

Loudon County Budget Committee
August 17, 2026
Meeting Agenda

1. Consideration to approve minutes for July 20, 2026 meeting
2. Consideration to approve a resolution adopting a \$12.50 fee on criminal cases to replace the current \$75.00 Economic Crime Fund fee (*resolution included in packet*)
3. FY 2026 Year-End report (*to be presented at Commission Workshop*)
4. Consideration of approval for line adjustments and/or amendments in multiple funds.
 - A. County General Fund 101
Summary of Amendments:
 - Expenses
 - multiple depts w/line adjustments
 - Co. Clerk - increase 399 (other cont'd svc) from reserve - \$7,061

Overall amendments will decrease the fund balance by \$7,061
 - B. Highway Fund 131
Summary of Amendments:
 - Expenses
 - some line adjustments
 - Increase in Hwy Equipment (Crack filling Machine) - \$69,122

Overall amendments will decrease the fund balance by \$69,122
 - C. General Purpose Fund 141
Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

Overall amendments will reduce the fund balance by \$111,572
 - D. School Federal Projects Fund 142
Amendments are to recognize adjustments to revenues/expenses for current year as approved by BOE.

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

Overall amendments will have no bearing on the fund balance
5. Recommendations from Capital Projects and/or Purchasing Committee

RESOLUTION NO. _____

DATE September 8, 2026

RESOLUTION TO AUTHORIZE A TWEEVE DOLLAR AND FIFTY CENT CHARGE BY THE CLERK OF EVERY COURT IN LOUDON COUNTY HAVING JURISDICTION OF STATE MISDEMEANORS AND FELONIES FOR THE PURPOSES AUTHORIZED AND SET OUT IN T.C.A. § 40-3-106

WHEREAS, as authorized by T.C.A. § 40-14-210, this county commission has previously approved and implemented a twelve dollar and fifty cent (\$12.50) cost to be added to the cost bill and be collected in all criminal proceedings for the benefit and use of the district public defender's office, and

WHEREAS, the Tennessee General Assembly has recently enacted similar legislation for the benefit of the District Attorney General, and

WHEREAS, upon adoption of an appropriate resolution by a county legislative body, T.C.A. § 40-3-106 makes it the duty of the clerk of every court in that county having jurisdiction of state misdemeanors and felonies to include in every misdemeanor and felony cost bill, a charge of twelve dollars and fifty cents (\$12.50) that must be remitted to the county government, except in counties that are part of a multiple county judicial district as defined in T.C.A. § 16-2-506, in which case this charge must be remitted to the office of the executive director of the district attorneys general conference for the purpose of providing supplemental funding for the office of the district attorney general within that judicial district. Any unencumbered moneys and any unexpended balance of such funds remaining at the end of a fiscal year do not revert to the state general fund but must be carried forward for the purpose for which they were originally intended; and

WHEREAS, under T.C.A. § 40-3-106 the aforesaid clerks may only charge the twelve dollars and fifty cents (\$12.50) upon adoption of a resolution by a two-thirds (2/3) vote of the county legislative body of such county; and

WHEREAS, the county legislative body in LOUDON County, Tennessee finds that implementation and collection of the foregoing charge is in the best interests of the county.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commission of LOUDON County, Tennessee, meeting in REGULAR session at LOUDON, Tennessee, on this 8th day of September, 2026, that:

SECTION 1. The clerk of every court in LOUDON County having jurisdiction of state misdemeanors and felonies shall include in every misdemeanor and felony cost bill, a charge of twelve dollars and fifty cents (\$12.50) that must be remitted to the county government, except in counties that are part of a multiple county judicial district as defined in T.C.A. § 16-2-506, in which case this charge must be remitted to the office of the executive director of the district attorneys general conference for the purpose of providing supplemental funding for the office of the district attorney general in this judicial district. Any unencumbered moneys and any unexpended balance of such funds remaining at the end of a fiscal year do not revert to the state general fund but must be carried forward for the purpose for which they were originally intended;

SECTION 2. All costs collected by LOUDON County government pursuant to this Resolution must be used for providing support services for the purpose of promoting public safety at the sole discretion of the district attorney general for the 9th Judicial District;

SECTION 3. County may supplement the funds of the district attorney general system to promote public safety. The costs collected by LOUDON County under this Resolution are supplemental and in addition to any funds received under T.C.A. § 40-3-106 or under title 8, chapter 7 of the Tennessee Code Annotated, relative to district attorneys general;

SECTION 4. In every misdemeanor and felony prosecution in which restitution is ordered or the privilege tax for the criminal injuries compensation fund established by T.C.A. § 40-24-107 is also levied, the cost imposed by this Resolution does not have priority over collection of that restitution or privilege tax; and

SECTION 5. This Resolution shall take effect immediately upon its passage and approval, the public welfare requiring it.

ADOPTED this 8th day of September, 2026, by a two-thirds (2/3) vote of the LOUDON County legislative body.

APPROVED:

County Chairman

County Mayor

ATTEST:

County Clerk

Fund 101

County General

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

General Fund 101						
Account Number	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51310	Personnel Office					
105	Supervisor	53,852		53,852		53,852
161	Secretary	43,119		43,119		43,119
201	Social Security	6,013		6,013		6,013
204	State Retirement	7,176		7,176		7,176
206	Life Insurance	359		359		359
206 RET	Life Insurance - Retiree	192		192		192
207	Medical Insurance	32,050		32,050		32,050
208	Dental Insurance	1,699		1,699		1,699
208 RET	Dental Insurance - Retiree	353		353		353
212	Employer Medicare	1,407		1,407		1,407
307	Communication	480		480		480
320	Dues & Memberships	200		200		200
330	Operating Lease Payments	1,500		1,500		1,500
340	Medical Services (Drug Screens/Health Check)	6,000		6,000		6,000
348	Postal Charges	350		350		350
349	Printing, Stationery, & Forms	500		500		500
355	Travel	1,000		1,000	(1,000)	0
399	Other Contracted Services - 5 Points ACA Compliance	6,000		6,000		6,000
414	Duplicating Supplies	150		150		150
435	Office Supplies	500		500		500
499	Other Supplies & Materials	2,000		2,000		2,000
513	Workers' Comp Insurance			0		0
524	In Services/Staff Development	600		600		600
719	Office Equipment	600		600	1,000	1,600
	Total Personnel Office	166,100	0	166,100	0	166,100

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

Account Number	General Fund 101					
	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51800	Plant Maintenance and Operations (County Buildings)					
105	Supervisor/Director	68,280		68,280		68,280
167	Maintenance Personnel	476,528		476,528		476,528
187	Overtime Pay	8,000		8,000		8,000
201	Social Security	34,274		34,274		34,274
204	State Retirement	40,908		40,908		40,908
206	Life Insurance	1,694		1,694		1,694
206-RET-LIF	Life Insurance-Retirees	1,032		1,032		1,032
207	Medical Insurance	128,662		128,662		128,662
207-RET-MED	Medical Insurance - Retirees	24,174		24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	22,429		22,429		22,429
208	Dental Insurance	6,020		6,020		6,020
208-RET-DEN	Retiree Dental Insurance	1,741		1,741		1,741
212	Employer Medicare	8,016		8,016		8,016
307	Communication	7,000		7,000		7,000
307 WIRE	Communication	8,000		8,000		8,000
320	Dues & Memberships	90		90		90
330	Operating Lease Payments	5,051		5,051		5,051
335	Maintenance and Repair Services - Buildings	100,000		100,000	(1,750)	98,250
336	Maintenance and Repair Services - Office Equipment	4,000		4,000		4,000
338	Maintenance and Repair Services - Vehicles	10,000		10,000		10,000
347	Pest Control	10,000		10,000		10,000
399	Other Contracted Services	325,000		325,000		325,000
410	Custodial Supplies	12,500		12,500		12,500
412	Diesel Fuel	3,000		3,000		3,000
413	Drugs and Medical Supplies	1,000		1,000		1,000
414	Duplicating Supplies	500		500		500
425	Gasoline (Vehicle)	20,000		20,000		20,000
435	Office Supplies	750		750		750
446	Small Tools equipment	6,500		6,500		6,500
450	Tires	1,500		1,500		1,500
451	Uniforms	9,000		9,000		9,000
452	Utilities	425,000		425,000		425,000

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

General Fund 101						
Account Number	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
499	Other Supplies and Materials	100		100		100
513	Workers' Comp Insurance	6,511		6,511		6,511
524	In Service/Staff Development	1,500		1,500		1,500
599	Other Charges	200		200		200
711	Furniture & Fixtures	250		250		250
717	Maintenance Equipment	1,000		1,000		1,000
718	Vehicles			0		0
719	Office Equipment	3,000		3,000		3,000
790	Other Equipment			0	1,750	1,750
				0		0
	Total Plant Maintenance & Operations	1,783,210	0	1,783,210	0	1,783,210

