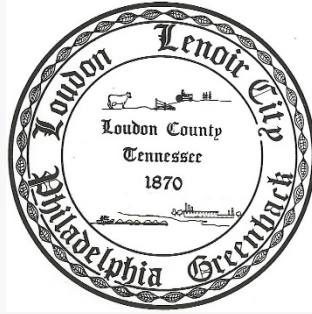




Loudon County Government

FY 2027 Adopted Budget



LOUDON COUNTY GOVERNMENT

FY 2027 Adopted Budget

County Mayor

Rollen "Buddy" Bradshaw II

Board of County Commissioners

Henry Cullen, Chairman

Bill Satterfield, Vice-Chairman

William Geames

William Jenkins

Joseph Morrison

Rosemary Quillen

Chase Randolph

Van Shaver

Adam Waller

Gary Whitfield

Budget Committee

Mayor Rollen "Buddy" Bradshaw II, Chairman

Commissioner Henry Cullen, Vice-Chairman

Erin Rice, Budget Director

Commissioner Bill Satterfield

Commissioner Van Shaver

Commissioner Gary Whitfield

Loudon County Government
FY 2027 Adopted Budget
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Proposed Operations by Fund

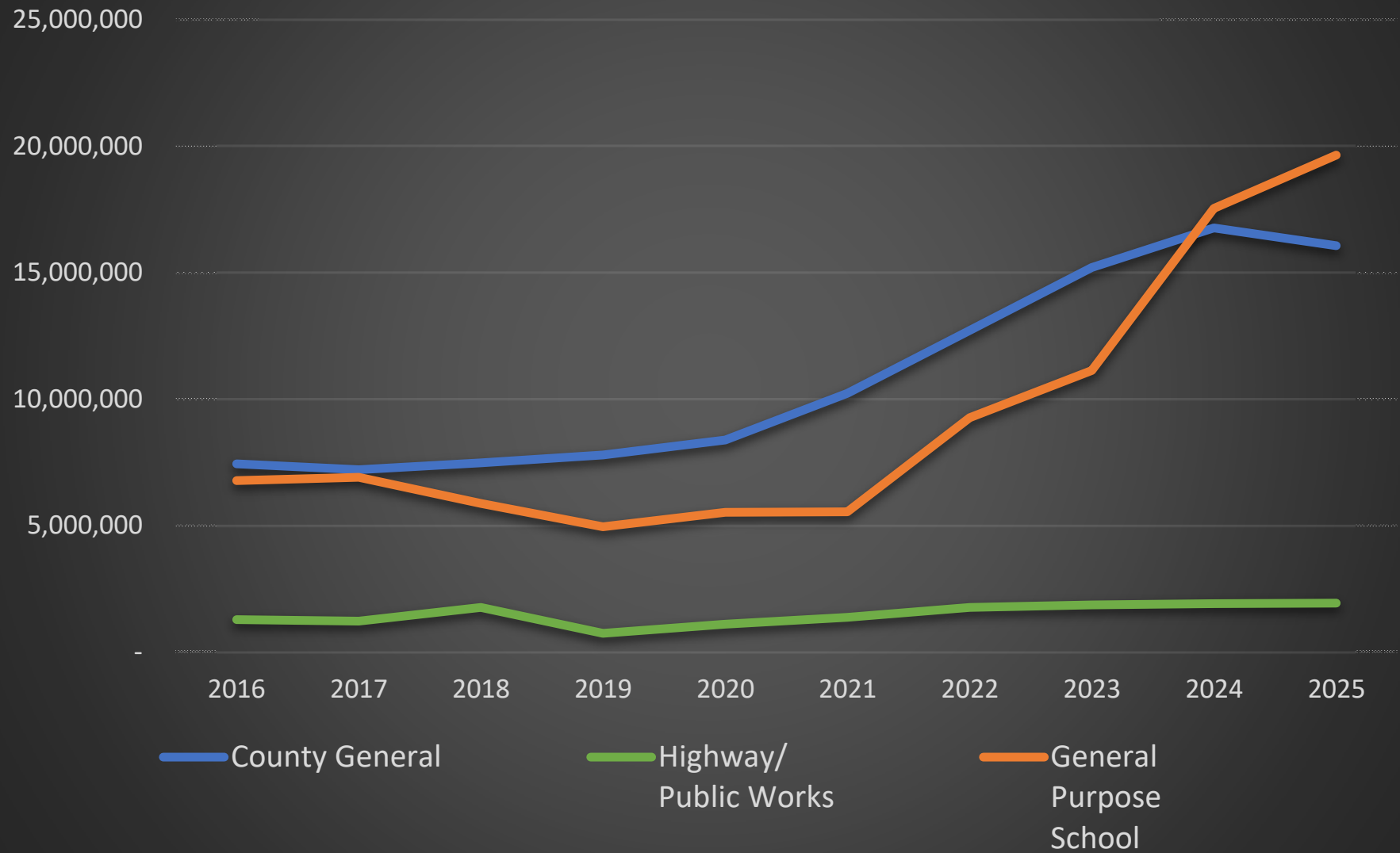
Loudon County Government
Statement of Proposed Operations by Fund
for Fiscal Year Ending June 30, 2027

ADOPTED BUDGET

Date	6/29/2026	Beg NonSp, Res or Assign	Estimated Fund Bal 7/1/2026	2026 Estimated Revenue	IN Trfs	Total Available Funds	2026 Proposed Exp	OUT Trfs	Ending Desig or Reserves	Estimated Fund Bal w/Reserves 6/30/2027	Estimated Fund Bal w/o Reserves 6/30/2027	Outside Len City Property Tax	Inside Len City Property Tax	Budget Effect on FND BAL	Date Adopted
General Funds															
101	County General	2,006,068	11,675,229	26,227,823	103,549	40,012,669	33,143,550	87,000	2,006,068	6,782,119	4,776,051	0.3617	0.3617	(6,899,178)	
141	General Purpose School	1,222,371	13,200,183	56,622,859	0	71,045,413	64,335,121	98,000	1,222,371	6,612,292	5,389,921	0.4347	0.4347	(7,810,262)	
Special Revenue Funds															
112	Courthouse & Jail Maint	0	67,136	100,000	0	167,136	2,000	100,000	0	65,136	65,136	0.0000	0.0000	(2,000)	
114	Law Library	0	36,077	4,300	0	40,377	3,750	0	0	36,627	36,627	0.0000	0.0000	550	
115	Public Library	0	294,007	459,833	0	753,840	530,445	0	0	223,395	223,395	0.0087	0.0087	(70,612)	
116	Solid Waste/Sanitation	1,062	764,477	999,635	0	1,765,174	1,520,219	0	1,062	244,955	243,893	0.0000	0.0000	(520,584)	
119	Industrial/Economic Dev	0	263,362	5,300	0	268,662	5,300	0	0	263,362	263,362	0.0000	0.0000	0	
121	OPIOID Special Purpose	244,608	1,060,576	247,509	0	1,552,693	0	90,549	244,608	1,462,144	1,217,536	0.0000	0.0000	156,960	
122	Drug Control	0	111,979	157,000	0	268,979	104,975	0	0	164,004	164,004	0.0000	0.0000	52,025	
127	Other Gen Govt Sp Revenue	932,180	72,456	5,000	0	1,009,636	0	0	932,180	1,009,636	77,456	0.0000	0.0000	5,000	
128	Other Special Revenue	0	12,224	1,000	0	13,224	1,000	0	0	12,224	12,224	0.0000	0.0000	0	
131	Highway/Public Works	229,334	1,304,499	3,686,106	87,000	5,306,939	4,082,775	229,334	229,334	1,224,164	994,830	0.0153	0.0153	(309,669)	
142	School Federal Projects	0	1,002,000	2,659,687	0	3,661,687	2,659,687	0	0	1,002,000	1,002,000	0.0000	0.0000	0	
143	School Food Service	0	1,808,230	3,293,548	85,000	5,186,778	3,293,548	0	0	1,893,230	1,893,230	0.0000	0.0000	85,000	
Debt Service Funds															
151	General Debt Service	0	2,087,777	1,150,837	100,000	3,338,614	1,358,878	0	0	1,979,736	1,979,736	0.0239	0.0239	(108,041)	
156	Education Debt Service	0	13,220,837	10,491,225	0	23,712,062	5,620,989	0	0	18,091,073	18,091,073	0.2342		4,870,236	
Capital Projects Funds															
171	General Capital Projects	293,731	966,422	0	0	1,260,153	250,000	0	293,731	1,010,153	716,422	0.0000	0.0000	(250,000)	
176	Highway Capital Projects	89,544	3,676	160,607	0	253,827	161,976	0	89,544	91,851	2,307	0.0033	0.0033	(1,369)	
177	Education Capital Projects	93,333,604	963,847	750,989	0	95,048,440	500,000	0	93,333,604	94,548,440	1,214,836	0.0126	0.0126	250,989	
TOTAL FUNDS		98,352,502	48,914,994	107,023,258	375,549	254,666,303	117,574,213	375,549	98,352,502	136,716,541	38,364,039	1.0944	0.8602	(10,550,955)	

10-Year Audited Fund Balance

10 Year Audited Fund Balances



10 Year Audited Fund Balances

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

Appropriations Resolution

RESOLUTION # *062926-A*

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

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

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

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

121 SPECIAL PURPOSE FUND (OPIOID)

99100 Transfers Out	90,549		90,549
Total Special Purpose Fund	<u>90,549</u>	<u>0</u>	<u>90,549</u>

122 DRUG CONTROL FUND

54150 Drug Enforcement	104,975		104,975
Total Drug Control Fund	<u>104,975</u>	<u>0</u>	<u>104,975</u>

128 OTHER SPECIAL REVENUES (FEDERAL DRUG FUND)

54150 Drug Enforcement	1,000		1,000
Total Special Revenue (Federal Drug) Fund	<u>1,000</u>	<u>0</u>	<u>1,000</u>

131 HIGHWAY/PUBLIC WORKS FUND

61000 Administration	1,382,393		1,382,393
62000 Highway and Bridge Maintenance	909,000		909,000
63100 Equipment Operation and Maintenance	293,000		293,000
65000 Other Charges	242,781		242,781
66000 Employee Benefits	684,892		684,892
68000 Capital Outlay	570,709		570,709
			0
Total Highway/Public Works Fund	<u>4,082,775</u>	<u>0</u>	<u>4,082,775</u>

141 GENERAL PURPOSE SCHOOL FUND

71100 Regular Instruction Program	35,217,618		35,217,618
71200 Special Education Program	5,309,892		5,309,892
71300 Vocational Education Program	2,527,197		2,527,197
72110 Attendance	96,432		96,432
72120 Health Services	1,027,820		1,027,820
72130 Other Student Support	2,256,727		2,256,727
72210 Regular Instruction Program	2,591,823		2,591,823
72220 Special Education Program	924,307		924,307
72230 Vocational Education Program	195,465		195,465
72250 Technology	1,340,596		1,340,596
72310 Board of Education	859,210		859,210
72320 Office of Superintendent	481,335		481,335
72410 Office of the Principal	1,490,966		1,490,966
72510 Fiscal Services	118,313		118,313
72610 Operation of Plant	5,563,416		5,563,416
72620 Maintenance of Plant	302,000		302,000
72710 Transportation	2,792,121		2,792,121
72901 COVID-19 Expenditures	25,000		25,000
73300 Community Services	62,530		62,530
73400 Early Childhood Education	1,152,353		1,152,353
99100 Transfers Out	98,000		98,000
Total General Purpose School Fund	<u>64,433,121</u>	<u>0</u>	<u>64,433,121</u>

142 SCHOOL FEDERAL PROJECTS

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

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

143 CENTRAL CAFETERIA FUND

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

151 GENERAL DEBT SERVICE FUND

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

156 EDUCATION DEBT SERVICE FUND

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

171 GENERAL CAPITAL PROJECTS FUND

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

176 HIGHWAY CAPITAL PROJECTS FUND

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

177 EDUCATION CAPITAL PROJECTS FUND

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

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

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

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

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

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

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

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

a. No matching funds required:

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

b. No ongoing financial obligation:

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

c. Compliance with policies:

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

d. Notification/Reporting:

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

e. Budget Amendment requirement:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

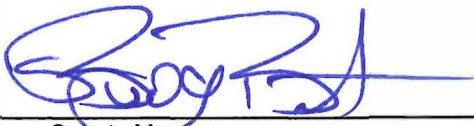
SECTION 22. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 29th day of June, 2026.

Attest:


County Clerk


County Chairman


County Mayor

Tax Levy Resolution

RESOLUTION # 062906-B

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

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

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

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

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

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

SECTION 1.

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

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

SECTION 2.

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

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

SECTION 3.

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

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

1. Within corporate city limits of Lenoir City.

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

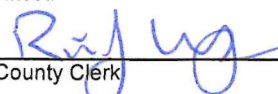
BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 29th day of June, 2026.



County Chairman

Attest:



County Clerk



County Mayor

Nonprofit Organizations Resolution

RESOLUTION # *062926-C*

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

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

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

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

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

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

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

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

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

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

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

Passed the 29th day of June 2026.

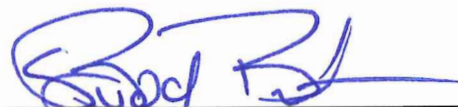


County Chairman

Attest:



County Clerk



County Mayor

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

Tennessee Consolidated Retirement System

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

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

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

WHEREAS, Tennessee Code Annotated, Section 8-36-201(a)(2) further authorizes any political subdivision that establishes a mandatory retirement age requirement that is sixty (60) years of age or older, but less than sixty-two (62), to permit Group 1 members who have creditable service in a Group 1 position covered by such mandatory retirement age requirement to retire on service retirement benefits upon attainment of age fifty-five (55) with twenty-five (25) years of creditable service, provided that the service retirement benefits be based on the years of creditable service rendered and the average final compensation received while the Group 1 member served in a Group 1 position covered by the mandatory retirement provisions. All other service shall be calculated under the reduced (early) retirement provisions; and

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

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

WHEREAS, the Governing Body of the above-named Political Subdivision desires to replace its current supplemental bridge benefit and grant the supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211(i) and acknowledges that the costs associated with the granting of this supplemental bridge benefit pursuant to Tennessee Code Annotated, Section 8-36-211(i) and of service retirement benefits pursuant to Tennessee Code Annotated, Section 8-36-201(a)(2) shall replace the current accrued liability rate of 10.90% and increase its accrued liability rate to 11.55% of the covered payroll of the affected employees, which may be subject to change based on an annual actuarial valuation; and

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

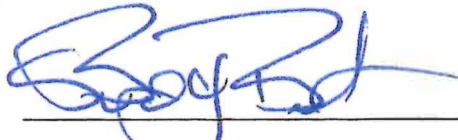
the member dies, or until the first day of the month following the last month of the supplemental bridge benefit payments, whichever occurs first.

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

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



Loudon County Commission Chair



Loudon County Mayor

STATE OF TENNESSEE

COUNTY OF LOUDON

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

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

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

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

Loudon County
(Name of Political Subdivision)

SEAL



Reid Wampler
As Clerk of the Board, as aforesaid

County General Fund

Fund 101

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
8						
9			100%	98%	# Pennies	
10						
11			446,218	437,293	36.17	
12						
13	Revenue					
14						
15	40000		Local Taxes			
16						
17	<i>40100</i>		<u>County Property Taxes</u>			
18	40110		Current Property Tax	14,917,789	15,151,480	15,816,898
19	40120		Trustee's Collections Prior Year	183,839	130,000	130,000
20	40125		Trustee's Collections-Bankruptcy	618	3,000	3,000
21	40130		Clerk and Master's Collections Prior Year	153,598	75,000	75,000
22	40140		Interest and Penalty	46,295	25,000	25,000
23	40163		Payment in Lieu of Taxes			
24	40163	ABRY	PILOT - Aubrey's (Ends 2034)		8,813	8,813
25	40163	KUB	PILOT - Knox Utilities Board	1,509		
26	40163	GATOR	PILOT - GATOR (Ends 2026)	9,691	9,691	
27	40163	LOGAR	PILOT - Loudon Gardens (Ends 2033)	8,500	8,500	8,500
28	40163	MORGN	PILOT - Morgan Olson (Ends 12/31/2026)	90,858	91,994	71,247
29	40163	OVRLK	PILOT - Overlook	1,063	1,000	1,000
30	40163	TATE	PILOT - Tate & Lyle (End 12/31/2026)	293,886	293,886	293,886
31	40163	PROTO	PILOT - Protomet Corp (Ends 12/31/2028)	25,912	25,912	25,912
32	40163	SPRPL	PILOT - Springplace (End 12/31/2029)	15,000	15,000	15,000
33	40163	TWCRK	PILOT - Town Creek Pkwy Apts. (End 2/3/2028)	85,535	85,534	85,535
34						
35			Total County Property Taxes	15,834,093	15,924,810	16,559,791
36						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
37	40200		<u>County Local Option Taxes</u>			
38	40210		Local Option Sales Tax	2,446,915	1,665,083	1,200,000
39	40220		Hotel/Motel Tax	720,633	538,703	455,000
40	40220	OCCUP	Hotel/Motel Tax - VRBO - Occupancy Tax	113,236	88,493	55,000
41	40250		Litigation Tax - General	123,811	102,821	100,000
42	40260		Litigation Tax - Special Purpose	312,161	290,000	290,000
43	40270		Business Tax	1,111,626	600,000	600,000
44	40275		Mixed Drink Tax	48,700	37,819	29,000
45						
46						
47			Total County Local Option Taxes	4,877,082	3,322,919	2,729,000
48						
49	40300		<u>Statutory Local Taxes</u>			
50	40320		Bank Excise Tax	58,333	73,844	73,844
51	40330		Wholesale Beer Tax	151,345	120,000	120,000
52						
53			Total Statutory Local Taxes	209,678	193,844	193,844
54						
55	Total Local Taxes			20,920,853	19,441,573	19,482,635
56						
57	41000		Licenses and Permits			
58						
59	41100		<u>Licenses & Registrations</u>			
60	41120		Animal Registration	35,086	37,000	50,000
61	41120	TEST	Animal Registration	4,366	6,500	5,000
62	41140		Cable TV Franchises	317,816	332,000	332,000
63						
64						
65			Total Licenses	357,268	375,500	387,000
66						
67	41500		<u>Permits</u>			
68	41510		Beer Permits	2,328	2,900	2,900
69	41520		Building Permits	591,395	600,000	600,000
70	41590		Other Permits	38,936	30,000	30,000
71						
72			Total Licenses and Permits	632,659	632,900	632,900
73						
74	Total Licenses and Permits			989,927	1,008,400	1,019,900

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
75						
76	42000		Fines, Forfeitures, and Penalties			
77						
78	<i>42100</i>		<u>Circuit Court</u>			
79	42180		DUI Treatment Fines	1,805	1,900	1,900
80	42190		Data Entry Fee - Circuit Court	612	930	930
81	42191		Courtroom Security Fee	5,665	5,300	5,300
82						
83			Total Circuit Court	8,082	8,130	8,130
84						
85	<i>42200</i>		<u>Criminal Court</u>			
86	42210		Fines	8,108	10,000	10,000
87	42220		Officers Costs	19,162	13,600	13,600
88	42240		Drug Control Fines	2,200	2,200	2,200
89	42250		Jail Fees	1,147	1,560	1,560
90	42290		Data Entry Fee - Criminal Court	1,648	1,000	1,500
91	42292		Victims Assistance Assessments	4,389	5,450	5,000
92						
93			Total Criminal Court	36,654	33,810	33,860
94						
95	<i>42300</i>		<u>General Sessions Court</u>			
96	42310		Fines	34,228	45,000	45,000
97	42320		Officers Costs	66,974	73,000	65,000
98	42330		Games and Fish Fines	355	500	500
99	42340		Drug Control Fines	4,347	7,500	7,500
100	42350		Jail Fees	4,545	5,200	5,200
101	42380		DUI Treatment Fines	13,680	15,000	15,000
102	42390		Data Entry Fee - General Sessions Court	22,783	18,000	18,000
103	42391		Courtroom Security Fee	116,586	100,000	100,000
104	42392		Victims Assistance Assessments	17,900	24,550	24,550
105						
106			Total General Sessions Court	281,398	288,750	280,750

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
107	42400		<u>Juvenile Court</u>			
108	42490		Data Entry Fee - Juvenile Court	538	510	510
109						
110			Total Juvenile Court	538	510	510
111						
112	42500		<u>Chancery Court</u>			
113	42520		Officers Costs	3,668	2,500	3,000
114	42530		Data Entry Fee-Chancery Court	3,110	2,500	2,500
115	42591		Courtroom Security Fee	2,550	2,580	2,580
116						
117			Total Chancery Court	9,328	7,580	8,080
118						
119	42600		<u>Other Courts in County</u>			
120	42610		Fines	12,398	5,000	5,000
121	42611		Fines for Littering			
122						
123			Total Other Courts in County	12,398	5,000	5,000
124						
125						
126	Total Fines, Forfeitures, and Penalties			348,398	343,780	336,330
127						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
128						
129	43000		Charges for Current Services			
130						
131	<u>43100</u>		<u>General Service Charges</u>			
132	43190		Other General Services Charges		35,000	35,000
133						
134			Total General Services Charges	0	35,000	35,000
135						
136	<u>43300</u>		<u>Fees</u>			
137	43350		Copy Fees	45		
138	43366		Greenbelt Late Application Fee		50	50
139	43370		Telephone Commissions (Shared w/ Fund 122)			
140	43383		Additional Fees - Titling & Registration	48,134	50,000	50,000
141	43392		Data Processing Fee - Register	23,486	30,000	30,000
142	43394		Data Processing Fee - Sheriff	4,102	6,000	4,500
143	43395		Sexual Offender Registration Fee - Sheriff	2,400	3,000	2,300
144	43396		Data Processing Fee-County Clerk	1,647	1,000	1,500
145	43399		Vehicle Registration Reinstatement Fee	9,365	2,000	5,000
146						
147			Total Fees	89,179	92,050	93,350
148						
149	Total Charges for Current Services			89,179	127,050	128,350
150						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
151						
152	44000		Other Local Revenues			
153						
154	<i>44100</i>		<u>Recurring Items</u>			
155	44110		Investment Income	684,809	320,000	320,000
156	44131		Commissary Sales	34,609	29,000	29,000
157	44160		Retirees' Insurance Payments	87,368	63,258	78,000
158	44161		Cobra Insurance Payments	2,753	2,873	2,000
159	44165		Rebates	899	3,686	
160	44170		Miscellaneous Refunds	4,916		
161	44170	INMAT	Misc Refunds - Inmate copays		122,993	8,400
162	44170	UNCLM	Misc Refunds		5,076	
163						
164	<i>44500</i>		<u>Nonrecurring Items</u>			
165	44530		Sale of Equipment	7,826	500	
166	44530	ANIMA	Sale of Property - Animal Shelter Traps		500	
167	44560		Damages recovered from individuals	1,860		
168	44570		Contributions and Gifts			
169	44570	ASHLT	Contributions and Gifts - Animal Shelter	18,046	20,000	20,000
170	44570	BQUEST	Contributions and Gifts - Animal Shelter Bequest		22,226	
171	44570	DADOP	Contributions and Gifts - Donation for Adoption	3,336		2,000
172	44570	LADDS	Contributions and Gifts - Animal Shelter Laddies	3,849	2,000	2,000
173	44570	LFSVR	Contributions and Gifts - Life Saver Program	515	5,000	1,000
174	44570	PETSM	Contributions and Gifts - Animal Shelter PetSmart	2,000	5,000	2,000
175	44570	SRCTZ	Contributions and Gifts - Sr. Center	5,517	7,009	500
176	44570	FDBOX	Contributions and Gifts	660	3,200	0
177	44570	DIVE	Contributions and Gifts	1,500	3,400	
178	44990		Other Local Revenue			
179						
180			Total Other Local Revenues	860,463	615,721	464,900
181						
182	Total Other Local Revenues			860,463	615,721	464,900

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
183						
184	45000		Fees Received from County Officials			
185						
186	45140		Excess Fees - General Sessions Court Clerk			
187	45510		County Clerk	764,630	520,000	520,000
188	45520		Circuit Court	177,767	120,000	120,000
189	45540		General Sessions Court Clerk	475,233	340,000	340,000
190	45550		Clerk and Master	175,160	85,000	85,000
191	45580		Register	438,969	500,000	500,000
192	45590		Sheriff	34,750	18,000	18,000
193	45610		Trustee	1,278,433	1,211,541	880,000
194						
195			Total Fees Received from County Officials	3,344,942	2,794,541	2,463,000
196						
197	Total Fees Received from County Officials			3,344,942	2,794,541	2,463,000
198						
199						
200	46000		State of Tennessee			
201						
202	<i>46100</i>		<i>General Government Grants</i>			
203	46110		Juvenile Services Program	9,000	9,000	9,000
204	46140		Aging Programs			
205	46140	DDA25	Aging Programs		50,000	
206	46140	SRCTR	Aging Programs	13,814	14,232	21,264
207	46190	MHTPG	Other General Govt Grant	38,209	53,660	55,000
208						
209			Total General Government Grants	61,023	126,892	85,264

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
210						
211	46200		<u>Public Safety Grants</u>			
212	46210		Law Enforcement Training Programs (In-Service)	86,400	54,400	56,000
213	46210	TLETA	Law Enforcement Training Programs	10,000	15,000	10,000
214	46290	SROGT	Other Public Safety Grants	674,742	675,000	675,000
215	46290	VCIF	Other Public Safety Grants	14,880		
216	46290	VCIF	Other Public Safety Grants	59,610		
217	46290	TCI	Other Public Safety Grants	14,048	14,992	15,000
218						
219			Total Public Safety Grants	859,680	759,392	756,000
220						
221	46300		<u>Health and Welfare Grants</u>			
222	46310		Health Department Programs	193,833	744,200	744,200
223						
224			Total Health and Welfare Grants	193,833	744,200	744,200
225						
226	46800- 46900		<u>Other State Revenues</u>			
227	46820		Income Tax	9		
228	46830		Beer Tax	17,752	20,000	20,000
229	46835	COCLK	Vehicle Certificate of Title Fees	10,023	9,000	9,000
230	46840		Alcoholic Beverage Tax	105,810	96,000	96,000
231	46852		State Revenue Sharing - Telecommunications	56,346	60,000	60,000
232	46855		State Shared Sports Gaming	80,991	87,000	87,000
233	46915		Contracted Prisoner Boarding	276,135	275,000	275,000
234	46960		Registrar's Salary Supplement	15,164	15,000	15,000
235	46970		State Shared Sales Tax-Cities	15,090	6,000	6,000
236	46980	CSG	Other State Grants - Court Security Grant	26,803		
237	46990	ASSOR	Other State Revenues - Educational Incentive		214	
238	46990	HIVMD	Other State Revenues		26,060	
239	46990	FANTA	Other State Revenues -	2,569		
240						
241			Total Other State Revenues	606,692	594,274	568,000
242						
243	Total State of Tennessee			1,721,228	2,224,758	2,153,464

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
244						
245						
246	47000		Federal Government			
247						
248	47200		<u>Federal Through State</u>			
249	47220	DOE25	Civil Defense Reimbursement	21,000	21,000	
250	47220	DOE26	Civil Defense Reimbursement			
251	47220	EMPG	Emergency Management Reimbursement	39,747	37,759	
252	47235		Homeland Security Grant			
253	47235	HLS22	Homeland Security Grant	19,000		
254	47235	HLS23	Homeland Security Grant		19,000	
255	47235	HLS24	Homeland Security Grant			
256	47235	HLS25	Homeland Security Grant			20,075
257	47301		COVID-19 Grant	18,916		
258	47590		Other Federal through State	224,256		
259	47590	FDINS	Other Federal through State-Food Insecurity Grant		69,233	
260	47590	GHSOG	Other Federal through State - Tenn. Hwy Safety	53,554	30,400	
261	47590	SCEQU	Other Federal through State - Sr. Ctr. Equip. Grant		31,746	
262	47590	SRCTR	Other Direct Federal Revenue - Sr. Center	47,299	62,468	54,968
263	47590	SRCTR-F24	Other Direct Federal Revenue - Sr. Center-Renovation C	49,174		
264	47990	USMAR	Other Direct Federal Revenue	2,639	3,162	3,100
265						
266			Total Federal Through State	475,585	274,768	78,143
267						
268	Total Federal Government			475,585	274,768	78,143
269						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
270	48000		Other Governments and Citizens			
271						
272	<i>48100</i>		<i>Other Governments</i>			
273	48130		Contributions			
274	48130	LEANI	Contributions (Lenoir City for Animal Shelter)	3,000	3,000	3,000
275	48130	LOANI	Contributions (City of Loudon for Animal Shelter)	3,282	3,282	3,282
276	48130	SOIL	Contributions for PT Soil Technical	0		
277	48130	SRO	Contributions to SRO from BOE	5,000	5,000	5,000
278	48140	LEPTX	Contracted Services (Personal Property-Lenoir City)	3,288		1,500
279	48140	LOPTX	Contracted Services (Personal Property-Loudon City)	15,647		5,500
280	48140		Contracted Services (Reappraisal-Cities Reimb.)		60,819	60,819
286						
287			Total Other Governments	30,217	72,101	79,101
288						
289	<i>48600</i>		<i>Citizen Groups and Other</i>			
290	48610		Donations	119		
291	48610	LUNCH	Donations (Sr. Center Lunch Program)	1,765	1,000	1,000
292	48610	SRCTR	Donations (Senior Citizens)	9,232	11,000	11,000
293						
294			Total Citizens Groups and Other	11,116	12,000	12,000
295						
296						
297	Total Other Governments and Citizens			41,333	84,101	91,101
298						
299	Total Revenues			28,791,908	26,914,692	26,217,823

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
300						
301						
302	49000		<u>Other Sources</u>			
303	49600	TRADE	Proceeds from Sale of Capital Assets			
304	49700		Insurance Recovery	63,034	10,000	10,000
305	49800	ARPA	Transfers In (From ARPA Fund 127-Legal Fees)	215,444		
306	49800	ARPA	Transfers In (From ARPA Fund 127-Reimb. Animal Shl	49,619		
307	49800	ARPA	Transfers In (From ARPA - 1X Payments)	106,319		
308	49800		Transfers In (From Courthouse reimbursement)		2,424,283	
309	49800	ABATE	Transfers In (From OPIOID ABATE reimbursement)			90,549
310	49800	MAINT	Transfers In (From BOE for maintenance wages)			13,000
311	49800		Transfers In			
312						
313			Total Transfers In	434,416	2,434,283	113,549
314						
315	Total Revenues and Transfers In			29,226,324	29,348,975	26,331,372
316						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
317	Total General Expenditures					
318						
319	Account Number					
320	51000		General Administration			
321						
322	51100		County Commission			
323	101		County Officials	112,021	112,246	112,246
324	140		Salary Supplements	9,559	10,019	10,019
325	201		Social Security	6,789	7,580	7,581
326	204		State Retirement - Pensions	4,407	8,204	9,048
327	206		Life Insurance	1,572	1,569	1,572
328	206	RET	Life Insurance - Retirees	67	68	68
329	207		Medical Insurance	38,660	51,406	38,660
330	207	SRHTH	Medical Insurance - Sr Health	13,537	12,142	12,461
331	208		Dental Insurance	3,686	4,222	3,687
332	208	RET	Dental Insurance - Retirees	950	1,188	950
333	212		Employer Medicare	1,748	1,773	1,773
334	308		Consultants	7,250	14,500	14,500
335	320		Dues & Memberships	1,935	13,500	13,500
336	349		Printing, Stationery, and Forms	0	750	750
337	355		Travel	549	7,000	7,000
338	399		Other Contracted Services	270	2,375	2,375
339	435		Office Supplies	0	100	100
340	499		Other Supplies and Materials	1,703	2,000	2,000
341	513		Workers Comp Insurance	6,511	7,860	6,511
342	524		In Service/Staff Development	215	1,000	1,000
343	711		Furniture & Fixtures			
344						
345			Total County Commission	211,429	259,502	245,801
346						
347				FY 2027 Request VS FY 2026 Budget		-5.28%
348				FY 2027 Bud Comm VS FY 2026 Budget		
349						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
350						
351	51210		Board of Equalization			
352	191		Board and Committee Member Fees	1,700	2,940	3,740
353	355		Travel		500	500
354						
355			Total Board of Equalization	1,700	3,440	4,240
356						
357				FY 2027 Request VS FY 2026 Budget		23.26%
358				FY 2027 Bud Comm VS FY 2026 Budget		
359						
360						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
361	51220		Beer Board			
362	191		Board and Committee Members Fees	450	3,000	3,000
363	201		Social Security	4		
364	204		Retirement - Pensions	5		
365	212		Employer Medicare	1		
366	599		Other Charges			
367						
368			Total Beer Board	460	3,000	3,000
369						
370				FY 2027 Request VS FY 2026 Budget		0.00%
371				FY 2027 Bud Comm VS FY 2026 Budget		
372						
373						

