	0	0	0	29,211
	201 TUT	Social Security	0	725	725	0
	204	State Retirement	2,086,932	(144,414)	1,942,518	(38,000)
	204 ELT	State Retirement	0	1,138	1,138	0
	204 SLC	State Retirement - Summer Learning Camps	0	0	0	48,723
	204 TUT	State Retirement	0	1,138	1,138	0
	205-RET VIS	Employee and Dependent Insurance	2,803	0	2,803	5,000
	206	Life Insurance	60,000	0	60,000	0
	206-RET LIF	Life Insurance	14,700	0	14,700	0
	207	Medical Insurance	3,604,055	0	3,604,055	0
	207-RET MED	Medical Insurance	52,828	0	52,828	0
	208	Dental Insurance	149,181	0	149,181	0
	208-RET DEN	Dental Insurance	36,800	0	36,800	0
	210	Unemployment Compensation	25,000	0	25,000	0

LCBOE:
Summer School grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2026

212	Employer Medicare	348,958	8,990	357,948	0	357,948
212 ELT	Employer Medicare	0	170	170	0	170
212 SLC	Employer Medicare - Summer Learning Carr	0	0	0	6,832	6,832
212 TUT	Employer Medicare	0	170	170	0	170
355	Travel	0	0	0	0	0
399	Other Contracted Services	238,400	0	238,400	0	238,400
429	Instructional Supplies	122,000	0	122,000	0	122,000
429 ELT	Instructional Supplies	0	1,767	1,767	0	1,767
429 SLC	Instructional Supplies - Summer Learning Ca	0	0	0	968	968
429 SMC	Instructional Supplies - STREAM Mini Can	0	0	0	0	0
429 EES	Instructional Supplies - Eaton Elementary Sc	41,563	8,000	49,563	0	49,563
429 FLM	Instructional Supplies - Fort Loudoun Middl	24,483	13,375	37,858	0	37,858
429 GBS	Instructional Supplies - Greenback School	33,196	7,000	40,196	0	40,196
429 HPS	Instructional Supplies - Highland Park Eleme	25,832	3,500	29,332	0	29,332
429 LES	Instructional Supplies - Loudon Elementary	41,185	5,606	46,791	0	46,791
429 LHS	Instructional Supplies - Loudon High School	52,238	0	52,238	(10,926)	41,312
429 NMS	Instructional Supplies - North Middle Schoo	44,251	17,600	61,851	0	61,851
429 PES	Instructional Supplies - Philadelphia Elemen	28,782	0	28,782	0	28,782
429 SES	Instructional Supplies - Steekee Elementary	13,975	0	13,975	0	13,975
429 TUT	Instructional Supplies - Tutoring	0	1,767	1,767	0	1,767
449	Textbooks	625,145	0	625,145	(131,440)	493,705
471	Software	70,000	0	70,000	0	70,000
524	In-Service Staff Development	0	0	0	0	0
599 NMS	Other Charges	0	5,000	5,000	0	5,000
599 PES	Other Charges	0	0	0	0	0
790	Other Equipment	200,000	100,000	300,000	0	300,000
790 EES	Other Equipment - Eaton Elementary School	20,305	(8,000)	12,305	0	12,305
790 FLM	Other Equipment - Fort Loudoun Middle Sch	15,802	(13,375)	2,427	0	2,427
790 GBS	Other Equipment - Greenback School	16,255	0	16,255	0	16,255
790 HPS	Other Equipment - Highland Park Elementar	12,582	(2,000)	10,582	0	10,582
790 LES	Other Equipment - Loudon Elementary Scho	26,491	0	26,491	0	26,491
790 LHS	Other Equipment - Loudon High School	27,160	0	27,160	14,147	41,307
790 NMS	Other Equipment - North Middle School	39,522	(15,000)	24,522	0	24,522
790 PES	Other Equipment - Philadelphia Elementary	25,182	4,000	29,182	0	29,182
790 SES	Other Equipment - Steekee Elementary Scho	2,809	0	2,809	0	2,809
	Total Regular Instruction Program	33,686,469	750,605	34,437,074	413,667	34,850,741

Loudon County Board of Education

Fund 141

Ending June 30, 2026

71200		<i>Special Education Program</i>					
	116	Teachers	2,237,083	0	2,237,083	(34,000)	2,203,083
	116 VR	Teachers	93,942	(28,242)	65,700	0	65,700
	117	Career Ladder Program	4,000	0	4,000	0	4,000
	128	Homebound Teachers	23,000	(15,000)	8,000	0	8,000
	163	Educational Assistants	697,051	0	697,051	0	697,051
	163 SPED	Educational Assistants	0	81,932	81,932	0	81,932
	163 VR	Educational Assistants	57,029	63,958	120,987	0	120,987
	171	Speech Pathologist	403,868	0	403,868	3,000	406,868
	188	Bonus Payments	0	80,000	80,000	0	80,000
	189	Other Salaries & Wages	40,000	0	40,000	5,000	45,000
	195	Certified Substitute Teachers	10,000	0	10,000	6,000	16,000
	198	Non-Certified Substitute Teachers	45,000	0	45,000	20,000	65,000
	201	Social Security	215,520	4,960	220,480	0	220,480
	201 SPED	Social Security	0	5,080	5,080	0	5,080
	201 VR	Social Security	9,360	2,155	11,515	0	11,515
	204	State Retirement	287,000	4,000	291,000	0	291,000
	204 VR	State Retirement	15,948	(183)	15,765	0	15,765
	205-RET VIS	Employee and Dependent Insurance	860	0	860	0	860
	206	Life Insurance	8,738	0	8,738	0	8,738
	206-RET LIF	Life Insurance	1,511	0	1,511	0	1,511
	206 VR	Life Insurance - VR Grant	798	0	798	0	798
	207	Medical Insurance	481,660	0	481,660	0	481,660
	207-RET MED	Medical Insurance	3,750	0	3,750	0	3,750
	207 VR	Medical Insurance - VR Grant	29,856	7,564	37,420	0	37,420
	208	Dental Insurance	16,628	0	16,628	0	16,628
	208-RET DEN	Dental Insurance	4,300	0	4,300	0	4,300
	208 VR	Dental Insurance - VR Grant	1,500	(188)	1,312	0	1,312
	212	Employer Medicare	50,179	1,160	51,339	0	51,339
	212 SPED	Employer Medicare	0	1,188	1,188	0	1,188
	212 VR	Employer Medicare	2,199	495	2,694	0	2,694
	429	Instructional Supplies	43,752	0	43,752	0	43,752
	499	Other Supplies & Materials	40,000	0	40,000	0	40,000
	725	Special Education Equipment	102,500	(30,000)	72,500	0	72,500
	725 SPED	Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	4,927,032	178,879	5,105,911	0	5,105,911