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

Account Number	General Fund 101					
	8/14/2026 10:10		2026-2027	2026-2027	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed Amds
52400	Trustee's Department					
101	County Official/Administrative Office		113,260		113,260	113,260
162	Clerical Personnel		192,421		192,421	192,421
201	Social Security		18,952		18,952	18,952
204	State Retirement		22,620		22,620	22,620
206	Life Insurance		957		957	957
206-RET-LIF	Life Insurance		278		278	278
207	Medical Insurance		54,071		54,071	54,071
207-SRHTH	Medical Insurance		2,492		2,492	2,492
208	Dental Insurance		3,114		3,114	3,114
208-RET-DEN	Dental Insurance		353		353	353
212	Employer Medicare		4,432		4,432	4,432
307	Communication		3,799		3,799	3,799
320	Dues and Memberships		1,200		1,200	1,200
330	Operating Lease Payments (Copier)		1,800		1,800	1,800
332	Legal Notices		1,000		1,000	1,000
332-AFT	Legal Notices		2,399		2,399	2,399
334	Maintenance Agreements		7,500		7,500	7,500
348	Postal Charges		29,000		29,000	29,000
349	Printing, Stationery, and Forms		11,000		11,000	(153) 10,847
355	Travel		2,499		2,499	2,499
399	Other Contracted Services		34,000		34,000	34,000
414	Duplicating Supplies		750		750	153 903
435	Office Supplies		6,999		6,999	6,999
508	Premiums on Corporate Surety Bonds		9,500		9,500	9,500
513	Workers' Comp Insurance		3,255		3,255	3,255
524	Staff Development		449		449	449
711	Furniture		649		649	649
719	Office Equipment		2,499		2,499	2,499
					0	0
	Total Trustee's Department		531,248	0	531,248	0 531,248

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

General Fund 101						
Account Number	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52500	County Court Clerk					
101	County Official/Administrative Officer	113,260		113,260		113,260
162	Clerical Personnel	577,221		577,221		577,221
169	Part-time Personnel	24,271		24,271		24,271
187	Overtime	12,500		12,500		12,500
201	Social Security	45,090		45,090		45,090
204	State Retirement	52,021		52,021		52,021
206	Life Insurance	2,462		2,462		2,462
206-RET-LIF	Life Insurance-Retirees	566		566		566
207	Medical Insurance	190,931		190,931		190,931
207 - SRHTH	Medical Insurance - Sr. Health	7,476		7,476		7,476
208	Dental Insurance	9,735		9,735		9,735
208-RET-DEN	Dental Insurance-Retirees	1,388		1,388		1,388
212	Employer Medicare	10,545		10,545		10,545
307	Communication	7,000		7,000		7,000
307-WIRE	Communication			0		0
320	Dues and Memberships	1,300		1,300		1,300
330	Operating Lease Payments (Copier)	14,300		14,300		14,300
348	Postal Charges	37,000		37,000		37,000
349	Printing, Stationery & Forms	4,500		4,500		4,500
355	Travel	3,800		3,800		3,800
399	Other Contracted Services	33,600		33,600		33,600
399-COCLK	Other Contracted Services	0		0	7,061	7,061
414	Duplicating Supplies	4,000		4,000		4,000
435	Office Supplies	8,500		8,500		8,500
508	Premiums on Corporate Surety Bonds	550		550		550
513	Workers' Comp Insurance	9,766		9,766		9,766
524	In Service/Staff Development	1,800		1,800		1,800
711	Furniture & Fixtures	2,000		2,000		2,000
719	Office Equipment	5,000		5,000		5,000
	Total County Court Clerk	1,180,582	0	1,180,582	7,061	1,187,643

Rice, Erin:
Rev @ County Clerk reserve:
Current balance = \$328,661

[17Aug_08Sept2026]

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

Account Number	General Fund 101					
	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
52600	Data Processing					
120	Computer Programmer	64,251		64,251		64,251
121	Data Processing Personel	57,298		57,298		57,298
201	Social Security	7,536		7,536		7,536
204	State Retirement	8,995		8,995		8,995
206	Life Insurance	337		337		337
207	Medical Insurance	19,823		19,823		19,823
208	Dental Insurance	290		290		290
212	Employer Medicare	1,762		1,762		1,762
307	Communication	17,800		17,800		17,800
307 WIRE	Communication	2,200		2,200		2,200
307 INTER	Communication (Redundant Internet - Annex & Co Bldg)	1,000		1,000		1,000
348	Postage	100		100		100
355	Travel	1,000		1,000		1,000
399	Other Contracted Services	47,000		47,000		47,000
399-WBST	Contd Svc - Website update	1,560		1,560		1,560
435	Office Supplies	250		250		250
471	Software	500		500		500
513	Workers' Comp Insurance	1,302		1,302		1,302
524	Inservice/Staff Development	3,000		3,000		3,000
709	Data Processing Equipment	13,000		13,000		13,000
719	Office Equipment	1,400		1,400		1,400
				0		0
	Total Data Processing	250,404	0	250,404	0	250,404
Total Finance		4,086,888	0	4,086,888	7,061	4,093,949

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

Account Number	General Fund 101					
	8/14/2026 10:10		2026-2027	2026-2027	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed Amds
53310	General Sessions Judge					
101	County Official/Administrative Officer (Judge)		426,203		426,203	426,203
162	Clerical Personnel (Judicial Comm./Asst.)		69,056		69,056	69,056
168	Temp Personnel (Substitute Judges)		10,000		10,000	10,000
201	Social Security		31,326		31,326	31,326
204	State Retirement		36,649		36,649	36,649
206	Life Insurance		538		538	538
207	Medical Insurance		32,050		32,050	32,050
208	Dental Insurance		1,699		1,699	1,699
212	Employer Medicare		7,326		7,326	7,326
307	Communication		1,500		1,500	1,500
307-WIRE	Communication		1,600		1,600	1,600
320	Dues and Memberships		3,000		3,000	3,000
322	Evaluation and Testing		4,500		4,500	4,500
334	Maintenance Agreements		600		600	600
349	Printing, Stationery, and Forms		500		500	500
355	Travel		3,000		3,000	3,000
435	Office Supplies		3,000		3,000	(2,000)
451	Uniforms		800		800	800
513	Workers' Comp Insurance		1,953		1,953	1,953
524	Inservice/Staff Development		750		750	750
711	Furniture & Fixtures		500		500	2,000
719	Office Equipment		500		500	500
					0	0
	Total General Sessions Judge		637,050	0	637,050	0

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

Account Number	General Fund 101					
	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
53400	Chancery Court					
101	County Official/Administrative Officer	113,260		113,260		113,260
162	Clerical Personnel	192,442		192,442		192,442
201	Social Security	18,954		18,954		18,954
204	State Retirement	22,622		22,622		22,622
206	Life Insurance	920		920		920
206-RET-LIF	Life Insurance	327		327		327
207	Medical Insurance	73,994		73,994		73,994
207-SRHTH	Medical Insurance	9,969		9,969		9,969
208	Dental Insurance	3,398		3,398		3,398
208-RET-DEN	Dental Insurance-Retirees	1,389		1,389		1,389
208-COBRA-DEN	Dental Insurance-COBRA	353		353		353
212	Employer Medicare	4,433		4,433		4,433
307	Communication	3,600		3,600		3,600
320	Dues and Memberships	1,400		1,400		1,400
330	Operating Lease Payments (Copier)	5,948		5,948		5,948
337	Maintenance & Repair - Office Equipment	1,500		1,500		1,500
348	Postal Charges	10,000		10,000		10,000
349	Printing, Stationery, and Forms	1,600		1,600		1,600
355	Travel	3,500		3,500		3,500
399	Other Contracted Services	30,520		30,520		30,520
399-DQTAX	Delinquent Tax Sale pmt to Clerk & Master	3,000		3,000		3,000
414	Duplicating Supplies	0		0	456	456
435	Office Supplies	3,500		3,500		3,500
435-EVENT	Office Supplies (supplies for events @ Chancery)	600		600		600
508	Premium on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255		3,255		3,255
524	In Service/Staff Development	2,200		2,200	(456)	1,744
719	Office Equipment	3,500		3,500		3,500
				0		0
	Total Chancery Court	516,684	0	516,684	0	516,684