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
374	51240		Planning/BZA Board (191)			
375	191		Board and Committee Members Fees	7,425	8,500	10,000
376	524		In Service/Staff Development		1,000	1,000
377						
378			Total Planning/BZA Board	7,425	9,500	11,000
379						
380				FY 2027 Request VS FY 2026 Budget		15.79%
381				FY 2027 Bud Comm VS FY 2026 Budget		
382						
383						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
384	51300		County Mayor			
385	101		County Official/Administrative Officer	123,751	127,464	130,815
386	105		Supervisor of Public Libraries (stipend)	4,692	4,693	4,693
387	161		Secretary(ies) (1 emp)	53,432	57,744	59,842
388	189	1XPMT	Other Salaries - 1 time payment	500		
389	201		Social Security	10,980	11,774	12,112
390	204		State Retirement - Pensions	12,238	12,743	14,456
391	206		Life Insurance	359	359	344
392	206-RET	LIF	Life Insurance - Retirees	244	256	260
393	207		Medical Insurance	13,213	13,675	13,213
394	208		Dental Insurance	850	816	850
395	208	RET	Dental Insurance - Retirees	323	490	353
396	212		Employer Medicare	2,568	2,754	2,833
397	307		Communication	856	2,000	2,000
398	320		Dues and Memberships	3,344	4,000	4,000
399	330		Operating Lease Payments	275	2,000	2,000
400	333		Licenses		500	500
401	338		Maintenance and Repair Services- Vehicles	330	100	100
402	348		Postal Charges	29	200	200
403	349		Printing, Stationery & Forms	0	500	500
404	355		Travel	1,929	2,500	2,500
405	414		Duplicating Supplies	207	150	150
406	425		Gasoline	2,161	3,200	3,200
407	435		Office Supplies	933	1,000	1,000
408	499		Other Supplies & Materials	346	200	200
409	508		Premium on Corporate Surety Bonds	350	367	367
410	513		Workers Comp Insurance	2,605	3,144	2,605
411	524		Staff Development	224	400	400
412	711		Furniture & Fixtures	0	500	500
413	719		Office Equipment	2,663	1,500	1,500
414						
415			Total County Mayor	239,402	255,029	261,493
416						
417				FY 2027 Request VS FY 2026 Budget		2.53%
418				FY 2027 Bud Comm VS FY 2026 Budget		
419			Page 43			

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General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
420	51310		Personnel Office			
421						
422	105		Employee Benefits Administrator (1 emp)	47,418	51,753	53,852
423	161		Secretary (s) (1 emp)	36,644	41,020	43,119
424	189	IXPMT	Other Salaries - 1 time payment	1,000		
425	201		Social Security	4,769	5,752	6,013
426	204		State Retirement	5,708	6,225	7,176
427	206		Life Insurance	359	359	359
428	206	RET	Life Insurance - Retiree	192	176	192
429	207		Medical Insurance	32,050	33,170	32,050
430	208		Dental Insurance	1,699	1,632	1,699
431	208	RET	Dental Insurance - Retiree	352	490	353
432	212		Employer Medicare	1,115	1,345	1,407
433	307		Communication	468	480	480
434	320		Dues & Memberships	14	200	200
435	330		Operating Lease Payments	1,190	1,500	1,500
436	340		Medical Services (Drug Screens/Health Check)	1,921	5,600	6,000
437	348		Postal Charges	141	300	350
438	349		Printing, Stationery & Forms *	184	500	500
439	355		Travel	0	1,000	1,000
440	399		Other Contracted Services	5,367	6,000	6,000
441	414		Duplicating Supplies	124	150	150
442	435		Office Supplies	499	500	500
443	499		Other Supplies & Materials	100	800	2,000
444	524		In Service/Staff Development	0	600	600
445	719		Office Equipment	724	600	600
446						
447			Total Personnel Office	142,038	160,152	166,100
448						
449				FY 2027 Request VS FY 2026 Budget		3.71%
450				FY 2027 Bud Comm VS FY 2026 Budget		
451						
452						
453						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
454						
455	51400		Legal Fees			
456	331		Legal Services	311,979	310,000	310,000
457	331-LCANX		Legal Services	68,637	155,000	155,000
458	399		Other Contracted Services		25,000	25,000
459						
460			Total Legal Fees	380,616	490,000	490,000
461						
462				FY 2027 Request VS FY 2026 Budget		
463				FY 2027 Bud Comm VS FY 2026 Budget		
464						
465						
466						

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
467	51500		Election Commission			
468	101		County Official/Administrative Officer (Election Official)	96,430	99,322	101,934
469	103		Assistant Administrator (1 emp)			63,066
470	161		Secretary(ies)	53,411	60,967	
471	168		Temporary Personnel	24,269	17,500	25,000
472	187		Overtime Pay	6,932	4,000	6,000
473	189	1XPMT	Other Salaries - 1 time payment	1,750		
474	192		Election Commission-SS, Med; NO TCRS	13,455	13,500	15,000
475	193		Election Workers -SS, Med; NO TCRS	145,114	85,000	170,000
476	201		Social Security	16,419	17,378	23,622
477	204		State Retirement	10,650	18,707	12,654
478	206		Life Insurance	359	359	359
479	206-RET	LIF	Life Insurance - Retirees	240	240	240
480	207		Medical Insurance	6,610	6,842	6,610
481	207-RET	MED	Medical Insurance	6,046	0	8,061
482	207	SRHTH	Medical Insurance	3,569	4,857	2,492
483	208		Dental Insurance	849	816	850
484	208-RET	DEN	Dental Insurance - Retirees	353	490	353
485	212		Employer Medicare	4,239	4,064	5,525
486	302		Advertising	346	600	600
487	307		Communication	1,928	2,750	2,750
488	307	WIRE	Communications		750	750
489	320		Dues and Memberships		500	500
490	330		Operating Lease Payments	2,046	3,500	3,500
491	332		Legal Notices	1,894	4,000	4,500
492	333		License (Hardware)	11,205	20,700	29,000
493	336		Maintenance and Repair Services - Office Equipment	30,000	13,800	22,000
494	348		Postal Charges	16,935	7,500	10,000

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
495	349		Printing, Stationery, and Forms	10,711	7,000	10,000
496	351		Rental	0	2,000	2,000
497	355		Travel	4,043	7,000	10,000
498	399		Other Contracted Services	14,570	28,000	23,000
499	414		Duplicating Supplies	6,962	8,000	8,000
500	422		Food Supplies	3,423	2,000	3,500
501	435		Office Supplies	9,453	8,000	8,000
502	451		Uniforms	1,155	500	1,000
503	513		Workers Comp Insurance	1,302	1,572	1,302
504	524		In-Service/Staff Development	100	500	500
505	599		Other charges	946		
506	711		Furniture & Fixtures	44	1,000	2,000
507	719		Office Equipment	10,700	2,500	3,000
508						
509			Total Election Commission	518,458	456,214	587,668
510						
511				FY 2027 Request VS FY 2026 Budget		28.81%
512				FY 2027 Bud Comm VS FY 2026 Budget		
513						
514						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
515	51600		Register of Deeds			
516	101		County Official/Administrative Officer	107,144	110,358	113,260
517	162		Clerical Personnel (4 emp)	173,106	191,308	203,944
518	189	IXPMT	Other Salaries - 1 time payment	2,000		
519	201		Social Security	16,673	18,703	19,667
520	204		State Retirement - Pensions	18,939	20,242	23,473
521	206		Life Insurance	806	760	811
522	206-RET	LIF	Life Insurance - Retirees	244	240	245
523	207		Medical Insurance	58,483	53,354	58,483
524	207	RET	Medical Insurance - Retirees	8,061	8,343	8,061
525	207	SRHTH	Medical Insurance - Sr. Health	13,537	12,142	12,461
526	208		Dental Insurance	3,687	2,596	3,687
527	208-RET	DEN	Dental Insurance - Retirees	1,388	1,926	1,388
528	212		Employer Medicare	3,899	4,374	4,599
529	307		Communication	1,325	2,000	2,000
530	320		Dues and Memberships	1,028	1,500	2,000
531	330		Operating Lease Payments	4,607	5,200	5,500
532	348		Postal Charges	1,228	2,000	2,000
533	349		Printing, Stationary, and forms	450	800	800
534	355		Travel/Training	2,079	2,500	3,000
535	399		Other Contracted Services	2,091		
536	399	REGIS	Other Contracted Services	17,184	31,000	31,000
537	414		Duplicating Supplies	161	400	
538	435		Office Supplies	806	3,000	3,000
539	508		Premiums on Corporate Surety Bonds	350	500	500
540	513		Workers Comp Insurance	3,255	3,144	3,255
541	711		Furniture	1,409	1,500	1,500
542	719		Office Equipment		1,500	1,500
543						
544			Total Register of Deeds	443,940	479,390	506,134
545						
546				FY 2027 Request VS FY 2026 Budget		5.58%
547				FY 2027 Bud Comm VS FY 2026 Budget		

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
548						
549	51720		Planning			
550						
551	103		Assistant (s) (1 emp)	52,471	56,787	58,885
552	162		Clerical Personnel (1 emp)	38,732	30,173	45,198
553	189	1XPMT	Other Salaries - 1 time payment	1,000		
554	201		Social Security	5,449	5,392	6,453
555	204		Retirement - Pensions	6,187	5,835	7,702
556	206		Life Insurance	337	331	337
557	206-RET	LIF	Life Insurance - Reirees	301	308	301
558	207		Medical Insurance	37,206	37,365	36,737
559	207-RET	MED	Medical Insurance - Reirees	6,046	0	8,061
560	207	SRHTH	Medical Insurance	6,275	7,285	4,984
561	208		Dental Insurance	1,699	1,564	1,699
562	208-RET	DEN	Dental Insurance - Reirees	705	979	706
563	212		Employer Medicare	1,274	1,261	1,509
564	307		Communication	882	1,000	1,000
565	307	WIRE	Communication		1,400	1,400
566	320		Dues and Memberships	300	1,700	1,700
567	330		Operating Lease Payments	740	2,500	2,500
568	338		Maintenance and Repair Services - Vehicles	150	1,000	1,000
569	348		Postal Charges	200	1,000	1,000
570	349		Printing, Stationery and Forms	428	1,500	1,500
571	355		Travel	156	1,500	1,500
572	399		Other Contracted Services	359		
573	399	HICRK	Other Contracted Services - Hickory Creek Park		18,000	18,000
574	399	STORM	Other Contracted Services	400	10,000	10,000
575	414		Duplicating Supplies	41	200	200

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
576	425		Gasoline	1,050	1,500	1,500
577	435		Office Supplies	526	2,000	2,000
578	443		Road Signs	960	1,000	1,000
579	450		Tires and Tubes	0	1,000	500
580	499		Other Supplies and Materials	160		
581	513		Workers' Compensation Insurance	1,302	786	1,302
582	524		In Service/Staff Development	50	1,500	1,500
583	711		Furniture	0	500	500
584	719		Office Equipment	1,365	1,500	1,500
585						
586			Total Planning	166,751	196,866	222,174
587						
588				FY 2027 Request VS FY 2026 Budget		12.86%
589				FY 2027 Bud Comm VS FY 2026 Budget		
590						
591						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
592	51750		Codes Enforcement			
593	103		Assistant(s) (3 emp)	149,955	188,110	163,025
595	105		Supervisor/Director	71,200	75,701	77,781
596	161		Secretary(ies) (1 emp)	37,855	43,144	46,405
597	189	1XPMT	Other Salaries - 1 time payment	2,500		
598	187		Overtime Pay			
599	201		Social Security	15,740	18,535	17,808
600	204		State Retirement - Pensions	17,547	20,059	21,254
601	206		Life Insurance	827	812	835
602	206	RET	Life Insurance - Retirees	218	135	218
603	207		Medical Insurance	57,497	59,506	57,498
604	207	SRHTH	Medical Insurance - Sr. Health	5,415	4,857	4,984
605	208		Dental Insurance	2,838	2,726	2,838
606	208	RET	Dental Insurance - Retirees	1,035	1,436	1,036
607	212		Employer Medicare	3,681	4,335	4,165
608	307		Communication	3,388	2,500	2,500
609	307	WIRE	Communication		1,500	1,500
610	320		Dues and Memberships	415	850	850
611	330		Operating Lease Payments	740	3,100	3,100
612	338		Maintenance/Repair Vehicle	1,796	4,000	2,500
613	348		Postal Charges	472	1,200	1,200
614	349		Printing, Stationery and Forms	1,781	2,500	2,500
615	355		Travel	0	2,000	2,000
616	399		Other Contracted Services - Dirty Lot Clean-up	125	7,000	15,000
617	414		Duplicating Supplies	41	200	200
618	425		Gasoline	6,509	8,500	8,500
619	435		Office Supplies	665	1,500	1,500
620	449		Code Books			3,600
621	450		Tires and Tubes	0	2,000	2,000
622	451		Uniforms	431	800	1,000

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
623	471		Software	0	1,200	1,200
624	499		Other Supplies and Materials	287		
625	513		Workman's Comp Insurance	3,255	4,355	3,255
626	524		In Service/Staff Development	450	2,100	6,500
627	711		Office Furniture	0	600	1,000
628	718	STORM	Motor Vehichle (from STORM WATER RESERVE)	0	39,000	
629	719		Office Equipment	2,971	1,500	1,500
630						
631			Total Codes Enforcement	389,634	505,761	459,252
632						
633				FY 2027 Request VS FY 2026 Budget		-9.20%
634				FY 2027 Bud Comm VS FY 2026 Budget		
635						
636						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
637						
638	51760		Geographical Information Systems			
639	105		Supervisor (1 emp)	53,411	57,722	59,821
640	185		Educational Incentive	250	250	500
641	189	IXPMT	Other Salaries - 1 time payment	500		
642	201		Social Security	3,224	3,594	3,740
643	204		State Retirement - Pensions	3,617	3,890	4,464
644	206		Life Insurance	157	158	158
645	206	RET-LIF	Life Insurance - Retirees	116	80	116
646	207		Medical Insurance	6,610	13,675	6,610
647	207	SRHTH	Medical Insurance - Sr. Health	5,415	4,857	4,984
648	208		Dental Insurance	289	817	290
649	208	RET-DEN	Dental Insurance - Retirees	1,036	1,437	1,036
650	212		Employer Medicare	754	841	875
651	320		Dues and Memberships	0	100	100
652	355		Travel	0	500	500
653	399		Other Contracted Services	3,510	3,510	3,510
654	414		Duplicating Supplies	0	750	750
655	435		Office Supplies	1,204	2,500	2,500
656	524		In Service/Staff Development	0	250	250
657	719		Office Equipment	0	2,500	2,500
658						
659			Total Geographical Information Systems	80,093	97,431	92,704
660						
661				FY 2027 Request VS FY 2026 Budget		-4.85%
662				FY 2027 Bud Comm VS FY 2026 Budget		
663						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
664						
665						
666						
667	51800		County Buildings			
668	105		Supervisor/Director (1 emp)	61,200	65,700	68,280
669	167		Maintenance Personnel (9 emp)	415,662	457,955	476,528
670	187		Overtime Pay	6,910	6,000	8,000
671	189	1XPMT	Other Salaries - 1 time payment	5,000		
672	201		Social Security	28,697	32,839	34,274
673	204		State Retirement - Pensions	32,775	35,541	40,908
674	206		Life Insurance	1,694	1,731	1,694
675	206-RET	LIF	Life Insurance - Retirees	1,032	951	1,032
676	207		Medical Insurance	128,661	130,048	128,662
677	207	COBRA	Medical Insurance			
678	207 RET	MED	Medical Insurance - Retirees	24,174	25,019	24,174
679	207	SRHTH	Medical Insurance - Sr. Health	24,367	23,658	22,429
680	208		Dental Insurance	6,019	6,365	6,020
681	208-RET	DEN	Dental Insurance - Retirees	1,741	2,416	1,741
682	210		Unemployment Compensation			
683	212		Employer Medicare	6,711	7,681	8,016
684	307		Communication	7,374	7,000	7,000
685	307	WIRE	Communication		7,046	8,000
686	320		Dues and Memberships	0	90	90
687	330		Operating Lease Payments	3,105	4,265	5,051
688	335		Maintenance & Repair Services - Buildings	83,407	100,000	100,000
689	336		Maintenance & Repair Services - Equipment	4,669	4,000	4,000
690	338		Maintenance & Repair Services - Vehicles	4,012	5,000	10,000

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
691	347		Pest Control	6,985	10,000	10,000
692	348		Postal Charges	0		
693	349		Printing Stationery and Forms	0		
694	399		Other Contracted Services	323,591	304,715	325,000
695	410		Custodial Supplies	8,168	12,500	12,500
696	412		Diesel Fuel	30	3,000	3,000
697	413		Drugs and Medical Supplies	0	500	1,000
698	414		Duplicating Supplies	0	250	500
699	425		Gasoline	11,723	20,000	20,000
700	435		Office Supplies	421	750	750
701	446		Small Tools		6,500	6,500
702	450		Tires	1,313	3,314	1,500
703	451		Uniforms	6,638	7,000	9,000
704	452		Utilities	427,957	425,000	425,000
705	499		Other Supplies and Materials	105	100	100
706	513		Workers Comp Insurance	6,511	7,860	6,511
707	524		In Service/Staff Development	334	500	1,500
708	599		Other Charges	337	200	200
709	711		Furniture and Fixtures	0	0	250
710	717		Maintenance Equipment	0	991	1,000
711	718		Motor Vehicles		60,500	
712	719		Office Equipment	660	1,390	3,000
713						
714			Total Plant Maintenance & Operations	1,641,983	1,788,375	1,783,210
715						
716						
717				FY 2027 Request VS FY 2026 Budget		-0.29%
718				FY 2027 Bud Comm VS FY 2026 Budget		

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
719						
720	51810		Other Facilities (Career Center expenses)			
721	452		Utilities	27,152		
722						
723						
724			Total Other Facilities	27,152	0	0
725						
726						
727				FY 2027 Request VS FY 2026 Budget		
728				FY 2027 Bud Comm VS FY 2026 Budget		
729						
730						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
731						
732	51900		Other General Administration			
733	332		Legal Notices	8,890	10,000	10,000
734	359		Disposal Fees	11,277	12,000	12,000
735	502		Building and Contents Insurance	433,599	470,593	475,000
736						
737			Total Other General Administration	453,766	492,593	497,000
738						
739						
740				FY 2027 Request VS FY 2026 Budget		
741				FY 2027 Bud Comm VS FY 2026 Budget		
742						
743						
744						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
745	51910		Preservation of Records			
746	332		Legal Notices, Recording and Court Costs		85	85
747	333		Licenses - WIX.Com	407	407	407
748	719		Office Equipment		508	508
749						
750			Total Preservation of Records	407	1,000	1,000
751						
752						
753						
754						
755	Total General Administration			4,705,254	5,198,253	5,330,776
756						
757						
758				FY 2027 Request VS FY 2026 Budget		
759				FY 2027 Bud Comm VS FY 2026 Budget		
760						
761						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
762	52000		Finance			
763	52100		Accounting			
764	103		Assistant (1 emp)	63,200	67,701	69,781
765	105		Supervisor/Director (1 emp)	95,450	103,701	105,781
766	119		Accountants/Bookkeepers (7 emp)	266,545	344,180	357,749
768	140		Salary Supplements	0		
769	169		Part-time Personnel - NO SS OR TCRS	5,036	22,100	22,100
770	187		Overtime Pay	2,598	5,000	5,000
771	189	1XPMT	Other Salaries - 1 time payment	4,250		
772	201		Social Security	25,521	33,647	34,746
773	204		State Retirement - Pensions	28,933	34,931	39,835
774	206		Life Insurance	1,362	1,494	1,482
775	206 RET	LIF	Life Insurance - Retirees	504	500	504
776	207		Medical Insurance	86,039	99,054	101,879
777	207 RET	MED	Medical Insurance - Retirees	8,061	1,391	8,062
778	207	SRHTH	Medical Insurance - Sr. Health	22,460	24,284	20,737
779	208		Dental Insurance	5,510	6,216	6,077
780	208-RET	DEN	Dental Insurance - Retirees	2,094	2,905	2,094
781	210		Unemployment Compensation	2,378	1,418	
782	212		Employer Medicare	6,045	7,869	8,126
783	305		Audit Services	24,150	24,480	24,800
784	307		Communication	2,581	2,600	2,600
785	320		Dues and Memberships	220	620	620
786	330		Operating Lease Payments	1,110	2,160	3,940
787	332		Legal Notices, Recording, and Court Costs	500	1,260	1,260
788	337		Maintenance and Repair Services-Office	0		
789	348		Postal Charges	6,375	6,000	6,500
790	349		Printing, Stationery and Forms	4,712	4,500	4,700
791	355		Travel	1,677	3,000	3,000
792	399		Other Contracted Services	29,836	31,768	33,830
793	414		Duplicating Supplies	1,511	2,000	1,500

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

	A	B	C	D	E	J
1	Account Number		General Fund 101			
2			7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
794	435		Office Supplies	5,962	7,000	7,000
795	471		Software	0	4,120	0
796	499		Other Supplies and Materials	114	300	300
797	508		Premiums on Corporate Bonds	722	400	400
798	513		Workers Comp Insurance	5,860	6,288	5,860
799	524		In Service/Staff Development	1,281	2,500	2,500
800	599		Other Charges	246	500	500
801	719		Office Equipment	5,342	6,000	6,500
802			Total Accounting	718,185	861,887	889,763
803						
804				FY 2027 Request VS FY 2026 Budget		3.23%
805				FY 2027 Bud Comm VS FY 2026 Budget		
806						
807						
808						
809						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
810	52200		Purchasing			
811	105		Supervisor/Director (1 emp)	62,200	66,701	68,781
812	122		Purchasing Personnel (3 emp)	125,964	141,159	147,472
813	169		Part-time Personnel - <u>NO SS & TCRS</u>	14,605	16,924	17,770
814	189	1XPMT	Other Salaries - 1 time payment	2,250		
815	187		Overtime			
816	201		Social Security	10,979	13,937	14,509
817	204		State Retirement - Pensions	12,786	15,051	16,003
818	206		Life Insurance	673	673	673
819	206 RET	LIF	Life Insurance Reitiirees	423	365	423
820	207		Medical Insurance	50,894	52,672	50,894
821	207	SRHTH	Medical Insurance - Sr. Health	8,123	7,285	7,476
822	208		Dental Insurance	2,278	2,188	2,278
823	208 RET	DEN	Dental Insurance - Retirees	1,058	1,468	1,058
824	212		Employer Medicare	2,783	3,259	3,393
825	307		Communication	2,855	3,700	2,800
826	307	WIRE	Communication		1,500	1,500
827	320		Dues and Memberships	1,804	2,500	2,500
828	330		Operating Lease Payments	329	2,000	2,000
829	338		Vehicle Maintenance	258	537	800
830	348		Postal Charges	100	200	200
831	348	PREPD	Postal Charges			
832	349		Printing, Stationery, and Forms	0	200	200
833	355		Travel	2,934	3,014	4,000
834	399		Other Contracted Services	1,708	3,400	3,400
835	399	GOVDL	Other Contracted Services	0	400	0
836	399	SPLUS	Other Contracted Services	0	500	0

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
837	414		Duplicating Supplies	290	500	500
838	425		Gasoline	92	600	700
839	435		Office Supplies	2,371	3,000	3,000
840	437		Periodicals	262	600	600
841	450		Tires and tubes		263	
842	499		Other Supplies and Materials	0	1,212	200
843	508		Premiums on Corp Surety Bonds	350	350	350
844	513		Workers Comp Insurance	2,605	3,144	2,605
845	524		In Service/Staff Development	415	1,401	3,500
846	599		Other Charges	22	373	
847	599	CHARG	Other Charges	0		
848	711		Furniture and Fixtures	0	500	500
849	719		Office Equipment	2,587	3,000	3,000
850						
851			Total Purchasing	313,998	354,576	363,085
852						
853				FY 2027 Request VS FY 2026 Budget		3.09%
854				FY 2027 Bud Comm VS FY 2026 Budget		
855						
856						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
857	52300		Property Assessor's Office			
858	101		County Official/Administrative Officer	107,144	110,358	113,260
859	161		Staff Wages (7 emp)	213,660	315,424	344,968
860	169		Part Time Personnel	22,426		28,147
861	184		Educational Incentive - Official		214	1,000
862	185		Educational Incentive	500	500	1,000
863	189	1XPMT	Other Salaries - 1 time payment	2,750		
864	201		Social Security	20,302	26,976	30,279
865	204		State Retirement - Pensions	21,658	29,194	34,056
866	206		Life Insurance	963	1,162	1,212
867	206-RET	LIF	Life Insurance - Retirees	384	384	384
868	207		Medical Insurance	66,173	53,693	95,826
869	207-RET	MED	Medical Insurance - Retirees			
870	207	SRHTH	Medical Insurance - Sr Health	8,122	10,790	7,476
871	208		Dental Insurance	3,404	3,542	4,820
872	208-RET	DEN	Dental Insurance - Retirees	1,035	1,218	1,036
873	212		Employer Medicare	4,748	6,309	7,082
874	307		Communication	3,108	3,000	3,000
875	307	WIRE	Communication		500	500
876	317		Data Processing Services	9,838	10,000	10,000
877	320		Dues and Memberships	2,865	4,400	5,000
878	330		Operating Lease Payments	957	3,300	2,500
879	331		Legal Services	662	7,500	7,500
880	332		Legal Notices, Recording, and Court Costs	166	300	300
881	334		Maintenance Agreements	11,889	13,500	13,500
882	338		Maint & Repair of Vehicles	1,468	2,400	2,400
883	348		Postage	2,181	24,000	4,000
884	349		Printing, Stationery, and Forms	399	1,000	1,000
885	355		Travel	5,536	5,778	6,000
886	399		Other Contracted Services	32,345	56,300	49,500
887	399		Other Contracted Services (Eagleview)		70,398	70,400

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
888	414		Duplicating Supplies	0	800	800
889	425		Gasoline	2,126	3,000	3,000
890	435		Office Supplies	1,973	2,420	3,000
891	451		Uniforms	0	1,000	1,000
892	499		Other Supplies and Materials	0	200	200
893	508		Premium on Corporate Surety Bonds	175	300	300
894	513		Workers Comp Insurance	5,860	7,074	5,860
895	524		In Service/Staff Development	6,475	2,222	6,500
896	711		Furniture and Fixtures	0	929	2,000
897	719		Office Equipment	1,041	4,651	3,000
898						
899			Total Property Assessor's Office	562,333	784,736	871,806
900						
901				FY 2027 Request VS FY 2026 Budget		11.10%
902				FY 2027 Bud Comm VS FY 2026 Budget		
903						
904						
905						
906						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
907	52400		Trustee's Department			
908	101		County Official/Administrative Office	107,144	110,358	113,260
909	162		Clerical Personnel (4 emp)	160,471	184,027	192,421
910	189	IXPMT	Other Salaries - 1 time payment	2,000		
911	201		Social Security	15,840	18,252	18,952
912	204		State Retirement - Pensions	18,035	19,754	22,620
913	206		Life Insurance	820	853	957
914	206-RET	LIF	Life Insurance	279	243	278
915	207		Medical Insurance	44,939	33,170	54,071
916	207	SRHTH	Medical Insurance	2,707	2,429	2,492
917	208		Dental Insurance	2,316	1,094	3,114
918	208-RET	DEN	Dental Insurance	353	490	353
919	212		Employer Medicare	3,705	4,269	4,432
920	307		Communication	2,388	3,799	3,799
921	320		Dues and Memberships	1,053	1,200	1,200
922	330		Operating Lease Payments	521	1,699	1,800
923	332		Legal Notices	22	500	1,000
924	332	AFT	Legal Notices	0	2,399	2,399
925	334		Maintenance Agreements	6,913	7,300	7,500
926	348		Postal Charges	21,702	26,000	29,000
927	349		Printing, Stationery, and Forms	8,218	9,500	11,000
928	355		Travel	97	2,499	2,499
929	399		Other Contracted Services	24,057	28,000	34,000
930	414		Duplicating Supplies	538	750	750
931	435		Office Supplies	3,957	6,999	6,999
932	508		Premiums on Corporate Surety Bonds	7,037	9,500	9,500
933	513		Workers Comp Insurance	3,255	3,930	3,255
934	524		Staff Development	0	449	449
935	711		Furniture and Fixtures	0	649	649
936	719		Office Equipment	1,135	2,499	2,499
937						
938			Total Trustee's Department	439,502	482,611	531,248
939						
940				FY 2027 Request VS FY 2026 Budget		10.08%
941				FY 2027 Bud Comm VS FY 2026 Budget		

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
942						
943	52500		County Clerk			
944	101		County Official/Administrative Officer	107,144	110,358	113,260
945	162		Clerical Personnel (13 emp)	438,702	554,476	577,221
946	169		Part-time Personnel	2,646	23,115	24,271
947	189	1XPMT	Other Salaries - 1 time payment	5,500		
948	187		Overtime Pay	1,420		12,500
949	201		Social Security	33,299	42,653	45,090
950	204		State Retirement - Pensions	37,038	44,610	52,021
951	206		Life Insurance	2,084	2,154	2,462
952	206-RET	LIF	Life Insurance - Retirees	567	552	566
953	207		Medical Insurance	154,556	135,965	190,931
954	207-RET	MED	Medical Insurance - Retirees			
955	207	SRHTH	Medical Insurance - Sr. Health	8,123	9,929	7,476
956	208		Dental Insurance	8,109	7,158	9,735
957	208-RET	DEN	Dental Insurance - Retirees	1,389	1,897	1,388
958	210		Unemployment Compensation	449		
959	212		Employer Medicare	7,788	9,976	10,545
960	307		Communication	6,689	7,000	7,000
961	307	WIRE	Communication			
962	320		Dues and Memberships	1,043	1,300	1,300
963	330		Operating Lease Payments	2,371	14,300	14,300
964	348		Postal Charges	21,940	37,000	37,000
965	349		Printing, Stationery, and Forms	2,840	4,500	4,500
966	355		Travel	2,918	3,800	3,800
967	399		Other Contracted Services	29,527	33,600	33,600
968	414		Duplicating Supplies	322	4,000	4,000
969	435		Office Supplies	6,258	8,500	8,500
970	508		Premiums on Corporate Surety Bonds	350	550	550

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
971	513		Workers Comp Insurance	9,766	10,217	9,766
972	524		In Service/Staff Development	1,493	1,800	1,800
973	599		Other Charges	210		
974	711		Furniture and Fixtures	0	2,000	2,000
975	719		Office Equipment	0	5,000	5,000
976						
977			Total County Court Clerk	894,541	1,076,410	1,180,582
978						
979				FY 2027 Request VS FY 2026 Budget		9.68%
980				FY 2027 Bud Comm VS FY 2026 Budget		
981						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
982	52600		Data Processing			
983	120		Computer Programmer (s) (1 emp)	57,671	62,171	64,251
984	121		Data Processing Personnel (1 emp)	50,718	55,218	57,298
985	189	IXPMT	Other Salaries - 1 time payment	1,000		
986	187		Overtime Pay	0		
987	201		Social Security	6,494	7,278	7,536
988	204		State Retirement - Pensions	7,340	7,877	8,995
989	206		Life Insurance	337	337	337
990	207		Medical Insurance	19,823	20,516	19,823
991	208		Dental Insurance	289	278	290
992	212		Employer Medicare	1,519	1,702	1,762
993	307		Communications	11,805	17,800	17,800
994	307	WIRE	Communications	2,080	2,200	2,200
995	307	INTER	Communications	665	1,000	1,000
996	348		Postage	0	100	100
997	355		Travel	164	1,000	1,000
998	399		Other Contracted Services	46,110	47,000	47,000
999	399	WBST	Other Contracted Svc - County Website	600	1,560	1,560
1000	435		Office Supplies	0	250	250
1001	471		Software	86	500	500
1002	513		Workers Comp Insurance	1,302	1,572	1,302
1003	524		In-Services/Staff Development	1,090	3,000	3,000
1004	709		Data Processing Equipment	15,820	13,000	13,000
1005	719		Office Equipment	1,461	1,400	1,400
1006						
1007			Total Data Processing	226,374	245,759	250,404
1008						
1009				FY 2027 Request VS FY 2026 Budget		1.89%
1010				FY 2027 Bud Comm VS FY 2026 Budget		
1011						
1012	Total Finance			3,154,933	3,805,979	4,086,888
1013						
1014				FY 2027 Request VS FY 2026 Budget		
1015				FY 2027 Bud Comm VS FY 2026 Budget		

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1016						
1017						
1018	53000		Administration of Justice			
1019						
1020	53100		Circuit Court Clerk			
1021	101		County Official/Administrative Officer	107,144	110,358	113,260
1022	162		Clerical Personnel (4 emp)	228,239	250,528	195,583
1023	169		Part-time Personnel	12,726	20,084	21,088
1024	187		Overtime Pay	9,447	10,000	10,000
1025	189	1XPMT	Other Salaries - 1 time payment	2,750		
1026	201		Social Security	21,248	24,240	21,076
1027	204		State Retirement - Pensions	23,343	24,886	23,595
1028	206		Life Insurance	1,076	1,076	897
1029	206-RET	LIF	Life Insurance - Retirees	176	192	192
1030	207		Medical Insurance	59,461	61,540	45,787
1031	207-RET	MED	Medical Insurance - Retirees	6,718	0	8,061
1032	207-SRHTH		Medical Insurance - Sr. Health	645	2,429	
1033	208		Dental Insurance	3,687	3,542	2,871
1034	208-RET	DEN	Dental Insurance - Retirees	382	490	353
1035	212		Employer Medicare	4,969	5,669	4,929
1036	307		Communication	3,724	7,100	7,100
1037	320		Dues and Memberships	1,098	1,300	1,300
1038	330		Operating Lease Payments	4,271	8,000	8,000
1039	348		Postal Charges	1,500	6,000	6,000
1040	349		Printing, Stationery, and Forms	4,978	6,500	6,500
1041	355		Travel	2,138	2,500	2,500
1042	399		Other Contracted Services	26,760	35,500	41,000
1043	414		Duplicating Supplies	1,636	2,000	2,000
1044	435		Office Supplies	2,741	7,000	7,000
1045	508		Premiums on Corporate Surety Bonds	350	500	500
1046	513		Workers Comp Insurance	3,906	4,716	3,906