Loudon County Board of Education

Fund 141

Ending June 30, 2026

71300		<i>Vocational Education Program</i>					
	116	Teachers	1,433,693	0	1,433,693	0	1,433,693
	116 ISM	Teachers - ISM Grant	224,718	(104,978)	119,740	0	119,740
	117	Career Ladder Program	3,000	0	3,000	0	3,000
	163	Educational Assistants	31,660	0	31,660	0	31,660
	188	Bonus Payments	0	42,000	42,000	0	42,000
	189 ISM	Other Salaries & Wages - ISM Grant	5,000	0	5,000	0	5,000
	195	Certified Substitute Teachers	7,500	0	7,500	6,500	14,000
	198	Non-Certified Substitute Teachers	15,000	0	15,000	0	15,000
	201	Social Security	92,433	2,604	95,037	0	95,037
	201 ISM	Social Security - ISM Grant	14,415	(6,461)	7,954	0	7,954
	204	State Retirement	131,426	2,100	133,526	(8,500)	125,026
	204 ISM	State Retirement - ISM Grant	16,994	(8,258)	8,736	0	8,736
	205-RET VIS	Employee and Dependent Insurance	173	0	173	0	173
	206	Life Insurance	3,105	0	3,105	0	3,105
	206 ISM	Life Insurance	566	(258)	308	0	308
	206-RET LIF	Life Insurance	400	0	400	0	400
	207	Medical Insurance	204,699	0	204,699	2,000	206,699
	207 ISM	Medical Insurance - ISM Grant	40,233	(22,863)	17,370	0	17,370
	208	Dental Insurance	7,717	0	7,717	0	7,717
	208 ISM	Dental Insurance	1,185	(718)	467	0	467
	208-RET DEN	Dental Insurance	810	0	810	0	810
	212	Employer Medicare	21,618	608	22,226	0	22,226
	212 ISM	Employer Medicare - ISM Grant	3,747	(1,926)	1,821	0	1,821
	336	Maintenance and Repair Services-Equipmen	1,300	(1,300)	0	0	0
	355	Travel	8,000	0	8,000	0	8,000
	399 ISM	Other Contracted Services - ISM Grant	0	38,000	38,000	0	38,000
	425	Gasoline	1,000	0	1,000	0	1,000
	429	Instructional Supplies	93,130	5,800	98,930	0	98,930
	429 ISM	Instructional Supplies - ISM Grant	45,000	30,552	75,552	0	75,552
	599 ISM	Other Charges - ISM Grant	100,000	(88,000)	12,000	0	12,000
	730 ISM	Vocational Education Program - ISM Grant	100,000	191,992	291,992	0	291,992
	790	Other Equipment	55,200	(6,000)	49,200	0	49,200
	790 SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	2,663,722	72,894	2,736,616	0	2,736,616
Total Instruction			41,277,223	1,002,378	42,279,601	413,667	42,693,268

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

72000		Support Services						
72110		<u>Attendance</u>						
	105	Supervisor / Director	76,644	0	76,644	1,147		77,791
	130 SLC	Social Workers	0	0	0	6,000		6,000
	188	Bonus Payments	0	0	0	0		0
	201	Social Security	4,752	0	4,752	75		4,827
	201 SLC	Social Security	0	0	0	372		372
	204	State Retirement	5,143	0	5,143	80		5,223
	204 SLC	State Retirement	0	0	0	638		638
	206	Life Insurance	160	0	160	0		160
	207	Medical Insurance	0	0	0	0		0
	208	Dental Insurance	0	0	0	0		0
	212	Employer Medicare	1,112	0	1,112	16		1,128
	212 SLC	Employer Medicare	0	0	0	87		87
	355	Travel	50	0	50	0		50
	524	In-Service/Staff Development	2,000	0	2,000	0		2,000
		Total Attendance	89,861	0	89,861	8,415		98,276

LCBOE:
Adjusted based on final expected expenditures.