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

Account Number	General Fund 101					
	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54210	Jail Department					
103	Corrections Deputy Chief	80,580		80,580		80,580
110	Corrections Compliance Lieutenant	61,580		61,580		61,580
115	Corrections Sergeants	178,740		178,740		178,740
160	Guards (\$29,000 for 43 hrs)	2,717,620		2,717,620		2,717,620
160-ABATE	Guards (OPIOID Position-to be reimbursed from Abatement funds)	56,580		56,580		56,580
160-CRSEC	Guards- CRSEC (3) (\$4,200 for 43 hrs)	163,740		163,740		163,740
169	Part-time Personnel	2,835		2,835		2,835
187	Overtime Wages	300,000		300,000		300,000
187-CRSEC	Overtime Wages	4,000		4,000		4,000
201	Social Security	207,164		207,164		207,164
201-ABATE	Social Security (OPIOID Position - reimb. By Abatement funds)	3,508		3,508		3,508
201-CRSEC	Social Security	10,400		10,400		10,400
204	State Retirement	385,599		385,599		385,599
204-ABATE	State Retirement (OPIOID Position - reimb. By Abatement funds)	6,535		6,535		6,535
204-CRSEC	State Retirement	19,374		19,374		19,374
206	Life Insurance	8,175		8,175		8,175
206-ABATE	Life Insurance (OPIOID Position - reimb. By Abatement funds)	179		179		179
206-CRSEC	Life Insurance	473		473		473
206-RET-LIF	Life Insurance-Retirees	399		399		399
207	Medical Insurance	454,144		454,144		454,144
207-ABATE	Medical Insurance (OPIOID Position - reimb. By Abatement funds)	21,990		21,990		21,990
207-CRSEC	Medical Insurance	19,831		19,831		19,831
207-RET-MED	Medical Insurance - Retirees	24,174		24,174		24,174
207-SRHTH	Medical Insurance - Sr. Health	2,284		2,284		2,284
208	Dental Insurance	22,691		22,691		22,691
208-ABATE	Dental Insurance (OPIOID Position - reimb. By Abatement funds)	937		937		937
208-CRSEC	Dental Insurance	869		869		869
208-RET	Dental Insurance - Retirees	705		705		705
212	Employer Medicare	48,450		48,450		48,450
212-ABATE	Employer Medicare (OPIOID Position - reimb. By Abatement funds)	820		820		820

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

General Fund 101						
Account Number	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
212-CRSEC	Employer Medicare	2,432		2,432		2,432
307	Communication	5,000		5,000		5,000
331	Legal Services	5,000		5,000		5,000
334	Maintenance Agreements	10,000		10,000		10,000
336	Maintenance and Repair Services- Equipm	5,000		5,000		5,000
340	Medical and Dental Services	612,040		612,040		612,040
348	Postal Charges	200		200		200
349	Printing, Stationery & Forms	1,000		1,000		1,000
355	Travel	10,000		10,000		10,000
355-EXTRA	Travel - Extradition	5,000		5,000		5,000
399	Other Contracted Services	25,000		25,000		25,000
410	Custodial Supplies	35,000		35,000		35,000
412	Diesel	4,000		4,000		4,000
413	Drugs and Medical Supplies (Inmates)	70,000		70,000		70,000
414	Duplicating Supplies	1,000		1,000		1,000
421	Food Preparation Supplies	3,000		3,000		3,000
422	Food Supplies (Inmates)	300,000		300,000		300,000
431	Law Enforcement Supplies	0		0		0
435	Office Supplies	6,000		6,000		6,000
451	Uniforms	45,000		45,000		45,000
499	Other Supplies & Materials	50,000		50,000	(1,750)	48,250
513	Workers' Comp Insurance	37,111		37,111		37,111
524	In-Service/Staff Development	15,000		15,000		15,000
708	Communication Equipment	6,000		6,000		6,000
710	Food Service Equipment	3,000		3,000		3,000
711	Furniture and Fixtures	3,000		3,000		3,000
716	Law Enf Equip	40,000		40,000		40,000
716-BDCAM	Law Enf Equip - Body Cameras (5 yr contr't-last pymt 7/2029)	17,000		17,000		17,000
716-TCI	Law Enforcement Equipment - Training Grant	15,000		15,000		15,000
719	Office Equipment	5,000		5,000		5,000
790	Other Equipment	0		0	1,750	1,750
				0		0
	Total Jail Department	6,140,159	0	6,140,159	0	6,140,159

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

Account Number	General Fund 101					
	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54410	Emergency Management					
105	Supervisor/Director	66,593		66,593		66,593
169	Part-Time Wages	34,292		34,292		34,292
201	Social Security	6,255		6,255		6,255
204	State Retirement	4,928		4,928		4,928
206	Life Insurance	232		232		232
206-RET-LIF	Life Insurance - Retiree	192		192		192
207	Medical Insurance	17,617		17,617		17,617
208	Dental Insurance	1,133		1,133		1,133
208-RET-DEN	Dental Insurance - Retiree	353		353		353
212	Employer Medicare	1,463		1,463		1,463
307	Communication	4,320		4,320		4,320
307 Wire	Communication - Wireless	2,400		2,400		2,400
320	Dues and Memberships	165		165		165
327	Freight Expenses	250		250		250
330	Operating Lease Payments	1,100		1,100		1,100
334	Maintenance Agreements - EMA Website Domain Fee	671		671		671
334-RADIO	Maintenance Agreements	1,942		1,942		1,942
336	Maintenance and Repair Services-Equipm	1,000		1,000		1,000
336-BOAT	Maintenance and Repair Services-Equipm	2,000		2,000		2,000
338	Maintenance and Repair Services - Vehicles	6,500		6,500		6,500
348	Postal Charges	130		130		130
349	Printing, Stationery and Forms	400		400		400
355	Travel	1,500		1,500		1,500
399	Other Contracted Services	8,500		8,500		8,500
399 DIVE	Other Contracted Services - (Marine Rescue Team)	9,258		9,258		9,258
399 HYPER	Other Contracted Services - (IPAS - Hyper Reach)	5,000		5,000		5,000
409	Crushed Stone	1,000		1,000		1,000

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

Account Number	General Fund 101					
	8/14/2026 10:10	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
412	Diesel Fuel	2,000		2,000		2,000
414	Duplicating Supplies	760		760	482	1,242
422	Food Supplies	620		620		620
425	Gasoline	7,000		7,000		7,000
435	Office Supplies	2,600		2,600		2,600
450	Tires	2,500		2,500		2,500
451	Uniforms	2,000		2,000		2,000
451-DIVE	Uniforms	2,000		2,000		2,000
499	Other Supplies & Materials	3,500		3,500	(482)	3,018
499-DIVE	Other Supplies & Materials	2,000		2,000		2,000
513	Workers' Comp Insurance	1,302		1,302		1,302
524	In Service/Staff Development	3,400		3,400		3,400
524 DIVE	In Service/Staff Development	4,000		4,000		4,000
708	Communication Equipment	5,500		5,500		5,500
711	Furniture and Fixtures	500		500		500
719	Office Equipment	2,200		2,200		2,200
790	Other Equipment	3,700		3,700		3,700
790-BOAT	Other Equipment	7,000		7,000		7,000
790-DIVE	Other Equipment	3,455		3,455		3,455
799	Other Capital Outlay			0		0
	Total Emergency Management	235,231	0	235,231	0	235,231

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

Account Number	General Fund 101	2026-2027	2026-2027	Approved	Proposed	Proposed
	8/14/2026 10:10	Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
Est. June 30, 2026 FB		18,159,914				
Less Restricted, Committed & Assigned Items		2,054,301				
Less PY Encumbrances		19,291				
Available Fund Balance July 1, 2026		16,086,322		16,086,322		16,086,322
Total Revenue		26,217,823	0	26,217,823	0	26,217,823
Transfers In		113,549	0	113,549	0	113,549
Total Revenue and Transfers In		26,331,372	0	26,331,372	0	26,331,372
Total Available Funds		42,417,694	0	42,417,694	0	42,417,694
Expenditure Budget		33,143,550	0	33,143,550	7,061	33,150,611
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		33,230,550	0	33,230,550	7,061	33,237,611
Ending Fund Balance		9,187,144	0	9,187,144	(7,061)	9,180,083

Fund 131

Highway Operations

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

	A	B	C	D	E	F	G	H
157								
158								
159	63100		Operation & Maintenance of Equipment					
160	336		Maintenance & Repair - Equipment	20,000		20,000		20,000
161	338		Maintenance & Repair Vehicles	5,000		5,000	10,000	15,000
162	353		Towing Services	1,000		1,000		1,000
163	359		Disposal Fees	1,000		1,000		1,000
164	412		Diesel Fuel	50,000		50,000		50,000
165	416		Equipment Parts - Heavy	30,000		30,000		30,000
166	417		Equipment Parts - Light	100,000		100,000	(10,000)	90,000
167	425		Gasoline	30,000		30,000		30,000
168	433		Lubricants	2,500		2,500		2,500
169	450		Tires and Tubes	45,000		45,000		45,000
170	499		Other Supplies & Materials	7,000		7,000		7,000
171	599		Other Charges	1,500		1,500		1,500
172								
173			Total Operation & Maint of Equip	293,000	0	293,000	0	293,000
174								

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

	A	B	C	D	E	F	G	H
175								
176								
177	65000		Other Charges					
178	307		Communication	9,000		9,000		9,000
179	347		Pest Control	500		500	67	567
180	399		Other Contracted Services	1,000		1,000		1,000
181	410		Custodial Supplies	750		750		750
182	413		Drugs and Medical Supplies	1,000		1,000		1,000
183	415		Electricity	12,000		12,000		12,000
184	424		Garage Supplies	2,000		2,000		2,000
185	427		Ice	1,000		1,000		1,000
186	451		Uniforms	20,000		20,000		20,000
187	506		Liability Insurance	156,531		156,531		156,531
188	508		Premiums on Bonds	500		500		500
189	510		Trustee's Commission	38,000		38,000		38,000
190	599		Other Charges	500		500	(67)	433
191								
192			Total Other Charges	242,781	0	242,781	0	242,781