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1047	524		In Service/Staff Development	0	1,200	1,200
1048	709		Data Processing Equipment	1,224	5,000	5,000
1049	711		Furniture & Fixtures	484	500	500
1050	719		Office Equipment	558	1,000	1,000
1051						
1052			Total Circuit Court Clerk	537,379	603,850	541,198
1053						
1054				FY 2027 Request VS FY 2026 Budget		-10.38%
1055				FY 2027 Bud Comm VS FY 2026 Budget		
1056						
1057						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1058						
1059	53300		General Sessions Court			
1060	162		Clerical Personnel (14 emp)	490,649	584,775	631,195
1061	169		Part-time Personnel	21,119	20,894	21,939
1062	187		Overtime Pay	9,589	10,000	10,000
1063	189	1XPMT	Other Salaries - 1 time payment	7,500		
1064	201		Social Security	31,419	37,613	41,114
1065	204		State Retirement - Pensions	33,700	39,910	48,332
1066	206		Life Insurance	1,970	2,174	2,219
1067	206-RET	LIF	Life Insurance - Retirees	487	567	375
1068	207		Medical Insurance	94,453	113,390	116,772
1069	207-RET	MED	Medical Insurance - Retirees	5,373	9,117	
1070	207	SRHTH	Medical Insurance - Sr. Health	3,784	2,859	2,492
1071	208		Dental Insurance	6,035	6,562	7,347
1072	208-RET	DEN	Dental Insurance - Retiree	1,918	2,670	1,741
1073	210		Unemployment Compensation	280		
1074	212		Employer Medicare	7,352	8,925	9,615
1075	307		Communication	8,376	9,000	10,500
1076	307	WIRE	Communication		500	500
1077	320		Dues and Memberships	0	500	500
1078	330		Operating Lease Payments	4,938	8,500	8,500
1079	334		Maintenance Agreements	3,485	4,000	4,500
1080	348		Postal Charges	12,020	14,000	14,000
1081	349		Printing, Stationery, and Forms	8,215	10,000	12,000
1082	351		Rentals	3,655	9,600	10,000
1083	355		Travel	2,175	3,000	3,000
1084	399		Other Contracted Services (LGDP)	29,622	33,900	35,700

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1085	399	CSG	Other Contracted Services - Court Security Grant	26,803		
1086	414		Duplicating Supplies	2,277	2,500	2,500
1087	435		Office Supplies	12,126	18,500	18,500
1088	508		Premiums on Corporate Surety Bonds	0		
1089	513		Workers Comp Insurance	9,115	10,217	9,115
1090	524		In Service/Staff Development	255	1,500	1,500
1091	709		Data Processing Equipment	6,855	5,000	5,000
1092	709	SESSN	Data Processing Equipment	69		
1093	711		Furniture and Fixtures	1,949	4,000	5,000
1094	719		Office Equipment			
1095						
1096			Total General Sessions Court	847,563	974,173	1,033,956
1097						
1098				FY 2027 Request VS FY 2026 Budget		6.14%
1099				FY 2027 Bud Comm VS FY 2026 Budget		
1100						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1101						
1102	53310		General Sessions Judge			
1103	101		County Official/Administrative Officer (Judges)	403,302	414,998	426,203
1104	162		Clerical Personnel (Judicial Comm./Asst.) (1 emp)	62,682	66,958	69,056
1105	168		Temp Personnel (Substitute Assistant)	3,958	10,000	10,000
1106	187		Overtime Wages	75		
1107	189	1XPMT	Other Salaries - 1 time payment	500		
1108	201		Social Security	25,188	30,501	31,326
1109	204		State Retirement - Pensions	31,322	33,011	36,649
1110	206		Life Insurance	538	538	538
1111	207		Medical Insurance	32,050	33,170	32,050
1112	208		Dental Insurance	1,699	1,632	1,699
1113	212		Employer Medicare	6,656	7,134	7,326
1114	307		Communication	1,469	816	1,500
1115	307	WIRE	Communication	0	1,600	1,600
1116	320		Dues and Memberships	1,864	3,000	3,000
1117	322		Evaluation and Testing	0	4,500	4,500
1118	334		Maintenance Agreements (Legal On-line Research)	0	600	600
1119	349		Printing, Stationery, and Forms	0	500	500
1120	355		Travel	3,740	3,000	3,000
1121	435		Office Supplies	787	3,000	3,000
1122	451		Uniforms	0	800	800
1123	513		Workers Comp Insurance	1,953	2,358	1,953
1124	524		Inservice/Staff Development	580	750	750
1125	711		Furniture and Fixtures	0	500	500
1126	719		Office Equipment	1,900	500	500
1127						
1128			Total General Sessions Judge	580,263	619,866	637,050
1129						
1130				FY 2027 Request VS FY 2026 Budget		2.77%
1131				FY 2027 Bud Comm VS FY 2026 Budget		
1132						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1133	53400		Chancery Court			
1134	101		County Official/Administrative Officer	107,144	110,358	113,260
1135	162		Clerical Personnel (4 emp)	177,021	184,048	192,442
1136	189	IXPMT	Other Salaries - 1 time payment	2,000		
1137	201		Social Security	17,120	18,254	18,954
1138	204		State Retirement - Pensions	18,765	19,755	22,622
1139	206		Life Insurance	840	853	920
1140	206 RET	LIF	Life Insurance - Retirees	106	183	327
1141	207		Medical Insurance	55,294	52,664	73,994
1142	207	SRHTH	Medical Insurance - Sr Health	10,829	7,931	9,969
1143	208		Dental Insurance	3,114	2,448	3,398
1144	208	COBRA	Dental Insurance - COBRA	353	631	353
1145	208-RET	DEN	Dental Insurance - Retirees	1,388	1,512	1,389
1146	212		Employer Medicare	4,004	4,269	4,433
1147	307		Communication	2,810	3,600	3,600
1148	320		Dues and Memberships	1,378	1,400	1,400
1149	330		Operating Lease Payments	4,676	5,948	5,948
1150	337		Maintenance & Repair - Office Equipment	0	111	1,500
1151	348		Postal Charges	7,099	9,000	10,000
1152	349		Printing, Stationary and Forms	686	2,034	1,600
1153	355		Travel	2,848	3,700	3,500
1154	399		Other Contracted Services	26,372	29,761	30,520
1155	399	DQTAX	Other Contracted Services-DELINQUENT TAX SALE	0	3,000	3,000
1156	414		Duplicating Supplies	497	455	
1157	435		Office Supplies	3,461	3,600	3,500

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1158	435	EVENT	Office Supplies		600	600
1159	471		Software	1,733		
1160	508		Premium on Corporate Surety Bonds	372	500	500
1161	513		Workers Comp Insurance	3,255	3,930	3,255
1162	524		In Service/Staff Development	380	2,200	2,200
1163	719	CHANC	Office Equipment - Chancery Court Reserve Funds	10,606		
1164	719		Office Equipment	1,847	6,596	3,500
1165						
1166			Total Chancery Court	465,998	479,341	516,684
1167						
1168				FY 2027 Request VS FY 2026 Budget		7.79%
1169				FY 2027 Bud Comm VS FY 2026 Budget		

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1170						
1171	53500		Juvenile Court			
1172						
1173	105		Supervisor/Director	79,236	75,000	77,080
1174	111		Probation Officers (3 emp)	93,455	136,970	141,211
1175	161		Secretary (Administrative Assistant) (1 emp)	46,207	50,547	52,645
1176	169		Part-time Personnel	17,586	29,316	30,782
1177	187		Overtime Pay	9,396	15,000	15,000
1178	189	1XPMT	Other Salaries - 1 time payment	2,500		
1179	201		Social Security	15,020	19,297	19,637
1180	204		State Retirement - Pensions	15,457	19,229	21,159
1181	206		Life Insurance	669	565	655
1182	206 RET	LIF	Life Insurance Retirees	67	29	68
1183	207		Medical Insurance	33,043	30,271	33,043
1184	208		Dental Insurance	1,718	1,242	1,718
1185	210		Unemployment Compensation	0		
1186	212		Employer Medicare	3,513	4,513	4,592
1187	307		Communication	10,734	9,000	9,000
1188	307	WIRE	Communication	0	4,000	4,000
1189	309		Contracts with Government Agencies	5,640	11,480	5,000
1190	320		Dues and Membership	0	100	100
1191	330		Operating Lease Payments	98	1,500	1,500
1192	338		Maintenance and Repair Services - Vehicles	450	3,000	3,000
1193	348		Postal Charges	0	200	300
1194	349		Printing, Stationery and Forms	0	200	200

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1195	355		Travel	0	2,280	3,000
1196	399		Other Contracted Services	983	5,000	5,000
1197	414		Duplicating Supplies	166	250	250
1198	425		Gasoline	485	1,500	1,500
1199	435		Office Supplies	973	4,000	4,000
1200	450		Tires	0	700	700
1201	451		Uniforms	700	1,000	1,000
1202	499		Other Supplies and Materials	806	3,500	3,500
1203	513		Workers Comp Insurance	2,605	3,144	2,605
1204	524		In Service/Staff Development	0	3,000	3,000
1205	708		Communication Equipment	0	2,500	2,500
1206	711		Furniture and Fixtures	834	2,000	2,000
1207	719		Office Equipment	647	3,000	3,000
1208						
1209			Total Juvenile Court	342,988	443,333	452,745
1210						
1211				FY 2027 Request VS FY 2026 Budget		2.12%
1212				FY 2027 Bud Comm VS FY 2026 Budget		
1213						
1214						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1215	53700		Judicial Commissioners			
1216	105		Judicial Commissioner (2 part-time)	72,748	77,601	81,481
1217	189	IXPMT	Other Salaries - 1 time payment	250		
1218	201		Social Security	4,499	4,811	5,052
1219	204		Retirement - Pensions	2,269	5,207	6,030
1220	212		Employer Medicare	1,052	1,125	1,182
1221	307	WIRE	Communication	2,521	2,500	2,750
1222	435		Office Supplies	0	300	300
1223	524		In-Service/Staff Development	0	500	500
1224	719		Office Equipment	2,850	1,800	1,800
1225						
1226						
1227			Total Judicial Commissioner	86,189	93,844	99,095
1228						
1229				FY 2027 Request VS FY 2026 Budget		5.60%
1230				FY 2027 Bud Comm VS FY 2026 Budget		
1231						
1232	53900		Other Administration of Justice			
1233	194		Jury and Witness Expense	7,429	13,000	13,000
1234	307		Communication	948	1,000	1,000
1235	399		Other Contracted Services	63	4,800	4,800
1236	435		Office Supplies	428	500	500
1237	711		Furniture and Fixtures	0		
1238						
1239			Total Other Administration of Justice	8,868	19,300	19,300
1240						
1241				FY 2027 Request VS FY 2026 Budget		
1242				FY 2027 Bud Comm VS FY 2026 Budget		
1243						
1244	53920		Courtroom Security			
1245	399		Other Contracted Services	394	1,500	1,500
1246						
1247			Total Courtroom Security	394	1,500	1,500
1248						
1249				FY 2027 Request VS FY 2026 Budget		
1250				FY 2027 Bud Comm VS FY 2026 Budget		

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1251						
1252	53930		Victim Assistance Programs			
1253	358		Remittance of Revenues Collected	22,289	30,000	30,000
1254						
1255			Total Victim Assistance Programs	22,289	30,000	30,000
1256						
1257				FY 2027 Request VS FY 2026 Budget		
1258				FY 2027 Bud Comm VS FY 2026 Budget		
1259						
1260						
1261	Total Administration of Justice			2,891,931	3,265,207	3,331,528
1262						
1263				FY 2027 Request VS FY 2026 Budget		
1264				FY 2027 Bud Comm VS FY 2026 Budget		
1265						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1266						
1267	54000		Public Safety			
1268	54110		Sheriff's Department			
1269	101		County Official/Administrative Officer (Sheriff)	117,858	121,394	124,586
1270	103		Assistants (Chief & Asst Chief Deputies) (3emp)	165,656	243,500	249,740
1271	105		Director of Evidence (1 emp)		59,000	61,080
1272	106		Deputies (+ \$38,000 for 43 hrs) (36 emp)	1,918,033	2,118,000	2,192,880
1273	108		Investigator(s) (6 emp)	354,080	381,000	393,480
1274	110		Lieutenants (3 emp)	192,959	205,500	211,740
1275	115		Sergeant(s) (4 emp)	234,403	248,000	256,320
1276	120		Computer Progr. (\$3,400 for 43 hrs) (1 emp)	53,223	57,500	59,580
1277	140		Salary Supplements (Inservice reimb by State)	86,400	54,400	56,000
1278	161		Secretary(ies) (1 emp)	54,225	58,500	60,580
1279	162		Clerical Personnel (2 emp)	128,537	91,000	95,160
1280	166		Custodial Personnel (1 emp)	13,888		
1281	169		Part-time Personnel	16,685	48,600	51,030
1282	170		SROs (+ \$15,500 for 43 hrs) (12 emp)	658,984	707,500	732,460
1283	187		Overtime Pay	437,830	391,500	400,000
1284	187	GHSOG	Overtime Pay - Gov Hwy Safety Office Grant	18,897	11,400	
1285	189	IXPMT	Other Salaries - 1 time payment	34,500		
1286	201		Social Security	267,239	298,778	306,568
1287	201	GHSOG	Social Security	1,129		
1288	204		State Retirement - Pensions	426,127	487,057	558,748
1289	204	GHSOG	State Retirement	1,828		
1290	206		Life Insurance	11,162	11,164	11,269
1291	206-RET	LIF	Life Insurance - Retirees	2,077	2,180	2,077
1292	207		Medical Insurance	887,793	888,144	888,592
1293	207	RET	Medical Insurance - Retirees	26,801	32,891	24,886
1294	207	SRHTH	Medical Insurance - Sr. Health	13,537	12,142	12,461
1295	208		Dental Insurance	39,609	38,716	41,222
1296	208-RET	DEN	Dental Insurance - Retirees	5,050	6,871	5,020
1297	210		Unemployment Compensation			
1298	212		Employer Medicare	63,211	69,875	71,697
1299	212	GHSOG	Employer Medicare	264		

**Loudon County
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1300	307		Communication	43,165	30,000	40,000
1301	307	WIRE	Communication		30,000	30,000
1302	320		Dues and Memberships	2,671	4,000	4,000
1303	330		Operating Lease Payments	2,999	3,000	3,000
1304	330	SHERF	Operating Lease Payments		3,000	3,000
1305	333		Licenses	449	10,000	10,000
1306	334		Maintenance Agreements	14,060	15,000	15,000
1307	334	RADIO	Maintenance Agreements - Radios		15,000	15,000
1308	336		Maintenance & Repair Services-Equipment		5,000	5,000
1309	338		Maintenance and Repair Services - Vehicles	229,748	250,000	250,000
1310	340		Medical and Dental Services	6,615	10,000	10,000
1311	348		Postal Charges	3,739	7,500	7,500
1312	349		Printing, Stationery and Forms	4,902	7,500	7,500
1313	349	LFSVR	Printing, Stationery and Forms - Project Lifesaver		3,000	3,000
1314	353		Towing Services	1,530	12,000	12,000
1315	355		Travel	32,942	25,000	25,000
1316	355	LFSVR	Travel		1,000	1,000
1317	399		Other Contracted Services	86,346	76,500	94,500
1318	399	CITZN	Other Contracted Services	9,310	1,500	1,500
1319	412		Diesel	869	1,000	1,000
1320	414		Duplicating Supplies	3,105	3,000	3,000
1321	422		Food Supplies	691	2,000	2,000
1322	425		Gasoline	238,965	300,000	300,000
1323	431		Law Enforcement Supplies	0	200	
1324	435		Office Supplies	6,422	12,000	12,000
1325	446		Small Tools	1,442	2,000	2,500
1326	450		Tires	21,144	30,000	30,000
1327	451		Uniforms	60,539	77,500	80,000
1328	471		Software	422		25,000
1329	471	VCIF-COL	Software Grant	14,880		
1330	471	VCIF-FOR	Software Grant	39,976		
1331	499		Other Supplies and Materials	10,078	19,948	25,000
1332	499	CITZN	Other Supplies and Materials	634	2,000	2,000
1333	499	LFSVR	Other Supplies and Materials - Life Saver	142	3,000	3,000
1334	508		Premiums on Corporate Surety Bonds	500	500	500
1335	513		Worker's Comp Insurance	46,221	54,231	46,221

**Loudon County
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1336	524		In Service/Staff Development	48,975	55,000	55,000
1337	524	LFSVR	In Service/Staff Development		500	500
1338	599		Other Charges	270		
1339	708		Communication Equipment	6,207	32,500	32,500
1340	709	VCIF-FOR	Data Processing Equipment - Grant	19,634		
1341	711		Furniture and Fixtures	2,469	6,412	8,000
1342	716		Law Enforcement Equipment	25,583	52,500	55,500
1343	716	AWARE	Law Enforcement Equipment - Community Awareness		500	
1344	716	GHSOG	Law Enforcement Equipment - GHSOG	18,934	19,000	
1345	718		Motor Vehicles	257,015	491,050	490,000
1346	719		Office Equipment	6,616	1,590	8,000
1347						
1348			Total Sheriff's Department	7,502,194	8,320,043	8,585,897
1349						
1350						
1351				FY 2027 Request VS FY 2026 Budget		3.20%
1352				FY 2027 Bud Comm VS FY 2026 Budget		
1353						
1354						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1355						
1356	54120		Special Patrols			
1357						
1358	399	MHTPG	Other Contracted Svc - Mental Health Transport Grant	30,874	53,660	55,000
1359	431		Law Enforcement Supplies - Sheriff's Reserves	1,600	2,000	2,000
1360	451		Uniforms		4,000	4,000
1361	524		In-Service/Staff Development		1,000	1,000
1362	716		Law Enforcement Equipment		6,000	6,000
1363	718	MHTPG	Motor Vehicles - Mental Health Transport Grant	46,225		
1364						
1365			Total Special Patrols	78,699	66,660	68,000
1366						
1367				FY 2027 Request VS FY 2026 Budget		
1368				FY 2027 Bud Comm VS FY 2026 Budget		
1369						
1370	54130		Traffic Control			
1371	399		Other Contracted Services	3,099	12,000	12,000
1372	452		Utilities (Traffic)	3,266	3,100	3,100
1373						
1374			Total Traffic Control	6,365	15,100	15,100
1375						
1376				FY 2027 Request VS FY 2026 Budget		
1377				FY 2027 Bud Comm VS FY 2026 Budget		
1378						
1379	54160		Administration of Sexual Offender Reg.			
1380	187		Overtime		4,000	4,000
1381	355		Travel		250	250
1382	499		Other Supplies and Materials		1,000	1,000
1383	524		In Service/Staff Development		1,000	1,000
1384	716		Law Enforcement Equipment		4,000	4,000
1385	719		Office Equipment		2,000	2,000
1386						
1387			Total Adm of Sexual Offender Registry	0	12,250	12,250
1388						
1389				FY 2027 Request VS FY 2026 Budget		
1390				FY 2027 Bud Comm VS FY 2026 Budget		
1391						

**Loudon County
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1392	54210		Jail Department			
1393	103		Corrections Chief (1 emp)	68,000	78,500	80,580
1394	110		Corrections Compliance Lieutenant (1 emp)	2,243	59,500	61,580
1395	115		Corrections Sergeants (3 emp)	218,602	172,500	178,740
1396	160		Guards (49 emp) (\$33,200 for 43 hours)	2,260,986	2,615,700	2,717,620
1397	160	ABATE	Guards (1 emp) - Request for additional position @ Corporal Pay to manage OPIOID fund programs			56,580
1398	160	CRSEC	Guards - CRSEC (3 emp)	148,393	157,500	163,740
1399	169		Part-time Personnel	0	2,700	2,835
1400	187		Overtime Pay	209,530	300,000	300,000
1401	187	CRSEC	Overtime Pay	773	4,000	4,000
1402	189	IXPMT	Other Salaries - 1 time payment	28,500		
1403	201		Social Security	170,599	200,192	207,164
1404	201	ABATE	Social Security - OPIOID funds to reimburse			3,508
1405	201	CRSEC	Social Security - Courtroom Security	9,036	10,013	10,400
1406	204		State Retirement - Pensions	186,479	216,659	385,599
1407	204	ABATE	State Retirement - OPIOID funds to reimburse			6,535
1408	204	CRSEC	State Retirement - Courtroom Security	10,009	10,837	19,374
1409	206		Life Insurance	7,938	7,880	8,175
1410	206	ABATE	Life Insurance - OPIOID funds to reimburse			179
1411	206	CRSEC	Life Insurance - Courtroom Security	472	453	473
1412	206-RET	LIF	Life Insurance - Retirees	398	433	399
1413	207		Medical Insurance	446,930	506,053	454,144
1414	207	ABATE	Medical Insurance - OPIOID funds to reimburse			21,990
1415	207	CRSEC	Medical Insurance - Courtroom Security	19,830	19,669	19,831
1416	207-RET	MED	Medical Insurance - Retirees	23,503	13,983	24,174
1417	207	SRHTH	Medical Insurance - Sr. Health	2,672	5,692	2,284
1418	208		Dental Insurance	22,191	23,298	22,691
1419	208	ABATE	Dental Insurance - OPIOID funds to reimburse			937
1420	208	CRSEC	Dental Insurance - Courtroom Security	868	800	869
1421	208	RET	Dental Insurance - Retirees	705	979	705
1422	210		Unemployment Compensation	287		
1423	212		Employer Medicare	39,899	46,819	48,450
1424	212	ABATE	Employer Medicare - OPIOID funds to reimburse			820
1425	212	CRSEC	Employer Medicare - Courtroom Security	2,113	2,342	2,432

**Loudon County
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1426	307		Communication		5,000	5,000
1427	331		Legal Services		5,000	5,000
1428	334		Maintenance Agreements (ESETEC-Cameras maintenar	0	5,000	10,000
1429	336		Maintenance and Repair Service-Equipment	8,480	10,000	5,000
1430	340		Medical and Dental Services	254,075	588,000	612,040
1431	348		Postal Charges	0	200	200
1432	349		Printing, Stationery & Forms	240	1,000	1,000
1433	355		Travel	5,599	10,000	10,000
1434	355	EXTRA	Travel-Extradition	2,389	3,000	5,000
1435	399		Other Contracted Services	29,783	20,000	25,000
1436	410		Custodial Supplies	27,020	35,000	35,000
1437	412		Diesel Fuel	0	4,000	4,000
1438	413		Drugs and Medical Supplies (Inmates)	34,619	96,060	70,000
1439	414		Duplicating Supplies	1,035	1,000	1,000
1440	421		Food Preparation Supplies	709	3,000	3,000
1441	422		Food Supplies (Inmates)	277,664	300,000	300,000
1442	431		Law Enf Supplies	0	2,000	0
1443	435		Office Supplies	4,814	6,000	6,000
1444	451		Uniforms	10,712	45,000	45,000
1445	499		Other Supplies and Materials (Inmate Supplies)	27,206	43,000	50,000
1446	513		Workers Comp Insurance	37,111	43,228	37,111
1447	524		Inservice/Staff Development	800	15,000	15,000
1448	708		Communications Equipment	238	6,000	6,000
1449	710		Food Service Equipment	0	3,000	3,000
1450	711		Furniture and Fixtures	1,233	3,000	3,000
1451	716		Law Enforcement Equipment	1,841	43,706	40,000
1452	716	BDCAM	Law Enforcement Equipment-Body Cameras	12,830	16,912	17,000
1453	716	TCI	Law Enforcement Equipment - TCI GRANT	14,048	14,992	15,000
1454	719		Office Equipment	0	6,294	5,000
1455	790		Other Equipment	0		
1456						
1457			Total Jail Department	4,633,402	5,790,894	6,140,159
1458						
1459				FY 2027 Request VS FY 2026 Budget		6.03%
1460				FY 2027 Bud Comm VS FY 2026 Budget		
1461						

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1462						
1463	54320		Rural Fire Protection			
1464	316		Contributions			
1465	316	RBAY	Contributions - Rarity Bay First Responders	1,500	1,500	1,500
1466	316	PHIVF	Phila Fire Dept	125,000	150,000	175,000
1467	316	FIRES	Phila Fire Dept (Cont. for 800 MhZ Radios)		229,580	
1468	316	GREVF	Greenback Fire Department	125,000	150,000	175,000
1469	316	TELVF	Tellico Village Fire Dept	125,000	150,000	175,000
1470	316	LCFR	Loudon County Fire Rescue	150,000	200,000	250,000
1471	790	FIRES	Other Equipment			
1472						
1473			Total Rural Fire Protection	526,500	881,080	776,500
1474						
1475				FY 2027 Request VS FY 2026 Budget		-11.87%
1476				FY 2027 Bud Comm VS FY 2026 Budget		
1477						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1478						
1479	54410		Homeland Security & Emergency Management			
1480	105		Supervisor/Director	60,013	64,513	66,593
1481	161		Secretary(ies)	11,495		
1482	169		Part-time personnel	12,525	32,659	34,292
1483	189	1XPMT	Other Salaries - 1 time payment	500		
1484	187		Overtime Pay			
1485	201		Social Security	4,852	6,025	6,255
1486	204		State Retirement - Pensions	4,904	4,328	4,928
1487	206		Life Insurance	235	180	232
1488	206	RET LIF	Life Insurance	192	135	192
1489	207		Medical Insurance	17,892	13,675	17,617
1490	208		Dental Insurance	1,150	816	1,133
1491	208	RET DEN	Dental Insurance	323	490	353
1492	212		Employer Medicare	1,135	1,409	1,463
1493	307		Communication	4,315	2,820	4,320
1494	307	WIRE	Communication		2,400	2,400
1495	320		Dues and Memberships	165	165	165
1496	327		Freight Expenses		250	250
1497	330		Operating Lease Payments	270	1,100	1,100
1498	334		Maintenance Agreements - EMA Website Domain Fee		671	671
1499	334	RADIO	Maintenance Agreements - MHz Annual Maint Fee	1,788	1,942	1,942
1500	336		Maintenance and Repair Services- Equipment	1,399	1,000	1,000
1501	336	BOAT	Maintenance & Repair - Equipment - Boat	3,686	2,000	2,000

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	A	B	C	D	E	J
1			General Fund 101			
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3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1502	338		Maintenance and Repair Services - Vehicles	3,061	6,500	6,500
1503	348		Postal Charges	21	130	130
1504	349		Printing, Stationery, and Forms	265	400	400
1505	355		Travel	187	1,500	1,500
1506	399		Other Contracted Services	5,412	8,500	8,500
1507	399	DIVE	Other Contracted Services - Dive Team	1,229	1,600	9,258
1508	399	FY22	Other Contracted Services		1,700	
1509	399	HYPER	Other Contracted Services	5,000	5,000	5,000
1510	399	FIRES	Other Contracted Services - Fire Safety Commitment	11,100	4,100	
1511	409		Crushed Stone	0	1,000	1,000
1512	412		Diesel Fuel	331	2,000	2,000
1513	414		Duplicating Supplies	207	760	760
1514	422		Food	1,654	620	620
1515	425		Gasoline	1,569	7,000	7,000
1516	435		Office Supplies	1,787	2,600	2,600
1517	450		Tires	1,026	2,500	2,500
1518	451		Uniforms	2,153	2,000	2,000
1519	451	DIVE	Uniforms	245	2,000	2,000
1520	499		Other Supplies and Materials	1,987	3,234	3,500
1521	499	DIVE	Other Supplies and Materials	2,142	2,000	2,000
1522	513		Workers' Comp Insurance	1,302	786	1,302
1523	524		In Service/Staff Development	3,184	3,400	3,400
1524	524-DIVE		In Service/Staff Development - Dive Team	2,481	0	4,000
1525	708		Communication Equipment	7,544	5,483	5,500
1526	711		Furniture and Fixtures		500	500
1527	719		Office Equipment		2,266	2,200
1528	790		Other Equipment	9,140	3,704	3,700
1529	790	BOAT	Other Equipment - Boat	1,733	7,000	7,000
1530	790	DIVE	Other Equipment	1,287	15,113	3,455
1531						
1532			Total Homeland Security & Emergency Mgmt	192,886	229,974	235,231
1533						
1534				FY 2027 Request VS FY 2026 Budget		2.29%
1535				FY 2027 Bud Comm VS FY 2026 Budget		
1536						

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1537						
1538	54490		Other Emergency Management (HLS & DOE)			
1539	708	DOE25	Communication Equipment		8,000	
1540	708	HLS23	Communication Equipment		16,500	
1541	708	HLS25	Communication Equipment			16,495
1542	790	HLS25	Other Equipment			3,580
1543	790	DOE25	Other Equipment		13,000	
1544	790	HLS23	Other Equipment		2,500	
1545	790	HLS24	Other Equipment	11,538		
1546						
1547			Total Other Emergency Management	11,538	40,000	20,075
1548						
1549				FY 2027 Request VS FY 2026 Budget		
1550				FY 2027 Bud Comm VS FY 2026 Budget		
1551						
1552	54610		County Coroner/Medical Examiner			
1553	108		Investigator	17,800	16,000	16,000
1554	131		Medical Personnel (Medical Examiner)	9,000	9,000	9,000
1555	399		Contracted Services	113,200	100,000	120,000
1556						
1557			Total County Coroner/Medical Examiner	140,000	125,000	145,000
1558						
1559				FY 2027 Request VS FY 2026 Budget		16.00%
1560				FY 2027 Bud Comm VS FY 2026 Budget		
1561						
1562	54900		Other Public Safety			
1563						
1564	316		Contributions			
1565	316	LCECD	Contributions-LCECD	545,000	545,000	702,111
1566						
1567						
1568			Total Other Public Safety	545,000	545,000	702,111
1569						
1570				FY 2027 Request VS FY 2026 Budget		28.83%
1571				FY 2027 Bud Comm VS FY 2026 Budget		
1572						
1573	Total Public Safety			13,636,584	16,026,001	16,700,323
1574						
1575				FY 2027 Request VS FY 2026 Budget		
1576				FY 2027 Bud Comm VS FY 2026 Budget		

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1577						
1578						
1579	55000		Public Health and Welfare			
1580						
1581	55110		Local Health Department			
1582	189	IXPMT	Other Salaries - 1 time payment	3,000	3,000	
1583	201		Social Security	183	186	
1584	204		State Retirement - Pensions	201	306	
1585	208	RET	Dental Insurance - Retiree	86	87	87
1586	212		Medicare	43	44	
1587	307		Communication	3,517	6,100	9,009
1588	307	WIRE	Communication		1,000	2,000
1589	316		Contributions	4,635	4,635	4,635
1590	320		Dues & Memberships	375	575	575
1591	330		Operating Lease Payments	1,831	3,796	5,896
1592	333		Licenses		200	200
1593	337		Maintenance & Repair - Office Equip		300	300
1594	348		Postal Charges		1,000	500
1595	349		Printing, Stationery & Forms	35	300	300
1596	355		Travel		800	300
1597	399		Other Contracted Services	2,197	1,677	2,000
1598	413		Drugs & Medical Supplies	685	3,000	1,000
1599	422		Food Supplies	610	800	1,300
1600	435		Office Supplies	4,585	5,990	7,490
1601	499		Other Supplies and Materials	4,303	4,196	6,500
1602	508		Premiums on Corporate Surety Bonds	127	323	323
1603	524		In-Service / Staff Development	990	500	1,000
1604	711		Furniture and Fixtures	3,588	2,226	2,226
1605	719		Office Equipment	200	5,110	510
1606	790		Other Equipment			
1607						
1608			Total Local Health Department	31,191	46,151	46,151
1609						
1610				FY 2027 Request VS FY 2026 Budget		0.00%
1611				FY 2027 Bud Comm VS FY 2026 Budget		
1612						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1613	55120		Animal Control			
1614	103		Assistant			
1615	105		Supervisor/Director	57,849	62,349	64,429
1616	169		Part-time Personnel	41,416	36,966	38,814
1617	187		Overtime Pay	11,715	10,000	10,000
1618	189		Other Salaries and Wages (5 emp)	146,069	215,459	215,946
1619	189	1XPMT	Other Salaries - 1 time payment	3,250		
1620	201		Social Security	15,883	20,136	20,410
1621	204		State Retirement - Pensions	14,702	19,312	21,488
1622	206		Life Insurance	718	721	875
1623	207		Medical Insurance	31,260	33,293	45,278
1624	208		Dental Insurance	1,427	1,361	2,007
1625	210		Unemployment Compensation	357		
1626	212		Employer Medicare	3,715	4,709	4,773
1627	307		Communication	3,962	2,100	2,100
1628	307	WIRE	Communication		2,600	2,600
1629	320		Dues and Memberships	100	50	50
1630	330		Operating Lease Payments	82	200	200
1631	333		Licenses		220	220
1632	338		Maintenance & Repair Services - Vehicles	6,132	7,174	7,174
1633	340		Medical & Dental Services (Vaccination for employees)	2,814	1,300	1,300
1634	348		Postal Charges	90	200	200
1635	349		Printing, Stationery, and Forms	826	1,327	1,327
1636	349	PETSM	Printing, Stationery, and Forms		500	500
1637	355		Travel	731	1,000	1,000
1638	355	PETSM	Travel	1,543	1,000	1,000
1639	357		Veterinary Services	14,600	29,754	29,754
1640	357	ASHLTR	Veterinary Services		500	500
1641	359		Disposal Fees	45	310	310
1642	399		Other Contracted Services	2,540	2,000	1,000

