

Loudon County Budget Committee
September 21, 2026
Meeting Agenda

1. Consideration to approve minutes for August 17, 2026 meeting
2. Consideration of request to accept payments for the Basic Ordering Agreement from Dept. of Homeland Security, Immigration & Customs Enforcement - Chief Deputy Chris Hutchens
3. Consideration of request to approve new rates for 2027 Sr. Health Insurance contract - Matt Kleinschmidt, Purchasing Director
4. Discussion of Career Center HVAC issues - Mayor Bradshaw
5. Consideration of approval for line adjustments and/or amendments in multiple funds.

A. County General Fund 101

Summary of Amendments:

- Expenses
 - Register of Deeds - increase 719 (office equip.) from reserve - \$2,176
 - line adjustments (bordered w/hyphenated line)

Overall amendments will decrease the fund balance by \$2,176

B. Public Libraries Fund 115

Summary of Amendments:

- Expenses
 - Lenoir City Library - increase in 307 (Communications) - \$50

Overall amendments will decrease the fund balance by \$50

C. Recycling/Convenience Centers Fund 116

Summary of Amendments:

- Expenses
 - Increase in 321 (Engineering Services), 359 (Disposal Fees), 399 (other cont'd svc) based on estimated expenses - \$12,390
 - Increase in 707 (building improvements) and 733 (Solid Waste equip.) for Lenoir City expansion project - \$55,000
 - line adjustments (bordered w/hyphenated lines)

Overall amendments will decrease the fund balance by \$67,390

D. Industrial/Economic (Centre 75) Fund 119

Summary of Amendments:

- Revenues
 - Recognition of recent sale of land in Centre 75 - increase \$400,900
- Expenses
 - Recognition of recent sale of land in Centre 75 - increase \$400,900

Overall amendments will have no bearing on the fund balance

E. General Purpose Fund 141

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

Overall amendments will have no bearing on the fund balance

F. 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

G. Education Debt Service Fund 156

Summary of Amendments:

- Expenses
 - Recognition of recently issued \$60 million bond - increase \$3,919,375

Overall amendments will decrease the fund balance by \$3,919,375

H. General Capital Projects Fund 171

Summary of Amendments:

- Sub-fund BAL
 - Cash transfer rec'd from sub-fund 024 for unallocated FY2024 budget - increase \$11,861
- Sub-fund C75
 - Recognition of revenue rec'd from recent sale at Centre 75 - increase \$237,795
- Sub-fund SCH
 - Recognition of revenue rec'd from the recent \$60 million bond issuance - increase \$63,050,480
 - Recognition of expenses related to the recent \$60 million bond issuance - increase \$63,050,480
- Sub-fund 024
 - Cash transfer to sub-fund BAL for unallocated FY2024 budget - decrease \$11,861

Overall amendments will increase the fund balance by \$237,795

I. Education Capital Projects Fund 177

Summary of Amendments:

- Sub-fund SCH
 - Recognition of revenue rec'd from the recent \$60 million bond issuance - increase \$62,450,680

Overall amendments will increase the fund balance by \$62,450,680

6. Recommendations from Capital Projects and/or Purchasing Committee

**Loudon County Budget Committee
Meeting Minutes
August 17, 2026**

COMMITTEE MEMBERS:

Mayor Rollen “Buddy” Bradshaw, Chair
Commissioner Henry Cullen, Vice Chair
Commissioner Bill Satterfield
Commissioner Van Shaver
Commissioner Gary Whitfield
Erin Rice, Budget Director

All Budget Committee members were present

The following items were considered:

Consideration of approval of minutes of July 20, 2026 meeting:

Commissioner Shaver made a motion to approve the minutes, seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

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)

Commissioner Whitfield made a motion to approve, seconded by Commissioner Satterfield; **PASSING UNANIMOUSLY** upon the vote.

FY 2026 Year-End report (to be presented at Commission Workshop)

No action required on this item.

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 amendment will decrease the fund balance by \$7,061

Commissioner Shaver made a motion to approve, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote.

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

Commissioner Shaver made a motion to approve, seconded by Commissioner Satterfield; **PASSING UNANIMOUSLY** upon the vote.

C. General Purpose School Fund 141

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

Overall amendment will decrease the fund balance by \$111,572

Commissioner Shaver made a motion to approve, seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

D. School Federal Projects Fund 142

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

Overall amendment will have no bearing on fund balance.