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

	A	B	C	D	E	F	G	H
216								
217	68000		Capital Outlay					
218	339-BRIDG		Matching Share	0		0		0
219	339-STAD		Matching Share	8,250		8,250		8,250
220	705		Bridge Construction	0		0		0
221	714		Highway Equipment	100,000		100,000	69,122	169,122
222	718		Motor Vehicles	50,000		50,000		50,000
223	718-TRADE		Vehicle Trade-ins	0		0		0
224	726-STAD		State Aid Projects	412,459		412,459		412,459
225								
226			Total Capital Outlay	570,709	0	570,709	69,122	639,831
227								
228	TOTAL HIGHWAYS			4,082,775	0	4,082,775	69,122	4,151,897
229								
230								
231								

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

	A	B	C	D	E	F	G	H
261								
262	Estimated Total FB June 30, 2026			1,621,082				
263	Less Encumbrances			76,713				
264								
265								
266								
267	Estimated Restricted Fund Balance July 1, 2026			1,544,369		1,544,369		1,544,369
268								
269								
270								
271								
272	Total Revenue			3,773,106	0	3,773,106	0	3,773,106
273								
274								
275	Total Available Funds			5,317,475	0	5,317,475	0	5,317,475
276								
277	Expenditure Budget			4,082,775	0	4,082,775	69,122	4,151,897
278								
279	Total Expenditures and Transfer Out			4,082,775	0	4,082,775	69,122	4,151,897
280								
281	Estimated Ending Fund Balance			1,234,700	0	1,234,700	(69,122)	1,165,578
282								
283								
284		County Commission meeting date:						
285		September 8, 2026						
286								
287								

Fund 141

General Purpose
School

Loudon County Board of Education

Fund 141

Ending June 30, 2027

46000		State of Tennessee					
46500		<u>State Education Funds</u>					
46510		TN Investment in Student Achievement (TISA)	35,999,000	0	35,999,000	0	35,999,000
46515		Early Childhood Education	791,128	0	791,128	27,675	818,803
46515	SPED	State Special Education Preschool Grant	0	0	0	75,284	75,284
46590		Other State Education Funds	58,467	0	58,467	0	58,467
46590	ACE	ACE Grant	0	0	0	100,000	100,000
46590	ELT	Early Literacy Tutoring Grant	0	0	0	0	0
46590	FRCSH	Infrastructure Grant	0	0	0	43,817	43,817
46590	HSSL	Healthy Students Stronger Learners Grant	0	0	0	0	0
46590	LC	Learning Camp Transportation	0	0	0	0	0
46590	MHP	Mental Health Pilot	0	0	0	0	0
46590	SLC	Summer Learning Camps	0	0	0	0	0
46590	SSG	Public School Security Grant	0	0	0	0	0
46590	TUT	TN Tutoring Grant	0	0	0	0	0
46596		Paid Parental Leave	0	0	0	0	0
46610		Career Ladder Program	55,000	0	55,000	0	55,000
46790	ISM	Other Vocational	250,000	0	250,000	0	250,000
		Total State Education Funds	37,153,595	0	37,153,595	246,776	37,400,371
46800		<u>Other State Revenues</u>					
46851		State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
		Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee			38,303,595	0	38,303,595	246,776	38,550,371
46980	TCCY	Other State Grants	0	0	0	0	0
46981		Safe Schools	0	0	0	0	0
46990		Other State Revenue	0	0	0	0	0
		Total	0	0	0	0	0

Loudon County Board of Education

Fund 141

Ending June 30, 2027

47000		Federal Government						
<i>47100</i>		<i>Federal Through State</i>						
47143		Special Education - Grants to States	0	0	0	0	0	0
47145		Special Education Preschool - Grants to States	0	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	0	0	0	0	0	0
47147	21st	Safe and Drug-Free Schools State Grant	0	0	0	0	0	0
47590	SLC	Other Federal Through State	0	0	0	0	0	0
47590	VR	Other Federal Through State VR Grant	256,191	0	256,191	0	256,191	256,191
		Total Federal Through State	256,191	0	256,191	0	256,191	256,191
<i>47600</i>		<i>Direct Federal Revenue</i>						
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000	71,000
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000	71,000
Total Federal Government			327,191	0	327,191	0	327,191	327,191
48600		Citizens Groups						
48130		Contributions	0	0	0	0	0	0
48610		Donations						
48610-ALT		Donations - Alternative School						
48610-BIT		Donations - Bridges in Transition						
48610-CAMP		Donations - Camp Bravado						
48610-CHR		Donations - Christmas	0	0	0	0	0	0
48610-CL		Donations - CL	0	0	0	3,360	3,360	3,360
48610-FAM		Donations - FAM	0	0	0	0	0	0
48610-FRC		Donations - FRC	0	0	0	0	0	0
48610-GYS		Donations - GYS	0	0	0	5,050	5,050	5,050
48610-LCAP		Donations - LCA	0	0	0	0	0	0
48610-RTI		Donations - RTI	0	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0	0
48610-SUP		Donations - SUP	0	0	0	7,125	7,125	7,125
48610-WSF		Donations - WSF	0	0	0	1,454	1,454	1,454
		Total Citizens Groups	0	0	0	16,989	16,989	16,989

LCBOE:
FRC Donations

Loudon County Board of Education

Fund 141

Ending June 30, 2027

General Purpose School Expenditures							
70000		Education					
71000		Instruction					
71100		<u>Regular Instruction Program</u>					
116		Teachers	22,684,600	0	22,684,600	0	22,684,600
116	SLC	Teachers -Summer Learning Camps	0	0	0	0	0
117		Career Ladder Program	25,000	0	25,000	0	25,000
128		Homebound Teachers	7,000	0	7,000	0	7,000
163		Educational Assistants	2,484,004	0	2,484,004	0	2,484,004
163	SLC	Educational Assistants - Summer Learning Camps	0	0	0	0	0
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	37,000	0	37,000	0	37,000
189	ELT	Other Salaries & Wages	0	0	0	0	0
189	TUT	Other Salaries & Wages	0	0	0	0	0
195		Certified Substitute Teachers	0	0	0	0	0
198		Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	1,558,532	0	1,558,532	0	1,558,532
201	ELT	Social Security	0	0	0	0	0
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	TUT	Social Security	0	0	0	0	0
204		State Retirement	2,011,009	0	2,011,009	0	2,011,009
204	ELT	State Retirement	0	0	0	0	0
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204	TUT	State Retirement	0	0	0	0	0
205-RET	VIS	Employee and Dependent Insurance	5,400	0	5,400	0	5,400
206		Life Insurance	60,000	0	60,000	0	60,000
206-RET	LIF	Life Insurance	14,700	0	14,700	0	14,700
207		Medical Insurance	3,647,055	0	3,647,055	0	3,647,055
207-RET	MED	Medical Insurance	52,828	0	52,828	0	52,828
208		Dental Insurance	149,181	0	149,181	0	149,181
208-RET	DEN	Dental Insurance	36,800	0	36,800	0	36,800
210		Unemployment Compensation	25,000	0	25,000	0	25,000
212		Employer Medicare	364,495	0	364,495	0	364,495
212	ELT	Employer Medicare	0	0	0	0	0
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	TUT	Employer Medicare	0	0	0	0	0

BOE August 2026

Budget Committee August 17, 2026

County Commission September 8, 2026

Loudon County Board of Education

Fund 141

Ending June 30, 2027

355		Travel	0	0	0	0	0
369		Contracts for Subs - Certified	120,000	0	120,000	0	120,000
370		Contracts for Subs - Non-Certified	338,000	0	338,000	0	338,000
399		Other Contracted Services	238,400	0	238,400	0	238,400
429		Instructional Supplies	122,000	0	122,000	0	122,000
429	ELT	Instructional Supplies	0	0	0	0	0
429	SLC	Instructional Supplies - Summer Learning Camps	0	0	0	0	0
429	SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0
429	EES	Instructional Supplies - Eaton Elementary School	41,563	0	41,563	0	41,563
429	FLM	Instructional Supplies - Fort Loudoun Middle School	24,483	0	24,483	0	24,483
429	GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196
429	HPS	Instructional Supplies - Highland Park Elementary School	25,832	0	25,832	0	25,832
429	LES	Instructional Supplies - Loudon Elementary School	41,185	0	41,185	0	41,185
429	LHS	Instructional Supplies - Loudon High School	52,238	0	52,238	0	52,238
429	NMS	Instructional Supplies - North Middle School	44,251	0	44,251	0	44,251
429	PES	Instructional Supplies - Philadelphia Elementary School	28,782	0	28,782	0	28,782
429	SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975
429	TUT	Instructional Supplies - Tutoring	0	0	0	0	0
449		Textbooks	475,000	0	475,000	(75,000)	400,000
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	0	0	0	0	0
599	NMS	Other Charges	0	0	0	0	0
599	PES	Other Charges	0	0	0	0	0
790		Other Equipment	200,000	0	200,000	75,000	275,000
790	EES	Other Equipment - Eaton Elementary School	19,280	0	19,280	0	19,280
790	FLM	Other Equipment - Fort Loudoun Middle School	17,350	0	17,350	0	17,350
790	GBS	Other Equipment - Greenback School	15,860	0	15,860	0	15,860
790	HPS	Other Equipment - Highland Park Elementary School	14,507	0	14,507	0	14,507
790	LES	Other Equipment - Loudon Elementary School	28,109	0	28,109	0	28,109
790	LHS	Other Equipment - Loudon High School	20,810	0	20,810	0	20,810
790	NMS	Other Equipment - North Middle School	36,695	0	36,695	0	36,695
790	PES	Other Equipment - Philadelphia Elementary School	27,458	0	27,458	0	27,458
790	SES	Other Equipment - Steekee Elementary School	6,040	0	6,040	0	6,040
		Total Regular Instruction Program	35,217,618	0	35,217,618	0	35,217,618