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1643	401		Animal Food & Supplies	29,999	31,700	31,700
1644	401	BQUST	Animal Food & Supplies (Bequest)		16,800	22,000
1645	401	ASHLTR	Animal Food & Supplies (from Contributions)	1,821	10,897	9,397
1646	401	TESTS	Animal Food & Supplies - Test Kits	5,933	6,500	6,500
1647	401	PETSM	Animal Food & Supplies - PetSmart		2,500	5,000
1648	401	LADDS	Animal Food & Supplies - Laddies	4,833	3,500	3,500
1649	410		Custodial Supplies	7,370	6,200	8,000
1650	412		Diesel Fuel	0	1,500	3,300
1651	414		Duplicating Supplies	0	269	269
1652	425		Gasoline	4,459	9,800	8,000
1653	435		Office Supplies	435	500	500
1654	435	ASHLTR	Office Supplies (from contributions)		1,000	1,000
1655	450		Tires and Tubes	0	2,000	2,000
1656	451		Uniforms	1,525	1,500	1,500
1657	452		Utilities	12,106	14,200	10,200
1658	499		Other Supplies & Materials	539	1,500	1,500
1659	509		Refunds		80	80
1660	513		Workers' Comp Insurance	3,906	3,930	3,906
1661	524		In Service/Staff Development		1,000	1,000
1662	719		Office Equipment		554	554
1663	719	ASHLT	Office Equipment	3,721	2,800	2,800
1664	790	ANIMA	Other Equipment (Animal Traps)		500	500
1665	790	BQUST	Other Equipment (from contributions)	708	708	708
1666	790	MICRO	Other Equipment (from contributions)	975		
1667						
1668			Total Animal Control	440,156	574,479	597,169
1669						
1670				FY 2027 Request VS FY 2026 Budget		3.95%
1671				FY 2027 Bud Comm VS FY 2026 Budget		
1672						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1673						
1674						
1675						
1676	55190		Other Local Health Services (DGA Grant)			
1677						
1678	186		Longevity Pay-ARPA			
1679	188		Bonus Payments		5,865	5,865
1680	189		Other Wages/Salaries	297,952	432,935	432,935
1681	187		Overtime Pay	596		
1682	201		Social Security	18,216	31,550	31,550
1683	204		State Retirement - Pensions	19,767	36,274	36,274
1684	206		Life Insurance	1,234	2,600	2,600
1685	207		Medical Insurance	57,291	169,638	169,638
1686	207	SRHTH	Medical Insurance		9,731	9,731
1687	208		Dental Insurance	3,952	12,375	12,375
1688	212		Employer Medicare	4,260	13,197	13,197
1689	307		Communication	3,667		
1690	355		Travel	9,104	18,600	18,600
1691	399		Other Cont'd Svc - Interpreter Svc		4,000	4,000
1692	513		Workers Comp Insurance	5,208	7,435	7,435
1693						
1694			Total Other Local Health Services	421,247	744,200	744,200
1695						
1696				FY 2027 Request VS FY 2026 Budget		0.00%
1697				FY 2027 Bud Comm VS FY 2026 Budget		
1698						
1699						
1700	Total Public Health and Welfare			892,594	1,364,830	1,387,520
1701						
1702						
1703				FY 2027 Request VS FY 2026 Budget		
1704				FY 2027 Bud Comm VS FY 2026 Budget		

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1705						
1706	56000		Social, Cultural, and Recreational Services			
1707						
1708	56300		Senior Citizens Assistance			
1709	105		Sr.Citizen Director	49,094	53,595	55,675
1710	161		Office on Aging Director (1 emp)	37,202	41,540	43,620
1711	169		Part-Time Personnel		20,384	21,403
1712	187		Overtime Pay			
1713	189		Other Salaries and Wages (2 emp)	73,184	82,040	86,237
1714	189	1XPMT	Other Salaries - 1 time payment	2,000		
1715	201		Social Security	9,997	12,249	12,830
1716	204		State Retirement - Pensions	10,835	11,889	13,729
1717	206		Life Insurance	673	674	674
1718	206-RET	LIF	Life Insurance - Retirees	874	744	874
1719	207		Medical Insurance	26,425	27,349	26,425
1720	207	SRHTH	Medical Insurance - Sr. Health	18,952	16,999	17,445
1721	208		Dental Insurance	2,548	2,448	2,549
1722	208-RET	DEN	Dental Insurance - Retirees	1,741	2,416	1,741
1723	212		Employer Medicare	2,338	2,865	3,001
1724	307		Communication	3,096	5,300	5,500
1725	316	FDBO	Contributions	7,207		
1726	330		Operating Lease Payments	130	2,200	2,200
1727	333		License Renewal	1,375	500	2,000
1728	336		Maintenance and Repair Services - Equipment	2,323	1,100	1,500
1729	338		Maintenance and Repair Services - Vehicles	596	3,600	4,500
1730	338	SRCTR	Maintenance and Repair Services - Vehicles - Grant	1,339		
1731	348		Postal Charges	14		
1732	349		Printing	607	2,000	2,000
1733	349	SRCTR	Printing - SRCTR GRANT	2,661		
1734	351		Rentals	3,000	3,000	3,000
1735	355		Travel	1,690	4,000	3,000
1736	355	SRCTR	Travel - SRCTR GRANT	2,434		
1737	399		Other Contracted Services	1,378	8,000	8,000
1738	399	DDA25	Other Contracted Services - Grant		1,842	
1739	399	SRCTR	Other Contracted Services - SRCTR GRANT	4,408		
1740	410		Custodial Supplies	665	1,000	1,200

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1	Account Number		General Fund 101			
2			7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1741	414		Duplicating Supplies	124	700	700
1742	422		Food Supplies	1,811	5,000	5,000
1743	422	LUNCH	Food Supplies	2,464	8,000	8,000
1744	425		Gasoline		7,000	8,000
1745	425	SRCTR	Gasoline - SRCTR GRANT	3,030		
1746	435		Office Supplies	768	1,800	1,800
1747	450		Tires		1,076	2,000
1748	451		Uniforms			300
1749	452		Utilities	17,877	15,000	15,000
1750	499		Other Supplies and Materials	1,568	7,000	8,000
1751	499	SRCTR	Other Supplies and Materials - SRCTR GRANT	1,891	367	
1752	513		Workers' Comp Insurance	2,605	3,144	2,605
1753	524		In-Service/Staff Development		300	300
1754	599		Other Charges	689	2,100	2,200
1755	599	SRCTZ	Other Charges	6,117	7,009	
1756	711	DDA25	Furniture/Fixtures - Grant		7,933	
1757	718	DDA25	Motor Vehicles - Grant		39,858	
1758	719		Office Equipment		250	1,500
1759	735	SCEQU	Health Equipment - Grant		35,481	
1760	735		Health Equipment		1,524	
1761	790	SRCTR	Other Equipment - SRCTR GRANT	2,795		
1762						
1763			Total Senior Citizens Assistance	310,525	451,276	374,508
1764						
1765				FY 2027 Request VS FY 2026 Budget		-17.01%
1766				FY 2027 Bud Comm VS FY 2026 Budget		
1767						
1768	Total Social, Cultural, and Recreational Services			310,525	451,276	374,508
1769						
1770						
1771				FY 2027 Request VS FY 2026 Budget		
1772				FY 2027 Bud Comm VS FY 2026 Budget		
1773						
1774						
1775						

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1776	57000		Agriculture and Natural Resources			
1777						
1778	57100		Agricultural Extension Service			
1779	307		Communication	3,450	6,000	7,000
1780	307	WIRE	Communication			
1781	309		Contracts w/Gov't Agencies	163,693	207,812	219,585
1782	309		Contracts w/Gov't Agencies (New Position)			63,020
1783	330		Operating Lease Payments	977	1,800	1,900
1784	399		Other Contracted Services	35	1,900	2,000
1785	435		Office Supplies	900	1,000	1,100
1786	499		Other Supplies & Materials	800	900	1,000
1787	719		Office Equipment	2,999	3,100	3,200
1788						
1789			Total Agricultural Extension Service	172,854	222,512	298,805
1790						
1791				FY 2027 Request VS FY 2026 Budget		34.29%
1792				FY 2027 Bud Comm VS FY 2026 Budget		
1793						
1794	57500		Soil Conservation			
1795	140		Salary Supplements			
1796	162		Clerical Personnel	14,528	20,285	21,299
1797	189	1XPMT	Other Salaries - 1 time payment	250		
1798	189	SOIL	Other Salaries & Wages (Soil Technician)	802	26,584	26,584
1799	201		Social Security	916	1,258	1,321
1800	201	SOIL	Social Security (Soil Technician)	50	1,648	1,648
1801	212		Employer Medicare	214	294	309
1802	212	SOIL	Employer Medicare (Soil Technician)	12	386	386
1803	307		Communication	659	1,550	1,550
1804	316		Contributions/Soil Conservation	3,500	3,500	3,500
1805	355		Travel	771	1,050	1,050
1806	355	SOIL	Travel			
1807						
1808			Total Soil Conservation	21,702	56,555	57,647
1809						
1810				FY 2027 Request VS FY 2026 Budget		
1811				FY 2027 Bud Comm VS FY 2026 Budget		

**Loudon County
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1812						
1813	57700		Flood Control			
1814	316		Contributions (Sweetwater Water Shed)	2,000	4,000	4,000
1815						
1816			Total Flood Control	2,000	4,000	4,000
1817						
1818						
1819						
1820	57800		Storm Water Management			
1821	361	STORM	Permits (Storm Water Reserve)		3,850	
1822	361		Permits	3,460	4,000	4,000
1823						
1824			Total Storm Water Management	3,460	7,850	4,000
1825						
1826						
1827						
1828	Total Agriculture and Natural Resources			200,016	290,917	364,452

**Loudon County
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1829						
1830	58000		Other General Government			
1831						
1832	58110		Tourism			
1833	316		Contributions (Chamber of Commerce)	120,000	120,000	120,000
1834						
1835			Total Tourism	120,000	120,000	120,000
1836						
1837				FY 2027 Request VS FY 2026 Budget		0.00%
1838				FY 2027 Bud Comm VS FY 2026 Budget		
1839						
1840	58120		Economic and Industrial Agencies			
1841	316		Contributions			
1842	316		Contributions (Loudon Co Ec Dev Ag)	177,174	177,174	177,174
1843	320		Dues & Memberships (ETDD)	5,931	5,932	5,932
1844	339	RILEY	Matching Share	30,000		
1845						
1846			Total Economic and Industrial Agencies	213,105	183,106	183,106
1847						
1848				FY 2027 Request VS FY 2026 Budget		0.00%
1849				FY 2027 Bud Comm VS FY 2026 Budget		
1850						
1851	58130		General Welfare Assistance			
1852	316		Contributions (Riverside Cemetery Mowing)	3,000	3,000	3,000
1853	341		Pauper Burials	2,250	3,750	3,750
1854						
1855			Total General Welfare Assistance	5,250	6,750	6,750
1856						
1857				FY 2027 Request VS FY 2026 Budget		0.00%
1858				FY 2027 Bud Comm VS FY 2026 Budget		
1859						
1860	58190		Other Economic and Community Development (Food Insecurity Grant)			
1861	399	FDINS	Other Contracted Services (Contract Mgmt Fee)		3,693	
1862	718	FDINS	Motor Vehicles		14	
1863	790	FDINS	Other Equipment		14,726	
1864						
1865			Total Other Economic & Community Development	0	18,433	0
1866						
1867				FY 2027 Request VS FY 2026 Budget		-100.00%
1868				FY 2027 Bud Comm VS FY 2026 Budget		

**Loudon County
General Fund 101
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	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1869						
1870	58300		Veterans Services			
1871	169		Part-time Personnel	14,922	24,019	25,220
1872	187		Overtime			
1873	189		Other Salaries & Wages (2 emp)	51,686	82,269	86,466
1874	189	IXPMT	Other Salaries - 1 time payment	750		
1875	201		Social Security	3,236	6,590	6,925
1876	204		Retirement	3,527	5,520	6,398
1877	206		Life Insurance	146	257	149
1878	207		Medical Insurance	6,279	19,495	15,698
1879	208		Dental Insurance	283	817	708
1880	212		Employer Medicare	977	1,542	1,619
1881	307		Communication	1,700	1,300	1,300
1882	307	WIRE	Communication (Cell Phone)		900	900
1883	320		Dues & Memberships		200	200
1884	330		Operating Lease Payments	162	250	250
1885	334		Maintenance Agreement - TDVA Claims Mgmt Program		1,100	1,428
1886	348		Postal Charges		150	150
1887	349		Printing, Stationery & Forms	443	600	600
1888	355		Travel	2,249	4,500	4,500
1889	399		Other Contracted Services	898		
1890	414		Duplicating Supplies	41	162	162
1891	435		Office Supplies	303	1,000	1,000
1892	451		Uniforms	360	200	200
1893	471		Software		300	300
1894	499		Other Supplies & Materials		500	500
1895	513		Workman's Comp	1,302	1,572	1,302
1896	711		Furniture & Fixtures	125	650	650
1897	719		Office Equipment	1,918	1,000	1,000
1898						
1899			Total Veterans Services	91,307	154,893	157,625
1900						
1901				FY 2027 Request VS FY 2026 Budget		1.76%
1902				FY 2027 Bud Comm VS FY 2026 Budget		
1903						

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1904						
1905	58500		Contributions to Other Agencies (NPO)			
1906	316		Contributions			
1907	316	CACJD	Child Advocacy Center	42,000	45,000	46,000
1908	316	OURPL	Our Place Adult Day Care	10,000	10,000	10,000
1909	316	IVAS	Iva's Place			
1910	316	GSCLC	Good Samaritan Cntr	13,000	13,000	15,000
1911	316	SHBEN	Loudon Co Sheriffs' Dept Benevolent Fund	3,000		
1912	316	VETRS	The Lost Vets Rescue	2,000		
1913	316	B4ASH	Beauty for Ashes	8,000	8,000	8,000
1914						
1915			Total Contributions to Other Agencies	78,000	76,000	79,000
1916						
1917				FY 2027 Request VS FY 2026 Budget		3.95%
1918				FY 2027 Bud Comm VS FY 2026 Budget		
1919						
1920	58600		Employee Benefits			
1921	205		Employee and Dependent Insurance	12,167	10,300	10,300
1922	205		Employee and Dependent Insurance (increase est.)		100,000	377,774
1923	599		Other Charges			
1924						
1925			Total Employee Benefits	12,167	110,300	388,074
1926						
1927	58900		Miscellaneous			
1928	510		Trustee's Commission	385,433	367,700	383,000
1929	530		Fines, Assessments, & Penalties			
1930	540		Tax Relief Program	248,177	205,000	250,000
1931	599	UNCLA	Other Charges			
1932						
1933			Total Miscellaneous	633,610	572,700	633,000
1934						
1935	Total Other General Government			1,153,439	1,242,182	1,567,555
1936						
1937	Total Expenditures			26,945,276	31,644,645	33,143,550
1938						
1939				FY 2027 Request VS FY 2026 Budget		
1940				FY 2027 Bud Comm VS FY 2026 Budget		

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

	A	B	C	D	E	J
1			General Fund 101			
2	Account Number		7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1941						
1942	95100		Capital Projects Donated to School Department			
1943	316		Contributions	600,000		
1944						
1945						
1946			Total Transfers Out	600,000	0	0
1947						
1948						
1949						
1950	99100		Transfers Out			
1951	590		Transfers to Other Funds (Fund 171-Davis Lane Project)			
1952	590		Transfers to Other Funds (Sports Gaming Tax)	86,915	87,000	87,000
1953	590		Transfers to Other Funds (Courthouse cash flow to be re	2,154,903		
1954	590		Transfers to Other Funds (Courthouse cash flow-not rein	137,032		
1955						
1956			Total Transfers Out	2,378,850	87,000	87,000
1957						
1958						
1959						
1960						
1961						
1962	Total Expenditures and Transfers Out			29,924,126	31,731,645	33,230,550
1963						

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

	A	B	C	D	E	J
1	Account Number		General Fund 101			
2			7/13/2026 16:55	2024-2025	2025-2026	2026-2027
3				Year-End		Approved
4				Audited	Budget or	by County Comm
5				REPORT	Estimated	29-Jun-26
1964						
1966						
1967						
1968			TOTAL REVENUE/TRANSFERS IN	29,226,324	29,348,975	26,331,372
1969			TOTAL EXPENDITUES/TRNFRS OUT	29,924,126	31,731,645	33,230,550
1970			EFFECT ON FUND BALANCE	(697,802)	(2,382,670)	(6,899,178)
1971						
1972			TOTAL AUDITED FUND BAL JULY 1 2024	16,761,769	14,057,899	11,675,229
1973						
1974						
1975						
1976			TOTAL AUDITED FUND BAL JUNE 30 2025	16,063,967	11,675,229	4,776,051
1977						
1978						
1979			Less Audited Restricted, Assigned Items, & PY PO's	2,006,068		
1980						
1981			Total Available Unassigned Fund Bal July 1 2025	14,057,899		
1982						
1983						
1984						
1985						
1986						
1987			5 year average actual expenditures = 95% expense budget			
1988						
1989			Plus 5% that rolls to fund balance		1,586,582	
1990			June 30 2026 Estimated Fund Balance		13,261,811	
1991						
1992						
1993						
1994					<u>2025 - 2026</u>	
1995			Recommended minimum ending FB = 30% of expenses		9,519,494	

Courthouse/Jail Maintenance

Fund 112

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

	A	B	C	D	E	H
1			Courthouse & Jail Maintenance			
2			7/13/26 4:58 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	6/29/2026
5	REVENUES					
6	40000		Local Taxes			
7	40266		Litigation Tax-Jail/Courthouse	124,440	100,000	100,000
8			Total Local Revenue	124,440	100,000	100,000
9						
10	Total Revenues			124,440	100,000	100,000
11						
12	EXPENDITURES					
13						
14	58900		Miscellaneous			
15	510		Trustee's Commission	1,245	2,000	2,000
16			Total Other Operations	1,245	2,000	2,000
17						
18	99100		Transfers Out			
19	590-CCH		Transfers to Other Funds (Courthouse)			
20	590		Transfers to Other Funds (To 151 to pay debt on Jail Ren	100,000	100,000	100,000
21						
22			Total Other Uses	100,000	100,000	100,000
23						
24						
25	Total Expenditures and Transfers Out			101,245	102,000	102,000
26						

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

	A	B	C	D	E	H
1			Courthouse & Jail Maintenance			
2			7/13/26 4:58 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	6/29/2026
27						
28						
29			Total Revenue	124,440	100,000	100,000
30			Total Expenditures	101,245	102,000	102,000
31			Effect on Fund Balance	23,195	(2,000)	(2,000)
32						
33			Beginning Fund Balance July 1, 2024	45,941	69,136	67,136
34						
35			TOTAL AUDITED JUNE 30 2025 FUND BALANCE	69,136		
36			LESS ENCUMBRANCES			
37						
38			JULY 1 2025 AVAILABLE RESTRICTED FUND BAL	69,136	67,136	65,136

Law Library

Fund 114

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

	A	B	C	D	E	J
1			Law Library Fund 114			
2			7/13/26 4:59 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Approved
4				Audit	Estimated	Budget
5	REVENUES					
6	40000		Local Taxes			
7	40260		Litigation Tax-Special Purpose	5,035	4,300	4,300
8						
9			Total Local Revenue	5,035	4,300	4,300
10						
11	Total Revenues			5,035	4,300	4,300
12						
13	EXPENDITURES					
14	56000		Social, Cultural, and Recreational Services			
15	56500		Libraries			
16	307		Communication	1,173	1,500	1,500
17	432		Library Books/Media	1,552	2,100	2,100
18	510		Trustee's Commission		0	
19						
20			Total Library	2,725	3,600	3,600
21						
22	58000		Other Operations			
23	58900		Miscellaneous			
24	510		Trustee's Commission	49	150	150
25						
26			Total Other Operations	49	150	150
27						
28	Total Expenditures			2,774	3,750	3,750
29						
30			Total Revenue	5,035	4,300	4,300
31			Total Expenditures	2,774	3,750	3,750
32			Effect on Fund Balance	2,261	550	550
33						
34			Beginning Fund Balance - Audited July 1, 2024	33,266	35,527	36,077
35						
36			AUDITED JUNE 30 2025 TOTAL FUND BALANCE	35,527		
37			Less Audited Prepaid Items	0		
38						
39			JULY 1 2025 AVAILABLE RESTRICTED FUND BALANCE	35,527	36,077	36,627

Public Libraries

Fund 115

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
5						
6	Sub Fund COU - County Contribution					
7						
8			100%	98%	# Pennies	
9						
10			446,218	437,293	0.87	
11						
12	REVENUE					
13	40000		Local Taxes			
14						
15	40110		Current Property Tax	318,923	324,279	380,445
16	40120		Trustee's Collections - Prior Year	4,127	3,500	3,500
17	40125		Trustee's Collections - Bankruptcy	15	200	200
18	40130		Clerk & Master Collections - Prior Year	4,502	2,000	2,000
19	40140		Interest and Penalty	1,021	900	900
20	40163	TATE	Payments in Lieu of Taxes - Tate & Lyle	10,325	10,300	10,300
21	40320		Bank Excise Tax	1,247	2,400	2,400
22						
23			Total Local Revenue	340,160	343,579	399,745
24						
25	44000		Other Local Revenues			
26						
27	44160	DEN	Retirees Dental Insurance Payments	2,446	1,295	1,295
28	44160	LIF	Retirees Life Insurance Payments	250	193	193
29	44160	MED	Retirees Medical Insurance Payments	4,031	5,815	5,815
30	44170	WKCMP	Miscellaneous Refunds			
31						
32			Total Other Local Revenues	6,727	7,303	7,303
33						
34	49000		Other Sources (non-revenue)			
35	49800		Transfers In	4,197		
36						
37			Total Other Sources/Transfers In	4,197	0	0
38						
39	Total Revenues			351,084	350,882	407,048

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
40						
41	EXPENDITURES - SUBFUND COU					
42						
43	56000		Social, Cultural, and Recreational Services			
44	56500		<u>Libraries</u>			
45						
46	162		Clerical Personnel-Wages (5 emp)	169,622	189,625	195,454
47	168		Temporary Personnel	19,135	20,849	21,892
48	169		Part-time Personnel	47,480	43,737	45,924
49	169		Part-time Personnel (Lenoir City - 2 pt @ 10 hrs/week)			14,560
50	169		Part-time Personnel (Tellico Village - 1 pt @ 20 hrs/week)			14,560
51	169		Part-time Personnel (Loudon Library - 1 pt @ 20 hrs/week)			14,560
52	189	IXPMT	Other Salaries - 1 time payment	3,750		
53	187		Overtime Pay	9		
54	201		Social Security	14,307	15,761	19,031
55	204		State Retirement	11,550	12,724	14,464
56	206		Life Insurance	674	812	812
57	206-RET	LIF	Life Insurance - Retirees	499	384	384
58	207		Medical Insurance	58,640	71,738	71,738
59	207-RET	MED	Medical Insurance - Retirees	8,061	7,538	7,538
60	207	SRHTH	Medical Insurance - Sr. Health	17,845	11,245	11,245
61	208		Dental Insurance	2,407	3,686	3,686
62	208-RET	DEN	Dental Insurance - Retirees	2,446	1,411	1,411
63	212		Employee Medicare	3,347	3,686	4,451
64	330		Lease Payments	10,000	10,000	10,000
65	355		Travel	2,293	3,100	3,100
66	510		Trustee's Commission	6,480	8,500	8,500
67	513		Workers Comp Insurance	3,255	5,600	5,600
68	524		Staff Development	0	1,200	1,200
69	599		Other Charges			
70						
71			Total Libraries	381,800	411,596	470,110
72						
73	Total Expenditures			381,800	411,596	470,110

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
74						
75	Sub Fund COU - County Contribution					
76						
77						
78			Total Revenue	351,084	350,882	407,048
79			Total Expenditures	381,800	411,596	470,110
80			Effect on Fund Balance	(30,716)	(60,714)	(63,062)
81						
82			Est Beg Fund Balance Jul 1 2024	204,867	174,151	113,437
83			Less 6/30/2025 Encumbrances			
84						
85			ENDING FUND BALANCE SUBFUND COU	174,151	113,437	50,375
86						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
87						
88	Subfund BRD - Library Board					
89	Audited 7/1/2024 Beginning Fund Balance			2,000	2,000	2,000
90				0	0	
91						
92			Total Revenue	0	0	0
93			Total Expenditures	0	0	0
94			Effect on Fund Balance	0	0	0
95						
96			Less Audited Encumbrances	0		
97						
98	ENDING FUND BALANCE SUBFUND BRD			2,000	2,000	2,000

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
99						
100						
101	Subfund LEN - Lenoir City Library					
102	REVENUES					
103	43000		<i>Charges for Current Services</i>			
104	43350		Copy Fees	1,192	1,500	1,250
105	43360		Library Fees	419	200	400
106	Total Charges for Current Services			1,611	1,700	1,650
107						
108	44000		<i>Other Local Revenues</i>			
109	44570		Contributions & Gifts	317		200
110	44570	BQUEST	Contributions & Gifts			
111	Total Charges for Current Services			317	0	200
112						
113	47000		<i>Federal Through State</i>			
114	47301		COVID-19 Grant #1			
115						
116	Total Federal Through State			0	0	
117						
118						
119	48000		<i>Other Governments and Citizens Groups</i>			
120	48130		Contributions from Gov'ts (Lenoir City)	11,000	11,000	11,000
121	48130	FY24	Contributions from Gov'ts (Lenoir City)	11,000		
122	48610		Donations from Citizens Groups			
123	48610	PETTW	Donations from Citizens Groups	4,000	4,000	4,000
124	Total Other Governments and Citizens Groups			26,000	15,000	15,000
125						
126	Total Revenues			27,928	16,700	16,850
127						
128						
129						
130						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
131	EXPENDITURES - SUBFUND LEN					
132	56000		Social, Cultural, and Recreational Services			
133	56500		<u>Libraries</u>			
134	307		Communications	229	300	250
135	330		Copier Lease	4,729	5,000	4,750
136	333		License - Book System	1,230	1,250	1,250
137	349		Printing - Library Cards & Applications			
138	399		Other Contracted Services	175	100	100
139	414		Duplicating Supplies	207	250	250
140	422		Story Time (Food Supplies)	343	200	350
141	432		Library Books	7,151	4,400	8,000
142	432	PETTW	Library Books - Pettway Grant	2,000	4,000	4,000
143	435		Office Supplies	565	1,835	1,000
144	437		Periodicals	198	200	200
145	499		Other Supplies & Materials	910		1,000
146	711		Furniture & Fixtures	363		
147	711	PETTW	Furniture & Fixtures	2,000		
148	719		Office Equipment	2,642	500	
149	790		Other Equipment		500	
150	Total Libraries			22,742	18,535	21,150
151						
152			Total Expenditures	22,742	18,535	21,150
153						
154						
155	Audited Beginning Fund Balance 7/1/2024			40,325	45,511	43,626
156				0	(50)	
157						
158			Total Revenue	27,928	16,700	16,850
159			Total Expenditures	22,742	18,535	21,150
160			Effect on Fund Balance	5,186	(1,835)	(4,300)
161						
162			Less Audited Encumbrances 6/30/2025	0		
163						
164	ENDING FUND BALANCE SUBFUND LEN 6/30/2025			45,511	43,626	39,326

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
165	Subfund LOU - Loudon Public Library					
166	REVENUES					
167	43000		<i>Charges for Current Services</i>			
168	43350		Copy Fees	3,161	3,000	4,200
169	43360		Library Fees	250		
170	Total Charges for Current Services			3,411	3,000	4,200
171						
172	44100		<i>Recurring Items</i>			
173	44530	GOVDL	Sale of Equipment			
174	44130		Sale of Materials and Supplies	207		500
175	44570		Contributions & Gifts	5,187	500	1,100
176	Total Recurring Items			5,394	500	1,600
177						
178	48000		<i>Other Governments and Citizens Groups</i>			
179	48130		Contributions from Govts (Loudon City)	10,500	10,500	10,500
180	48610		Donations from Citizens Groups	300	200	
181	48610	PETTW	Contributions from Citizens Groups (Pettway Gr	3,500	3,000	4,000
182	48610	ROTRY	Donations from Citizens Groups (Rotary Club)			
183	Total Other Governments and Citizens Groups			14,300	13,700	14,500
184						
185	Total Revenues			23,105	17,200	20,300
186						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
187	EXPENDITURES - SUBFUND LOU					
188	56000		Social, Cultural, and Recreational Services			
189	56500		<u>Libraries</u>			
190	302		Advertising			
191	307		Communication	990	935	1,000
192	320		Dues & Memberships		500	
193	330		Operating Lease Payments	1,320	2,000	2,000
194	333		Licenses (Software)	561	618	650
195	348		Postal Charges	58	100	100
196	349		Printing	986	1400	200
197	399		Other Contracted Services	80	500	200
198	410		Custodial Supplies	71	500	500
199	414		Duplicating Supplies	124	500	250
200	432		Library Books/Media	7,603	6,500	6,500
201	432	PETTW	Library Books/Media - Pettway Grant	3,500		
202	432	DIGIT	Library Books/Media - Digital		2,000	2,000
203	435		Office Supplies	544	1,000	1,000
204	437		Periodicals		115	150
205	499		Other Supplies & Materials	357	1,000	1,000
206	524		Staff Development/In-Service		732	250
207	599		Other Charges	50	0	
208	711		Furniture and Fixtures	3,209	4,300	500
209	711	PETTW	Furniture and Fixtures		3,000	4,000
210	719		Office Equipment			
211	Total Libraries			19,453	25,700	20,300
212						
213			Total Expenditures	19,453	25,700	20,300
214						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
215	Audited Beginning Fund Balance 7/1/2024			39,353	43,005	34,455
216			Less Cash on Hand		(50)	
217						
218			Total Revenue	23,105	17,200	20,300
219			Total Expenditures	19,453	25,700	20,300
220			Effect on Fund Balance	3,652	(8,500)	0
221						
222			Less 6/30/2025 Encumbrances	0		
223						
224	ENDING FUND BALANCE SUBFUND LOU 6/30/2025			43,005	34,455	34,455

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
225	Subfund PHI - Philadelphia Library					
226	REVENUES					
227	43000		<i>Charges for Current Services</i>			
228	43350		Copy Fees	166	200	150
229	43360		Library Fees	84	200	70
230	Total Charges for Current Services			250	400	220
231						
232	44000		<i>Other Local Revenues</i>			
233	44130		Sale of Materials and Supplies			
234	44570		Contributions & Gifts	1,074		400
235	Total Other Local Revenues			1,074	0	400
236						
237	48000		<i>Other Governments and Citizens Groups</i>			
238	48130		Contributions from Govts (Philadelphia City)	2,000	2,000	2,000
239	48130	FY24	Contributions from Govts (Philadelphia City)	2,000		
240	48610		Donations from Citizens Groups			
241	48610	PETTW	Donations from Citizens Groups	2,000	2,000	1,000
242	Total Other Governments and Citizens Groups			6,000	4,000	3,000
243						
244	Total Revenues			7,324	4,400	3,620
245						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
246	EXPENDITURES - SUBFUND PHI					
247	56000		Social, Cultural, and Recreational Services			
248	56500		<u>Libraries</u>			
249	302		Advertising			
250	307		Communications	1,176	1,200	1,300
251	330		Lease Payments	71	100	100
252	348		Postal Charges	100	150	150
253	349		Printing, Stationary and Forms		100	100
254	355		Summer Reading Program (Travel)		150	150
255	410		Custodial Supplies		50	50
256	414		Duplicating Supplies	41	50	50
257	422		Food Supplies		50	50
258	429		Instructional Supplies & Materials	141	50	50
259	432		Library Books		2,000	50
260	432	PETTW	Library Books/Media	1,984	50	1,000
261	435		Office Supplies		50	50
262	524		Staff Development		700	
263	719		Office Equipment			
264	Total Libraries			3,513	4,700	3,100
265						
266			Total Expenditures	3,513	4,700	3,100
267						
268	Audited Beginning Fund Balance 7/1/2024			14,118	17,929	17,579
269			Less Cash on Hand		(50)	
270						
271			Total Revenue	7,324	4,400	3,620
272			Total Expenditures	3,513	4,700	3,100
273			Effect on Fund Balance	3,811	(300)	520
274						
275			Less Audited 6/30/25 Encumbrances			
276						
277	ENDING FUND BALANCE SUBFUND PHI 6/30/2025			17,929	17,579	18,099

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
278	Subfund GRE - Greenback Library					
279	REVENUES					
280	43000		Charges for Current Services			
281	43350		Copy Fees	238	200	200
282	43360		Library Fees	20		40
283	Total Charges for Current Services			258	200	240
284						
285	44000		Other Local Revenues			
286	44130		Sale of Materials and Supplies	51	75	
287	44170		Miscellaneous Refunds	33		
288	44570		Contributions & Gifts	540	1,000	200
289	Total Other Local Revenues			624	1,075	200
290						
291	48000		Other Governments and Citizens Groups			
292	48130		Contributions from Govts (City of Greenback)	1,875	1,875	1,875
293	48610		Donations from Citizens Groups			
294	48610	PETTW	Donations from Citizens Groups	2,700	2,700	2,700
295	Total Other Governments and Citizens Groups			4,575	4,575	4,575
296						
297	Total Revenues			5,457	5,850	5,015
298						
299						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
300	EXPENDITURES - SUBFUND GRE					
301	56000		Social, Cultural, and Recreational Services			
302	56500		<u>Libraries</u>			
303	307		Communications	701	700	360
304	330		Lease/SBITA Payments	46	50	50
305	330	PETTW	Lease/SBITA Payments - Pettway Grant	2,690	2,690	
306	333		Licenses	561	618	625
307	414		Duplicating Supplies	41	50	50
308	429		Instructional Supplies	198	400	400
309	432		Library Books	498	700	700
310	432	PETTW	Library Books/Media - Pettway Grant	9	10	2,700
311	435		Office Supplies	516	75	500
312	499		Other Supplies & Materials		200	200
313	711		Furniture and Fixtures		200	200
314	719		Office Equipment		3125	500
315	790		Other Equipment			
316	Total Libraries			5,260	8,818	6,285
317						
318			Total Expenditures	5,260	8,818	6,285
319						
320						
321	Audited Beginning Fund Balance 7/1/2024			10,232	10,429	7,411
322			Less Cash on Hand		(50)	
323						
324			Total Revenue	5,457	5,850	5,015
325			Total Expenditures	5,260	8,818	6,285
326			Effect on Fund Balance	197	(2,968)	(1,270)
327			Reserve for Encumbrance 6/30/2025	0		
328	ENDING FUND BALANCE SUBFUND GRE 6/30/2025			10,429	7,411	6,141
329						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
330	Subfund TEL - Tellico Village Library					
331	REVENUES					
332	43000		Charges for Current Services			
333	43350		Copy Fees	137		
334	43360		Library Fees	1,902	3,000	
335	Total Charges for Current Services			2,039	3,000	0
336						
337	44000		Other Local Revenues			
338	44570		Contributions & Gifts	17		
339	Total Other Local Revenues			17	0	0
340						
341	48000		Other Governments and Citizens Groups			
342	48130		Contributions from Govts (Library Board)			
343	48130		Contributions from Govts			
344	48610		Donations from Citizens Groups	9,000	7,000	7,000
345	Total Other Governments and Citizens Groups			9,000	7,000	7,000
346						
347	Total Revenues			11,056	10,000	7,000
348						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
349	EXPENDITURES - SUBFUND TEL					
350	56000		Social, Cultural, and Recreational Services			
351	56500		<u>Libraries</u>			
352	302		Advertising			
353	330		Lease Payments	2,318	2,510	2,500
354	333		Licenses	843	928	1,000
355	337		Office Equipment Maint & Repair	197		
356	410		Custodial Supplies	309	250	200
357	432		Library Books	1,918	3,000	2,000
358	435		Office Supplies	691	1,000	
359	437		Publications/Periodicals	2,745	2,500	2,800
360	499		Other Supplies	828	1,200	1,000
361	719		Office Equipment			
362	Total Libraries			9,849	11,388	9,500
363						
364			Total Expenditures	9,849	11,388	9,500
365						
366						
367	Audited Beginning Fund Balance 7/1/2024			15,729	16,936	15,498
368					(50)	
369						
370			Total Revenue	11,056	10,000	7,000
371			Total Expenditures	9,849	11,388	9,500
372			Effect on Fund Balance	1,207	(1,388)	(2,500)
373			Less 6/30/25 Audited Encumbrances			
374	ENDING FUND BALANCE SUBFUND TEL 6/30/2025			16,936	15,498	12,998
375						