Commissioner Shaver made a motion to approve, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote.

E. Central Cafeteria School Fund 143

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

Overall amendment will have no bearing on fund balance.

Commissioner Shaver made a motion to approve, seconded by Commissioner Whitfield; **PASSING UNANIMOUSLY** upon the vote.

Recommendations from Capital Projects and/or Purchasing Committee:

No recommendations were presented from the Capital Projects Committee.

All business concluded, Commissioner Shaver made the motion to adjourn; seconded by Commissioner Whitfield. The motion **PASSED UNANIMOUSLY** upon the vote. Thereupon, Mayor Bradshaw adjourned the meeting.

Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Fund 101

County General

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

Account Number	General Fund 101					
	9/17/2026 8:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
51600	Register of Deeds					
101	County Official/Administrative Officer	113,260		113,260		113,260
162	Clerical Personnel	203,944		203,944		203,944
201	Social Security	19,667		19,667		19,667
204	State Retirement	23,473		23,473		23,473
206	Life Insurance	811		811		811
206-RET-LIF	Life Insurance	245		245		245
207	Medical Insurance	58,483		58,483		58,483
207-RET-MED	Medical Insurance - Retirees	8,061		8,061		8,061
207-SRHTH	Medical Insurance - Sr. Health	12,461		12,461		12,461
208	Dental Insurance	3,687		3,687		3,687
208-RET-DEN	Dental Insurance - Retirees	1,388		1,388		1,388
212	Employer Medicare	4,599		4,599		4,599
307	Communication	2,000		2,000		2,000
320	Dues and Memberships	2,000		2,000		2,000
330	Operating Lease Payments (Copier)	5,500		5,500		5,500
348	Postal Charges	2,000		2,000		2,000
349	Printing, Stationery & Forms	800		800		800
355	Travel/Training	3,000		3,000		3,000
399-REGIS	Other Contracted Services - Official's Reserve	31,000		31,000		31,000
414	Duplicating Supplies	0		0		0
435	Office Supplies	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Workers' Comp Insurance	3,255		3,255		3,255
711	Office Furniture	1,500		1,500		1,500
719	Office Equipment	1,500		1,500		1,500
719-REGIS	Office Equipment - Official's Reserve			0	2,176	2,176
						0
	Total Register of Deeds	506,134	0	506,134	2,176	508,310

**6/30/2026 Reserve
balance = \$46,629**

[21Sept_05Oct2026]

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

Account Number	General Fund 101					
	9/17/2026 8:13	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	(1,750)	98,250		98,250
336	Maintenance and Repair Services - Office Equipmen	4,000		4,000		4,000
338	Maintenance and Repair Services - Vehicles	10,000		10,000	(3,800)	6,200
347	Pest Control	10,000		10,000	(3,000)	7,000
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	6,800	8,300
451	Uniforms	9,000		9,000		9,000

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

Account Number	General Fund 101					
	9/17/2026 8:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
452	Utilities	425,000		425,000		425,000
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		1,750	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**

	General Fund 101					
Account Number	9/17/2026 8:13	2026-2027	2026-2027	Approved	Proposed	Proposed
		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	7,061	33,150,611	2,176	33,152,787
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		33,230,550	7,061	33,237,611	2,176	33,239,787
Ending Fund Balance		9,187,144	(7,061)	9,180,083	(2,176)	9,177,907

Fund 115

Public Libraries

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

	A	B	C	D	E	F	G	H
111	Subfund LEN - Lenoir City Library							
112								
113	EXPENDITURES							
114	56000	Social, Cultural, and Recreational Services						
115	56500	Libraries						
116	307	Communications		250		250	50	300
117	330	Operating Lease Payments		4,750		4,750		4,750
118	333	License - Book System		1,250		1,250		1,250
119	349	Printing - Library Cards & Applications				0		0
120	399	Other Contracted Services		100		100		100
121	399-FY22	Other Contracted Services				0		0
122	414	Duplicating Supplies		250		250		250
123	422	Story Time (Food Supplies)		350		350		350
124	432	Library Books		8,000		8,000		8,000
125	432-ARPA	Library Books - ARPA Grant				0		0
126	432-PETTW	Library Books/Media - Pettway Grant		4,000		4,000		4,000
127	435	Office Supplies		1,000		1,000		1,000
128	437	Periodicals		200		200		200
129	499	Other Supplies & Materials		1,000		1,000		1,000
130	709	Data Processing Equipment				0		0
131	711	Furniture				0		0
132	711-PETTW	Furniture - Pettway Grant				0		0
133	719	Office Equipment		0		0		0
134	790	Other Equipment		0		0		0
135	Total Libraries			21,150	0	21,150	50	21,200
136								
137		Total Expenditures		21,150	0	21,150	50	21,200
138								