LCBOE:
Moving to equipment.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

71200		<u>Special Education Program</u>					
116		Teachers	2,326,567	0	2,326,567	0	2,326,567
116	VR	Teachers	65,700	0	65,700	0	65,700
117		Career Ladder Program	4,000		4,000	0	4,000
128		Homebound Teachers	23,000		23,000	0	23,000
163		Educational Assistants	825,947	0	825,947	0	825,947
163	SPED	Educational Assistants	0	0	0	69,934	69,934
163	VR	Educational Assistants	120,987	0	120,987	0	120,987
171		Speech Pathologist	435,614	0	435,614	0	435,614
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
201		Social Security	226,618	0	226,618	0	226,618
201	SPED	Social Security	0	0	0	4,336	4,336
201	VR	Social Security	11,515	0	11,515	0	11,515
204		State Retirement	304,488	0	304,488	0	304,488
204	VR	State Retirement	15,765	0	15,765	0	15,765
205-RET	VIS	Employee and Dependent Insurance	1,300	0	1,300	0	1,300
206		Life Insurance	8,738	0	8,738	0	8,738
206-RET	LIF	Life Insurance	1,511	0	1,511	0	1,511
206	VR	Life Insurance - VR Grant	798	0	798	0	798
207		Medical Insurance	510,988	0	510,988	0	510,988
207-RET	MED	Medical Insurance	3,750	0	3,750	0	3,750
207	VR	Medical Insurance - VR Grant	37,420	0	37,420	0	37,420
208		Dental Insurance	16,628	0	16,628	0	16,628
208-RET	DEN	Dental Insurance	4,300	0	4,300	0	4,300
208	VR	Dental Insurance - VR Grant	1,312	0	1,312	0	1,312
212		Employer Medicare	53,000	0	53,000	0	53,000
212	SPED	Employer Medicare	0	0	0	1,014	1,014
212	VR	Employer Medicare	2,694	0	2,694	0	2,694
369		Contracts for Subs - Certified	14,500	0	14,500	0	14,500
370		Contracts for Subs - Non-Certified	66,500	0	66,500	0	66,500
429		Instructional Supplies	43,752	0	43,752	0	43,752
499		Other Supplies & Materials	40,000	0	40,000	0	40,000
725		Special Education Equipment	102,500	0	102,500	0	102,500
725	SPED	Special Education Equipment	0	0	0	0	0
		Total Special Instruction Program	5,309,892	0	5,309,892	75,284	5,385,176

LCBOE:
State SPED Preschool
Grant

Loudon County Board of Education

Fund 141

Ending June 30, 2027

71300		<u>Vocational Education Program</u>					
116		Teachers	1,520,946	0	1,520,946	0	1,520,946
117		Career Ladder Program	3,000	0	3,000	0	3,000
163		Educational Assistants	32,950	0	32,950	0	32,950
188		Bonus Payments	0	0	0	0	0
189	ISM	Other Salaries & Wages - ISM Grant	5,000	0	5,000	0	5,000
201		Social Security	96,528	0	96,528	0	96,528
201	ISM	Social Security - ISM Grant	310	0	310	0	310
204		State Retirement	133,526	0	133,526	0	133,526
204	ISM	State Retirement - ISM Grant	350	0	350	0	350
205-RET	VIS	Employee and Dependent Insurance	173	0	173	0	173
206		Life Insurance	3,678	0	3,678	0	3,678
206-RET	LIF	Life Insurance	400	0	400	0	400
207		Medical Insurance	221,000	0	221,000	0	221,000
208		Dental Insurance	7,717	0	7,717	0	7,717
208-RET	DEN	Dental Insurance	810	0	810	0	810
212		Employer Medicare	22,575	0	22,575	0	22,575
212	ISM	Employer Medicare - ISM Grant	73	0	73	0	73
336		Maintenance and Repair Services-Equipment	1,300	0	1,300	0	1,300
355		Travel	8,000	0	8,000	0	8,000
369		Contracts for Subs - Certified	10,200	0	10,200	0	10,200
370		Contracts for Subs - Non-Certified	21,000	0	21,000	0	21,000
399	AV	Other Contracted Services - AV	77,100	0	77,100	0	77,100
399	ISM	Other Contracted Services - ISM Grant	45,000	0	45,000	0	45,000
425		Gasoline	1,000	0	1,000	0	1,000
429		Instructional Supplies	92,930	0	92,930	0	92,930
429	AV	Instructional Supplies - AV	7,164	0	7,164	0	7,164
429	ISM	Instructional Supplies - ISM Grant	59,267	0	59,267	0	59,267
730	ISM	Vocational Education Program - ISM Grant	100,000	0	100,000	0	100,000
790		Other Equipment	55,200	0	55,200	0	55,200
790	SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	2,527,197	0	2,527,197	0	2,527,197
Total Instruction			43,054,707	0	43,054,707	75,284	43,129,991

Loudon County Board of Education

Fund 141

Ending June 30, 2027

72000		Support Services					
72110		<u>Attendance</u>					
105		Supervisor / Director	82,194	0	82,194	0	82,194
130	SLC	Social Workers	0	0	0	0	0
188		Bonus Payments	0	0	0	0	0
201		Social Security	5,090	0	5,090	0	5,090
201	SLC	Social Security	0	0	0	0	0
204		State Retirement	5,747	0	5,747	0	5,747
204	SLC	State Retirement	0	0	0	0	0
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	0	0	0	0	0
208		Dental Insurance	0	0	0	0	0
212		Employer Medicare	1,191	0	1,191	0	1,191
212	SLC	Employer Medicare	0	0	0	0	0
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		Total Attendance	96,432	0	96,432	0	96,432
72120		<u>Health Services</u>					
105	CSH	Supervisor/Director	73,014	0	73,014	0	73,014
131		Medical Personnel	605,505	0	605,505	12,000	617,505
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0
188		Bonus Payments	0	0	0	0	0
189	CSH	Other Salaries & Wages	71,171	0	71,171	0	71,171
195	HSSL	Certified Substitute Teachers	0	0	0	0	0
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
198	HSSL	Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	37,542	0	37,542	744	38,286
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	CSH	Social Security	8,940	0	8,940	0	8,940
201	HSSL	Social Security	0	0	0	0	0
204		State Retirement	54,500	0	54,500	0	54,500
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204	CSH	State Retirement	8,652	0	8,652	0	8,652
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795
206	CSH	Life Insurance	325	0	325	0	325
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	85,500	0	85,500	0	85,500
207	CSH	Medical Insurance	19,100	0	19,100	0	19,100

LCBOE:
Nurse subs

Loudon County Board of Education

Fund 141

Ending June 30, 2027

208		Dental Insurance	3,066	0	3,066	0	3,066
208	CSH	Dental Insurance	338	0	338	0	338
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	8,780	0	8,780	175	8,955
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	CSH	Employer Medicare	2,091	0	2,091	0	2,091
212	HSSL	Employer Medicare	0	0	0	0	0
355		Travel	2,400		2,400	0	2,400
355	CSH	Travel	2,500		2,500	0	2,500
355	SLC	Travel	0	0	0	0	0
399		Other Contracted Services	7,100	0	7,100	0	7,100
399	ACE	Other Contracted Services - ACE	0	0	0	5,000	5,000
399	SLC	Other Contracted Services - Summer Learning Camps	0	0	0	0	0
399	CSH	Other Contracted Services	0	0	0	0	0
413		Drugs and Medical Supplies	14,800	0	14,800	0	14,800
435		Office Supplies	1,000	0	1,000	0	1,000
499	ACE	Other Supplies & Materials	0	0	0	80,000	80,000
499	CSH	Other Supplies & Materials	12,670	0	12,670	0	12,670
499	MHP	Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	0	0	15,000	15,000
524	CSH	In-Service/Staff Development	2,100	0	2,100	0	2,100
524	HSSL	In-Service/Staff Development	0	0	0	0	0
735	CSH	Health Equipment	3,472	0	3,472	0	3,472
735	HSSL	Health Equipment	0	0	0	0	0
735	MHP	Health Equipment	0	0	0	0	0
		Total Health Services	1,027,820	0	1,027,820	112,919	1,140,739