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

	A	B	C	D	E	I
1			Public Library Fund 115			
2			7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted
4				Audit	Estimated	Budget
376						
377			Subfund FLO - Cash Flow			
378						
379			Beginning Fund Balance July 1, 2024	60,000	60,000	60,000
380						
381			Total Revenue	0		
382			Total Expenditures	0		
383			Effect on Fund Balance			
384						
385			ESTIMATED ENDING FUND BALANCE SUBFUND FLO 6/30/2025	60,000	60,000	60,000
386						
387						
388						
389			<u>SUMMARY OF SUBFUNDS:</u>			
390						
391			AUDITED BEG TOTAL FUND BAL JULY 1 2024	386,625	369,962	294,007
392			LESS CASH ON HAND		(250)	
393						
394			TOTAL REVENUES & TRANSFERS IN	425,954	405,032	459,833
395			TOTAL EXPENDITURES AND TRANSFERS OUT	442,617	480,737	530,445
396						
397			EFFECT ON FUND BALANCE	(16,663)	(75,705)	(70,612)
398						
399			TOTAL AUDITED FUND BALANCE 6/30/2025	369,962		
400						
401				0		
402						
403			Audited RESTRICTED FUND BALANCE 6/30/25	369,962		
404						
405			Less Encumbrances 6/30/2025	0		
406						
407			Available Fund Balance 7/1/2025	369,962	294,007	223,395

Solid Waste (Recycling)

Fund 116

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

	A	B	C	D	E	F	G	K
1					Fund 116			
2					7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3						Audit	Budget or	Adopted
4						Report	Estimated	Budget
5	REVENUE							
6	40000	Local Taxes						
7		40210			Local Option Sales Tax	905,023	800,000	800,000
8		40320			Bank Excise Tax			
9					Total Local Taxes	905,023	800,000	800,000
10								
11	44000	Other Local Revenue						
12		44145			Sale of Recycled Materials	185,325	100,000	100,000
13		44160			Retirees' Insurance Payments	267	435	435
14					Total Other Local Revenue	185,592	100,435	100,435
15								
16	46000	State of Tennessee						
17		46430			Litter Program Grant	53,250	49,200	49,200
18					Total State Revenue	53,250	49,200	49,200
19								
20	49000	Other Sources						
21		49700			Insurance Recovery			
22		49800	ARPA		Transfers In - ARPA	9,171		
23					Total Other Sources	9,171	0	0
24								
25	TOTAL REVENUE AND TRFS IN					1,153,036	949,635	949,635

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

	A	B	C	D	E	F	G	K
1					Fund 116			
2					7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3						Audit	Budget or	Adopted
4						Report	Estimated	Budget
26								
27		EXPENDITURES						
28								
29		55720	Sanitation Education - Litter Grant					
30			105		Supervisor/Director			
31			160		Guards	4,315	7,269	10,330
32			169	LITED	Part-Time Personnel		1,000	
33			201		Social Security	268	451	638
34			201	LITED	Social Security		62	
35			204		State Retirement - Pensions	290	488	691
36			206		Life Insurance	22	100	
37			207		Medical Insurance	2,082	1,830	
38			208		Dental Insurance	104	300	
39			212		Employer Medicare			149
40			212	LITED	Employer Medicare	63		
41			338		Maintenance & Repair-Vehicles	2,212	3,000	4,000
42			399	LITED	Other Contracted Services	12,346	15,300	19,000
43			412		Diesel Fuel	5,619	5,000	
44			499		Other Supplies & Materials	6,336	14,400	14,392
45			733		Solid Waste Equipment			
46								
47					Total Sanitation Education	33,657	49,200	49,200

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

	A	B	C	D	E	F	G	K
1					Fund 116			
2					7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3						Audit	Budget or	Adopted
4						Report	Estimated	Budget
48								
49		55732	Convenience Center					
50								
51			105		Supervisor/Director	71,200	75,701	77,781
52			141		Foremen/Teamleaders (3 emp)	129,511	136,435	140,068
53			164		Attendants (6 emp)	149,596	226,033	235,748
54			169		Part-time Personnel	290,336	278,763	292,701
55			187		Overtime Pay	3,026	8,000	8,000
56			189	1XPMT	Other Salaries - 1 time payment	8,250		
57			201		Social Security	39,321	47,844	46,767
58			204		State Retirement - Pensions	23,084	29,938	34,159
59			206		Life Insurance	1,286	1,884	1,884
60			206	RET-LIF	Life Insurance - Retirees	119	144	144
61			207		Medical Insurance	57,189	95,030	95,030
62			207	SRHTH	Medical Insurance - Sr. Health	9,107	9,969	9,969
63			208		Dental Insurance	4,159	6,945	6,945
64			208	RET-DEN	Dental Insurance - Retirees	204	353	353
65			212		Employer Medicare	9,241	11,190	10,938
66			307		Communication	3,250	5,500	5,500
67			307	WIRE	Communication		900	1,000
68			320		Dues and Memberships	255	500	500
69			330		Operating Lease Payments	10,750	6,000	11,000
70			332		Legal Notices, Recording, and Court Costs		200	200
71			336		Maintenance Repair Equipment	13,237	17,500	20,000
72			338		Maintenance Repair Vechiles	638	6,000	6,000
73			347		Pest Control	1,487	2,000	2,500

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

	A	B	C	D	E	F	G	K
1					Fund 116			
2					7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3						Audit	Budget or	Adopted
4						Report	Estimated	Budget
74			348		Postage		100	100
75			349		Printing, Stationery and Forms	335	1,030	1,000
76			351		Rentals		500	1,000
77			355		Travel	187	1,000	1,000
78			359		Disposal Fees	180,898	190,000	190,000
79			399		Other Contacted Services	68,658	80,000	80,000
80			410		Custodial Supplies	1,470	3,500	3,500
81			412		Diesel Fuel		2,000	2,000
82			425		Gasoline	4,285	8,200	8,200
83			435		Office Supplies	85	500	500
84			442		Propane Gas	9,201	7,500	10,500
85			450		Tubes and Tires	2,511	2,500	3,500
86			451		Uniforms	6,641	7,200	7,500
87			452		Utilities	16,190	15,000	17,000
88			499		Other Supplies and Materials	3,531	5,000	5,000
89			510		Trustee's Commission	8,248	13,000	13,000
90			513		Workman's Compensation Insurance	5,860	5,532	5,532
91			524		In Service / Staff Development	229	500	500
92			707		Building Improvements	11,457	10,000	10,000
93			719		Office Equipment		970	1,000
94			733		Solid Waste Equipment	51,012	67,000	50,000
95			790		Other Equipment		3,000	3,000
98					Total Convenience Center	1,196,044	1,390,861	1,421,019
100					Total Expenses	1,229,701	1,440,061	1,470,219
102					TOTAL EXPS AND TRANSFERS	1,229,701	1,440,061	1,470,219

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

	A	B	C	D	E	F	G	K
1					Fund 116			
2					7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3						Audit	Budget or	Adopted
4						Report	Estimated	Budget
103								
106					SUBFUND TIR - TIRE REINBURSEMENT PROGRAM			
107								
108					REVENUES			
109					46000 State of Tennessee			
110					46170-TIR Solid Waste Grant			
111					46990-TIR Other State Revenue	52,236	50,000	50,000
112					Total State Revenue	52,236	50,000	50,000
113								
114					TOTAL REVENUES	52,236	50,000	50,000
115								
116					EXPENSES			
117					55739 Other Waste Collection			
118					399-TIR Other Contracted Services	32,685	50,000	50,000
119					Total Contracted Services	32,685	50,000	50,000
120								
121					TOTAL EXPENDITURES	32,685	50,000	50,000
122								
123					AUDITED TOTAL FUND BALANCE JUNE 30 2024	78,564	98,115	98,115
124								
125					TOTAL SUBFUND TIR REVENUES	52,236	50,000	50,000
126					TOTAL SUBFUND TIR EXPENDITURES	32,685	50,000	50,000
127					EFFECT ON FUND BALANCE	19,551	0	0
128								
129					ESTIMATED ENDING TIRE SUBFUND BALANCE JUNE 30 2025	98,115	98,115	98,115

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

	A	B	C	D	E	F	G	K
1					Fund 116			
2					7/13/26 5:00 PM	2024-2025	2025-2026	2026-2027
3						Audit	Budget or	Adopted
4						Report	Estimated	Budget
130								
131								
132								
133								
134								
135								
136								
137								
138								
139	TOTAL REV and TRFS IN - INCLUDES "TIR" REVENUE					1,205,272	999,635	999,635
140	TOTAL EXPS AND TRFS OUT - INCLUDES "TIR" EXPENSES					1,262,386	1,490,061	1,520,219
141	Reserved for Encumbrances						0	0
142	EFFECT ON FUND BALANCE					(57,114)	(490,426)	(520,584)
143								
144	BEG BALANCE - July 1 2024 Audited Total Fund Balance					1,411,194	1,254,903	764,477
145								
146	June 30 2025 Audited Total Fund Balance					1,354,080		
147	Less Subfund TIR June 30 2025 Balance					98,115	0	
148								
149	June 30 2025 Audited Committed Fund Balance							
150	June 30 2025 Audited Encumbrances					1,062		
151								
152	July 1 2025 Available Committed Fund Balance					1,254,903	764,477	243,893

Industrial/ Economic Development

Fund 119

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

	A	B	C	D	E	J
1			Industrial/Economic Development Fund 119			
2			7/13/26 5:01 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
5	44000		Other Local Revenue			
6	44120		Lease/Rentals	7,700	5,300	5,300
7	44125		Lease Interest			
8	44540		Sale of Property	504,300		
9						
10			Total Other Local Revenue	512,000	5,300	5,300
11						
12			Total Revenues	512,000	5,300	5,300
13						
14			EXPENDITURES			
15	58000		Other Operations			
16	58120		Industrial Development			
17	309		Contracts with Government Agencies	200,187	5,200	5,200
18	310		Contracts with Other Public Agencies	3,732		
19	320		Dues & Memberships			
20	331		Legal Services			
21	399		Other Contracted Services	100		
22	510		Trustee's Commission	77	100	100
23	590		Transfers to Other Funds			
24	599		Other Charges			
25						
26			Total Other Operations	204,096	5,300	5,300
27						
28	99100		Transfers Out			
29	99100		Transfers Out			
30	590		Transfers to Other Funds	300,281		
31						
32			Total Other Operations	300,281	0	0
33						
34			Total Expenditures	504,377	5,300	5,300
35						

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

	A	B	C	D	E	J
1			Industrial/Economic Development Fund 119			
2			7/13/26 5:01 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
36						
37						
38			Total Revenue	512,000	5,300	5,300
39			Total Expenditures	504,377	5,300	5,300
40			Effect on Fund Balance	7,623	0	0
41						
42			Audited July 1 2024 Fund Balance	255,739	263,362	263,362
43						
44			AUDITED JUNE 30 2025 TOTAL FUND BALANCE	263,362		
45			Less Encumbrances	0		
46						
47			AUDITED JUNE 30 2025 FUND BALANCE	263,362	263,362	263,362

Special Revenue (OPIOID)

Fund 121

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

	A	B	C	D	E	H
1			Special Purpose Fund (OPIOID)			
2			7/13/26 5:02 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
5	REVENUES					
6	44000		Other Local Revenue			
7	<i>44100</i>		<i>Recurring Items</i>			
8	44110-ABATE		Investment Income			4,350
9	44110-OPSET		Investment Income	17,384	8,700	4,350
10						
11			Total Other Local Revenue	17,384	8,700	8,700
12						
13	46000		State of Tennessee			
14	<i>46800</i>		<i>Other State Revenue</i>			
15	46845-ABATE		Opioid Settlement Funds - TN Abatement Council	192,522	139,955	150,061
16						
17			Total Other State Revenue	192,522	139,955	150,061
18						
19	48000		Other General Governments			
20	<i>48900</i>		<i>Other</i>			
21	48991-OPSET		OPIOID Settlement Funds	132,632	146,902	88,748
22						
23			Total Other General Governments	132,632	146,902	88,748
24						
25	49000		Other Sources			
26						
27	49800-ABATE		Transfers In - OPIOID Abatement Funds			
28	49800-OPSET		Transfers In - OPIOID Settlement Funds			
29						
30			Total Transfers In	0	0	0
31						
32	Total Revenues			342,538	295,557	247,509

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

	A	B	C	D	E	H
1			Special Purpose Fund (OPIOID)			
2			7/13/26 5:02 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
33						
34	EXPENDITURES					
35						
36	54210		Jail Department			
37	399		Other Contracted Services		141,869	
38			Total Other Operations	0	141,869	0
39						
40	58500		Contributions to Other Agencies			
41	316	B&GCL	Contributions - Boys & Girls Club (<i>Settlement Funds</i>)		75,000	
42	316	B4ASH	Contributions - Beauty for Ashes		100,000	
43			Total Other Operations	0	175,000	0
44						
45						
46	99100		Transfers Out			
47	590	ABATE	Transfers to Other Funds - County General Fund 101			90,549
48			Total Other Operations	0	0	90,549
49						
50	Total Expenditures and Transfers Out			0	316,869	90,549

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

	A	B	C	D	E	H
1			Special Purpose Fund (OPIOID)			
2			7/13/26 5:02 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
51						
52						
53						
54			Total Revenue	342,538	295,557	247,509
55			Total Expenditures	0	316,869	90,549
56			Effect on Fund Balance	342,538	(21,312)	156,960
57						
58			Beginning Fund Balance July 1, 2024	983,958	1,081,888	1,060,576
59						
60			TOTAL AUDITED JUNE 30 2025 FUND BALANCE	1,326,496		
61			LESS ENCUMBRANCES	244,608		
62						
63			JULY 1 2025 AVAILABLE RESTRICTED FUND BAL	1,081,888	1,060,576	1,217,536

Drug Control

Fund 122

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

	A	B	C	D	E	H
1			Drug Control 122			
2	Account		7/13/2026 17:03	2024-2025	2025-2026	2026-2027
3	Number			Year-End	Budget or	Adopted
4				Audited	Estimated	Budget
5						
6	Revenue					
7	42000		Fines, Forfeitures and Penalties			
8						
9	<u>42200</u>		<u>Criminal Court</u>			
10	42220		Officers Costs			
11	42240		Drug Control Fines	12,494	10,000	10,000
12						
13			Total Criminal Court	12,494	10,000	10,000
14						
15	<u>42300</u>		<u>General Sessions Court</u>			
16	42310		Fines			
17	42320		Officers Costs			
18	42340		Drug Control Fines	4,347	7,000	7,000
19						
20			Total General Sessions Court	4,347	7,000	7,000
21						
22	<u>42800</u>		<u>Judicial District Drug Program</u>			
23	42865		Drug Task Force Forfeitures & Seizures	10,887		
24						
25			Total Judicial District Drug Program	10,887	0	0
26						
27	<u>42900</u>		<u>Other Fines, Forfeitures, and Penalties</u>			
28	42910	AUCTN	Proceeds from Confiscated Property		15,000	
29						
30			Total Fines, Forfeitures & Penalties	0	15,000	0
31						
32	TOTAL FINES, FORFEITURES & PENALTIES			27,728	32,000	17,000

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

	A	B	C	D	E	H
1			Drug Control 122			
2	Account		7/13/2026 17:03	2024-2025	2025-2026	2026-2027
3	Number			Year-End	Budget or	Adopted
4				Audited	Estimated	Budget
33						
34	43000		Charges for Current Services			
35	<u>43300</u>		<u>Fees</u>			
36	43370		Telephone Commissions	89,700	100,000	100,000
37						
38			Total Fees	89,700	100,000	100,000
39						
40	TOTAL CHARGES FOR CURRENT SERVICES			89,700	100,000	100,000
41						
42	44000		Other Local Revenues			
43						
44	<u>44500</u>		<u>Nonrecurring Items</u>			
45	44170		Miscellaneous Refunds			
46	44530	LESSO	Sale of Equipment		30,000	30,000
47	44570		Contributions and Gifts	19,780	10,000	10,000
48	44570	K9	Contributions and Gifts			
49						
50			Total Nonrecurring Items	19,780	40,000	40,000
51						
52	TOTAL OTHER LOCAL REVENUE			19,780	40,000	40,000
53						

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

	A	B	C	D	E	H
1			Drug Control 122			
2	Account		7/13/2026 17:03	2024-2025	2025-2026	2026-2027
3	Number			Year-End	Budget or	Adopted
4				Audited	Estimated	Budget
54	<u>47000</u>		<u>Federal Revenue</u>			
55	47990		Other Direct Federal Revenue			
56	47990	VESTS	Other Direct Federal Revenue	0		
57						
58			Total Direct Federal Revenue	0	0	0
59						
60	48000		Other Governments and Citizens			
61						
62	48990		Other			
63						
64			Total Other Governments & Citizens	0	0	0
65						
66	TOTAL DIRECT FEDERAL AND OTHER GOVERNMENT			0	0	0
67						
68	49000		Other Sources			
69						
70	49700		Insurance Recovery			
71	49600		Proceeds from Sale of Capital Assets (Vehicle Trade-	34,500	0	
72						
73			Total Other Sources	34,500	0	
74	Total Revenues			171,708	172,000	157,000
75						

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

	A	B	C	D	E	H
1			Drug Control 122			
2	Account		7/13/2026 17:03	2024-2025	2025-2026	2026-2027
3	Number			Year-End	Budget or	Adopted
4				Audited	Estimated	Budget
76	EXPENDITURES					
77						
78	54000		Public Safety			
79						
80	<u>54150</u>		<u>Drug Enforcement</u>			
81	140		Salary Supplements (Reimb 101-Garcia Pay)	32,500	27,500	32,500
82	320		Dues & Memberships	275		275
83	355		Travel	2,462	3,000	3,000
84	399		Other Contracted Services	13,720	25,000	25,000
85	399	AUCTN	Other Contracted Services - Auction			
86	431		Law Enforcement Supplies	5,385	3,500	6,000
87	471		Software			
88	499		Other Supplies & Materials	659	2,500	2,500
89	499	DARE	Other Supplies & Materials (D.A.R.E)			
90	499	LEAD	Other Supplies and Materials (Law Enforcement Against Drugs)		5,000	5,000
91	510		Trustee's Commission	979	700	700
92	524		In-Service/Staff Development	3,172	3,000	3,000
93	599		Other Charges ("Buy Money")	86	10,000	10,000
94	716		Law Enforcement Equipment	27,509	15,000	15,000
95	718		Vehicle	87,681	55,000	
96	719		Office Equipment	10,281	2,000	2,000
97						
98			Total Alcohol and Drug Program	184,709	152,200	104,975
99						
100						
101	Total Expenditures			184,709	152,200	104,975
102						

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

	A	B	C	D	E	H
1			Drug Control 122			
2	Account		7/13/2026 17:03	2024-2025	2025-2026	2026-2027
3	Number			Year-End	Budget or	Adopted
4				Audited	Estimated	Budget
103						
104						
105			Total Revenue	171,708	172,000	157,000
106			Total Expenditures	184,709	152,200	104,975
107			Effect on Fund Balance	(13,001)	19,800	52,025
108						
109						
110			Beginning Audited Fund Balance July 1, 2024	105,180	92,179	111,979
111						
112			June 30 2025 Total Audited Ending Fund Balance	92,179		
113			June 30 2025 Audited Encumbrances	0		
114						
115						
116			Available Restricted FB July 1, 2025	92,179	111,979	164,004
117						
118						
119						
120						
121						
122						

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

Fund 127

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

	A	B	C	D	E	H
1			Other General Gov't (ARPA) Fund 127			
2			7/13/26 5:03 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
5	REVENUES					
6	44000		Other Local Revenue			
7	44110		Investment Income	63,289	11,319	5,000
8			Total Local Revenue	63,289	11,319	5,000
9						
10	47000		Federal Government			
11						
12	47100		<u>Federal Through State</u>			
13	47401	TDEC	ARPA Grant-TN Dept of Environment & Conservation		1,010,035	
14			Total Direct Federal Revenue	0	1,010,035	0
15						
16	47600		<u>Direct Federal Revenue</u>			
17	47901		ARPA Grant #6	2,403,932		
18			Total Direct Federal Revenue	2,403,932	0	0
19						
20	Total Revenues			2,467,221	1,021,354	5,000
21						
22	EXPENDITURES					
23	90000		Capital Projects			
24						
25	91401		ARPA Grant #1-PUBLIC SAFETY			
26	316		Contributions	643,347		
27	316	HUMSC	Contributions			
28	316	PHIVF	Contributions (Philadelphia Fire)			
29	316	TELVF	Contributions (Tellico Village Fire)			
30	708	EMA	Communication Equip. - EMA (Repeaters)	2,805		
31	716		Law Enforcement Equipment	6,000		
32	716	SHERF	Law Enforcement Equipment (Sherf-Cameras; Jail-Body Scanner)			
33	718	SHERF	Motor Vehicles			
34						
35			Total Public Safety	652,152	0	0
36						

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

	A	B	C	D	E	H
1			Other General Gov't (ARPA) Fund 127			
2			7/13/26 5:03 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
37						
38	91402		ARPA Grant #2-HIGHWAY			
39	399		Other Contracted Svc.	704,550		
40	714		Highway Equipment (Rubber Tire Loader)	230,384		
41	714		Highway Equipment			
42						
43			Total Highway	934,934	0	0
44						
45						
46	91403		ARPA Grant #3			
47	316		Contributions	92,933		
48	316	ALIV	Contributions (Loudon Alive)			
49	316	LDC	Contributions (Loudon Diamond Club)			
50	316	OURPL	Contributions (Our Place Adult Day Care)			
51	316	TRDA	Contributions			
52	707		Building Improvements	94,450		
53	707	HEALTH	Building Improvements (Health Dept Match)		1,967	
54	708		Communication Equipment			
55	708	CCH	Communication Equipment (Courthouse AV System)	33,676		
56	708	COBLD	Communication Equipment (Phone System)	794		
57	718	ANIMA	Motor Vehicle	64,597		
58	718	CODES	Motor Vehicle	45,370		
59	731	ELEC	Voting Machines	63,318		
60						
61			Total ARPA #3	395,138	1,967	0
62						
63						
64	91404		ARPA Grant #4 - Waterpump Project			
65	316		Contributions			
66	316	TASS-GSW	Contributions	25,000		
67	799	TASS-GSW	Other Capital Outlay-TASS Greenback Sewer Project		837,362	
68	799	TVPOA-WW	Other Capital Outlay-TVPOA Waste Water Project		172,673	
69						
70			Total ARPA #4 - Waterpump Project	25,000	1,010,035	0

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

	A	B	C	D	E	H
1			Other General Gov't (ARPA) Fund 127			
2			7/13/26 5:03 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
71						
72						
73	91405		ARPA Grant #5			
74	399		Other Contracted Services - \$500K * 10 Commissioners			
75	711	SESSN	Furniture & Fixtures (Courts Shelving @ BB&T Bldg)			
76						
77			Total ARPA #5	0	0	0
78						
79						
80	99100		Transfers Out			
81	590		Transfers Out	396,708		
82	590	1XPMT	Transfers to Other Funds (1 time payment)			
83	590		Transfers to Other Funds			
84			Total Other Uses	396,708	0	0
85						
86						
87	Total Expenditures and Transfers Out			2,403,932	1,012,002	0
88						

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

	A	B	C	D	E	H
1			Other General Gov't (ARPA) Fund 127			
2			7/13/26 5:03 PM	2024-2025	2025-2026	2026-2027
3				Actual	Budget or	Adopted Budget
4				Audit	Estimated	
89						
90	Audit reflects this income as revenue and expenses in the year that it is expensed. This is due to if it is unspent, we are required to return it to the Federal Government. **ARPA funds must be obligated by Dec 2024 and spent by Dec 2026*					
91			Total Revenue	2,467,221	1,021,354	5,000
92			Total Expenditures	2,403,932	1,012,002	0
93			Effect on Fund Balance	63,289	9,352	5,000
94						
95			Beginning Fund Balance July 1, 2024	208,251	271,540	72,456
96						
97						
98			TOTAL AUDITED JUNE 30 2025 FUND BALANCE	271,540		
99						
100			June 30, 2025 Audit-Due to Other Governments		932,180	
101						
102			LESS ENCUMBRANCES (Per Year End & Audit Adj)		1,140,616	
103						
104			JULY 1 2025 AVAILABLE RESTRICTED FUND BAL	271,540	72,456	77,456

Other Special Revenue (Federal Drug Control)

Fund 128

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

	A	B	C	D	E	H
1			Federal Drug Seizures 128			
2	Account		7/13/2026 17:04	2024-2025	2025-2026	2026-2027
3	Number			Audit	Budget or	Adopted Budget
4				Report	Estimated	
5	Revenue					
6	47000		Federal Government			
7	47600		<u>Direct Federal Revenue</u>			
8	47700		Asset Forfeiture Funds	7,550	1,000	1,000
9						
10			Total Direct Federal Revenue	7,550	1,000	1,000
11						
12	Total Fines Forfeitures & Penalties			7,550	1,000	1,000
13						
14	Total Revenues			7,550	1,000	1,000
15						
16						
17	EXPENDITURES					
18	54000		Public Safety			
19	54150		<u>Drug Enforcement</u>			
20	431		Law Enforcement Supplies		1,000	1,000
21	716		Law Enforcement Equipment			
22						
23			Total Drug Enforcement	0	1,000	1,000
24						
25						
26	Total Expenditures			0	1,000	1,000
27						
28						
29			Total Revenue	7,550	1,000	1,000
30			Total Expenditures	0	1,000	1,000
31			Effect on Fund Balance	7,550	0	0
32						
33			Total Fund Balance June 30 2024	4,674	12,224	12,224
34			Audited Encumbrances June 30 2025	0		
35						
36			AUDITED FUND BALANCE JUNE 30 2025	12,224	12,224	12,224
37						

Highway Operations

Fund 131

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
5								
6				100%		98%	# Pennies	
7								
8				446,218		437,293	1.53	
9								
10								
11								
12	REVENUE							
13	40000	Local Taxes						
14		40110		Current Property Taxes		632,703	643,285	669,100
15		40120		Trustee's Pr Yr		7,808	9,000	9,000
16		40125		Trustee's Collections-Bankruptcy		30	50	50
17		40130		Clerk and Master's Pr Yr		8,000	4,000	4,000
18		40140		Interest and Penalty		1,969	2,000	2,000
19		40163	TATE	Payment-in-Lieu of Tax (Ends 12/31/2026)		18,197	18,197	18,197
20		40280		Mineral Severance Tax		77,576	90,000	90,000
21		40320		Bank Excise Tax		2,474	4,000	4,000
22		40390		Other Statutory Local Taxes				
23								
24				Total Local Revenue		748,757	770,532	796,347
25								
26								
27								
28	43000	Charges for Services						
29		43190		Other General Ser Charges				
30								
31				Total Charges for Services		0	0	0

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
32								
33	44000	Other Local Revenue						
34		44110		Investment Income				
35		44120		Lease/Rentals				
36		44130		Sale of Materials & Supplies		8,350	5,000	3,000
37		44145		Sale of Recycled Materials		651	250	500
38		44160		Retirees' Insurance Payments		6,525		6,800
39		44160-RET-LIF		Retirees' Life Insurance Pmts			700	
40		44160-RET-MED		Retirees' Medical Insurance Pmts			22,000	
41		44160-RET-DEN		Retirees' Dental Insurance Pmts			4,000	
42		44170		Miscellaneous Refunds			2,000	
43		44520		Insurance Recovery				
44		44530	GOVDL	Sale of Equipment - GovDeals				
45		44990		Other Local Revenue				
46								
47				Total Other Local Revenue		15,526	33,950	10,300
48								

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
49	46000	State of Tennessee						
50		46410		Bridge Program			850,933	
51		46420	STAID	State Aid Program		217,558	1,229,978	412,459
52		46490		Other Public Works Grants		45,979		
53		46920		Gasoline and Motor Fuel Tax		2,430,462	2,400,000	2,400,000
54		46925		Hybrid/Electric Vehicle Registration		29,295	9,800	30,000
55		46930		Petroleum Special Tax		36,367	32,600	37,000
56		46980		Other State Grants				
57								
58				Total State of Tennessee		2,759,661	4,523,311	2,879,459
59								
60								
61	47000	Federal Revenue						
62		47590		Other Federal Through State		281,877		
63		47590	STBGP	Other Federal Through State				
64		47590-BMILK		Other Federal Through State				
65								
66				Total Direct Federal		281,877	0	0
67								

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
68	49000	Other Sources						
69		49600	TRADE	Proceeds from Sale of Capital - Trade-in on Vehicles			67,000	
70		49700		Insurancy Recovery		87,551	75,713	
71		49800		Transfers In (Sports Gaming Tax)		86,915	87,000	87,000
72		49800		Transfers In (From Co. General for 1X payment)		11,958		
73		49800	ARPA	Transfers In				
74								
75				Total Other Sources		186,424	229,713	3,773,106
76								
77								
78	TOTAL AVAILABLE FUNDS					3,992,245	5,557,506	7,459,212

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
79								
80	EXPENDITURES							
81	61000	Administration						
82								
83		101		County Official		117,858	121,394	124,586
84		103		Assistant (1 emp)		80,695	84,825	87,943
85		141		Foremen (1 emp)		75,721	79,875	81,973
86		142		Mechanic(s) (1 emp)		52,480	56,745	58,844
87		144		Equipment Operators - Heavy (6 emp)		285,989	311,848	324,439
88		145		Equipment Operators - Light (8 emp)		390,385	425,380	442,167
89		147		Truck Drivers (3 emp)		130,249	147,374	153,629
90		161		Secretary (1 emp)		54,006	58,264	60,362
91		187		Overtime Pay		33,209	35,000	35,000
92		189	1XPMT	Other Salaries - 1 time payment		10,500		
93		302		Advertising			150	150
94		320		Dues and Memberships		4,490	5,000	5,000
95		331		Legal Services			500	500
96		348		Postal Charges			150	100
97		349		Printing, Stationery and Forms		58	1,000	500
98		355		Travel		1,876	4,000	2,500
99		399		Other Contracted Services			2,000	1,500
100		414		Duplicating Supplies		83	250	250
101		435		Office Supplies		518	2,000	1,000
102		524		In Service/Staff Development		675	750	750
103		711		Furniture and Fixtures		120	200	200
104		719		Office Equipment			1,000	1,000
105								
106				Total Administration		1,238,912	1,337,705	1,382,393

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
111	62000			Highways and Bridges				
112								
113		321		Engineering Services				
114		351		Rentals		2,578	2,500	2,500
115		399		Other Contracted Services		40,323	126,713	50,000
116		402		Asphalt		655,705	700,000	400,000
117		403		Asphalt - Cold Mix		2,808	10,000	10,000
118		404		Asphalt - Hot Mix		117,992	90,000	100,000
119		405		Asphalt-Liquid				200,000
120		408		Concrete			1,000	1,000
121		409		Crushed Stone		69,658	65,000	65,000
122		436		Other Road Materials		3,992	6,000	4,500
123		438		Pipe		18,942	80,000	25,000
124		443		Road Signs		11,301	15,000	15,000
125		444		Salt		23,848	25,000	25,000
126		445		Sand			1,000	1,000
127		468		Chemicals		1,480	1,500	1,500
128		499		Other Supplies & Materials		6,957	10,000	8,500
129								
130				Total Highway and Bridges		955,584	1,133,713	909,000
131								
132								
133								
134								
135								
136								
137								

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
138	63100			Operation and Maintenance of Equipment				
139								
140		336		Maintenance & Repair - Equipment		10,471	25,000	20,000
141		338		Maintenance & Repair of Vehicles		8,194	5,000	5,000
142		353		Towing Services		235	1,000	1,000
143		359		Disposal Fees		3,779	2,000	1,000
144		412		Diesel Fuel		68,328	50,000	50,000
145		416		Equipment Parts - Heavy		33,765	30,000	30,000
146		417		Equipment Parts - Light		134,054	100,000	100,000
147		425		Gasoline		31,917	35,000	30,000
148		433		Lubricants		7,675	2,500	2,500
149		450		Tires and Tubes		46,390	45,000	45,000
150		499		Other Supplies and Materials		6,616	7,500	7,000
151		599		Other Charges		1,150	2,500	1,500
152								
153				Total Operation/Main Equip		352,574	305,500	293,000
154								
155								