LCBOE:
Summer School grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2026

72120		<u>Health Services</u>					
105	CSH	Supervisor/Director	68,155	0	68,155	0	68,155
131		Medical Personnel	580,160	0	580,160	0	580,160
131	SLC	Medical Personnel - Summer Learning Camp	0	0	0	14,400	14,400
188		Bonus Payments	0	2,000	2,000	0	2,000
189	CSH	Other Salaries & Wages	68,433	(14,236)	54,197	0	54,197
195	HSSL	Certified Substitute Teachers	0	400	400	0	400
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
198	HSSL	Non-Certified Substitute Teachers	0	450	450	0	450
201		Social Security	35,970	124	36,094	0	36,094
201	SLC	Social Security - Summer Learning Camps	0	0	0	893	893
201	CSH	Social Security	8,189	0	8,189	0	8,189
201	HSSL	Social Security	0	53	53	0	53
204		State Retirement	52,214	100	52,314	0	52,314
204	SLC	State Retirement - Summer Learning Camps	0	0	0	1,534	1,534
204	CSH	State Retirement	7,200	0	7,200	0	7,200
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795
206	CSH	Life Insurance	325	0	325	0	325
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	85,500	0	85,500	15,000	100,500
207	CSH	Medical Insurance	9,335	6,500	15,835	0	15,835
208		Dental Insurance	3,066	0	3,066	0	3,066
208	CSH	Dental Insurance	338	210	548	0	548
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	8,412	29	8,441	0	8,441
212	SLC	Employer Medicare - Summer Learning Camp	0	0	0	209	209
212	CSH	Employer Medicare	1,915	0	1,915	0	1,915
212	HSSL	Employer Medicare	0	13	13	0	13
355		Travel	2,400	0	2,400	0	2,400
355	CSH	Travel	2,500	0	2,500	0	2,500
355	SLC	Travel	0	0	0	435	435
399		Other Contracted Services	7,100	0	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	3,486	3,486	0	3,486
399	SLC	Other Contracted Services - Summer Learning	0	0	0	0	0
399	CSH	Other Contracted Services	0	0	0	0	0
413		Drugs and Medical Supplies	14,800	8,019	22,819	4,427	27,246
435		Office Supplies	1,000	300	1,300	0	1,300
499	ACE	Other Supplies & Materials	0	83,045	83,045	0	83,045
499	CSH	Other Supplies & Materials	12,670	0	12,670	0	12,670

LCBOE:
Summer School grant.

LCBOE:
TennCare
reimbursement.

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

499 MHP	Other Supplies & Materials	0	0	0	0	0
524	In-Service/Staff Development	600	0	600	0	600
524 ACE	In-Service/Staff Development	0	13,469	13,469	0	13,469
524 CSH	In-Service/Staff Development	2,100	(1,800)	300	0	300
524 HSSL	In-Service/Staff Development	0	485	485	0	485
735 CSH	Health Equipment	3,472	9,326	12,798	0	12,798
735 HSSL	Health Equipment	0	599	599	0	599
735 MHP	Health Equipment	0	0	0	0	0
	Total Health Services	978,508	112,572	1,091,080	36,898	1,127,978

Loudon County Board of Education

Fund 141

Ending June 30, 2026

72130	<i>Other Student Support</i>	LCBOE: Summer school grant.					
117	Career Ladder Program	1,000	0	1,000	0	1,000	
123	Guidance Personnel	952,047	0	952,047	21,150	973,197	
123 SLC	Guidance Personnel - Summer Learning Can	0	0	0	24,000	24,000	
130	Social Workers	302,637	0	302,637	4,200	306,837	
162	Clerical Personnel	214,697	0	214,697	0	214,697	
188	Bonus Payments	0	34,000	34,000	0	34,000	
195 TCCY	Certified Substitute Teachers	0	3,847	3,847	0	3,847	
198 TCCY	Non-Certified Substitute Teachers	0	8,120	8,120	0	8,120	
201	Social Security	91,164	2,108	93,272	0	93,272	
201 SLC	Social Security - Summer Learning Camps	0	0	0	1,488	1,488	
201 TCCY	Social Security	0	759	759	0	759	
204	State Retirement	127,418	1,700	129,118	(29,350)	99,768	
204 SLC	State Retirement - Summer Learning Camps	0	0	0	2,556	2,556	
205-RET VIS	Employee and Dependent Insurance	230	0	230	0	230	
206	Life Insurance	3,386	0	3,386	0	3,386	
206-RET LIF	Life Insurance	480	0	480	0	480	
207	Medical Insurance	221,000	0	221,000	4,000	225,000	
207-RET MED	Medical Insurance	0	0	0	0	0	
208	Dental Insurance	8,025	0	8,025	0	8,025	
208-RET DEN	Dental Insurance	432	0	432	0	432	
212	Employer Medicare	21,321	493	21,814	0	21,814	
212 SLC	Employer Medicare - Summer Learning Can	0	0	0	348	348	
212 TCCY	Employer Medicare	0	180	180	0	180	
309 SAFE	Contracts with Government Agencies	5,000	0	5,000	0	5,000	
322	Evaluation and Testing	20,000	0	20,000	0	20,000	
355	Travel	7,500	0	7,500	0	7,500	
399 SAFE	Other Contracted Services	50,260	0	50,260	0	50,260	
399 TCCY	Other Contracted Services	0	0	0	0	0	
499 MHP	Other Supplies & Materials	0	4,000	4,000	0	4,000	
499 TCCY	Other Supplies & Materials	0	16,641	16,641	0	16,641	
524	In Service/Staff Development	7,500	0	7,500	0	7,500	
524 ISM	In Service/Staff Development - ISM Grant	0	48,060	48,060	0	48,060	
524 TCCY	In Service/Staff Development	0	20,532	20,532	0	20,532	
790 MHP	Other Equipment	0	1,000	1,000	0	1,000	
790 SAFE	Other Equipment	30,000	0	30,000	0	30,000	
790 SSG	Other Equipment	0	94,559	94,559	0	94,559	
	Total Other Student Support	2,064,097	235,999	2,300,096	28,392	2,328,488	