LCBOE:
ACE grant

Loudon County Board of Education

Fund 141

Ending June 30, 2027

72250		<u>Education Technology</u>					
105		Supervisor/Director	64,418	0	64,418	0	64,418
117		Career Ladder Program	1,000	0	1,000	0	1,000
120		Computer Programmer	444,998	0	444,998	0	444,998
188		Bonus Payments	0	0	0	0	0
201		Social Security	31,650	0	31,650	0	31,650
204		State Retirement	35,730	0	35,730	0	35,730
206		Life Insurance	1,120	0	1,120	0	1,120
207		Medical Insurance	68,000		68,000	0	68,000
208		Dental Insurance	2,360		2,360	0	2,360
212		Employer Medicare	7,402		7,402	0	7,402
350		Internet Connectivity	200,000	0	200,000	0	200,000
355		Travel	10,000	0	10,000	0	10,000
399		Other Contracted Services	9,400	0	9,400	0	9,400
471		Software	275,000	0	275,000	100,000	375,000
499		Other Supplies & Materials	4,000	0	4,000	0	4,000
524		In Service/Staff Development	12,430	0	12,430	0	12,430
718		Motor Vehicles	0	0	0	0	0
790		Other Equipment	173,088	0	173,088	0	173,088
		Total Central & Other Transportation	1,340,596	0	1,340,596	100,000	1,440,596

LCBOE:
Increase for assessment
software.

Loudon County Board of Education
Fund 141
Ending June 30, 2027

72310		<u>Board of Education</u>					
191		Board and Committee Members Fees	112,246	0	112,246	0	112,246
201		Social Security	6,960	0	6,960	0	6,960
204		State Retirement	6,427	0	6,427	0	6,427
206		Life Insurance	1,600	0	1,600	0	1,600
208		Dental Insurance	3,000	0	3,000	0	3,000
212		Employer Medicare	1,628	0	1,628	0	1,628
304		Architects	0	0	0	0	0
305		Audit Services	20,000	0	20,000	0	20,000
331		Legal Services	37,000	0	37,000	0	37,000
355		Travel	4,000	0	4,000	0	4,000
506		Liability Insurance	29,149	0	29,149	(14,317)	14,832
508		Premium on Corporate Surety Bonds	400	0	400	0	400
509		Refunds	0	0	0	0	0
510		Trustee's Commission	356,000	0	356,000	0	356,000
513		Workman's Compensation Insurance	245,800	0	245,800	(8,947)	236,853
524		In Service/Staff Development	35,000	0	35,000	0	35,000
599		Other Charges	0	0	0	0	0
		Total Board of Education	859,210	0	859,210	(23,264)	835,946

Loudon County Board of Education

Fund 141

Ending June 30, 2027

72610		<u>Operation of Plant</u>					
166		Custodial Personnel	250,744	0	250,744	0	250,744
188		Bonus Payments	0	0	0	0	0
201		Social Security	15,546	0	15,546	0	15,546
204		State Retirement	20,060	0	20,060	0	20,060
205-RET	VIS	Employee and Dependent Insurance	275	0	275	0	275
206		Life Insurance	960	0	960	0	960
206-RET	LIF	Life Insurance	840	0	840	0	840
207		Medical Insurance	57,551	0	57,551	0	57,551
208		Dental Insurance	2,255	0	2,255	0	2,255
208-RET	DEN	Dental Insurance	2,102	0	2,102	0	2,102
212		Employer Medicare	3,640	0	3,640	0	3,640
399		Other Contracted Services	2,776,598	0	2,776,598	0	2,776,598
399	FLM	Other Contracted Services- Fort Loudoun Middle S	10,000	0	10,000	0	10,000
399	GBS	Other Contracted Services - Greenback School	40,000	0	40,000	0	40,000
399	LHS	Other Contracted Services - Loudon High School	48,000	0	48,000	0	48,000
399	NMS	Other Contracted Services - North Middle School	22,000	0	22,000	0	22,000
399	PES	Other Contracted Services - Philadelphia Elementa	10,000	0	10,000	0	10,000
415		Electricity	1,250,000	0	1,250,000	0	1,250,000
425		Gasoline	10,000	0	10,000	0	10,000
434		Natural Gas	165,447	0	165,447	0	165,447
454		Water and Sewer	158,898	0	158,898	0	158,898
502		Building and Contents Insurance	718,500	0	718,500	(30,000)	688,500
599	GBS	Other Charges	0	0	0	0	0
599	NMS	Other Charges	0	0	0	0	0
599	PES	Other Charges	0	0	0	0	0
		Total Operation of Plant	5,563,416	0	5,563,416	(30,000)	5,533,416

Loudon County Board of Education
Fund 141
Ending June 30, 2027

72810		<u>Central & Other</u>						
	399	FRC SH	Other Contracted Services	0		0	6,500	6,500
	790	FRC SH	Other Equipment	0	0	0	37,317	37,317
			Total Central & Other	0	0	0	43,817	43,817
72901			Education COVID-19					
72901			<u>Support Services</u>					
	499		Other Supplies & Materials	25,000	0	25,000	0	25,000
			Total COVID-19	25,000	0	25,000	0	25,000
			Total Support Services	20,065,531	0	20,065,531	159,655	20,225,186
Total Education				63,120,238	0	63,120,238	278,756	63,398,994

LCBOE:
FRC SH carryover grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

73000		Operation of Non-Instructional Service						
73100		<u>Food Service</u>						
165	SLC	Cafeteria Personnel	0	0	0	0	0	0
201	SLC	Social Security	0	0	0	0	0	0
204	SLC	State Retirement	0	0	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0	0	0
710		Food Service Equipment	0	0	0	0	0	0
		Total Food Service	0	0	0	0	0	0
73300		<u>Community Services</u>						
188		Bonus Payments	0	0	0	0	0	0
189	FRC	Other Salaries & Wages - FRC	33,073	0	33,073	0	33,073	33,073
201	FRC	Social Security - FRC Grant	2,051	0	2,051	0	2,051	2,051
204	FRC	State Retirement - FRC Grant	2,316		2,316	0	2,316	2,316
206		Life Insurance	188		188	0	188	188
206-RET	LIF	Life Insurance	216		216	0	216	216
207		Medical Insurance	9,520	0	9,520	0	9,520	9,520
208		Dental Insurance	375		375	0	375	375
208-RET	DEN	Dental Insurance	1,011		1,011	0	1,011	1,011
212	FRC	Employer Medicare FRC	480		480	0	480	480
355		Travel	1,500		1,500	0	1,500	1,500
399		Other Contracted Services	0	0	0	0	0	0
422		Food Supplies	4,300		4,300	0	4,300	4,300
422	WSF	Food Supplies	0		0	21,138	21,138	21,138
499		Other Supplies and Materials	5,000		5,000	0	5,000	5,000
499	CHR	Other Supplies & Materials - CHR	0		0	8,226	8,226	8,226
499	CL	Other Supplies & Materials - CL	0	0	0	10,607	10,607	10,607
499	FAM	Other Supplies & Materials - FAM	0	0	0	8,469	8,469	8,469
499	GYS	Other Supplies & Materials - GYS	0	0	0	8,137	8,137	8,137
499	SUP	Other Supplies & Materials - SUP	0	0	0	12,329	12,329	12,329
524		In Service/Staff Development	500	0	500	0	500	500
524	FRC	In Service/Staff Development - CCLC	0	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000	2,000
		Total Community Services	62,530	0	62,530	68,906	131,436	

LCBOE:
Donation: \$1,454
FY26 Carryover: \$19,684

LCBOE:
Donation: \$3,360
FY26 Carryover: \$7,247

LCBOE:
Donation: \$6,625
FY26 Carryover: \$5,204

Loudon County Board of Education

Fund 141

Ending June 30, 2027

73400		<u>Early Childhood Education</u>					
116		Teachers	528,257	0	528,257	5,000	533,257
163		Educational Assistants	237,848	0	237,848	0	237,848
188		Bonus Payments	0	0	0	0	0
195		Certified Substitute Teachers	0	0	0	0	0
198		Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	47,499	0	47,499	500	47,999
204		State Retirement	61,200	0	61,200	500	61,700
205-RET	VIS	Employee and Dependent Insurance	230	0	230	201	431
206		Life Insurance	2,395	0	2,395	500	2,895
206-RET	LIF	Life Insurance	652	0	652	100	752
207		Medical Insurance	133,750	0	133,750	10,000	143,750
207-RET	MED	Medical Insurance	1,950	0	1,950	100	2,050
208		Dental Insurance	4,500	0	4,500	500	5,000
208-RET	DEN	Dental Insurance	1,640	0	1,640	100	1,740
212		Employer Medicare	11,108	0	11,108	100	11,208
311	HHA	Contracts with Other School Systems	87,904	0	87,904	3,074	90,978
369		Contracts for Subs - Certified	8,200	0	8,200	5,000	13,200
370		Contracts for Subs - Non-Certified	21,600	0	21,600	2,000	23,600
429		Instructional Supplies	1,600	0	1,600	0	1,600
499		Other Supplies & Materials	0	0	0	0	0
524		In-Service/Staff Development	1,600	0	1,600	0	1,600
599		Other Charges	420	0	420	0	420
790		Other Equipment	0	0	0	0	0
		Total Early Childhood Education	1,152,353	0	1,152,353	27,675	1,180,028
76000		Capital Outlay					
76100		<u>Regular Capital Outlay</u>					
304		Architects	0	0	0	0	0
399	ISM	Other Contracted Services	0	0	0	0	0
707	ISM	Building Improvements	0	0	0	0	0
715		Land	0	0	0	0	0
799	ISM	Other Capital Outlay	0	0	0	0	0
		Total Regular Capital Outlay	0	0	0	0	0