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
156	65000	Other Charges						
157								
158		307		Communication		8,634	10,000	9,000
159		307	WIRE	Communication				
160		347		Pest Control		461	1,000	500
161		399		Other Contracted Services			2,000	1,000
162		410		Custodial Supplies		472	1,000	750
163		413		Drugs and Medical Supplies		1,217	1,000	1,000
164		415		Electricity		13,662	12,000	12,000
165		424		Garage Supplies		984	2,000	2,000
166		427		Ice		860	1,000	1,000
167		451		Uniforms		13,083	20,000	20,000
168		506		Liability Insurance		144,225	145,000	156,531
169		508		Premiums on Bonds		350	500	500
170		510		Trustee's Commission		38,308	38,000	38,000
171		599		Other Charges		1,763	500	500
172		708		Communication Equipment				
173								
174				Total Other Charges		224,019	234,000	242,781
175								

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
176	66000	Employee Benefits						
177								
178		201		Social Security		71,234	81,884	84,875
179		204		State Retirement - Pensions		84,819	88,620	101,302
180		205		Employee and Dependent Insurance			2,000	2,000
181		206		Life Insurance		3,644	3,618	3,618
182		206	RET-LIF	Life Insurance - Retirees		1,344	1,344	1,344
183		207		Medical Insurance		311,956	310,050	354,544
184		207	RET-MED	Medical Insurance - Retirees		2,015	8,062	2,500
185		207	SRHTH	Medical Insurance - Sr. Health		29,106	29,305	29,305
186		208		Dental Insurance		14,708	15,921	18,222
187		208	RET-DEN	Dental Insurance - Retirees		4,848	4,848	4,848
188		210		Unemployment Compensation		509	5,000	1,000
189		212		Employer Medicare		17,144	19,151	19,850
190		513		Workers' Compensation Insurance		52,345	52,345	61,484
191								
192				Total Employee Benefits		593,672	622,148	684,892
193								
194								
195								

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
196	68000	Capital Outlay						
197		321		Engineering Services				
198		339	BRIDG	Matching Share			4,248	
199		339	RILEY	Matching Share		30,500		
200		339	STBGP	Matching Share				
201		339	STAID	Matching Share		4,440	24,600	8,250
202		705		Bridge Construction			850,933	
203		714		Highway Equipment		243,110	100,000	100,000
204		718		Motor Vehicles		125,941	50,000	50,000
205		718	TRADE	Motor Vehicles - Trade-in Program			57,684	
206		726	STAID	State Aid Projects		198,540	1,229,978	412,459
207		790		Other Equipment				
208								
209				Total Capital Outlay		602,531	2,317,443	570,709
210								
211								
212	99100	Transfers Out						
213		590		Transfers to Other Funds (Fund 171 Tractor/Mower)				
214		590		Transfers to Other Funds (Fund 151 Debt Pmt)				
215								
216				Total Transfers Out		0	0	0
217								
218		TOTAL EXPENDITURES/TRANSFERS OUT				3,967,292	5,950,509	4,082,775

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2024-2025	2025-2026	2026-2027
3				7/13/26 5:05 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
219								
220								
221								
222								
223								
224								
225								
226								
227								
228								
229								
230								
231				TOTAL REVENUE		3,992,245	5,557,506	3,773,106
232				TOTAL EXPENDITURE/TRFS		3,967,292	5,950,509	4,082,775
233				EFFECT ON FUND BALANCE		24,953	(393,003)	(309,669)
234								
235								
236	BEG BAL - July 1 2024 Audited Total Fund Balance					1,901,883	1,697,502	1,304,499
237								
238	June 30 2025 Audited Total Fund Balance					1,926,836		
239						0		
240								
241	June 30 2025 Audited Committed Fund Balance					1,926,836		
242	June 30 2025 Audited Encumbrances					229,334		
243	Plus Liquidated PY Encumbrance					0		
244								
245	July 1 2025 Available Restricted Fund Balance					1,697,502	1,304,499	994,830
246								
247								

General Purpose School

Fund 141

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
6		100% penny value	98%	ADA Rate	# Pennies	
7				0.647736		
8						
9		446,218	437,293	283,250	43.47	
10	Revenue					
11						
12	40000		Local Taxes			
13	<i>40100</i>		<i>County Property Taxes</i>			
14	40110		Current Property Tax	11,929,372	12,125,729	12,312,878
15	40120		Trustee's Collections Prior Year	151,266	100,000	100,000
16	40125		Trustee's Collections-Bankruptcy	625	15,000	15,000
17	40130		Clerk and Master's Collections Prior Year	138,170	175,000	175,000
18	40140		Interest and Penalty	37,862	35,000	35,000
19	40163	TATE	Payments in Lieu of Taxes	325,397	324,645	324,645
20						
21			Total County Property Taxes	12,582,692	12,775,374	12,962,523
22						
23	<i>40200</i>		<i>County Local Option Taxes</i>			
24	40210		Local Option Sales Tax	7,494,944	4,800,000	4,800,000
25	40275		Mixed Drink Tax	69,425	35,000	35,000
26						
27			Total County Local Option Taxes	7,564,369	4,835,000	4,835,000
28						
29	<i>40300</i>		<i>Statutory Local Taxes</i>			
30	40320		Bank Excise Tax	46,856	30,000	30,000
31	40350		Interstate Telecommunications Tax			
32						
33			Total Statutory Local Taxes	46,856	30,000	30,000
34						
35	Total Local Taxes			20,193,917	17,640,374	17,827,523

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
36						
37						
38						
39						
40	41000		Licenses and Permits			
41						
42	<i>41100</i>		<u>Licenses & Registrations</u>			
43	41110		Marriage Licenses	1,772	1,200	1,200
44						
45			Total Licenses	1,772	1,200	1,200
46						
47	43000		Charges for Current Services			
48						
49	<i>43500</i>		<u>Education Charges</u>			
50	43542		Contract for Instruct Services w/other Lea's	12,175		
51	43570		Receipts from Individual Schools	9,685	15,000	15,000
52	43990		Other Charges for Services		5,550	5,550
53	43583		TBI Criminal Background Fee			
54						
55	Total Charges for Current Services			21,860	20,550	20,550
56						
57	44000		Other Local Revenues			
58						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
59	44100		<u>Recurring Items</u>			
60	44110		Investment Income	645,479	75,000	75,000
61	44130		Sale of Materials and Supplies			
62	44160		Retirees' Insurance Payments	68,269		
63	4160 RET	DEN	Retirees' Insurance Payments		50,000	52,000
64	4160 RET	LIF	Retirees' Insurance Payments		7,300	6,800
65	4160 RET	VIS	Retirees' Insurance Payments		5,100	9,000
66	4160 RET	MED	Retirees' Insurance Payments			
67			COBRA			
68	44170		Miscellaneous Refunds	6,588	8,030	
69	44170		Miscellaneous Refunds - TNRMT			
70						
71			Total Recurring Items	720,336	145,430	142,800
72						
73	44500		<u>Nonrecurring Items</u>			
74	44530		Sale of Equipment			
75	44540		Sale of Property			
76	44570		Contributions & Gifts			
77						
78			Total Nonrecurring Items	0	0	0
79						
80	44990		Other Local Revenues			
81						
82	Total Other Local Revenues			720,336	145,430	142,800
83						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
84	46000		State of Tennessee			
85						
86	<i>46500</i>		<u>State Education Funds</u>			
87	46175		On-Behalf Contributions for OPEB	137,401		
88	46510		Tennessee Investment in Student	33,451,567	35,822,086	35,999,000
89	46511		Basic Education Program			
90	46513		TISA - On-Behalf Payments	55,250		
91	46515		Early Childhood Education	884,892	791,128	791,128
92	46515	SPED	Early Childhood Education		88,200	
93	46590		Other State Education Funds	704,302	981,791	58,467
94	46590	ACE	Other State Education Funds		100,000	
95	46590	ELT	Early Literacy Tutoring		19,000	
96	46590	HSSL	Healthy Students Stronger Learners		2,000	
97	46590	MHP	Mental Health PILOT		5,000	
98	46590	SSG	Other State Education Funds		99,473	
99	46590		Other State Education Funds			
100	46591		Coordinated School Health			
101	46592		Internet Connectivity-ARRA			
102	46594		Family Resource Centers			
103	46596		Paid Parental Leave	177,555		
104	46610		Career Ladder Program	24,392	55,000	55,000
105	46640		Vocational Equipment			
106	46790	ISM	Other Vocational	645,564	694,000	250,000
107			Total State Education Funds	36,080,923	38,657,678	37,153,595
108						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
109	46800		<u>Other State Revenues</u>			
110	46850		Mixed Drink Tax			
111	46851		State Revenue Sharing-T.V.A.	1,298,855	1,150,000	1,150,000
112	46980	TCCY	Other State Grants		50,079	
113	46981		Safe Schools			
114	46981	SSG	Safe Schools			
115	46990	PPL	Other State Revenues			
116	46990		Other State Revenues			
117						
118			Total Other State Revenues	1,298,855	1,200,079	1,150,000
119						
120	Total State of Tennessee			37,379,778	39,857,757	38,303,595
121						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
122	47000		Federal Government			
123						
124	<i>47100</i>		<u>Federal Through State</u>			
125	47131		Vocational Educ- Basic Grants to			
126	47143		Special Education - Grants to States	59,578	35,099	
127	47147		Safe and Drug Free Schools St Grant			
128	47147	EES	Safe and Drug Free Schools St Grant			
129	47306		COVID-19 Grant			
130	47309		COVID-19 Grant			
131	47590		Other Federal Through State	301,752	256,191	256,191
132	47590	VR	Other Federal Through State			
133						
134			Total Federal Through State	361,330	291,290	256,191
135						
136	<i>47600</i>		<u>Direct Federal Revenue</u>			
137	47640		ROTC Reimbursement	62,946	71,000	71,000
138	47990		Other Direct Federal Revenue			
139						
140			Total Direct Federal Revenue	62,946	71,000	71,000
141						
142	Total Federal Government			424,276	362,290	327,191
143						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
144	48000		Other Governments and Citizens Groups			
145						
146	48100		<u>Other Governments</u>			
147	48130		Contributions	691,821	5,000	
148	48610		Donations	73,603	1,880	
149	48610	CHR	Donations		8,235	
150	48610	CL	Donations		5,500	
151	48610	FAM	Donations		10,200	
152	48610	GYS	Donations		550	
153	48610	SUP	Donations		5,900	
154	48610	WSF	Donations		17,250	
155	48990		Other		8,000	
156						
157	Total Other Governments and Citizens Groups			765,424	62,515	0
158						
159	Total Revenue			59,507,363	58,090,116	56,622,859

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
160						
161	49000		<i>Other Sources</i>			
162	49700		Insurance Recovery	332,527	73,560	
163	49600		Proceeds from Sale of Capital Assets			
164	49800		Transfers In	5,930		
165						
166						
167			Total Transfers In	338,457	73,560	0
168						
169	Total Revenues and Transfers In			59,845,820	58,163,676	56,622,859

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
171	General Purpose School Expenditures					
173	70000		Education			
175	71000		Instruction			
177	<i>71100</i>		<i>Regular Instruction Program</i>			
178	105		Supervisor/Director			
179	116		Teachers	19,432,501	21,411,399	22,684,600
180	116	SLC	Teachers - Summer Learning Camps	369,188	0	0
181	117		Career Ladder Program	15,930	25,000	25,000
182	128		Homebound Teachers	6,510	7,000	7,000
183	163		Educational Assistants	1,897,469	2,290,565	2,484,004
184	163	SLC	Educational Assistants - Summer Learning Car	58,007	0	0
185	188		Bonus Payments	374,500	620,000	0
186	189		Other Salaries & Wages	19,868	48,700	37,000
187	195		Certified Substitute Teachers	110,840	75,000	0
188	198		Non-Certified Substitute Teachers	186,890	220,000	0
189	201		Social Security	1,281,595	1,531,255	1,558,532
190	201	SLC	Social Security - Summer Learning Camps	26,486	0	0
191	204		State Retirement	1,483,932	1,943,656	2,011,009
192	204	SLC	State Retirement - Summer Learning Camps	21,908	0	0
193	205 RET	VIS	Employee and Dependent Insurance	5,380	2,803	5,400
194	206		Life Insurance	54,469	60,000	60,000
195	206 RET	LIF	Life Insurance	11,680	14,700	14,700
196	207		Medical Insurance	3,431,314	3,604,055	3,647,055
197	207 RET	MED	Medical Insurance	28,350	52,828	52,828
198	208		Dental Insurance	129,526	149,181	149,181
199	208 RET	DEN	Dental Insurance	32,253	36,800	36,800
200	210		Unemployment Compensation	3,598	25,000	25,000
201	212		Employer Medicare	303,970	358,118	364,495
202	212	SLC	Employer Medicare - Summer Learning Camps	6,194	0	0

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
203	355		Travel	5,021	0	0
204	369		Contracts for Substitute Teachers - Certified	0	0	120,000
205	370		Contracts for Substitute Teachers - Non-Certified	0	0	338,000
206	399		Other Contracted Services	212,669	238,400	238,400
207	429		Instructional Supplies and Materials	96,416	122,000	122,000
208	429	EES	Instructional Supplies	47,850	41,563	41,563
209	429	ELT	Instructional Supplies		1,767	
210	429	FLM	Instructional Supplies	31,371	37,858	24,483
211	429	GBS	Instructional Supplies	39,948	33,196	33,196
212	429	HPS	Instructional Supplies	19,309	29,332	25,832
213	429	LES	Instructional Supplies	37,718	41,185	41,185
214	429	LHS	Instructional Supplies	35,380	52,238	52,238
215	429	NMS	Instructional Supplies	48,518	59,251	44,251
216	429	PES	Instructional Supplies	25,833	28,782	28,782
217	429	SES	Instructional Supplies	12,049	13,975	13,975
218	449		Textbooks -Bound	462,332	625,145	475,000
219	471		Software	40,890	70,000	70,000
220	524		In-Service/Staff Development	141	0	0
221	595		TISA - On behalf payments	45,757	0	0
222	599		Other Charges	3,700	5,000	0
223	790		Other Equipment	110,259	300,000	200,000
224	790	EES	Other Equipment	20,153	20,305	19,280
225	790	FLM	Other Equipment	11,850	2,427	17,350
226	790	GBS	Other Equipment	15,894	16,255	15,860
227	790	HPS	Other Equipment	21,445	10,582	14,507
228	790	LES	Other Equipment	17,774	26,491	28,109
229	790	LHS	Other Equipment	33,946	27,160	20,810
230	790	NMS	Other Equipment	30,478	24,522	36,695
231	790	PES	Other Equipment	23,479	25,182	27,458
232	790	SES	Other Equipment	5,772	2,809	6,040
233						
234			Total Regular Instruction Program	30,748,310	34,331,485	35,217,618

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
235						
236	71200		<u>Special Education Program</u>			
237	116		Teachers	1,772,757	2,237,083	2,326,567
238	116	VR	Teachers	104,089	65,700	65,700
239	117		Career Ladder Program	2,000	4,000	4,000
240	128		Homebound Teachers	2,410	8,000	23,000
241	163		Educational Assistants	533,866	697,051	825,947
242	163	SPED	Educational Assistants	69,775	81,932	0
243	163	VR	Educational Assistants	85,269	120,987	120,987
244	171		Speech Pathologist	377,135	403,868	435,614
245	188		Bonus Payments	83,000	80,000	0
246	189		Other Salaries & Wages	40,000	40,000	40,000
247	195		Certified Substitute Teachers	14,300	10,000	0
248	198		Non-Certified Substitute Teachers	46,105	45,000	0
249	201		Social Security	168,339	220,480	226,618
250	201	SPED	Social Security	4,326	5,080	0
251	201	VR	Social Security	11,684	11,515	11,515
252	204		State Retirement	177,292	291,000	304,488
253	204	VR	State Retirement	13,806	15,765	15,765
254	205 RET	VIS	Employee and Dependent Insurance	1,223	860	1,300
255	206		Life Insurance	7,051	8,738	8,738
256	206 RET	LIF	Life Insurance	1,781	1,511	1,511
257	206	VR	Life Insurance	736	798	798
258	207		Medical Insurance	439,489	481,660	510,988
259	207 RET	MED	Medical Insurance	3,300	3,750	3,750
260	207	VR	Medical Insurance	25,237	37,420	37,420

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
261	208		Dental Insurance	12,053	16,628	16,628
262	208 RET	DEN	Dental Insurance	5,795	4,300	4,300
263	208	VR	Dental Insurance	829	1,312	1,312
264	212		Employer Medicare	39,645	51,339	53,000
265	212	SPED	Employer Medicare	1,012	1,188	0
266	212	VR	Employer Medicare	2,733	2,694	2,694
267	369		Contracts for Substitute Teachers - Certified	0	0	14,500
268	370		Contracts for Substitute Teachers - Non-Certified	0	0	66,500
269	429		Instructional Supplies and Materials	49,440	43,752	43,752
270	499		Other Supplies and Materials	43,497	40,000	40,000
271	595		TISA - On-behalf Payments	9,493	0	0
272	725		Special Education Equipment	67,063	72,500	102,500
273	725	SPED	Special Education Equipment	0	0	0
274						
275			Total Special Instruction Program	4,216,530	5,105,911	5,309,892

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
276						
277	71300		<u>Career and Technical Education Program</u>			
278	116		Teachers	1,190,714	1,433,693	1,520,946
279	116	ISM	Teachers	215,368	119,740	0
280	117		Career Ladder Program	3,000	3,000	3,000
281	163		Educational Assistants	27,518	31,660	32,950
282	188		Bonus Payments	21,000	42,000	0
283	189	ISM	Other Salaries & Wages	5,000	5,000	5,000
284	195		Certified Substitute Teachers	10,545	7,500	0
285	198		Non-Certified Substitute Teachers	13,130	15,000	0
286	201		Social Security	74,969	95,037	96,528
287	201	ISM	Social Security	13,423	7,954	310
288	204		State Retirement	89,467	133,526	133,526
289	204	ISM	State Retirement	16,054	8,736	350
290	205 RET	VIS	Employee and Dependent Insurance	94	173	173
291	206		Life Insurance	3,033	3,105	3,678
292	206	ISM	Life Insurance	530	308	0
293	206 RET	LIF	Life Insurance	351	400	400
294	207		Medical Insurance	196,053	204,699	221,000
295	207	ISM	Medical Insurance	35,381	17,370	0
296	208		Dental Insurance	6,039	7,717	7,717
297	208	ISM	Dental Insurance	1,001	467	0
298	208 RET	DEN	Dental Insurance	740	810	810
299	212		Employer Medicare	17,543	22,226	22,575
300	212	ISM	Employer Medicare	3,139	1,821	73

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
301	336		Maintenance and Repair Services-Equipment	474	1,300	1,300
302	355		Travel	10,005	8,000	8,000
303	369		Contracts for Substitute Teachers - Certified	0	0	10,200
304	370		Contracts for Substitute Teachers - Non-Certifi	0	0	21,000
305	399	AV	Other Contracted Services	0	0	77,100
306	399	ISM	Other Contracted Services	0	38,000	45,000
307	425		Gasoline	316	1,000	1,000
308	429		Instructional Supplies and Materials	90,941	92,930	92,930
309	429	AV	Instructional Supplies and Materials	0	0	7,164
310	429	ISM	Instructional Supplies and Materials	12,565	83,552	59,267
311	599	ISM	Other Charges	0	12,000	0
312	730	ISM	Vocational Equipment	228,988	283,992	100,000
313	790		Other Equipment	76,530	55,200	55,200
314						
315			Total Vocational Education Program	2,363,911	2,737,916	2,527,197
316						
317	Total Instruction			37,328,751	42,175,312	43,054,707

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
318						
319	72000		Support Services			
320						
321	<i>72110</i>		<u>Attendance</u>			
322	105		Supervisor/ Director	72,305	76,644	82,194
323	130	SLC	Social Workers	12,000	0	0
324	188		Bonus Payments	1,000	0	0
325	201		Social Security	4,545	4,752	5,090
326	201	SLC	Social Security	744	0	0
327	204		State Retirement	4,919	5,143	5,747
328	204	SLC	State Retirement	480	0	0
329	206		Life Insurance	160	160	160
330	207		Medical Insurance	0	0	0
331	208		Dental Insurance	0	0	0
332	212		Employer Medicare	1,063	1,112	1,191
333	212	SLC	Employer Medicare	174	0	0
334	355		Travel	0	50	50
335	524		In-Service/ Staff Development	1,906	2,000	2,000
336						
337			Total Attendance	99,296	89,861	96,432
338						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
339	72120		<u>Health Services</u>			
340	105	CSH	Supervisor/Director	61,071	68,155	73,014
341	131		Medical Personnel	538,746	580,160	605,505
342	131	SLC	Medical Personnel	12,000	0	0
343	188		Bonus Payments	12,500	2,000	0
344	189	CSH	Other Salaries & Wages	53,485	68,433	71,171
345	195	HSSL	Certified Substitute Teachers	0	600	0
346	198	HSSL	Non-Certified Substitute Teachers	0	600	0
347	201		Social Security	33,390	36,094	37,542
348	201	CSH	Social Security	6,652	8,189	8,940
349	201	HSSL	Social Security	0	75	0
350	201	SLC	Social Security	744	0	0
351	204		State Retirement	42,343	52,314	54,500
352	204	CSH	State Retirement	3,797	7,200	8,652
353	204	SLC	State Retirement	824	0	0
354	205	RET VIS	Employee and Dependent Insurance	0	102	102
355	206		Life Insurance	1,715	1,795	1,795
356	206	CSH	Life Insurance	160	325	325
357	206	RET LIF	Life Insurance	0	325	325
358	207		Medical Insurance	80,345	85,500	85,500
359	207	CSH	Medical Insurance	8,900	9,335	19,100
360	208		Dental Insurance	2,811	3,066	3,066
361	208	CSH	Dental Insurance	218	338	338
362	208	RET DEN	Dental Insurance	0	432	432
363	212		Employer Medicare	7,809	8,441	8,780
364	212	CSH	Employer Medicare	1,556	1,915	2,091
365	212	HSSL	Employer Medicare	0	25	0
366	212	SLC	Employer Medicare	174	0	0
367	355		Travel	920	2,400	2,400
368	355	CSH	Travel	2,830	2,500	2,500
369	355	SLC	Travel	74	0	0
370	399		Other Contracted Services	6,111	7,100	7,100

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
371	399 ACE		Other Contracted Services	6,692	3,486	0
372	399 CSH		Other Contracted Services	0	0	0
373	399 SLC		Other Contracted Services	3,161	0	0
374	413		Drugs and Medical Supplies	10,237	20,830	14,800
375	435		Office Supplies	695	1,000	1,000
376	499 ACE		Other Supplies & Materials	72,873	80,000	0
377	499 CSH		Other Supplies & Materials	10,610	12,670	12,670
378	499 MHP		Other Supplies & Materials		4,000	
379	524		In-Service/Staff Development	300	600	600
380	524 ACE		In-Service/Staff Development	13,098	16,514	0
381	524 CSH		In-Service/Staff Development	1,936	2,100	2,100
382	524 HSSL		In-Service/Staff Development	0	700	0
383	735 CSH		Health Equipment	3,275	3,472	3,472
384	735 MHP		Health Equipment		1,000	
385						
386			Total Health Services	1,002,052	1,093,791	1,027,820
387						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
388	72130		<u>Other Student Support</u>			
389	117		Career Ladder Program	1,000	1,000	1,000
390	123		Guidance Personnel	881,468	952,047	1,007,288
391	123	SLC	Guidance Personnel - Summer Learning Camps	23,063	0	0
392	130		Social Workers	301,345	302,637	351,184
393	162		Clerical Personnel	201,591	214,697	223,245
394	188		Bonus Payments	21,000	34,000	0
395	195	TCCY	Certified Substitute	715	3,847	0
396	198	TCCY	Non-certified Substitutes	2,280	8,120	0
397	201		Social Security	83,110	93,272	98,129
398	201	SLC	Social Security - Summer Learning Camps	1,430	0	0
399	201	TCCY	Social Security	169	759	0
400	204		State Retirement	98,478	129,118	135,118
401	204	SLC	State Retirement - Summer Learning Camps	1,480	0	0
402	205 RET	VIS	Employee and Dependent Insurance	224	230	230
403	206		Life Insurance	3,450	3,386	3,386
404	206 RET	LIF	Life Insurance	140	480	480
405	207		Medical Insurance	226,675	221,000	245,000
406	208		Dental Insurance	6,464	8,025	8,025
407	208 RET	DEN	Dental Insurance	370	432	432
408	212		Employer Medicare	19,438	21,814	22,950
409	212	SLC	Employer Medicare - Summer Learning Camps	334	0	0
410	212	TCCY	Employer Medicare	43	180	0
411	309	SAFE	Contracts with Government Agencies	5,000	5,000	5,000
412	322		Evaluation and Testing	1,565	20,000	20,000
413	355		Travel	0	7,500	7,500
414	399	SAFE	Other Contracted Services	48,123	50,260	50,260
415	399	TCCY	Other Contracted Services	11,520	0	0
416	499	TCCY	Other Supplies and Materials	1,109	16,641	0
417	524		In-Service Staff Development	2,196	7,500	7,500
418	524	ISM	In-Service Staff Development	17,262	48,060	40,000
419	524	TCCY	In-Service Staff Development	1,831	20,532	0
420	790	SAFE	Other Equipment	3,109	30,000	30,000
421	790	SSG	Other Equipment	0	94,473	0
422						
423			Total Other Student Support	1,965,982	2,295,010	2,256,727

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
424						
425	72210		<u>Regular Instruction Program</u>			
426	105		Supervisor/Director	443,756	480,097	501,940
427	117		Career Ladder Program	2,000	6,000	6,000
428	129		Librarians	578,301	622,400	648,696
429	161		Secretary (ies)	410,184	440,983	458,623
430	188		Bonus Payments	27,000	38,000	0
431	189		Other Salaries & Wages	169,645	252,103	252,103
432	201		Social Security	95,309	114,056	115,800
433	204		State Retirement	108,727	145,972	145,972
434	205 RET	VIS	Employee and Dependent Insurance	871	816	900
435	206		Life Insurance	3,911	5,000	5,000
436	206 RET	LIF	Life Insurance	1,091	1,790	1,790
437	207		Medical Insurance	230,739	250,000	268,000
438	207 RET	MED	Medical Insurance	3,600	5,000	5,000
439	208		Dental Insurance	8,171	8,925	8,925
440	208 RET	DEN	Dental Insurance	6,037	6,000	6,000
441	212		Employer Medicare	22,660	26,701	27,078
442	355		Travel	7,904	17,000	17,000

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
443	432	EES	Library Books/Media	8,678	8,768	8,768
444	432	FLM	Library Books/Media	0	0	0
445	432	GBS	Library Books/Media	12,131	13,385	13,385
446	432	HPS	Library Books/Media	1,155	2,159	3,659
447	432	LES	Library Books/Media	0	5,606	5,606
448	432	LHS	Library Books/Media	6,686	9,536	9,536
449	432	NMS	Library Books/Media	1,514	2,650	2,650
450	432	PES	Library Books/Media	1,213	2,137	2,137
451	432	SES	Library Books/Media	3,497	1,804	1,804
452	499		Other Supplies & Materials	4,976	5,000	5,000
453	524		In-Service/Staff Development	12,136	12,000	12,000
454	524	EES	In-Service/Staff Development	6,538	5,500	5,500
455	524	FLM	In-Service/Staff Development	3,434	5,300	5,300
456	524	GBS	In-Service/Staff Development	0	13,300	13,300
457	524	HPS	In-Service/Staff Development	800	4,900	4,900
458	524	LES	In-Service/Staff Development	1,906	5,000	5,000
459	524	LHS	In-Service/Staff Development	2,937	5,255	5,255
460	524	NMS	In-Service/Staff Development	11,394	10,796	10,796
461	524	PES	In-Service/Staff Development	0	6,400	6,400
462	524	SES	In-Service/Staff Development	1,775	2,000	2,000
463						
464			Total Regular Instruction Program	2,200,676	2,542,339	2,591,823

**Loudon County
General Purpose School Fund 141
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	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
465						
466	72220		<u>Special Education Program</u>			
467	105		Supervisor/Director	30,719	33,455	35,000
468	117		Career Ladder Program	600	1,000	1,000
469	124		Psychological Personnel	316,643	331,803	409,171
470	135		Assessment Personnel	75,946	81,503	84,725
471	188		Bonus Payments	8,000	12,000	0
472	201		Social Security	25,271	28,506	32,855
473	204		State Retirement	31,285	39,108	47,695
474	205 RET	VIS	Employee and Dependent Insurance	281	280	280
475	206		Life Insurance	957	1,360	1,360
476	206 RET	LIF	Life Insurance	479	480	480
477	207		Medical Insurance	75,842	81,068	95,396
478	207 RET	MED	Medical Insurance	0	3,900	3,900
479	208		Dental Insurance	2,138	2,997	2,997
480	208 RET	DEN	Dental Insurance	926	863	863
481	212		Employer Medicare	5,919	6,667	7,685
482	348		Postal Charges	11	1,000	1,000
483	355		Travel	7,986	15,650	21,650
484	399		Other Contracted Services	244,926	252,325	178,250
485	399	SPED	Other Contracted Services	0	0	0
486						
487			Total Special Education Program	827,929	893,965	924,307
488						

**Loudon County
General Purpose School Fund 141
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	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
489	72230		<u>Career and Technical Education Program</u>			
490	105		Supervisor/Director	85,770	85,770	85,770
491	162		Clerical Personnel	50,998	55,673	57,220
492	188		Bonus Payments	1,000	0	0
493	201		Social Security	8,480	8,800	8,900
494	204		State Retirement	8,944	11,388	11,388
495	205 RET	VIS	Employee and Dependent Insurance	94	102	102
496	206		Life Insurance	319	360	360
497	206 RET	LIF	Life Insurance	96	300	300
498	207		Medical Insurance	17,700	19,000	19,040
499	208		Dental Insurance	698	845	845
500	208 RET	DEN	Dental Insurance	370	440	440
501	212		Employer Medicare	1,983	2,100	2,100
502	348		Postal Charges	0	500	500
503	355		Travel	1,300	1,500	1,500
504	399		Other Contracted Services	6,241	2,200	2,000
505	524		In-Service/Staff Development	10,024	5,000	5,000
506						
507			Total Vocational Education Program	194,017	193,978	195,465
508						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
509	72250		<u>Technology</u>			
510	105		Supervisor/Director	58,713	62,100	64,418
511	117		Career Ladder Program	1,000	1,000	1,000
512	120		Computer Programmer(s)	389,472	422,341	444,998
513	188		Bonus Payments	6,000	0	0
514	201		Social Security	27,244	30,100	31,650
515	204		State Retirement	30,334	33,100	35,730
516	206		Life Insurance	1,037	1,120	1,120
517	207		Medical Insurance	65,263	68,000	68,000
518	208		Dental Insurance	2,192	2,360	2,360
519	212		Employer Medicare	6,372	7,040	7,402
520	350		Internet Connectivity	795,321	200,000	200,000
521	355		Travel	9,074	10,000	10,000
522	399		Other Contracted Services	7,943	9,400	9,400
523	471		Software	246,113	265,000	275,000
524	499		Other Supplies & Materials	2,850	4,000	4,000
525	524		In-Service/Staff Development	9,389	12,430	12,430
526	718		Motor Vehicle	0	0	0
527	790		Other Equipment	181,205	174,968	173,088
528						
529			Total Technology	1,839,522	1,302,959	1,340,596
530						
531						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
532						
533	72290		<u>Other Programs</u>			
534	215		On-Behalf Payments to OPEB	137,401		
535						
536						
537			Total Other Programs	137,401	0	0
538						
539	72310		<u>Board of Education</u>			
540	191		Board and Committee Members Fees	112,246	112,240	112,246
541	201		Social Security	6,213	6,960	6,960
542	204		State Retirement	3,012	6,427	6,427
543	206		Life Insurance	1,596	1,600	1,600
544	208		Dental Insurance	2,885	3,000	3,000
545	212		Employer Medicare	1,616	1,628	1,628
546	304		Architects	0	0	0
547	305		Audit Services	20,100	16,000	20,000
548	331		Legal Services	24,649	37,000	37,000
549	355		Travel	2,266	4,000	4,000
550	399		Other Contracted Services	0	0	0
551	506		Liability Insurance	8,986	15,102	29,149
552	508		Premiums on Corporate Surety Bonds	372	400	400
553	509		Refunds	0	0	0
554	510		Trustee's Commission	373,218	356,000	356,000
555	513		Workers' Compensation Insurance	214,744	219,458	245,800
556	524		In Service Staff Development	29,396	35,000	35,000
557						
558			Total Board of Education	801,299	814,815	859,210

**Loudon County
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	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
559						
560	72320		<u>Director of Schools</u>			
561	101		County Official/Administrative Office	162,240	171,975	171,975
562	117		Career Ladder Program	1,000	1,000	1,000
563	161		Secretary (ies)	59,585	63,160	65,700
564	188		Bonus Payments	1,000	0	0
565	189		Other Salaries & Wages	7,200	7,200	7,200
566	201		Social Security	14,004	15,084	15,245
567	204		State Retirement	14,905	18,085	18,085
568	206		Life Insurance	319	350	350
569	207		Medical Insurance	28,929	33,356	33,356
570	208		Dental Insurance	1,168	1,354	1,354
571	212		Employer Medicare	3,275	3,528	3,570
572	302		Advertising	867	1,000	1,000
573	307		Communication	31,886	52,000	52,000
574	320		Dues & Memberships	17,828	21,000	21,000
575	348		Postal Charges	2,539	3,000	3,000
576	355		Travel	93	500	500
577	399		Other Contracted Services	34,904	58,000	58,000
578	435		Office Supplies	6,936	8,000	8,000
579	524		In Service Staff Development	2,694	7,000	9,000
580	599		Other Charges	2,523	19,187	11,000
581						
582			Total Office of the Superintendent	393,895	484,779	481,335