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

	A	B	C	D	E	F	G	H
139	Est. Beginning Fund Balance July 1, 2026 - Includes Cash on Hand			35,569		35,569		35,569
140			Less Cash on Hand	(50)		(50)		(50)
141			Less PY Encumbrance					
142			Total Revenue	16,850	0	16,850	0	16,850
143			Total Expenditures	21,150	0	21,150	50	21,200
144								
145			Effect on Fund Balance	(4,300)	0	(4,300)	(50)	(4,350)
146								
147	ESTIMATED ENDING FUND BALANCE SUBFUND LEN			31,219	0	31,219	(50)	31,169

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

	A	B	C	D	E	F	G	H
456								
457								
458			TOTAL REVENUE & TRANSFERS IN	459,833	0	459,833	0	459,833
459								
460			TOTAL EXPENDITURES	530,445	0	530,445	50	530,495
461								
462			EFFECT ON FUND BALANCE	(70,612)				
463								
464			BEGINNING FUND BALANCE 7/1/26 Per YE Report	310,660				
465								
466			Less PY POs					
467			Less Cash on Hand	(250)				
468								
469			Available Fund Balance 7/1/2026	310,410				
470								
471			ESTIMATED ENDING FUND BALANCE	239,798	0	239,798	(50)	239,748
472								
473								
474								
475								
476								

Fund 116

Recycling
(Convenience)
Centers

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

	A	B	C	E	F	G	H	I	J
43		EXPENDITURES							
44		55732	Convenience Center						
45			105	Supervisor/Director	77,781		77,781		77,781
46			141	Foremen/Teamleaders	140,068		140,068		140,068
47			164	Attendants	235,748		235,748		235,748
48			169	Part-time Personnel	292,701		292,701		292,701
49			187	Overtime Pay	8,000		8,000		8,000
50			201	Social Security	46,767		46,767		46,767
51			204	State Retirement	34,159		34,159		34,159
52			206	Life Insurance	1,884		1,884		1,884
53			206-RET-LIF	Life Insurance - Retirees	144		144		144
54			207	Medical Insurance	95,030		95,030		95,030
55			207-SRHTH	Medical Insurance - Sr. Health	9,969		9,969		9,969
56			208	Dental Insurance	6,945		6,945		6,945
57			208-RET-DEN	Dental Insurance-Retirees	353		353		353
58			212	Employer Medicare	10,938		10,938		10,938
59			307	Communication	5,500		5,500		5,500
60			307-WIRE	Communication	1,000		1,000		1,000
61			320	Dues and Membership	500		500		500
62			321	Engineering Services				1,300	
63			330	Operating Lease Payments	11,000		11,000		11,000
64			332	Legal Notices, Recording, and Court	200		200		200
65			336	Maintenance Repair Equipment	20,000		20,000		20,000
66			338	Maintenance Repair Vechiles	6,000		6,000		6,000
67			347	Pest Control	2,500		2,500		2,500
68			348	Postal Charges	100		100		100
69			349	Printing, Stationery & Forms	1,000		1,000		1,000
70			351	Rentals	1,000		1,000		1,000
71			355	Travel	1,000		1,000		1,000
72			359	Disposal Fees	190,000		190,000	10,090	200,090
73			399	Other Contacted Services	80,000		80,000	1,000	81,000
74			410	Custodial Supplies	3,500		3,500		3,500

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

	A	B	C	E	F	G	H	I	J
75			412	Diesel Fuel	2,000		2,000		2,000
76			425	Gasoline	8,200		8,200		8,200
77			435	Office Supplies	500		500		500
78			442	Propane	10,500		10,500		10,500
79			450	Tires and Tubes	3,500		3,500		3,500
80			451	Uniforms	7,500		7,500		7,500
81			452	Utilities	17,000		17,000		17,000
82			499	Other Supplies and Materials	5,000		5,000		5,000
83			510	Trustee's Commission	13,000		13,000		13,000
84			513	Workers Comp Insurance	5,532		5,532		5,532
85			524	In Service/Staff Development	500		500		500
86			707	Building Improvements	10,000		10,000	25,000	35,000
87			719	Office Equipment	1,000		1,000		1,000
88			733	Solid Waste Equipment	50,000		50,000	30,000	80,000
89			790	Other Equipment	3,000		3,000		3,000
90									
91									
92				TOTAL CONVENIENCE CENTER	1,421,019	0	1,421,019	67,390	1,488,409