BOE May 2026

Budget Committee May 18, 2026

County Commission June 1, 2026

Loudon County Board of Education

Fund 141

Ending June 30, 2026

72210		<u>Regular Instruction Program</u>				
105	Supervisor/Director	480,097	0	480,097	10,100	490,197
117	Career Ladder Program	6,000	0	6,000	0	6,000
129	Librarians	622,400	0	622,400	0	622,400
161	Secretary (s)	440,983	0	440,983	0	440,983
188	Bonus Payments	0	38,000	38,000	0	38,000
189	Other Salaries & Wages	252,103	0	252,103	0	252,103
189 TUT	Other Salaries & Wages	0	0	0	0	0
201	Social Security	111,700	2,356	114,056	0	114,056
201 TUT	Social Security	0	0	0	0	0
204	State Retirement	144,072	1,900	145,972	(12,000)	133,972
204 TUT	State Retirement	0	0	0	0	0
205-RET VIS	Employee and Dependent Insurance	816	0	816	0	816
206	Life Insurance	5,000	0	5,000	0	5,000
206-RET LIF	Life Insurance	1,790	0	1,790	0	1,790
207	Medical Insurance	250,000	0	250,000	10,000	260,000
207-RET MED	Medical Insurance	5,000	0	5,000	0	5,000
208	Dental Insurance	8,925	0	8,925	2,000	10,925
208-REF DEN	Dental Insurance	6,000	0	6,000	0	6,000
212	Employer Medicare	26,150	551	26,701	0	26,701
212 TUT	Employer Medicare	0	0	0	0	0
355	Travel	17,000	0	17,000	0	17,000
432 EES	Library Books/Media - Eaton Elementary Sc	8,768	0	8,768	0	8,768
432 FLM	Library Books/Media - Fort Loudoun Middl	0	0	0	0	0
432 GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432 HPS	Library Books/Media - Highland Park Eleme	3,659	(1,500)	2,159	0	2,159
432 LES	Library Books/Media - Loudon Elementary §	5,606	(5,606)	0	0	0
432 LHS	Library Books/Media - Loudon High School	9,536	0	9,536	(2,000)	7,536
432 NMS	Library Books/Media - North Middle School	2,650	0	2,650	0	2,650
432 PES	Library Books/Media - Philadelphia Element	2,137	0	2,137	0	2,137
432 SES	Library Books/Media - Steekee Elementary §	1,804	0	1,804	0	1,804
499	Other Supplies & Materials	5,000	0	5,000	0	5,000
524	In-Service/Staff Development	12,000	0	12,000	0	12,000

LCBOE:
Amendments based on
final expected
expenditures.

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

524 EES	In-Service/Staff Development - Eaton Eleme	5,500	0	5,500	0	5,500
524 FLM	In-Service/Staff Development - Fort Loudou	5,300	0	5,300	0	5,300
524 GBS	In-Service/Staff Development - Greenback S	13,300	(7,000)	6,300	0	6,300
524 HPS	In-Service/Staff Development - Highland Pa	4,900	0	4,900	0	4,900
524 LES	In-Service/Staff Development - Loudon Elen	5,000	0	5,000	0	5,000
524 LHS	In-Service/Staff Development - Loudon Highl	5,255	0	5,255	(1,221)	4,034
524 NMS	In-Service/Staff Development - North Middl	10,796	(2,600)	8,196	0	8,196
524 PES	In-Service/Staff Development - Philadelphia	6,400	(4,000)	2,400	0	2,400
524 SES	In-Service/Staff Development - Steekee Elen	2,000	0	2,000	0	2,000
	Total Regular Instruction Program	2,501,032	22,101	2,523,133	6,879	2,530,012

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

72220		<i>Special Education Program</i>						
	105	Supervisor/Director	LCBOE: Moving 10% of SPED supervisor salary to 72210-105 per state.	33,455	0	33,455	(10,100)	23,355
	117	Career Ladder Program		1,000	0	1,000	0	1,000
	124	Psychological Personnel		331,803	0	331,803	0	331,803
	135	Assessment Personnel		81,503	0	81,503	0	81,503
	171	Speech Pathologist		0	0	0	0	0
	188	Bonus Payments		0	12,000	12,000	0	12,000
	201	Social Security		27,762	744	28,506	0	28,506
	204	State Retirement		38,508	600	39,108	0	39,108
	205-RET VIS	Employee and Dependent Insurance		280	0	280	0	280
	206	Life Insurance		1,360	0	1,360	0	1,360
	206-RET LIF	Life Insurance		480	0	480	0	480
	207	Medical Insurance		81,068	0	81,068	0	81,068
	207-RET MED	Medical Insurance		3,900	0	3,900	0	3,900
	208	Dental Insurance		2,997	0	2,997	0	2,997
	208-REF DEN	Dental Insurance		863	0	863	0	863
	212	Employer Medicare		6,493	174	6,667	0	6,667
	348	Postal Charges		1,000	0	1,000	0	1,000
	355	Travel		21,650	(6,000)	15,650	0	15,650
	399	Other Contracted Services		178,250	92,099	270,349	0	270,349
	399 SPED	Other Contracted Services		0	0	0	0	0
	524	In-Service/Staff Development		0	0	0	0	0
		Total Special Education Program		812,372	99,617	911,989	(10,100)	901,889

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

72230	<i>Vocational Education Program</i>					
105	Supervisor/Director	85,770	0	85,770	0	85,770
162	Clerical Personnel	55,673	0	55,673	0	55,673
188	Bonus Payments	0	0	0	0	0
201	Social Security	8,800	0	8,800	0	8,800
204	State Retirement	11,388	0	11,388	(2,500)	8,888
205-RET VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	360	0	360	0	360
206-RET LIF	Life Insurance	300	0	300	0	300
207	Medical Insurance	19,000	0	19,000	2,500	21,500
207-RET MED	Medical Insurance	0	0	0	0	0
208	Dental Insurance	845	0	845	0	845
208-REF DEN	Dental Insurance	440	0	440	0	440
212	Employer Medicare	2,100	0	2,100	0	2,100
348	Postal Charges	500	0	500	0	500
355	Travel	1,500	0	1,500	0	1,500
399	Other Contracted Services	2,000	1,500	3,500	0	3,500
524	In-Service/Staff Development	5,000	0	5,000	0	5,000
	Total Vocational Education Program	193,778	1,500	195,278	0	195,278

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

72250	<i>Education Technology</i>						
105	Supervisor/Director	62,100	0	62,100	0	62,100	
117	Career Ladder Program	1,000	0	1,000	0	1,000	
120	Computer Programmer	422,341	0	422,341	1,000	423,341	
188	Bonus Payments	0	0	0	0	0	
201	Social Security	30,100	0	30,100	0	30,100	
204	State Retirement	33,100	0	33,100	(1,000)	32,100	
206	Life Insurance	1,120	0	1,120	0	1,120	
207	Medical Insurance	68,000	0	68,000	0	68,000	
208	Dental Insurance	2,360	0	2,360	0	2,360	
212	Employer Medicare	7,040	0	7,040	0	7,040	
350	Internet Connectivity	200,000	0	200,000	(1,318)	198,682	
355	Travel	10,000	0	10,000	0	10,000	
399	Other Contracted Services	9,400	0	9,400	0	9,400	
471	Software	265,000	0	265,000	100,000	365,000	
499	Other Supplies & Materials	4,000	0	4,000	0	4,000	
524	In Service/Staff Development	12,430	0	12,430	0	12,430	
718	Motor Vehicles	0	0	0	0	0	
790	Other Equipment	173,088	1,880	174,968	0	174,968	
	Total Central & Other Transportation	1,301,079	1,880	1,302,959	98,682	1,401,641	

LCBOE:
Assessment software.