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
583						
584	72410		<i>Office of the Principal</i>			
585	104		Principals	989,745	1,019,829	1,065,870
586	117		Career Ladder Program	2,000	4,000	4,000
587	188		Bonus Payments	9,000	18,000	0
588	201		Social Security	60,529	64,594	66,270
589	204		State Retirement	65,092	93,040	85,000
590	205 RET	VIS	Employee and Dependent Insurance	346	182	346
591	206		Life Insurance	1,475	1,600	1,600
592	206 RET	LIF	Life Insurance	593	2,000	2,000
593	207		Medical Insurance	86,982	116,550	105,000
594	207 RET	MED	Medical Insurance	0	4,350	4,350
595	208		Dental Insurance	2,655	4,630	4,630
596	208 RET	DEN	Dental Insurance	2,643	3,400	3,400
597	212		Employer Medicare	14,156	15,107	15,500
598	307		Communication	67,752	115,000	115,000
599	348		Postal Charges	2,818	5,000	5,000
600	355		Travel	9,406	10,000	10,000
601	524		Inservice Staff Development	0	3,000	3,000
602	599		Other Charges	0	0	0
603	790		Other Equipment	0	0	0
604						
605			Total Office of the Principal	1,315,192	1,480,282	1,490,966

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
606						
607	72510		<u>Fiscal Services</u>			
608	119		Accountants/Bookkeepers	85,280	90,398	94,100
609	188		Bonus Payments	1,000	0	0
610	201		Social Security	5,106	5,605	5,835
611	204		State Retirement	5,789	6,066	6,587
612	206		Life Insurance	160	165	165
613	206 RET LIF		Life Insurance	24	86	86
614	207		Medical Insurance	7,276	7,440	7,800
615	208		Dental Insurance	371	375	375
616	212		Employer Medicare	1,194	1,311	1,365
617	355		Travel	104	200	200
618	524		In Service Staff Develeopment	1,127	1,800	1,800
619						
620			Total Fiscal Services	107,431	113,446	118,313
621						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
622	72610		<u>Operation of Plant</u>			
623	166		Custodial Personnel	221,054	241,100	250,744
624	188		Bonus Payments	6,000	0	0
625	201		Social Security	13,926	14,950	15,546
626	204		State Retirement	15,235	16,180	20,060
627	205	RET-VIS	Employee and Depenedent Insurance	94	275	275
628	206		Life Insurance	947	960	960
629	206 RET	LIF	Life Insurance	137	840	840
630	207		Medical Insurance	47,788	57,551	57,551
631	208		Dental Insurance	1,784	2,255	2,255
632	208 RET	DEN	Dental Insurance	740	2,102	2,102
633	212		Employer Medicare	3,261	3,500	3,640
634	399		Other Contracted Services	2,792,452	2,776,598	2,776,598
635	399	FLM	Other Contracted Services	11,800	10,000	10,000
636	399	GBS	Other Contracted Services	43,180	40,000	40,000
637	399	LHS	Other Contracted Services	48,327	48,000	48,000
638	399	NMS	Other Contracted Services	21,085	22,000	22,000
639	399	PES	Other Contracted Services	9,070	10,000	10,000
640	415		Electricity	1,214,343	1,188,861	1,250,000
641	425		Gasoline	1,944	10,000	10,000
642	434		Natural Gas	120,198	165,447	165,447
643	454		Water and Sewer	141,021	158,898	158,898
644	502		Building and Contents Insurance	574,289	641,469	718,500
645	599		Other Charges	0	30,300	0
646	790		Other Equipment	0	0	0
647						
648			Total Operation of Plant	5,288,675	5,441,286	5,563,416

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
649						
650	72620		<u>Maintenance of Plant</u>			
651	316		Contributions			
652	335		Maintenance and Repair Services-Buildings	261,384	336,425	300,000
653	338		Maintenance and Repair Services-Vehicles	927	2,000	2,000
654	790	SSG	Other Equipment	0	5,000	0
656			Total Maintenance of Plant	262,311	343,425	302,000
657						
658	72710		<u>Transportation</u>			
659	105		Supervisor/Director	69,680	73,861	76,900
660	188		Bonus Payments	1,000	0	0
661	201		Social Security	4,353	4,580	4,770
662	204		State Retirement	4,743	4,956	5,383
663	206		Life Insurance	160	160	160
664	207		Medical Insurance	8,850	10,100	10,100
665	208		Dental Insurance	371	375	375
666	212		Employer Medicare	1,018	1,071	1,115
667	312	ELT	Contracts with Private Agencies		3,500	
668	313		Contracts with Parents	2,396	6,070	12,070
669	315		Contracts with Vehicle Owners	2,332,488	2,464,600	2,587,830
670	315	LC	Contracts with Vehicle Owners	104,500	0	0
671	315	SPED	Contracts with Vehicle Owners	2,250	73,024	55,000
672	327		Freight Expenses	0	100	100
673	336		Maintenance and Repair Services - Equipment	3,720	10,483	10,483
674	340		Medical and Dental Services	1,862	4,000	3,000
675	348		Postal Charges	0	100	100
676	355		Travel	662	1,750	1,750
677	399		Other Contracted Services	3,808	6,000	6,000
678	435		Office Supplies	470	2,000	2,000
679	524		In-Service/Staff Development	2,403	5,000	5,000
680	599		Other Charges	1,205	4,985	5,985
681	729	ISM	Transportation Equipment	39,930	42,000	0
682	790		Other Equipment	14,436	4,000	4,000
683						
684						
685			Total Transportation	2,600,305	2,722,715	2,792,121

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
686						
687	72810		<u>Central and Other</u>			
688	499		Other Supplies & Materials	38,502		
689	790		Other Equipment	17,453		
690						
691			Total Central and Other	55,955	0	0
692						
693						
694						
695						
696	72901		<u>COVID-19 Expenditures</u>			
697	499		Other Supplies & Materials	13,600	25,000	25,000
698	790		Other Equipment			
699						
700			Total COVID-19	13,600	25,000	25,000
701						
702	Total Support Services			19,105,538	19,837,651	20,065,531
703						
704	Total Education			56,434,289	62,012,963	63,120,238

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
705						
706	73000		Operation of Non-Instructional Service			
707						
708	73100		<u>Food Service</u>			
709	710		Food Service Equipment	87,952	0	0
710						
711			Total Food Service	87,952	0	
712						
713	73300		<u>Community Services</u>			
714	188		Bonus Payments	1,000	0	0
715	189	FRC	Other Salaries & Wages	33,826	31,800	33,073
716	201		Social Security	62	0	0
717	201	FRC	Social Security	2,083	1,972	2,051
718	204		State Retirement	67	0	0
719	204	FRC	State Retirement	2,270	2,134	2,316
720	205		Employee & Dependent Insurance	245	0	0
721	206		Life Insurance	93	188	188
722	206 RET	LIFE	Life Insurance	80	216	216
723	207		Medical Insurance	6,585	9,100	9,520
724	208		Dental Insurance	240	375	375
725	208 RET	DEN	Dental Insurance	683	1,011	1,011
726	212		Employer Medicare	15	0	0
727	212	FRC	Employer Medicare	487	462	480
728	355		Travel	567	1,500	1,500
729	422		Food Supplies	417	4,300	4,300
730	422	WSF	Food Supplies	33,570	18,446	0
731	499		Other Supplies and Materials	1,335	5,000	5,000
732	499	CHR	Other Supplies and Materials	3,378	11,469	0
733	499	CL	Other Supplies and Materials	6,960	7,768	0
734	499	FAM	Other Supplies and Materials	552	13,108	0
735	499	GYS	Other Supplies and Materials	3,816	7,665	0
736	499	SUP	Other Supplies and Materials	4,739	8,274	0
737	524		In Service/Staff Development	0	500	500
738	790		Other Equipment	1,633	2,000	2,000
739						
740			Total Community Services	104,703	127,288	62,530

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
741						
742						
743						
744	73400		<u>Early Childhood Education</u>			
745	116		Teachers	465,214	502,632	528,257
746	163		Educational Assistants	196,917	228,700	237,848
747	188		Bonus Payments	14,500	16,000	0
748	195		Certified Substitute Teachers	1,935	6,000	0
749	198		Non-certified Substitute Teachers	18,310	15,000	0
750	201		Social Security	39,847	47,474	47,499
751	204		State Retirement	44,989	61,200	61,200
752	205	RET-VIS	Employee and Dependent Insurance	224	230	230
753	206		Life Insurance	1,929	2,395	2,395
754	206 RET	LIF	Life Insurance	332	652	652
755	207		Medical Insurance	117,169	133,750	133,750
756	207 RET	MED	Medical Insurance	0	1,950	1,950
757	208		Dental Insurance	3,216	4,500	4,500
758	208 RET	DEN	Dental Insurance	740	1,640	1,640
759	212		Employer Medicare	9,323	11,109	11,108
760	311	HHA	Contracts with Other School Systems	86,078	87,904	87,904
761	369		Contracts for Substitute Teachers - Certified	0	0	8,200
762	370		Contracts for Substitute Teachers - Non-Certified	0	0	21,600
763	429		Instructional Supplies	1,125	1,600	1,600
764	499		Other Supplies and Materials	0	0	0
765	524		In-Service/Staff Development	1,600	1,600	1,600
766	599		Other Charges	369	420	420
767	790		Other Equipment	0	0	0
768						
769			Total Early Childhood Education	1,003,817	1,124,756	1,152,353
770						
771						
772	Total Operation of Non-Instructional Services			1,196,472	1,252,044	1,214,883

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
773						
774						
775	76000		Capital Outlay			
776						
777	76100		<u>Regular Capital Outlay</u>			
778	304		Architects	1,531	0	0
779	399	ISM	Other Contracted Services	20,750	44,000	0
780	707	ISM	Building Improvements	21,380	0	0
781	799	ISM	Other Capital Outlay	14,792	23,000	0
782						
783			Total Regular Capital Outlay	58,453	67,000	0
784						
785						
786	80000		Debt Service			
787						
788	82130		<u>Principal</u>			
789	601		Principal on Bonds			
790	602		Principal on Notes			
791						
792			Total Principal	0	0	0
793						
794	82300		<u>Other Debt Service</u>			
795						
796	82330		<u>Education</u>			
797	601		Principal on Bonds			
798	602		Principal on Notes			
799	620		Debt Service Contribution to Primary Gov't			
800	699		Other Debt Service			
801						
802	Total Debt Service			0	0	0
803						
804						
805	Total Expenditures			57,689,214	63,332,007	64,335,121

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
806						
807						
808	99000		Other Uses			
809	<i>99100</i>		<i>Transfers Out</i>			
810	590		Transfers to Other Funds	47,149	56,741	98,000
811						
812	Total Transfers Out			47,149	56,741	98,000
813						
814						
815	Total Expenditures & Transfers Out			57,736,363	63,388,748	64,433,121
816						

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

	A	B	C	D	E	H
1			General Purpose School Fund 141			
2	Account		7/13/2026 17:06	2024-2025	2025-2026	2026-2027
3	Number			Actual Audit	Budget or	Adopted
4					Estimate	Budget
5						
817	Beginning	Total Audited Fund Balance July 1, 2024		17,538,169	18,425,255	13,200,183
818						
819	Total Revenue			59,507,363	58,090,116	56,622,859
820	Other Revenue Sources - Transfers In			338,457	73,560	0
821						
822	Total Revenue and Other Sources			59,845,820	58,163,676	56,622,859
823						
824	Total Available Funds			77,383,989	76,588,931	69,823,042
825						
826	Expenditure Budget			57,689,214	63,388,748	64,433,121
827	Transfers Out			47,149	0	
828						
829	Total Expenditures and Transfer Out			57,736,363	63,388,748	64,433,121
830						
831	Effect on Fund Balance			2,109,457	(5,225,072)	(7,810,262)
832						
833	TOTAL AUDITED FUND BALANCE JUNE 30 2025			19,647,626		
834						
835	LESS AUDITED ENC & RESTRICTIONS			165,020	0	
836				1,057,351		
837						
838	Total Available Fund Balance July 1, 2025			18,425,255	13,200,183	5,389,921
839						

School Federal Projects

Fund 142

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account	7/13/2026 17:07		2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
5						
6	Revenue					
7						
8	47000	Federal Government				
9						
10	<i>47100</i>	<i>Federal Through State</i>				
11	47131	Vocational Education-Basic Grants to States	87,319.00	140,856.16	90,856.16	
12	47141	Title I Grants to Local Education Agencies	960,222.00	1,164,194.52	1,010,052.00	
13	47143	Special Education-Grants to States	1,393,947.00	1,420,441.41	1,195,056.00	
14	47145	Special Education Preschool Grants	29,660.00	27,807.70	27,106.00	
15	47146	English Language Acquisition Grants	32,327.00	67,742.52	43,359.87	
16	47147	Safe & Drug-Free Schools - State Grants	1,386.00	1,449.00	1,449.00	
17	47150	21st Century Community Learning	293,678.00	293,750.00		
18	47189	Eisenhower Professional Development State	214,845.00	324,340.92	220,570.77	
19	47307	COVID-19 Grant B				
20	47309	COVID-19 Grant D	87,795.00	74,300.00		
21	47401	American Rescue Plan Act Grant	347,222.00			
22	47402	American Rescue Plan Act Grant				
23	47404	American Rescue Plan Act Grant	5,804.00			
24	47590	Other Federal through State	104,290.00	82,295.23	71,237.49	
25						
26		Total Federal Through State	3,558,495	3,597,177.46	2,659,687.29	
27						
28	Total Revenue		3,558,495	3,597,177.46	2,659,687.29	
29						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
30	49000		Other Sources			
31	49800		Transfers In	4,525		
32						
33			Total Transfers In	4,525	0.00	0.00
34						
35	Total Revenues and Transfers In			3,563,020	3,597,177.46	2,659,687.29

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
36						
37						
38	School Federal Projects Expenditures					
40	70000		Education			
42	71000		Instruction			
44	<i>71100</i>		<i>Regular Instruction Program</i>			
45	116		Teachers	471,817.00	510,600.00	505,000.00
46	163		Educational Assistants	67,763.00	62,326.00	70,000.00
47	189		Other Salaries and Wages	1,260.00		0.00
48	195		Certified Substitute Teachers	6,215.00	18,500.00	8,815.00
49	198		Non-Certified Substitute Teachers	13,350.00	27,400.00	15,000.00
50	201		Social Security	33,517.00	38,369.40	35,342.15
51	204		State Retirement	34,700.00	46,174.00	49,873.00
52	206		Life Insurance	1,197.00	1,120.00	1,120.00
53	207		Medical Insurance	50,155.00	54,849.00	64,218.00
54	208		Dental Insurance	1,851.00	1,965.00	1,920.00
55	212		Employer Medicare	7,879.00	8,986.65	8,274.47
56	429		Instructional Supplies	83,644.00	102,304.77	27,957.19
57	449		Textbooks			0.00
58	471		Software	10,635.00	12,250.00	7,000.00
59	499		Other Supplies and Materials	441.00		0.00
60	722		Regular Instruction Equipment	406,630.00	56,208.01	15,000.00
61						
62			Total Regular Instruction Program	1,191,054	941,052.83	809,519.81

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
63						
64	71200		<u>Special Education Program</u>			
65	116		Teachers	69,775.00	53,884.00	53,884.00
66	163		Educational Assistants	630,447.00	645,000.00	618,267.20
67	171		Speech Pathologist			
68	189		Other Salaries & Wages	3,200.00	4,000.00	
69	198		Non-Certified Substitute Teachers			
70	201		Social Security	41,858.00	43,650.00	39,100.00
71	204		State Retirement	34,724.00	37,075.00	47,000.00
72	206		Life Insurance	2,899.00	2,760.00	2,300.00
73	207		Medical Insurance	160,851.00	176,000.00	140,000.00
74	208		Dental Insurance	5,084.00	5,875.00	4,500.00
75	212		Employer Medicare	9,789.00	10,335.00	9,900.00
76	312		Contracts With Private Agencies			
77	322		Evaluation & Testing			
78	471		Software			
79	499		Other Supplies & Materials		3,000.00	
80	725		Special Education Equipment	8,132.00	24,815.00	
81						
82			Total Special Instruction Program	966,759	1,006,394.00	914,951.20
83						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
84	71300		<u>Career and Technical Education Program</u>			
85	429		Instructional Supplies		1,794.00	
86	499		Other Supplies and Materials	10,641.00	49,362.54	10,000.00
87	730		Vocational Instruction Equipment	42,657.00	46,494.65	37,907.66
88						
89			Total Vocational Education Program	53,298.00	97,651.19	47,907.66
90						
91	Total Instruction			2,211,111	2,045,098.02	1,772,378.67
92						
93	72000		Support Services			
94						
95	72120		<u>Health Services</u>			
96	189		Other Salaries & Wages	11,188.00	14,236.00	14,236.00
97	131		Medical Personnel			
98	201		Social Security	676.00	883.00	883.00
99	204		State Retirement	751.00	955.00	955.00
100	206		Life Insurance			
101	207		Medical Insurance			
102	208		Dental Insurance			
103	212		Employer Medicare	158.00	206.00	206.00
104	399		Other Contracted Services			
105	790		Other Equipment			
106						
107			Total Health Services	12,773.00	16,280.00	16,280.00
108						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
109						
110						
111	72130		<u>Other Student Support</u>			
112	123		Guidance Personnel			
113	130		Social Workers			
114	169		Part-Time Personnel			
115	189		Other Salaries and Wages	41,390.00	56,992.00	47,000.00
116	201		Social Security	2,113.00	3,535.55	2,914.00
117	204		State Retirement	2,392.00	3,886.92	4,090.00
118	206		Life Insurance			0.00
119	207		Medical Insurance			0.00
120	208		Dental Insurance			0.00
121	212		Employer Medicare	600.00	829.12	681.50
122	355		Travel	632.00	3,500.00	400.00
123	399		Other Contracted Services			0.00
124	499		Other Supplies & Materials	2,075.00	1,200.00	500.00
125	524		In Service/Staff Development	11,677.00	12,500.00	12,500.00
126	599		Other Charges	17,701.00	25,796.12	24,123.00
127	790		Other Equipment	7,279.00	4,240.00	0.00
128						
129			Total Other Student Support	85,859.00	112,479.71	92,208.50
130						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
131	72210		<u>Regular Instruction Program</u>			
132	105		Supervisor/Director	74,779.00	79,020.00	80,147.00
133	161		Secretary (s)	27,336.00	28,980.00	29,857.00
134	172		Instructional Coaches	190,797.00	227,769.00	179,884.00
135	189		Other Salaries & Wages	12,969.00	7,068.50	10,331.52
136	201		Social Security	18,460.00	21,401.25	19,551.56
137	204		State Retirement	19,027.00	29,008.51	26,662.52
138	206		Life Insurance	319.00	320.00	320.00
139	207		Medical Insurance	20,732.00	25,812.00	25,044.00
140	208		Dental Insurance	697.00	756.00	756.00
141	212		Employer Medicare	4,317.00	5,001.50	4,738.81
142	355		Travel	5,930.00	13,239.95	9,232.00
143	399		Other Contracted Services	72,800.00	72,800.00	0.00
144	499		Other Supplies and Materials	360.00	5,100.00	2,800.00
145	524		In-Service/Staff Development	89,865.00	163,137.91	73,984.91
146	790		Other Equipment			0.00
147						
148			Total Regular Instruction Program	538,388	679,414.62	463,309.32
149						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
150	72220		<u>Special Education Program</u>			
151	105		Supervisor/Director	71,677.00	76,000.00	79,210.00
152	124		Phsyiological Personnel			
153	161		Secretary (s)	100,161.00	112,500.00	106,500.00
154	169		Part-time Personnel	22,784.00	22,000.00	22,000.00
155	189		Other Salaries & Wages			
156	201		Social Security	10,076.00	13,200.00	13,000.00
157	204		State Retirement	11,279.00	15,600.00	15,500.00
158	206		Life Insurance	319.00	350.00	350.00
159	207		Medical Insurance	23,161.00	26,000.00	22,100.00
160	208		Dental Insurance	743.00	910.00	910.00
161	212		Employer Medicare	2,687.00	3,100.00	3,050.00
162	312		Contracts with Private Agencies	190,740.00	144,195.11	37,106.00
163	524		In Service/Staff Development	22,710.00	26,000.00	7,484.80
164						
165			Total Special Education Program	456,337	439,855.11	307,210.80
166						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
167	72230		<u>Career and Technical Education Program</u>			
168	355		Travel	800.00	800.00	800.00
169	524		In-Service/Staff Development	3,180.00	3,000.00	3,000.00
170						
171			Total Vocational Education Program	3,980	3,800.00	3,800.00
172						
173	72710		<u>Transportation</u>			
174	315		Contracts with Vehicle Owners	5,500.00	6,500.00	4,500.00
175	425		Gasoline	512.00		
176	729		Transportation Equipment			
177						
178			Total Transportation	6,012.00	6,500.00	4,500.00
179						
180						
181	73100		<u>Food Service</u>			
182	422		Food Supplies			
183						
184			Total Food Service	0	0.00	0.00
185						
186						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
187	73300		<u>Community Services</u>			
188	105		Supervisor/Director		10,000.00	
189	116		Teachers	226,878.00	211,400.00	
190	163		Educational Assistsnts	27,203.00	33,500.00	
191	189		Other Salaries & Wages			
192	201		Social Security	15,752.00	15,810.00	
193	204		State Retirement	17,883.00	19,342.00	
194	212		Employer Medicare	3,684.00	3,698.00	
195	422		Food Supplies			
196	429		Instructional Supplies	2,178.00		
197	499		Other Supplies and Materials			
198	524		In Service/Staff Development	100.00		
199	599		Other Charges			
200						
201			Total Special Education Program	293,678	293,750	0
202						
203						
204						
205	Total Education			3,608,138.00	3,597,177.46	2,659,687.29
206						

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

	A	B	C	D	E	F
1			Federal Projects Fund 142			
2	Account		7/13/2026 17:07	2024-2025	2025-2026	2026-2027
3	Number			Actual	Budget or	Requested/Recomm
4				Audit	Estimate	Adopted 6/29/2026
207	99000		Other Uses			
208						
209	<i>99100</i>		<i>Transfers Out</i>			
210	590		Transfers to Other Funds	5,930	0.00	0.00
211						
212			Total Transfers Out	5,930	0.00	0.00
213						
214						
215	TOTAL EXPENDITURES & TRANSFERS OUT			3,614,068	3,597,177.46	2,659,687.29
216						
217						
218						
219						
220			TOTAL REVENUE/TRNFERS IN	3,563,020	3,597,177.46	2,659,687.29
221			TOTAL EXPENDITUES/TRNFERS OUT	3,614,068	3,597,177.46	2,659,687.29
222			EFFECT ON FUND BALANCE	(51,048)	0.00	0.00
223						
224						
225			June 30 2024 Audited Beginning Fund Ba	1,053,048	1,002,000	1,002,000
226						
227						
228						
229						
230			June 30 2025 Audited Ending Fund Balan	1,002,000	1,002,000	1,002,000

School Central Cafeteria

Fund 143

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

		BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
		Centralized Cafeteria Fund 143	Actual	Budget or	Requested/Recomm
			Audit	Estimated	Adopted
	Account Number				29-Jun-2026
		Centralized Cafeteria Fund Revenues			
	43000	Charges for Current Services			
	<i>43500</i>	<i>Education Charges</i>			
	43521	Lunch Payments - Children	426,824	560,000	560,000
	43522	Lunch Payments - Adults	33,669	41,854	41,854
	43523	Income from Breakfast	41	0	0
	43525	A La Carte Sales	7,581	5,000	5,000
	43570	Receipts from Individual Schools	33	100	100
	43570-OVRSH	Receipts from Individual Schools	0	0	0
		Total Education Charges	468,148	606,954	606,954
	44000	Other Local Revenue			
	44100	<u>Recurring Income</u>			
	44110	Investment Income	63,206	5,000	5,000
	44165	Rebates	7,019	0	0
	44170	Miscellaneous Refunds	1,131	0	0
		Total Recurring	71,356	5,000	5,000

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

		BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
		Centralized Cafeteria Fund 143	Actual	Budget or	Requested/Recomm
			Audit	Estimated	Adopted
	Account Number				29-Jun-2026
29	44500	<u>Non-Recurring Income</u>			
30	44530	Sale of Equipment	0	0	0
31					
32		Total Non-Recurring	0	0	0
33					
34		Total Other Local Revenue	71,356	5,000	5,000
35					
36	46000	State of Tennessee			
37					
38	46520	School Food Service	22,423	30,000	30,000
39	46980	Other State Grants	0	0	0
40	46980-NSLP	Other State Grants	0	0	0
41	46980-SES	Other State Grants	0	0	0
42		State Matching Funds for School Nutrition Prgm			
43		Total State Education Funds	22,423	30,000	30,000
44					

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

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

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

		BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
		Centralized Cafeteria Fund 143	Actual	Budget or	Requested/Recomm
	Account Number		Audit	Estimated	Adopted
					29-Jun-2026
68	49000	Other Sources			
69	49700	Insurance Recovery	0	0	0
70	49800	Transfers In	42,624	56,741	85,000
71					
72			42,624	56,741	85,000
73					
74		TOTAL REVENUE	<i>2,929,041</i>	<i>3,350,289</i>	<i>3,378,548</i>

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

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

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

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

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

		BUDGET DOCUMENT	2024-2025	2025-2026	2026-2027
		Centralized Cafeteria Fund 143	Actual	Budget or	Requested/Recomm
	Account Number		Audit	Estimated	Adopted
					29-Jun-2026
122					
123	Beginning Fund Balance (Audited)		1,967,549	1,751,489	1,808,230
124					
125					
126	Total Revenue		2,929,041	3,350,289	3,378,548
127					
128					
129	Total Available Funds		4,896,590	5,101,778	5,186,778
130					
131					
132	Total Expenditures		3,145,101	3,293,548	3,293,548
133					
134					
135	Estimated Ending Fund Balance		1,751,489	1,808,230	1,893,230

County Debt Service

Fund 151

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:09 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
5								
6					100%	98%	# Pennies	
7								
8					446,218	437,293	2.39	
9								
10								
11		40000	Local Taxes					
12			40110		Current Property Taxes	995,728	1,012,384	1,045,131
13			40120		Trustee's Pr Yr	12,286	10,000	10,000
14			40125		Trustee's Bankruptcy	50	1,000	1,000
15			40130		Clerk and Master's Pr Yr	24,106	10,000	10,000
16			40140		Interest and Penalty	3,103	6,000	6,000
17			40163		Payments in Lieu of Tax			
18			40163	DELCA	Pmts in Lieu of Tax-(Del Conca)/(FY 2024-Last Yr for Pilot Pymt)			
19			40163	TATE	Payments in Lieu of Tax (Thru Tax Yr 2026)	37,706	37,706	37,706
20			40320		Bank Excise Tax	3,894	1,000	1,000
21								
22					Total Local Revenue	1,076,873	1,078,090	1,110,837
23								
24		44000	Other Local Revenue					
25			44110		Investment Income/Interest Earned	66,292	40,000	40,000
26			44514		Revenue from Joint Ventures (From Career Center)			
27			44540		Sale of Property			
28								
29					Total Other Local Revenue	66,292	40,000	40,000

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:09 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
30								
31		48000	Other Government and Citizens Groups					
32			48130		Contributions			
33			48140	TASS	Contracted Services (Ends Nov 2030)	203,472	203,472	
34								
35			Total Other General Government			203,472	203,472	0
36								
37			TOTAL REVENUE			1,346,637	1,321,562	1,150,837
38								
39		49000	Other Sources					
40			49400		Proceeds on Refunding Debt			
41			49400		Refunding Debt Issued			
42			49410		Premimums on Debt Issued			
43			49800		Transfers In - from Hwy Dept on \$5M			
44			49800		Transfers In (from 112-Jail Renovation Deb	100,000	100,000	100,000
45								
46			TOTAL TRANSFERS			100,000	100,000	100,000
47								
48			TOTAL REVENUE AND OTHER SOURCES			1,446,637	1,421,562	1,250,837
49								

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:09 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
50	EXPENDITURES							
51								
52	82110 Principal- General Government Debt							
53								
54			601		Principal on Bonds			
58			601		Principal on Bonds			
59			601	8.010	Principal on Bonds	380,000	395,000	405,000
60			601	9.675	Principal on Bonds	515,000	525,000	535,000
61								
62					Principal on Bonds	895,000	920,000	940,000
63								
64								
65								
74								
75		Total General Government Principal				895,000	920,000	940,000
76								
77								

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:09 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
84		82210	Interest- General Government Debt					
85								
86			603		Interest on Bonds			
90			603		Interest on Bonds			
91			603	9.675	Interest on Bonds(2017 - Jail Renovation)	206,828	196,528	186,028
92			603	8.010	Interest on Bonds (2018 - Jail Renovation)	218,600	207,200	195,350
93								
94					Total Interest on Bonds	425,428	403,728	381,378
95								
96								
97			604		Interest on Notes			
98			604		Interest on Notes			
99			604		TMBF Capital Outlay Note (Del Conca)			
100								
101					Total Interest on Notes	0	0	0
102								
114			Total General Government Interest			425,428	403,728	381,378
115								
116		82220	Total General Government Interest					
117								
118			Interest-Highway and Street					
119			604		Interest on Notes			
120								
121			Total Highways and Street Interest			0	0	0
122								

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:09 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
123		82310	Other General Government					
124								
125			324		Financial Advisory Fees	0		
126			510		Trustee's Commission	20,407	30,000	30,000
127			605		Underwriter's Discount			
128			699		Other Debt Service	2,500	7,500	6,500
129			699	8.01	Other Debt Service	500		500
130			699		Other Debt Service			
131			699	9.675	Other Debt Service	500		500
132			699	TASS	Other Debt Service	203,472	203,472	
136								
137			Total Other General Debt Service			227,379	240,972	37,500
138								
139					Total General Government Debt	1,547,807	1,564,700	1,358,878
140								
141		99100	Transfers Out					
142			590		Transfers to Other Funds			
143								
144					Total Transfers Out		0	
145								
146					Total Gen Gov't Debt Expenses & Other Uses	1,547,807	1,564,700	1,358,878
147								
148								

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:09 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
149								
150			TOTAL REVENUE AND OTHER SOURCES			1,446,637	1,421,562	1,250,837
151			TOTAL EXPENDITURES AND OTHER USES			1,547,807	1,564,700	1,358,878
152			EFFECT ON FUND BALANCE			(101,170)	(143,138)	(108,041)
153								
154			AUDITED JULY 1 2024 BEGINNING FUND BALANCE			2,332,085	2,230,915	2,087,777
155								
156			JUNE 30 2025 AUDITED TOTAL FUND BALANCE			2,230,915		
157								
158						0		
159								
160			JULY 1 2025 AUDITED AVAILABLE FUND BALANCE			2,230,915	2,087,777	1,979,736

Education Debt Service

Fund 156

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

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

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:10 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
31								
32								
33		48000	Other Government and Citizens Groups					
34			48130		Contributions			
35			48140		Contracted Services			
36								
37			Total Other General Government			0	0	0
38								
39			TOTAL REVENUE			10,426,720	10,267,352	10,491,225
40								
41								
42		49000	Other Sources					
43			49400		Proceeds on Refunding Debt			
44			49410		Premiums on Debt Issued			
45								
46			TOTAL TRANSFERS			0	0	0
47								
48			TOTAL REVENUE AND OTHER SOURCES			10,426,720	10,267,352	10,491,225
49								
50								

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:10 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
51		EXPENDITURES						
52								
53		82130	Education Debt Principal					
54			601		Principal on Bonds			
55			601	24.2M	Principal on Bonds	1,540,000	1,555,000	1,555,000
56			601	7.1M	Principal on Bonds	650,000	1,500,000	1,250,000
57			601	35M	Principal on Bonds		500,000	500,000
58			602	2.6M	Principal on Notes (North-End School)	217,000	1,949,000	
59			602	3.0M	Principal on Notes (New School-Pd 2025)	2,769,000		
60			602	450K	Principal on Notes (North-End School)			
61			612	12.5M	Principal on Other Loans (Paid in 2025)	1,150,000		
62								
63			Total General Government Principal			6,326,000	5,504,000	3,305,000
64								
65		82230	Education Debt Interest					
66			603		Interest on Bonds			
67			603	24.2M	Interest on Bonds	608,375	531,375	453,626
68			603	7.1M	Interest on Bonds	107,000	94,000	64,000
69			603	35M	Interest on Bonds		1,379,859	1,598,363
70			604	2.6M	Interest on Notes	83,391	58,987	
71			604	3.0M	Interest on Notes	136,969		
72			613		Interest on Other Loans			
73			613	12.5M	Interest on Other Loans	40,853		
74								
75								
76			Total General Government Interest			976,588	2,064,221	2,115,989