Loudon County Board of Education
Fund 141
Ending June 30, 2027

Beginning Fund Balance (Unaudited)			13,200,183	0	13,200,183	0	13,200,183
Total Revenue			56,622,859	0	56,622,859	263,765	56,886,624
Total Available Funds			69,823,042	0	69,823,042	263,765	70,086,807
Total Expenditures			64,433,121	0	64,433,121	375,337	64,808,458
Estimated Ending Fund Balance			5,389,921	0	5,389,921	-111,572	5,278,349
* \$1,000,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.							

Fund 142

Federal Projects
School

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
216	Sub Fund		172 - Additional Targeted Support and Improvement (ATSI) Revenue					
217								
218	47000		Federal Government					
219								
220	<i>47100</i>		<i>Federal Through State</i>					
221	47141		School Improvement Grants	0.00	0.00	0.00	110,000.00	110,000.00
222								
223			Total Federal Through State	0.00	0.00	0.00	110,000.00	110,000.00
224								
225			Total Federal Government	0.00	0.00	0.00	110,000.00	110,000.00
226								
227			Total Revenue	0.00	0.00	0.00	110,000.00	110,000.00
228								
229			Total Other Sources	0.00	0.00	0.00	0.00	0.00
230								
231			Total Title I Revenue	0.00	0.00	0.00	110,000.00	110,000.00
232								
233								
234	Sub Fund		172 - Additional Targeted Support and Improvement (ATSI) Expenditures					
235								
236	70000		Education					
237								
238	71000		Instruction					
239								
240	<i>71100</i>		<i>Regular Instruction Program</i>					
241	163		Educational Assistants	0.00	0.00	0.00	22,000.00	22,000.00
242	201		Social Security	0.00	0.00	0.00	1,364.00	1,364.00
243	212		Employer Medicare	0.00	0.00	0.00	319.00	319.00
244	369		Contracts for Subs - Certified	0.00	0.00	0.00	2,340.00	2,340.00
245	370		Contracts for Subs - Non-certified	0.00	0.00	0.00	8,450.00	8,450.00
246	499		Other Supplies and Materials	0.00	0.00	0.00	982.27	982.27
247								
248			Total Regular Instruction Program	0.00	0.00	0.00	35,455.27	35,455.27
249								

LCBOE:
ATSI grant - LES & FLMS

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
250	72000		Support Services					
251								
252	<i>72210</i>		<u>Support Services</u>					
253	189		Other Salaries & Wages	0.00	0.00	0.00	40,250.00	40,250.00
254	201		Social Security	0.00	0.00	0.00	2,495.50	2,495.50
255	204		State Retirement	0.00	0.00	0.00	3,878.25	3,878.25
256	212		Employer Medicare	0.00	0.00	0.00	583.71	583.71
257	499		Other Supplies & Materials	0.00	0.00	0.00	390.39	390.39
258	524		In Services/Staff Development	0.00	0.00	0.00	26,946.88	26,946.88
259								
260			Total Support Services	0.00	0.00	0.00	74,544.73	74,544.73
261								
262								
263								
264			Total Expenditures ATSI	0.00	0.00	0.00	110,000.00	110,000.00
265								
266			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
267								
268			Revenues	0.00	0.00	0.00	110,000.00	110,000.00
269								
270			Expenditures	0.00	0.00	0.00	110,000.00	110,000.00
271								
272			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
273								

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
506								
507	Sub Fund		439 21st CCLC Grant - Revenue					
508								
509	47000		Federal Government					
510								
511	<i>47100</i>		<i>Federal Through State</i>					
512	47150		21st CCLC Revenue	0.00	0.00	0.00	293,750.00	293,750.00
513								
514			Total Federal Through State	0.00	0.00	0.00	293,750.00	293,750.00
515								
516			Total Federal Government	0.00	0.00	0.00	293,750.00	293,750.00
517								
518			Total Revenue	0.00	0.00	0.00	293,750.00	293,750.00
519								
520			Total Other Sources	0.00	0.00	0.00	0.00	0.00
521								
522			Total Title IV - Technology Revenue	0.00	0.00	0.00	293,750.00	293,750.00
523								
524								

LCBOE:
FY27 CCLC afterschool
allocation

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
525	Sub Fund		439 21st CCLC Grant - Expenditures					
526								
527	73300		<u>Community Services</u>					
528	105		Supervisor/Director	0.00	0.00	0.00	10,000.00	10,000.00
529	116		Teachers	0.00	0.00	0.00	211,400.00	211,400.00
530	163		Educational Assistants	0.00	0.00	0.00	33,500.00	33,500.00
531	201		Social Security	0.00	0.00	0.00	15,810.00	15,810.00
532	204		State Retirement	0.00	0.00	0.00	19,342.00	19,342.00
533	212		Employer Medicare	0.00	0.00	0.00	3,698.00	3,698.00
534	355		Travel	0.00	0.00	0.00	0.00	0.00
535	422		Food Supplies	0.00	0.00	0.00	0.00	0.00
536	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
537	524		Professional Development	0.00	0.00	0.00	0.00	0.00
538				0.00	0.00	0.00	293,750.00	293,750.00
539								
540								
541			Total Title IV	0.00	0.00	0.00	293,750.00	293,750.00
542								
543			Total Expenditures Title IV	0.00	0.00	0.00	293,750.00	293,750.00
544								
545			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
546								
547			Revenues	0.00	0.00	0.00	293,750.00	293,750.00
548								
549			Expenditures	0.00	0.00	0.00	293,750.00	293,750.00
550								
551			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
580								
581	Sub Fund		809 - Carl Perkins Revenue					
582			LCBOE:					
			Updated allocation.					
583	47100		<i>Federal Through State</i>					
584	47131		Vocational Educ - Basic Grants to States	90,856.16	0.00	90,856.16	(5,699.80)	85,156.36
585								
586	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
587								
588			Total Revenue	90,856.16	0.00	90,856.16	(5,699.80)	85,156.36
589								
590								
591	Sub Fund		809 - Carl Perkins Expenditures					
592								
593								
594	71300		<i>Vocational Education Program</i>					
595	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
596	201		Social Security	0.00	0.00	0.00	0.00	0.00
597	204		State Retirement	0.00	0.00	0.00	0.00	0.00
598	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
599	355		Travel	0.00	0.00	0.00	0.00	0.00
600	499		Other Supplies and Materials	10,000.00	0.00	10,000.00	0.00	10,000.00
601	730		Vocational Instruction Equipment	37,907.66	0.00	37,907.66	(4,577.00)	33,330.66
602	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
603				47,907.66	0.00	47,907.66	(4,577.00)	43,330.66
604								
605	72130		<i>Other Student Support</i>					
606	189		Other Salaries & Wages	7,000.00	0.00	7,000.00	0.00	7,000.00
607	201		Social Security	434.00	0.00	434.00	0.00	434.00
608	204		State Retirement	490.00	0.00	490.00	0.00	490.00
609	212		Employer Medicare	101.50	0.00	101.50	0.00	101.50
610	355		Travel	0.00	0.00	0.00	0.00	0.00
611	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
612	524		In-Service/Staff Development	12,500.00	0.00	12,500.00	(4,999.80)	7,500.20
613	599		Other Charges	14,123.00	0.00	14,123.00	277.00	14,400.00
614				34,648.50	0.00	34,648.50	(4,722.80)	29,925.70
615								
616								