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

72320	<i>Office of the Superintendent</i>					
101	County Official/Administrative Office	162,240	9,735	171,975	0	171,975
117	Career Ladder Program	1,000	0	1,000	(1,000)	0
161	Secretary (s)	63,160	0	63,160	0	63,160
188	Bonus Payments	0	0	0	0	0
189	Other Salaries & Wages	7,200	0	7,200	1,000	8,200
201	Social Security	14,484	600	15,084	0	15,084
204	State Retirement	18,085	0	18,085	0	18,085
205-RET VIS	Employee and Dependent Insurance	0	0	0	0	0
206	Life Insurance	350	0	350	0	350
206-RET LIF	Life Insurance	0	0	0	0	0
207	Medical Insurance	33,356	0	33,356	0	33,356
208	Dental Insurance	1,354	0	1,354	0	1,354
208-REF DEN	Dental Insurance	0	0	0	0	0
212	Employer Medicare	3,388	140	3,528	0	3,528
302	Advertising	1,000	0	1,000	0	1,000
307	Communication	52,000	0	52,000	0	52,000
320	Dues & Memberships	21,000	0	21,000	0	21,000
348	Postal Charges	3,000	0	3,000	0	3,000
355	Travel	500	0	500	0	500
399	Other Contracted Services	38,000	20,000	58,000	0	58,000
435	Office Supplies	8,000	0	8,000	0	8,000
524	In Service/Staff Development	7,000	0	7,000	0	7,000
599	Other Charges	3,500	15,687	19,187	11,440	30,627
	Total Office of the Superintendent	438,617	46,162	484,779	11,440	496,219

LCBOE:
Athletic pass
reimbursement.

Loudon County Board of Education

Fund 141

Ending June 30, 2026

72410	<u>Office of the Principal</u>					
104	Principals	1,019,829	0	1,019,829	0	1,019,829
117	Career Ladder Program	4,000	0	4,000	0	4,000
188	Bonus Payments	0	18,000	18,000	0	18,000
201	Social Security	63,478	1,116	64,594	0	64,594
204	State Retirement	92,140	900	93,040	0	93,040
205-RET VIS	Employee and Dependent Insurance	182	0	182	0	182
206	Life Insurance	1,600	0	1,600	0	1,600
206-RET LIF	Life Insurance	2,000	0	2,000	0	2,000
207	Medical Insurance	116,550	0	116,550	0	116,550
207-RET MED	Medical Insurance	4,350	0	4,350	0	4,350
208	Dental Insurance	4,630	0	4,630	0	4,630
208-REF DEN	Dental Insurance	3,400	0	3,400	0	3,400
212	Employer Medicare	14,846	261	15,107	0	15,107
307	Communication	115,000	0	115,000	0	115,000
348	Postage	5,000	0	5,000	0	5,000
355	Travel	10,000	0	10,000	0	10,000
524	In Service/Staff Development	3,000	0	3,000	0	3,000
599	Other Charges	0	0	0	0	0
790	Other Equipment	0	0	0	0	0
	Total Office of the Principal	1,460,005	20,277	1,480,282	0	1,480,282
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	90,398	0	90,398	0	90,398
188	Bonus Payments	0	0	0	0	0
201	Social Security	5,605	0	5,605	0	5,605
204	State Retirement	6,066	0	6,066	0	6,066
206	Life Insurance	165	0	165	0	165
206-RET LIF	Life Insurance	86	0	86	0	86
207	Medical Insurance	7,440	0	7,440	200	7,640
208	Dental Insurance	375	0	375	0	375
212	Employer Medicare	1,311	0	1,311	0	1,311
355	Travel	200	0	200	0	200
524	In Service/Staff Development	1,800	0	1,800	(200)	1,600
	Total Fiscal Services	113,446	0	113,446	0	113,446

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

72610		<i>Operation of Plant</i>				
166	Custodial Personnel	241,100	0	241,100	0	241,100
188	Bonus Payments	0	0	0	0	0
201	Social Security	14,950	0	14,950	0	14,950
204	State Retirement	16,180	0	16,180	0	16,180
205-RET VIS	Employee and Dependent Insurance	275	0	275	0	275
206	Life Insurance	960	0	960	0	960
206-RET LIF	Life Insurance	840	0	840	0	840
207	Medical Insurance	57,551	0	57,551	0	57,551
208	Dental Insurance	2,255	0	2,255	0	2,255
208-RET DEN	Dental Insurance	2,102	0	2,102	0	2,102
212	Employer Medicare	3,500	0	3,500	0	3,500
399	Other Contracted Services	2,310,203	466,395	2,776,598	78,347	2,854,945
399 FLM	Other Contracted Services- Fort Loudoun M	10,000	0	10,000	0	10,000
399 GBS	Other Contracted Services - Greenback Scho	40,000	0	40,000	0	40,000
399 LHS	Other Contracted Services - Loudon High Sc	48,000	0	48,000	0	48,000
399 NMS	Other Contracted Services - North Middle Sc	22,000	0	22,000	0	22,000
399 PES	Other Contracted Services - Philadelphia Ele	10,000	0	10,000	0	10,000
415	Electricity	1,188,861	0	1,188,861	0	1,188,861
425	Gasoline	10,000	0	10,000	0	10,000
434	Natural Gas	165,447	0	165,447	0	165,447
454	Water and Sewer	158,898	0	158,898	0	158,898
502	Building and Contents Insurance	573,018	68,451	641,469	0	641,469
599 GBS	Other Charges	0	12,000	12,000	0	12,000
599 NMS	Other Charges	0	10,000	10,000	0	10,000
599 PES	Other Charges	0	8,300	8,300	0	8,300
Total Operation of Plant		4,876,140	565,146	5,441,286	78,347	5,519,633