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

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

General Capital Projects

Fund 171

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

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

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
42	SUBFUND 027 - FY 2026-2027 PROJECTS								
43									
44		SUBFUND 027 BEG BALANCE - June 30 2024					0	0	0
45									
46		TOTAL REVENUE					0	0	0
47		OTHER REVENUE SOURCES - VEHICLE TRADE IN					0	0	250,000
48		CASH TRANSFERS IN FROM OTHER SUBFUNDS					0	0	
49		TOTAL EXPENDITURES					0	0	250,000
50		TOTAL TRANSFERS OUT TO OTHER SUBFUNDS					0	0	0
51		EFFECT ON FUND BALANCE					0	0	0
52									
53		JUNE 30 2025 TOTAL SUBFUND 027 BALANCE					0		
54		LESS AUDITED ENCUMBRANCES							
55									
56		JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 027 BAL					0	0	0
57									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
58	SUBFUND 026 - FY 2025-2026 PROJECTS								
59	REVENUE								
60			40130			Clk & Master-Prior Year		657	
61									
62		49000	Other Non-Revenue Sources						
63			49600	Trade-In	Proceeds from Sale of Cap Assets				
64					Transfer In from BAL & C75 Subfund			450,000	
65									
66			TOTAL TRANSFERS IN FROM OTHER SUBFUNDS				0	450,000	
67									
68	SUBFUND 026 - FY 2025-2026 PROJECTS								
69									
70	EXPENDITURES								
71	Misc		58900	510		Trustee's Commission			
72	Gen Adm		91110	399		Other Contracted Services		141,786	
73			91110	399	ANNEX	Other Contracted Services (Annex-Windows)		5,400	
74			91110	709	ANNEX	Other Contracted Services (Annex-Cameras)		26,855	
75			91110	709	IT	Other Contracted Services (Battery Backup)		8,641	
76	Admin of Ju		91120	399	JUDGE	Other Contd Svc (Accustical Panels @ Courthouse)		11,080	
77			91120	712	JUDGE	Other Contd Svc (HVAC Equip @ Courthouse for Judge Chambers/J		13,568	
78	Public Heal		91140	399	RECYL	Other Cont'd Svc - LC Convenience Cntr expansion		200,000	
79	Hwy & Stre		91200	718		Vehicles - Dump Truck-Highway		42,670	
80									
81									
82			Total Subfund 026 Expenditures				0	450,000	0
83	SUBFUND 026 - FY 2025-2026 PROJECTS								
84	CASH TRANSFERS OUT TO OTHER SUBFUNDS								
85						Transfer to Subfund BAL			
86			TOTAL TRANSFERS TO OTHER SUBFUNDS				0	0	0
87									
88	SUBFUND 026 BEG BALANCE - June 30 2024						0	0	657
89									
90	TOTAL REVENUE						0	657	0
91	OTHER REVENUE SOURCES - VEHICLE TRADE IN						0	0	0
92	CASH TRANSFERS IN FROM OTHER SUBFUNDS						0	450,000	
93	TOTAL EXPENDITURES						0	450,000	0
94	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS						0	0	0
95	EFFECT ON FUND BALANCE						0	657	0
96									
97	JUNE 30 2025 TOTAL SUBFUND 026 BALANCE						0		
98	LESS AUDITED ENCUMBRANCES								
99									
100	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 026 BAL						0	657	657
101	Page 235								

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
102									
103									
104	SUBFUND 023 - FY 2022-2023 PROJECTS								
105									
106									
107	SUBFUND 023 BEG BALANCE - June 30 2023						3,060	0	0
108									
109	TOTAL REVENUE						0	0	0
110	TOTAL PROCEEDS FROM SALE OF CAPITAL ASSETS (TRADE-IN)						0	0	
111	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0	0
112	TOTAL EXPENDITURES						0	0	0
113	TOTAL TRANSFERS OUT						0		
114	TOTAL CASH TRANSFERS TO OTHER SUBFUNDS						3,060	0	0
115	EFFECT ON FUND BALANCE						(3,060)	0	0
116									
117	JUNE 30 2024 TOTAL SUBFUND 023 BALANCE						0		
118	LESS JUNE 30 2024 AUDITED ENCUMBRANCES								
119									
120	JUNE 30 2024 AVAILABLE RESTRICTED SUBFUND 023 BAL						0	0	0
121									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
122	SUBFUND 024 - FY 2023-2024 REQUESTED PROJECTS								
123									
124									
124									
125									
125									
126						Transfer In from C75 Subfund	55,100		
127						Transfer In from C75 Subfund	47,292		
128						Transfer In from C75 Subfund	50,000		
129						Transfer In from BAL Subfund			
130						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	152,392	0	0
131	SUBFUND 024 - FY 2023-2024 REQUESTED PROJECTS								
132									
133									
133									
134	Misc	58900	510			Trustee's Commission			
135	Gen Adm	91110	399	COCRK		Other Contracted Services - Co Clerk Lenoir City Off	157,179		
136		91110	708	IT		New Camera System @ COB	25,000		
137		91110	709	COCRK		Data Processing Equipment - Co. Clerk	8,850		
138		91110	719	COCRK		Office Equipment - Co. Clerk Lenoir City Office	27,366	679	
139	Adm of Justice								
140		91120	711	SESSN		Furniture/fixtures	3,850		
141		91120	711	SESSN		Other Equipment	27,182		
142	Social	91150	708	SRCTR		Communication Equipment - Security button system	7,265		
143									
144									
145						Total Subfund 024 Expenditures	256,692	679	0
146	SUBFUND 024 - FY 2023-2024 REQUESTED PROJECTS								
147									
147						CASH TRANSFERS OUT TO OTHER SUBFUNDS			
148						Transfer to Subfund BAL			37,044
149						TOTAL TRANSFERS TO OTHER SUBFUNDS	0	0	37,044
150									
151						SUBFUND 024 BEG BALANCE - June 30 2024	153,884	37,723	37,044
152									
153						TOTAL REVENUE	0	0	0
155						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	152,392	0	0
156						TOTAL EXPENDITURES	256,692	679	0
158						TOTAL CASH TRANSFERS TO OTHER SUBFUNDS	0	0	37,044
159						EFFECT ON FUND BALANCE	(104,300)	(679)	(37,044)
160									
161						JUNE 30 2025 TOTAL SUBFUND 024 BALANCE	49,584		
162						LESS JUNE 30 2025 AUDITED ENCUMBRANCES	11,861		
163									
164						JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 024 BAL	37,723	37,044	0
165									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
166	SUBFUND 025 - FY 2024-2025 REQUESTED PROJECTS								
167									
168	REVENUE								
169		40000	Local Taxes						
170			40130			Cir Clk/Clk & Master Collections	2,400	329	
171						Total Local Revenue	2,400	329	0
172			TOTAL SUBFUND 024 REVENUE				2,400	329	0
173									
174	OTHER FINANCING SOURCES								
175			49600		TRADE	Trade-In Allowance on Vehicles		57,867	
176						Total Trade In	0	57,867	0
177									
178	TRANSFERS IN FROM OTHER SUBFUNDS								
179						Transfer In from 600 Subfund	220,000		
180						Transfer In from BAL Subfund	30,000		
181			TOTAL TRANSFERS IN FROM OTHER SUBFUNDS				250,000	0	0
182									
183	SUBFUND 025 - FY 2024-2025 REQUESTED PROJECTS								
184	EXPENDITURES								
185	Misc	58900	510			Trustee's Commission	4		
186	Gen Adm	91110	399			Other Contracted Services			
187		91110	399	ANNEX		Other Contracted Services (Annex-Carpet)	15,080		
188	Adm of Just	91120	399	SHRF		Other Contd Svc - Sheriff's dept. walkway cover	31,072		
189		91120	790	SESSN		Other Equip - Vault for wills	6,430		
190		91120	790	EMA		Other Equip - Air Lights	3,000		
191	Public Heal	911140	708	ANIMA		Internet & Camera System	4,794		
192	Social	91150	335	SRCTR		Bldg repairs @ Sr. Center	10135		
193		91150	709	PHLIB		Data Processing Equip. - Computer @ Phil. Library	2,771		
194	Ag & Natur	91160	707	AG		Bldg Imp - paint in old conf. room	767		
195	Other Gen.	91190	708	VA		Communication Equipment (Camera System)	2,920		
196	Highway &	91200	718	TRADE		Motor Vehicles (TRADE-IN)		106,416	
197									
198			Total Subfund 025 Expenditures				76,973	106,416	0
199									
200	99100	Transfers Out							
201		590				Transfers to Other Funds			
202		TOTAL TRANSFERS OUT					0	0	0

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
203	SUBFUND 025 - FY 2024-2025 REQUESTED PROJECTS								
204	CASH TRANSFERS OUT TO OTHER SUBFUNDS								
205						Transfer to Subfund BAL			24,941
206			TOTAL TRANSFERS TO OTHER SUBFUNDS				0	0	24,941
207									
208	SUBFUND 025 BEG BALANCE - June 30 2024						0	175,399	24,941
209									
210	TOTAL REVENUE						2,400	329	0
211	TOTAL PROCEEDS FROM SALE OF CAPITAL ASSETS (TRADE-IN)						0	57,867	
212	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						250,000	0	0
213	TOTAL EXPENDITURES						76,973	106,416	0
214	TOTAL TRANSFERS OUT						0	0	
215	TOTAL CASH TRANSFERS TO OTHER SUBFUNDS						0	0	24,941
216	EFFECT ON FUND BALANCE						175,427	(48,220)	(24,941)
217									
218	JUNE 30 2025 TOTAL SUBFUND 025 BALANCE						175,427		
219	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						28	(102,238)	
220									
221	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 025 BAL						175,399	24,941	0
222									
223									
224									
225									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
226	SUBFUND 600 - DELCONCA PILOT REIMBURSEMENT \$600K FROM 171-BAL								
227									
228	CASH TRANSFERS OUT TO OTHER <u>SUBFUNDS</u>								
229						Cash Transfer to Subfund CCH	4,955		
230						Cash Transfer to Subfund BAL	10,937		
231						Cash Transfer to Subfund 025	220,000		
232									
233			Total 600 CASH TRANSFERS TO OTHER SUBFUNDS				235,892	0	0
234									
235	SUBFUND 600 BEG BALANCE - June 30 2024						235,892	0	0
236									
237	TOTAL REVENUE						0	0	0
238	TOTAL OTHER NON-REVENUE SOURCES						0	0	
239	TOTAL EXPENDITURES						0	0	0
240	TOTAL TRANSFERS TO OTHER FUNDS						0	0	0
241	TOTAL TRANSFERS TO OTHER <u>SUB</u> FUNDS						235,892	0	0
242	EFFECT ON FUND BALANCE						0		0
243									
244	JUNE 30 2025 TOTAL SUBFUND 600 BALANCE						0		
245	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0		
246									
247	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 600 BAL						0	0	0
248									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
249	SUBFUND ADA - AMERICAN DISABILITY ACT								
250									
251									
252	SUBFUND ADA BEG BALANCE - June 30 2024						6,078	0	0
253									
254	TOTAL REVENUE						0	0	0
255	TOTAL EXPENDITURES						0	0	0
256	EFFECT ON FUND BALANCE						0	0	0
257									
258	LESS CASH TO OTHER SUBFUNDS						6,078	0	
259									
260	JUNE 30 2025 TOTAL SUBFUND ADA BALANCE						0		
261	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0		
262									
263	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND ADA BAL						0	0	0
264									
265									
266									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
267	SUBFUND BAL - BALANCE OF UNPROGRAMMED CAPITAL PROJECT FUNDS								
268									
269	REVENUE								
270		44500	Nonrecurring Items						
271			44540			Sale of Property	240,000		
272						TOTAL SUBFUND BAL REVENUE	240,000	0	0
273									
274	TRANSFERS IN FROM OTHER SUBFUNDS								
275									
276						Transfer In from SubFund 025			24,941
277						Transfer In from SubFund 024			37,044
278						Transfer In from SubFund COB	21,695		
279						Transfer In from SubFund ARC	3,443		
280						Transfer In from SubFund 023	3,060		
281						Transfer In from SubFund 600	10,937		
282						Transfer In from SubFund ADA	6,078		
283						Transfer In from SubFund C75			202,009
284						Total Transfers In	45,213	0	263,994
285									
286			TOTAL SUBFUND BAL TRANSFERS IN				45,213	0	263,994
287									
288	TRANSFERS OUT TO OTHER SUBFUNDS								
289						Transfer to SubFund 025	30,000		
290						Transfer to SubFund 026		250,000	
291						Transfer to SubFund 027			250,000
292									
293			TOTAL SUBFUND BAL TRANSFERS OUT				30,000	250,000	250,000
294									
295	SUBFUND BAL BEG BALANCE - June 30 2024						18,580	273,793	23,793
296	REVENUE						240,000	0	
297	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						45,213	0	263,994
298	TOTAL TRANSFERS TO OTHER SUBFUNDS						30,000	250,000	250,000
299	EFFECT ON FUND BALANCE						255,213		13,994
300									
301	JUNE 30 2025 TOTAL SUBFUND BAL BALANCE						273,793		
302	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0		
303									
304	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND BAL						273,793	23,793	37,787
305									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
306	SUBFUND CAR - SHERIFF DEPARTMENT VEHICLES								
307									
308	REVENUE								
309		40000	Local Taxes						
310			40110			Current Property Taxes			
311			40163	TATE		Pay. in Lieu of Taxes (Rec thru tax yr 2026)	5,476	5,476	
312									
313						Total Local Revenue	5,476	5,476	0
314									
315									
316			TOTAL SUBFUND CAR REVENUE				5,476	5,476	0
317									
318	EXPENDITURES								
319									
320		91130	Public Safety Projects						
321									
322			718			Vehicles			
323									
324			TOTAL SUBFUND CAR EXPENDITURES				0	0	0
325									
326									
327	SUBFUND CAR BEG BALANCE - June 30 2024						84,964	90,440	95,916
328									
329	TOTAL REVENUE						5,476	5,476	0
330	TOTAL EXPENDITURES						0	0	0
331	EFFECT ON FUND BALANCE						5,476	5,476	0
332									
333	JUNE 30 2025 TOTAL SUBFUND CAR BALANCE						90,440		
334	LESS JUNE 30 2025 AUDITED ENCUMBRANCES								
335									
336	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND CAR BAL						90,440	95,916	95,916
337									

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
338	SUBFUND 15M - \$15,000,000 JAIL RENOVATION								
339									
340	REVENUE								
341		49000	Other Sources - Transfers In from Other Funds						
342			44110			Investment Income	13,808	8,603	
343						Total	13,808	8,603	0
344									
345			TOTAL SUBFUND 15M REVENUE				13,808	8,603	0
346									
347	SUBFUND 15M - \$15,000,000 JAIL RENOVATION CONTINUED								
348	EXPENDITURES								
349		99100	Transfers Out						
350			590			Transfers to Other Funds		392,240	
351			TOTAL TRANSFERS OUT				0	392,240	
352									
353			TOTAL SUBFUND 15M EXPENDITURES AND TRANSFERS OUT					392,240	
354									
355									
356			SUBFUND 15M BEG BALANCE - June 30 2024				369,829	352,271	0
357									
358			TOTAL REVENUES				13,808	8,603	0
359			OTHER FINANCING - BONDS, PREMIUMS ON DEBT				0	0	0
360			TOTAL EXPENDITURES				0	0	0
361			TOTAL TRANSFERS OUT TO OTHER FUNDS				0	392,240	0
362			EFFECT ON FUND BALANCE				13,808	(383,637)	0
363									
364			JUNE 30 2025 TOTAL SUBFUND 15M BALANCE				383,637		
365			LESS JUNE 30 2025 AUDITED ENCUMBRANCES				31,366	31,366	
366									
367			JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND 15M BAL				352,271	0	0
368									

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
369	SUBFUND CRT - COURTHOUSE (FIRE)								
370									
371	REVENUE								
372		49000	Other Sources						
373			49700			Insurance Recovery	2,203,298		
374			49800			Transfers In - County General Fund 101	2,154,903		
375						Total Local Revenue	4,358,201	0	0
376									
377			TOTAL SUBFUND CRT REVENUE				4,358,201	0	0
378									
379	EXPENDITURES								
380		91120	Administration of Justice Projects						
381			307			Communication			
382			309			Contracts w/Government Agencies	(8,287)		
383			321			Engineering Services	167,232		
384			399			Other Contracted Services	3,262,033	21,038	
385			435			Office Supplies	1,117		
386			599-SOIL			Other Charges	594		
387			711			Furniture/Fixtures	101,049		
388			719			Office Equipment	3,217		
389			790			Other Equipment	4,827		
390		99100	590			Transfer to Other Funds (County General)		1,803,784	
391									
392			TOTAL SUBFUND CRT EXPENDITURES				3,531,782	1,824,822	0
393									
394	SUBFUND CRT BEG BALANCE - June 30 2024						2,612,420	2,689,880	494,354
395									
396	TOTAL REVENUE						0	0	0
397	OTHER REVENUE (INSURANCE RECOVERY)						2,203,298		
398	TOTAL TRANSFERS IN FROM OTHER FUNDS						2,154,903		
399	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0	0
400	TOTAL EXPENDITURES						3,531,782	21,038	0
401	TOTAL TRANSFERS OUT TO OTHER FUNDS							1,803,784	
402	EFFECT ON FUND BALANCE						826,419		
403									
404	JUNE 30 2025 TOTAL SUBFUND CRT BALANCE						3,438,839		
405	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						748,959	(370,704)	
406									
407	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND CRT BAL						2,689,880	494,354	494,354
408									

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
409	SUBFUND CCH - COUNTY COURTHOUSE REPAIRS (STRUCTURAL; NOT FIRE-RELATED)								
410									
411		REVENUE							
412		44100	Recurring Items						
413			44170			Misc. Refunds	12,013		
414						Total Other Local Revenue	12,013	0	0
415									
416		49000	Other Sources						
417			49700			Insurance Recovery	34,404		
418			49800			Transfers In - County General Fund 101	137,032		
419						Total Local Revenue	171,436	0	0
420									
421			TOTAL SUBFUND CCH REVENUE				171,436	0	0
422									
423		TRANSFERS IN FROM OTHER SUBFUNDS							
424						Transfer In from Subfund C75	99,334		
425						Transfer In from Subfund 600	4,955		
426						Transfer In from Subfund 021			
427									
428			TOTAL TRANSFERS IN FROM OTHER SUBFUNDS				104,289	0	
429									
430		EXPENDITURES							
431		91120	Administration of Justice Projects						
432			399			Other Contracted Services	471,317		
433			711			Furniture/Fixtures	77,334		
434		99100	590			Transfers to Other Funds		20,499	
435									
436			TOTAL SUBFUND CCH EXPENDITURES				548,651	20,499	0
437									
438			SUBFUND CCH BEG BALANCE - June 30 2024				336,093	75,180	49,053
439									
440			TOTAL REVENUE				12,013	0	0
441			OTHER REVENUE (INSURANCE RECOVERY)				34,404	0	0
442			TOTAL TRANSFERS IN FROM OTHER FUNDS				137,032	0	0
443			TOTAL TRANSFERS IN FROM OTHER SUBFUNDS				104,289	0	0
444			TOTAL EXPENDITURES				548,651	0	0
445			TOTAL TRANSFERS OUT TO OTHER FUNDS					20,499	
446			EFFECT ON FUND BALANCE				(260,913)		
447									
448			JUNE 30 2025 TOTAL SUBFUND CCH BALANCE				75,180		
449			LESS JUNE 30 2025 AUDITED ENCUMBRANCES				0	5,628	
450									
451			JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND CCH BAL				75,180	49,053	49,053
452									
453									

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

	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
454	SUBFUND GIS - GEOGRAPHICAL INFORMATION SYSTEM								
455									
456	REVENUE								
457		44500	Nonrecurring Items						
458			44570			Contributions	2,343	824	
459									
460						Total Local Revenue	2,343	824	0
461									
462			TOTAL SUBFUND GIS REVENUE				2,343	824	0
463									
464									
465	EXPENDITURES								
466									
467		91190	Other General Government						
468			399			Other Contracted Services			
469			799			Other Capital Outlay			
470									
471			TOTAL SUBFUND GIS EXPENDITURES				0	0	0
472									
473									
474	SUBFUND GIS BEG BALANCE - June 30 2024						87,866	90,209	91,033
475									
476	TOTAL REVENUE						2,343	824	0
477	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS								
478	TOTAL EXPENDITURES						0	0	0
479	EFFECT ON FUND BALANCE						2,343	824	0
480									
481	JUNE 30 2025 TOTAL SUBFUND GIS BALANCE						90,209		
482	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0		
483									
484	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND GIS BAL						90,209	91,033	91,033
485									

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
486	SUBFUND HFG - HEALTH DEPT FACILITIES IMPROVEMENT								
487									
488	REVENUE								
489		46000	State of Tennessee						
490			46390			Other Health & Welfare Grants		352,476	
491									
492						Total Revenue	0	352,476	0
493									
494	TRANSFERS IN FROM OTHER SUBFUNDS								
495						Transfer In from Subfund BAL			
496			TOTAL TRANSFERS IN FROM OTHER SUBFUNDS				0		
497									
498	EXPENDITURES								
499		91140	Public Health/Welfare Projects						
500			707			Building Improvements	382,204	6,578	
501									
502									
503			TOTAL SUBFUND HFG EXPENDITURES				382,204	6,578	0
504									
505	TRANSFERS OUT TO OTHER SUBFUNDS								
506						Transfer to SubFund BAL			
507							0	0	0
508									
509									
510	SUBFUND HFG BEG BALANCE - June 30 2024						0	(410,525)	0
511									
512	TOTAL REVENUE						0	352,476	0
513	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0	0
514	TOTAL EXPENDITURES						382,204	6,578	0
515	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS						0		
516	EFFECT ON FUND BALANCE						(382,204)		0
517									
518	JUNE 30 2025 TOTAL SUBFUND HFG BALANCE						(382,204)		
519	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						28,321	8,302	
520									
521	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND HFG BAL						(410,525)	(56,325)	0
522									

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
523	SUBFUND DAV - Davis Lane Road Project (Funds to be returned to Co. General after completion of project)								
524									
525									
526	EXPENDITURES								
527		91200	Highway & Street Capital Projects						
528			399			Other Cont'd Svc	672,700		
529									
530			TOTAL SUBFUND DAV EXPENDITURES				672,700	0	0
531									
532									
533	SUBFUND DAV BEG BALANCE - June 30 2024						677,000	4,300	0
534									
535	TOTAL REVENUE						0	0	0
536	TOTAL TRANSFERS IN FROM OTHER FUNDS						0	0	0
537	TOTAL EXPENDITURES						672,700	0	0
538	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS - BAL							0	
539	EFFECT ON FUND BALANCE						(672,700)		0
540									
541	JUNE 30 2025 TOTAL SUBFUND DAV BALANCE						4,300		
542	LESS JUNE 30 2025 AUDITED ENCUMBRANCES								
543									
544	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND DAV BAL						4,300	4,300	0
545									

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
546									
547	SUBFUND SSR - SHERIFF SHOOTING RANGE								
548									
549									
550									
551	SUBFUND SSR BEG BALANCE - June 30 2024						305	305	305
552									
553	TOTAL REVENUE						0	0	0
554	TOTAL TRANSFERS IN FROM OTHER SUBFUNDS						0	0	0
555	TOTAL EXPENDITURES						0	0	0
556	EFFECT ON FUND BALANCE						0		0
557									
558	JUNE 30 2025 TOTAL SUBFUND SSR BALANCE						305		
559	LESS JUNE 30 2025 AUDITED ENCUMBRANCES								
560									
561	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND SSR BAL						305	305	305
562									

Loudon County
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
563	SUBFUND ARC - Archives & Storage (Loudon Library Expansion)								
564									
565									
566									
567	SUBFUND ARC BEG BALANCE - June 30 2024						3,443	0	0
568									
569	TOTAL REVENUE						0	0	0
570	TOTAL TRANSFERS IN FROM OTHER FUNDS						0	0	0
571	TOTAL EXPENDITURES						0	0	0
572	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS - BAL						3,443	0	
573	EFFECT ON FUND BALANCE						0		
574									
575	JUNE 30 2025 TOTAL SUBFUND ARC BALANCE						0		
576	LESS JUNE 30 2025 AUDITED ENCUMBRANCES								
577									
578	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND ARC BAL						0	0	0
579									

Loudon County
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
580	SUBFUND COB - COB Expansion - Election & Ag								
581									
582									
583	SUBFUND COB BEG BALANCE - June 30 2024						21,695	0	0
584									
585	TOTAL REVENUE						0	0	0
586	TOTAL TRANSFERS IN FROM OTHER FUNDS						0	0	0
587	TOTAL TRANSFERS OUT TO OTHER SUBFUNDS						21,695	0	0
588	TOTAL EXPENDITURES						0	0	0
589	EFFECT ON FUND BALANCE						0		
590									
591	JUNE 30 2025 TOTAL SUBFUND COB BALANCE						0		
592	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0		
593									
594	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND COB BAL						0	0	0
595									
596									

Loudon County
General Capital Projects Fund 171
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
597									
598	SUBFUND FRZ - Freeze Damage from Dec 2022								
599									
600		91140	Public Health and Welfare Projects						
601			399			Other Contracted Svc	3,530	36,814	
602			707			Building Improvements			
603									
604			TOTAL SUBFUND FRZ Public Hlth&Wel Proj EXPENDITURES				3,530	36,814	0
605									
606			SUBFUND FRZ BEG BALANCE - June 30 2024				40,344	36,814	0
607									
608			TOTAL OTHER NON-REVENUE (INSURANCE RECOVERY)				0	0	0
609			TOTAL TRANSFERS IN FROM OTHER SubFUNDS				0	0	0
610			TOTAL EXPENDITURES				3,530	36,814	0
611			EFFECT ON FUND BALANCE				(3,530)		
612									
613			JUNE 30 2025 TOTAL SUBFUND FRZ BALANCE				36,814		
614			LESS JUNE 30 2025 AUDITED ENCUMBRANCES				0		
615									
616			JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND FRZ BAL				36,814	0	0
617									

Loudon County
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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
618									
619	SUBFUND C75 - Centre 75 Land Sales								
620									
621	REVENUE								
622					49800	Transfers In	300,281		
623						Total Revenue	300,281	0	0
624									
625		TOTAL SUBFUND C75 REVENUE					300,281	0	0
626									
627									
628	SUBFUND C75 BEG BALANCE - June 30 2024						353,454	402,009	0
629									
630	TOTAL REVENUE						0	0	0
631	TOTAL TRANSFERS IN FROM OTHER FUNDS						300,281	0	0
632	TOTAL TRANSFERS IN FROM OTHER SubFUNDS						0	0	0
633	TOTAL EXPENDITURES						0	0	0
634	TOTAL TRANSFERS OUT TO OTHER SubFUNDS								
635		To SUBFUND 024					55,100		
636		To SUBFUND 024					47,292		
637		To SUBFUND 024					50,000		
638		To SUBFUND CCH					7,000		
639		To SUBFUND CCH					15,706		
640		To SUBFUND CCH					76,628		
641		To SUBFUND 026						200,000	
642		To SUBFUND BAL							
643	EFFECT ON FUND BALANCE						0	0	0
644									
645	JUNE 30 2025 TOTAL SUBFUND C75 BALANCE						402,009	202,009	0
646	LESS JUNE 30 2025 AUDITED ENCUMBRANCES						0		
647									
648	JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND C75 BAL						402,009	202,009	0
649									

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	A	B	C	D	E	F	G	H	L
1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
651									
652									
653									
654			49000			Other Sources - Non-Revenue			
655					49100	Bonds Issued		35,000,000	
656					49410	Premiums on Debt Issued		855,505	
657						Total Revenue	0	35,855,505	0
658									
659						TOTAL SUBFUND SCH REVENUE	0	35,855,505	0
660									
661			49000			Other Non-Revenue Sources			
662			49800			Transfers In from Other Funds	450,000		
663									
664						TOTAL TRANSFERS IN FROM OTHER SUBFUNDS	450,000	0	0
665									
666						EXPENDITURES			
667			82330			Education			
668					605	Underwriter's Discount		194,281	
669					606	Other Debt Issuance Charges		245,000	
670						TOTAL SUBFUND SCH Education EXPENDITURES	0	439,281	0
671									
672			95100			Capital Projects Donated to School Department			
673					316	Contributions	450,000	34,816,224	
674					590	Transfers to Other Funds (Repay County General)		600,000	
675									
676						TOTAL SUBFUND SCH Capital Projects EXPENDITURES	450,000	35,416,224	0
677									
678						SUBFUND SCH BEG BALANCE - June 30 2024	0	0	0
679									
680						TOTAL NON-REVENUE (NOTES ISSUED)	0	35,855,505	0
681						TOTAL TRANSFERS IN FROM OTHER FUNDS	450,000	0	0
682						TOTAL TRANSFERS IN FROM OTHER SubFUNDS	0	0	0
683						TOTAL EXPENDITURES	450,000	35,855,505	0
684						EFFECT ON FUND BALANCE	(450,000)	0	0
685									
686						JUNE 30 2025 TOTAL SUBFUND SCH BALANCE	0	0	0
687						LESS JUNE 30 2025 AUDITED ENCUMBRANCES	0		
688									
689						JUNE 30 2025 AVAILABLE RESTRICTED SUBFUND SCH BAL	0	0	0
690									

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1									
2							2024-2025	2025-2026	2026-2027
3						7/13/26 5:11 PM	Actual	Budget or	Adopted
4							Audit	Estimated	Budget
691									
692									
693		TOTAL REVENUES					276,040	368,036	0
694		TOTAL OTHER FINANCING (BONDS, PREMIUMS, TRADE-IN)					2,237,702	35,913,372	0
695		TOTAL TRANSFERS IN FROM <u>OTHER FUNDS</u>					3,042,216	0	0
696		TOTAL REVENUES + TRANSFERS IN FROM OTHER FUNDS					5,555,958	36,281,408	0
697									
698		TOTAL EXPENDITURES					5,922,532	36,319,672	250,000
699		TOTAL TRANSFERS OUT TO OTHER FUNDS					0	2,216,523	0
700		TOTAL EXPENDITURES + TRANSFERS OUT TO OTHER FUNDS					5,922,532	38,536,195	250,000
701									
702		NET CHANGE IN FUND BALANCE					(366,574)	(2,254,787)	(250,000)
703									
704		AUDITED BEGINNING FUND BALANCE JULY 1, 2024					3,881,514	3,221,209	966,422
705									
706		AUDITED TOTAL FUND BALANCE JUNE 30 2025					3,514,940		
707									
708		LESS AUDITED ENCUMBRANCES					293,731		
709									
710		PLUS BONDS ISSUED (Anticipated)							
711									
712							3,221,209		
713									
714		AUDITED AVAILABLE RESTRICTED FUND BAL JUNE 30 2025					3,221,209	966,422	716,422
715									

Highway Capital Projects

Fund 176

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

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

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:12 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
32								
33		EXPENDITURES						
34								
35		91200 Highway and Street Capital Projects						
36								
37			339	STBGP	Matching Share			
38			399		Other Contracted Services	17,875	75,000	30,000
39			404		Asphalt - Hot Mix			
40			408		Concrete			
41			409		Crushed Stone			
42			510		Trustee's Commission	2,774	3,000	2,920
43			714		Highway Equipment	79,295	160,611	129,056
44			718		Vehicles			
45								
46			Total Highway and Street Capital Projects			99,944	238,611	161,976
47								
48					TOTAL REVENUE	150,985	151,594	160,607
49					TOTAL EXPENDITURES	99,944	238,611	161,976
50					EFFECT ON FUND BALANCE	51,041	(87,017)	(1,369)

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:12 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
51								
52								
53		BEG BAL - July 1 2024 Audit Total Fund Balance				129,196	90,693	3,676
54								
55		June 30 2025 Audited Total Fund Balance				180,237		
56						0		
57								
58		June 30 2025 Audited Restricted Fund Balance				180,237		
59		June 30 2025 Audited Encumbrances				89,544		
60								
61		July 1 2025 Audited Available Restricted Fund Balance				90,693	3,676	2,307

Education Capital Projects

Fund 177

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

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

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:12 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
43	SUBFUND CAP			<i>Capital Projects</i>				
44	REVENUE							
45								
46				100%	98%	# Pennies		
47								
48				446,218	437,293	1.26		
49								
50	40000			Local Taxes				
51								
52	40100			<i>County Property Taxes</i>				
53				40110	Current Property Tax	519,344	527,284	550,989
54				40125	Trustee's Collections-Bankruptcy	13		
55				40140	Interest and Penalty	656		
56				40320	Bank Excise	2,028		
57								
58					Total Local Revenues	522,041	527,284	550,989
59								
60	44000			Other Local Revenues				
61	44100			<i>Recurring Items</i>				
62			44110		Investment Income			
63					Total Other Local Revenues	0	0	0
64								
65	48100			<i>Other Governments</i>				
66				48130	Contributions	13,600		0
67					Total Revenue	13,600	0	0
68								

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:12 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
69		49000	<u>Other Sources</u>					
70				49800	Transfers In			0
71					Total Revenue	0	0	0
72								
73					TOTAL SUBFUND CAP REVENUES	535,641	527,284	550,989
74		EXPENDITURES						
75			91300	Education Capital Projects				
76				399	Other Contracted Services	23,823		527,284
77				510	Trustee's Commission	10,376		
78				790-LHS	Other Equipment	13,600		0
79					Total Expenditure	47,799	0	527,284
80					TOTAL SUBFUND CAP EXPENDITURES	47,799	0	527,284

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:12 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
81								
82								
83								
84		SUBFUND SCH			Ridgeview School			
85		REVENUE						
86								
87		44000		Other Local Revenues				
88								
89		44100	<u>Recurring Items</u>					
90			44110		Investment Income	30,918		
91					Total Other Local Revenues	30,918	0	0
92								
93			48100					
94				48130	Contributions	1,050,000	92,559,875	0
95					Total Revenue	1,050,000	92,559,875	0
96								
97					TOTAL SUBFUND SCH Revenues	1,080,918	92,559,875	0
98		EXPENDITURES						
99			91300	Education Capital Projects				
100				304	Architects	755,062		
101				399	Other Contracted Services	577,863		
102				599	Other Charges	90		
103				790	Other Equipment	5,970		0
104					Total Expenditure	1,338,985	0	0
105					TOTAL SUBFUND SCH EXPENDITURES	1,338,985	0	0
106								
107								

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

	A	B	C	D	E	F	G	K
1								
2						2024-2025	2025-2026	2026-2027
3					7/13/26 5:12 PM	Actual	Budget or	Adopted
4						Audit	Estimated	Budget
108								
109					JULY 1 2024 AUDITED TOTAL BEG F/B	1,035,563	(91,823,312)	963,847
110								
111					TOTAL REVENUE	1,861,513	93,287,159	750,989
112								
113					TOTAL EXPENDITURES	1,386,784	500,000	500,000
114								
115					EFFECT ON FUND BALANCE	474,729	92,787,159	250,989
116								
117							0	0
118							0	
119								
120					TOTAL AUDITED JUNE 30, 2025 FB	1,510,292	963,847	1,214,836
121								
122					Less Audited Encumbrances	93,333,604		
123								
124					AVAILABLE RESTRICTED F/B	(91,823,312)	963,847	1,214,836