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
617	72230		<u>Vocational Education Program</u>					
618		355	Travel	800.00	0.00	800.00	0.00	800.00
619		524	In-Service/Staff Development	3,000.00	0.00	3,000.00	(500.00)	2,500.00
620				3,800.00	0.00	3,800.00	(500.00)	3,300.00
621								
622	72710		<u>Transportation</u>					
623		312	Contracts with Pirvate Agencies	0.00	0.00	0.00	0.00	0.00
624		315	Contracts with Vehicle Owners	4,500.00	0.00	4,500.00	4,100.00	8,600.00
625				4,500.00	0.00	4,500.00	4,100.00	8,600.00
626								
627	99000		<u>Other Uses</u>					
628		99100	Transfer Out	0.00	0.00	0.00	0.00	0.00
629				0.00	0.00	0.00	0.00	0.00
630								
631			Total Expenditures Carl Perkins	90,856.16	0.00	90,856.16	(5,699.80)	85,156.36
632								
633								
634			Revenues	90,856.16	0.00	90,856.16	(5,699.80)	85,156.36
635								
636			Expenditures	90,856.16	0.00	90,856.16	(5,699.80)	85,156.36
637								
638			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
639								
640	Sub Fund		895 - Behavioral Partnership Revenue					
641								
642	47000		Federal Government	LCBOE: SPED Behavioral Partnership support grant allocation.				
643								
644	<i>47100</i>		<i>Federal Through State</i>					
645		47143	Special Education Grants to States	0.00	0.00	0.00	100,000.00	100,000.00
646								
647								
648			Total Federal Through State	0.00	0.00	0.00	100,000.00	100,000.00
649								
650			Total Federal Government	0.00	0.00	0.00	100,000.00	100,000.00
651								
652			Total Revenue	0.00	0.00	0.00	100,000.00	100,000.00
653								
654			Total Other Sources	0.00	0.00	0.00	0.00	0.00
655								
656			Total IDEA B Revenue	0.00	0.00	0.00	100,000.00	100,000.00
657								
658								

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
659	Sub Fund		895 - Behavioral Partnership Expenditures					
660								
661								
662	72130		<i>Other Student Support</i>					
663	189		Other Salaries & Wages	0.00	0.00	0.00	77,334.00	77,334.00
664	201		Social Security	0.00	0.00	0.00	4,795.00	4,795.00
665	204		State Retirement	0.00	0.00	0.00	6,960.00	6,960.00
666	206		Life Insurance	0.00	0.00	0.00	160.00	160.00
667	207		Medical Insurance	0.00	0.00	0.00	9,226.00	9,226.00
668	208		Dental Insurance	0.00	0.00	0.00	400.00	400.00
669	212		Employer Medicare	0.00	0.00	0.00	1,125.00	1,125.00
670								
671			Total Special Education Program	0.00	0.00	0.00	100,000.00	100,000.00
672								
673								
674								
675			Total Expenditures 898	0.00	0.00	0.00	100,000.00	100,000.00
676								
677			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
678								
679			Revenues	0.00	0.00	0.00	100,000.00	100,000.00
680								
681			Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
682								
683			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

**Loudon County Board of Education
Federal Fund 142
Ending June 30, 2027**

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1092								
1093								
1094			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1095								
1096			Fund 142 Total Expenditures	2,659,687.29	0.00	2,659,687.29	498,050.20	3,157,737.49
1097								
1098			Fund 142 Total Revenues	2,659,687.29	0.00	2,659,687.29	498,050.20	3,157,737.49
1099								
1100			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1101								
1102			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

Fund 143

Cafeteria School
Fund

Loudon County Board of Education

Fund 143

Ending June 30, 2027

	Centralized Cafeteria Fund 143					
Account Number	8/14/2026 10:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
	Centralized Cafeteria Fund Revenues					
				LCBOE: Corrected #143 Budget		
43000	Charges for Current Services					
43500	Education Charges					
43521	Lunch Payments - Children	560,000	0	560,000	0	560,000
43522	Lunch Payments - Adults	41,854	0	41,854	26,146	68,000
43523	Income from Breakfast	0	0	0	700	700
43525	A La Carte Sales	5,000	0	5,000	13,920	18,920
43570	Receipts from Individual Schools	100	0	100	0	100
3570-OVRSH	Receipts from Individual Schools	0	0	0	0	0
3570-SFPAY	Receipts from Individual Schools	0	0	0	0	0
43570-SFP	Receipts from Individual Schools	0	0	0	0	0
	Total Education Charges	606,954	0	606,954	40,766	647,720
44000	Other Local Revenues					
44100	Recurring Income					
44100	Investment Income	5,000	0	5,000	20,000	25,000
44165	Rebates	0	0	0	8,000	8,000
	Total Other Local Revenues	5,000	0	5,000	28,000	33,000
46000	State of Tennessee					
46520	School Food Service	30,000	0	30,000	0	30,000
46980-AFHK	Other State Grants	0	0	0	0	0
46980-NSLP	Other State Grants	0	0	0	0	0
	Total State Education Funds	30,000	0	30,000	0	30,000
47000	Federal Government					

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Loudon County Board of Education

Fund 143

Ending June 30, 2027

47100	Federal Through State					
47111	USDA School Lunch Program	1,711,189	0	1,711,189	0	1,711,189
47113	Breakfast	542,222	0	542,222	0	542,222
47114	USDA-Other	50,000	0	50,000	28,000	78,000
47114-SCAG	USDA-Other (Supply Chain Assistance Grant)	0	0	0	0	0
47114-SFP	USDA - SFP	85,183	0	85,183	(24,024)	61,159
47590	Other Federal Through State	0	0	0	0	0
47590-NSLP	Other Federal Through State	0	0	0	0	0
	Total Federal Through State	2,388,594	0	2,388,594	3,976	2,392,570
47600	Direct Federal					
47990	Other Direct Federal	263,000	0	263,000	0	263,000
	Total Direct Federal	263,000	0	263,000	0	263,000
49000	Other Sources					
49700	Insurance Recovery	85000	0	85000	0	85000
49800	Transfer In	0	0	0	0	0
	Total Other Sources	85,000	0	85,000	0	85,000
	TOTAL REVENUE	3,378,548	0	3,378,548	72,742	3,451,290

Loudon County Board of Education

Fund 143

Ending June 30, 2027

	Centralized Cafeteria Fund Expenditures					
73000	Operation of Non-Instructional Services					
73100	Food Service					
165	Cafeteria Personnel	1,097,000	0	1,097,000	44,661	1,141,661
165-SFP	Cafeteria Personnel	40,000	0	40,000	(14,000)	26,000
188	Bonus Payments	0	0	0	0	0
201	Social Security	68,001	0	68,001	2,781	70,782
201-SFP	Social Security	2,500	0	2,500	(1,061)	1,439
204	State Retirement	36,282	0	36,282	773	37,055
204-SFP	State Retirement	2,700	0	2,700	(1,100)	1,600
205-RET-VIS	Employee and Dependent Insurance	270	0	270	0	270
206	Life Insurance	4,950	0	4,950	(2,950)	2,000
206-RET-LIF	Life Insurance	1,250	0	1,250	0	1,250
207	Medical Insurance	173,200	0	173,200	(22,063)	151,137
208	Dental Insurance	9,792	0	9,792	0	9,792
208-RET-DEN	Dental Insurance	1,300	0	1,300	500	1,800
212	Employer Medicare	15,903	0	15,903	651	16,554
212-SFP	Employer Medicare	600	0	600	(200)	400
315	Contracts with Vehicle Owners	0	0	0	0	0
320	Dues and Memberships	1,500	0	1,500	0	1,500
334	Maintenance Agreements	0	0	0	0	0
348	Postage Charges	1,000	0	1,000	0	1,000
355	Travel	7,000	0	7,000	0	7,000
355-SFP	Travel	500	0	500	0	500
399	Other Contracted Services	34,500	0	34,500	20,500	55,000
399-SFP	Other Contracted Services	0	0	0	0	0
422	Food Supplies	1,500,000	0	1,500,000	100,000	1,600,000
422-SCAG	Food Supplies	0	0	0	0	0
422-SFP	Food Supplies	50,000	0	50,000	(15,000)	35,000
435	Office Supplies	3,000	0	3,000	(1,000)	2,000
451	Uniforms	1,100	0	1,100	0	1,100
471	Software	17,300	0	17,300	1,650	18,950
499	Other Supplies and Materials	154,000	0	154,000	(4,000)	150,000
499-SFP	Other Supplies and Materials	7,900	0	7,900	(6,400)	1,500
524	In-Service/Staff Development	7,500	0	7,500	0	7,500

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524-SFP	In-Service/Staff Development	500	0	500	0	500
599	Other Charges	4,000	0	4,000	(1,000)	3,000
599-SFP	Other Charges	0	0	0	0	0
710	Food Service Equipment	50,000	0	50,000	(30,000)	20,000
710-AFHK	Food Service Equipment	0	0	0	0	0
710-NSLP	Food Service Equipment	0	0	0	0	0
710-SFP	Food Service Equipment	0	0	0	0	0
	Total Food Service	3,293,548	0	3,293,548	72,742	3,366,290
	Total Operation of Non-Instructional Services	3,293,548	0	3,293,548	72,742	3,366,290
	Total Expenditures	3,293,548	0	3,293,548	72,742	3,366,290
	Beginning Fund Balance	1,808,230	0	1,808,230	0	1,808,230
	Total Revenue	3,378,548	0	3,378,548	72,742	3,451,290
	Total Available Funds	5,186,778	0	5,186,778	72,742	5,259,520
	Total Expenditures	3,293,548	0	3,293,548	72,742	3,366,290
	Estimated Ending Fund Balance	1,893,230	0	1,893,230	0	1,893,230