LCBOE:
Insurance check -
\$33,347
Eaton ADA Ramp -
\$45,000

Loudon County Board of Education

Fund 141

Ending June 30, 2026

72620	<i>Maintenance of Plant</i>						
316	Contributions	0	0	0	0	0	0
335	Maintenance and Repair Services-Building	275,000	61,425	336,425	15,000		351,425
338	Maintenance and Repair Services-Vehicles	2,000	0	2,000	0		2,000
790 SSG	Other Equipment	0	4,914	4,914	0		4,914
	Total Maintenance of Plant	277,000	66,339	343,339	15,000		358,339
72710	<i>Transportation</i>						
105	Supervisor/Director	73,861	0	73,861	0		73,861
188	Bonus Payments	0	0	0	0		0
189	Other Salaries & Wages	0	0	0	0		0
201	Social Security	4,580	0	4,580	0		4,580
204	State Retirement	4,956	0	4,956	0		4,956
206	Life Insurance	160	0	160	0		160
207	Medical Insurance	10,100	0	10,100	0		10,100
208	Dental Insurance	375	0	375	0		375
212	Employer Medicare	1,071	0	1,071	0		1,071
312 ELT	Contracts with Private Agencies	0	3,500	3,500	0		3,500
312 TUT	Contracts with Private Agencies	0	3,500	3,500	0		3,500
313	Contracts with Parents	12,070	(6,000)	6,070	0		6,070
315	Contracts with Vehicle Owners	2,464,600	0	2,464,600	20,000		2,484,600
315 SLC	Contracts with Vehicle Owners	0	0	0	110,609		110,609
315 SPED	Contracts with Vehicle Owners	55,000	0	55,000	0		55,000
327	Freight Expenses	100	0	100	0		100
336	Maintenance and Repair Services - Equipme	6,243	4,240	10,483	0		10,483
340	Medical and Dental Services	3,000	1,000	4,000	0		4,000
348	Postal Charges	100	0	100	0		100
355	Travel	1,750	0	1,750	0		1,750
399	Other Contracted Services	6,000	0	6,000	0		6,000
435	Office Supplies	2,000	0	2,000	0		2,000
524	In-Service/Staff Development	5,000	0	5,000	0		5,000
599	Other Charges	5,985	(1,000)	4,985	0		4,985
718	Motor Vehicles	0	42,000	42,000	0		42,000
729 ISM	Transportation Equipment	40,000	(40,000)	0	0		0
790	Other Equipment	4,000	0	4,000	0		4,000
	Total Transportation	2,700,951	7,240	2,708,191	130,609		2,838,800

LCBOE:
Insurance check.

LCBOE:
Increased based on fuel prices.

LCBOE:
Summer School transportation.

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

72810		<i>Central & Other</i>					
	399 FRCSH	Other Contracted Services	0	5,000	5,000	0	5,000
	790 FRCSH	Other Equipment	0	57,000	57,000	0	57,000
		Total Central & Other	0	62,000	62,000	0	62,000
72901		Education COVID-19					
72901		<i>Support Services</i>					
	499	Other Supplies & Materials	25,000	0	25,000	0	25,000
		Total COVID-19	25,000	0	25,000	0	25,000
		Total Support Services	18,719,808	1,105,726	19,825,534	404,562	20,230,096
Total Education			59,997,031	2,170,104	62,167,135	818,229	62,985,364

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

73300		<u>Community Services</u>					
189	FRC	Other Salaries & Wages - FRC	31,800	0	31,800	0	31,800
189	GYS	Other Salaries & Wages - GYS	0	2,190	2,190	0	2,190
201		Social Security	0	0	0	0	0
201	FRC	Social Security - FRC Grant	1,972	0	1,972	0	1,972
201	GYS	Social Security - GYS	0	140	140	0	140
204		State Retirement	0	0	0	0	0
204	FRC	State Retirement - FRC Grant	2,134	0	2,134	0	2,134
204	GYS	State Retirement - GYS	0	150	150	0	150
206		Life Insurance	188	0	188		188
206-RET	LIF	Life Insurance	216	0	216		216
207		Medical Insurance	9,100	0	9,100		9,100
207	LEAP	Medical Insurance - LEAPS Grant	0	0	0		0
208		Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011
208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0
212		Employer Medicare	0	0	0	0	0
212	FRC	Employer Medicare FRC	462	0	462	0	462
212	GYS	Employer Medicare GYS	0	35	35	0	35
299		Other Fringe Benefits	0	0	0	0	0
355		Travel	1,500	0	1,500	0	1,500
422		Food Supplies	4,300	0	4,300	0	4,300
422	WSF	Food Supplies	0	19,446	19,446	238	19,684
499		Other Supplies and Materials	5,000	0	5,000	0	5,000
499	CHR	Other Supplies & Materials - CHR	0	11,469	11,469	0	11,469
499	CL	Other Supplies & Materials - CL	0	7,768	7,768	0	7,768
499	FAM	Other Supplies & Materials - FAM	0	13,108	13,108	0	13,108
499	GYS	Other Supplies & Materials - GYS	0	5,150	5,150	0	5,150
499	SUP	Other Supplies & Materials - SUP	0	14,149	14,149	0	14,149
524		In Service/Staff Development	500	0	500	0	500
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0	0
Total Community Services			60,558	73,605	134,163	238	134,401

LCBOE:
Weekend feeding
donation.

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

Beginning Fund Balance (Unaudited)	18,472,737	0	18,472,737	0	18,472,737
Total Revenue	56,273,456	2,051,267	58,324,723	773,467	59,098,190
Total Available Funds	74,746,193	2,051,267	76,797,460	773,467	77,570,927
Total Expenditures	61,308,168	3,311,627	64,619,795	818,467	65,438,262
Estimated Ending Fund Balance	13,438,025	-1,260,360	12,177,665	-45,000	12,132,665
* \$1,000,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.					

Fund 142

Federal Projects
School

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/15/2026 10:38	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
376	Sub Fund		309 - Title III Expenses					
377								
378	70000		Education					
379								
380	71000		Instruction					
381								
382	<i>71100</i>		<i>Regular Instruction Program</i>					
383	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
384	195		Certified Subs	240.00	385.00	625.00	0.00	625.00
385	198		Non-Cert Subs	800.00	400.00	1,200.00	0.00	1,200.00
386	201		Social Security	64.48	48.67	113.15	0.00	113.15
387	204		State Retirement	0.00	0.00	0.00	0.00	0.00
388	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
389	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
390	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
391	212		Employer Medicare	15.08	11.39	26.47	0.00	26.47
392	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
393	429		Instructional Supplies	10,537.72	16,502.19	27,039.91	250.00	27,289.91
394	471		Software	7,000.00	2,550.00	9,550.00	(100.00)	9,450.00
395	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
396								
397			Total Regular Instruction Program	18,657.28	19,897.25	38,554.53	150.00	38,704.53

LCBOE:
Title III amendments.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/15/2026 10:38	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
398								
399	Sub Fund		309 Title III					
400								
401	70000		Education					
402								
403	72000		Support Services					
404								
405	72130		<i>Other Student Support</i>					
406		790	Other Equipment	0.00	12,870.00	12,870.00	0.00	12,870.00
407								
408			Total Student Support	0.00	12,870.00	12,870.00	0.00	12,870.00
409								
410								
411								
412								
413								
414	72210							
415		189	Other Salaries & Wages	10,331.52	(7,797.27)	2,534.25	0.00	2,534.25
416		201	Social Security	640.56	(483.44)	157.12	0.00	157.12
417		204	State Retirement	1,021.52	(786.27)	235.25	0.00	235.25
418		212	Employer Medicare	149.81	(113.06)	36.75	0.00	36.75
419		499	Other Supplies & Materials	200.00	50.00	250.00	0.00	250.00
420		524	In-Service/Staff Development	4,500.00	7,880.62	12,380.62	(150.00)	12,230.62
421		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
422				16,843.41	(1,249.42)	15,593.99	(150.00)	15,443.99
423								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/15/2026 10:38	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
457	Sub Fund		409 Title IV - Expenditures					
458								
459	70000		Education					
460								
461	71000		Instruction					
462								
463	<i>71100</i>		<i>Regular Instruction Program</i>					
464	116		Teachers	25,000.00	15,000.00	40,000.00	8,165.00	48,165.00
465	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
466	195		Certified Substitute	990.00	(740.00)	250.00	0.00	250.00
467	198		Non-Certified Substitute	2,300.00	(1,350.00)	950.00	0.00	950.00
468	201		Social Security	1,742.00	814.00	2,556.00	443.00	2,999.00
469	204		State Retirement	2,173.00	1,427.00	3,600.00	0.00	3,600.00
470	212		Employer Medicare	408.00	190.00	598.00	107.00	705.00
471	429		Instructional Supplies & Materials	6,129.35	(129.35)	6,000.00	(4,054.00)	1,946.00
472	722		Instructional Equipment	10,000.00	(4,238.77)	5,761.23	(4,661.00)	1,100.23
473				48,742.35	10,972.88	59,715.23	0.00	59,715.23
474	<i>72120</i>		<i>Health Services</i>					
475	189		Other Salaries & Wages	14,236.00	0.00	14,236.00	0.00	14,236.00
476	201		Social Security	883.00	0.00	883.00	0.00	883.00
477	204		State Retirement	955.00	0.00	955.00	0.00	955.00
478	212		Employer Medicare	206.00	0.00	206.00	0.00	206.00
479				16,280.00	0.00	16,280.00	0.00	16,280.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/15/2026 10:38	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
525	Sub Fund		439 21st CCLC Grant - Expenditures					
526								
527	73300		<i>Community Services</i>					
528	105		Supervisor/Director	0.00	10,000.00	10,000.00	2,800.00	12,800.00
529	116		Teachers	0.00	211,400.00	211,400.00	(6,100.00)	205,300.00
530	163		Educational Assistants	0.00	33,500.00	33,500.00	3,300.00	36,800.00
531	201		Social Security	0.00	15,810.00	15,810.00	0.00	15,810.00
532	204		State Retirement	0.00	19,342.00	19,342.00	0.00	19,342.00
533	212		Employer Medicare	0.00	3,698.00	3,698.00	0.00	3,698.00
534	355		Travel	0.00	0.00	0.00	0.00	0.00
535	422		Food Supplies	0.00	0.00	0.00	0.00	0.00
536	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
537	524		Professional Development	0.00	0.00	0.00	0.00	0.00
538				0.00	293,750.00	293,750.00	0.00	293,750.00
539								
540								
541			Total Title IV	0.00	293,750.00	293,750.00	0.00	293,750.00
542								
543			Total Expenditures Title IV	0.00	293,750.00	293,750.00	0.00	293,750.00
544								
545			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
546								
547			Revenues	0.00	293,750.00	293,750.00	0.00	293,750.00
548								
549			Expenditures	0.00	293,750.00	293,750.00	0.00	293,750.00
550								
551			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		5/15/2026 10:38	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1087								
1088								
1089			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1090								
1091			Fund 142 Total Expenditures	2,603,078.83	1,098,401.09	3,701,479.92	0.00	3,701,479.92
1092								
1093			Fund 142 Total Revenues	2,603,078.83	1,098,401.09	3,701,479.92	0.00	3,701,479.92
1094								
1095			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1096								
1097			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

Fund 156

Education Debt
Service Fund

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2026**

	A	B	C	D	E	F	G	H	I	J
46		EXPENDITURES								
47										
48		82130	Education Debt Principal							
49		601		Principal on Bonds						
50		601	24.2M	Principal on Bonds	1,555,000			1,555,000		1,555,000
51		601	35M	Principal on Bonds		500,000		500,000		500,000
52		601	7.1M	Principal on Bonds	1,500,000			1,500,000		1,500,000
53		602	2.6M	Principal on Notes	217,000			217,000	1,732,000	1,949,000
54		602	3.0M	Principal on Notes	231,000	(231,000)		0		0
55		602		Principal on Notes				0		0
56		612		Principal on Other Loans				0		0
57										
58		Total Education Debt Principal			3,503,000	269,000	3,772,000	1,732,000	5,504,000	
59										

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2026**

	A	B	C	D	E	F	G	H	I	J
60		82230	Education Debt Interest							
61			603		Interest on Bonds					
62			603	24.2M	Interest on Bonds	531,375		531,375		531,375
63			603	35M	Interest on Bonds		1,379,859	1,379,859		1,379,859
64			603	7.1M	Interest on Bonds	94,000		94,000		94,000
65			604	2.6M	Interest on Notes	75,037		75,037	(16,049)	58,988
66			604	3.0M	Interest on Notes	126,646	(126,646)	0		0
67			613		Interest on Other Loans			0		0
68			613		Interest on Other Loans			0		0
69										
70										
71			Total Education Debt Interest			827,058	1,253,213	2,080,271	(16,049)	2,064,222

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2026**

	A	B	C	D	E	F	G	H	I	J
92					Audited Restricted FB June 30, 2025	10,721,706				
93					Less PY Encumbrances	0				
94					Restricted Available Beg FB July 1, 2025	10,721,706		10,721,706		10,721,706
95										
96					Total Revenue	10,267,352	0	10,267,352	0	10,267,352
97										
98					Total Revenue and Transfers In	10,267,352	0	10,267,352	0	10,267,352
99										
100					Total Available Funds	20,989,058	0	20,989,058	0	20,989,058
101										
102					Expenditure Budget	4,530,058	1,522,213	6,052,271	1,715,951	7,768,222
103					Transfers Out			0		0
104										
105					Total Expenditures and Transfer Out	4,530,058	1,522,213	6,052,271	1,715,951	7,768,222
106										
107					Ending Fund Balance	16,459,000	(1,522,213)	14,936,787	(1,715,951)	13,220,836
108										
109										
110					County Commission meeting date:					
111					June 1, 2026					

Fund 177

Education Capital
Projects Fund

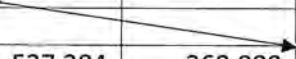
Loudon County
 Education Capital Projects Fund 177
 Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Fund 177					
2	Account Number		5/15/2026 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
55								
56			Fund 177					
57	Account Number		5/15/2026 10:37	2024-2025	2024-2025	Approved	Proposed	Proposed
58				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
59								
60	Education Capital Projects							
61								
62	Revenue							
63	Sub Fund		CAP					
64	40000		Local Taxes					
65	40110	Current Property Tax		527,284		527,284		527,284
66	40120	Trustee's Collections - Prior Year				0	8,177	8,177
67	40125	Trustee's Collections - Bankruptcy				0	5	5
68	40140	Interest and Penalty				0	1,291	1,291
69				527,284	0	527,284	9,473	536,757
70								
71	40300		Statutory Local Taxes					
72	40320	Bank Excise Tax				0		0
73				0	0	0	0	0
74								
75	49000		Other Sources (non-revenue)					
76	49800	Transfers In				0		0
77				0	0	0	0	0
78								

Loudon County
 Education Capital Projects Fund 177
 Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Fund 177					
2			5/15/2026 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
79	48000		Other Governments & Citizens Group					
80	<i>48100</i>		<i>Other Governments</i>					
81	48130		Contributions	0		0	0	0
82				0	0	0	0	0
83								
84			Total Revenues	527,284	0	527,284	9,473	536,757
85								
86	Total Funds Educational Capital Projects			527,284	0	527,284	9,473	536,757
87								
88	Capital Funds School Expenditures							
89	Sub Fund		CAP					
90	91300		Education Capital Projects					
91	399		Other Contracted Services	527,284		527,284	260,000	787,284
92	510		Trustee's Commission			0	15,000	15,000
93	790 LHS		Other Equipment	0		0		0
94								
95			Total Education Capital Projects	527,284	0	527,284	275,000	802,284

LCBOE:
 Walk-in freezers - LES &
 SES



Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H
1			Fund 177					
2			5/15/2026 10:37	2025-2026	2025-2026	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
222								
223	Summary of Sub Funds - Fund 177							
224								
225			TOTAL REVENUE	727,284	92,559,875	93,287,159	9,473	93,296,632
226								
227								
228			TOTAL EXPENDITURE/TRFS	1,027,284	0	1,027,284	275,000	1,302,284
229								0
230								
231			Effect on Fund Balance	(300,000)	92,559,875		(265,527)	
232								
233	Rice, Erin: This amount encompasses the contracts issued and encumbered in all subfunds. Co. Commission approved bonds totaling up to \$110M to cover the contracts related to the school projects.							
234								
235			BEGINNING FUND BALANCE	1,510,291				
236			Less PY Encumbrances	(93,333,603)				
237								
238			Est Beg Fund Balance July 1, 2025	(91,823,312)				
239								
240								
241			ENDING FUND BALANCE	(92,123,312)		436,563		171,036
242								
243								
244			<u>County Commission Meeting Date:</u>					
245			June 1, 2026					
246								
247								
248								