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

	A	B	C	E	F	G	H	I	J
93									
94		55720	Sanitation Education/Information (Litter Grant)						
95			105	Supervision/Director			0		0
96			160	Guards	10,330		10,330		10,330
97			169 LITED	Part-time Personnel	0		0		0
98			185	Educational Incentive			0		0
99			201	Social Security	638		638		638
100			201 LITED	Social Security	0		0		0
101			204	Retirement	691		691		691
102			204 LITED	Retirement			0		0
103			206	Life Insurance	0		0		0
104			207	Medical Insurance	0		0		0
105			208	Dental Insurance	0		0		0
106			212	Medicare	149		149		149
107			212 LITED	Medicare			0		0
108			338	Vehicle Maint & Repair	4,000		4,000		4,000
109			355	Travel			0		0
110			355 LITED	Travel			0		0
111			399 LITED	Other Contracted Services	19,000		19,000		19,000
112			412	Diesel Fuel	0		0	5,000	5,000
113			450	Tires & Tubes			0		0
114			499	Other Supplies & Materials	14,392		14,392	(5,000)	9,392
115							0		0
116									
117				TOTAL LITTER GRANT	49,200	0	49,200	0	49,200
118									

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

	A	B	C	E	F	G	H	I	J
119									
120		55739	Other Waste Collection-TIRE Expenses						
121			399-TIR	Other Contracted Services	50,000		50,000		50,000
122					0		0		0
123									
124				TOTAL OIL GRANT	50,000	0	50,000	0	50,000
125									
126		58900	Miscellaneous						
127			510	Trustee's Commission	0		0		0
128				TOTAL MISC/TRUSTEE COMM	0	0	0	0	0
129									
130		82110	General Gov't Debt Service						
131			610	Principal on Capital Leases	0		0		0
132				Total Debt Service	0	0	0	0	0
133									
134				Total Expenses	1,520,219	0	1,520,219	67,390	1,587,609

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

	A	B	C	E	F	G	H	I	J
135									
136		99100	Transfers						
137			590 Operating Transfers		0		0		0
138			Total Transfers		0	0	0	0	0
139									
140			TOTAL EXPS AND TRANSFERS		1,520,219	0	1,520,219	67,390	1,587,609
141									
142			TOTAL REV and TRFS IN		999,635	0	999,635	0	999,635
143			TOTAL EXPS AND TRFS OUT		1,520,219	0	1,520,219	67,390	1,587,609
144			EFFECT ON FUND BALANCE		(520,584)	0	(520,584)	(67,390)	(587,974)
145									
146									
147			TOTAL Year-End FB JUNE 30, 2026		1,844,153				
148			SUBFUND TIR FB		175,377				
149			June 30 2025 AUDITED ENC		1,062				
150			EST AVAILABLE FOR OPERATIONS FB JUL 1, 2026		1,667,714				1,667,714
151									
152									
153			EST END OF YEAR BALANCE		1,147,130				1,079,740

Fund 119

Industrial/Economic
Development

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Industrial/Economic Dev (Centre 75)					
2			Fund 119					
3	Account		9/17/2026 8:16	2026-2027	2026-2027	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue					Sale of Lot#5 @ Centre 75 (July 2026)		
7	44000		Other Local Revenue					
8	<i>44100</i>		<u>Recurring Items</u>					
9	44120		Lease Rentals	5,300		5,300		5,300
10	44540		Sale of Property			0	400,900	400,900
11								
12			Total Other Local Revenue	5,300	0	5,300	400,900	406,200
13								
14	TOTAL OTHER LOCAL REVENUE			5,300	0	5,300	400,900	406,200
15								
16	Total Revenues			5,300	0	5,300	400,900	406,200
17								

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
18								
19	Total General Expenditures							
20	<u>58000</u>		<u>Other Operations</u>					
21	58120		Industrial Development					
22	309		Contracts with Government Agencies	5,200		5,200	161,042	166,242
23	310		Contracts with Other Public Agencies			0	2,062	2,062
24	320		Dues & Memberships			0		0
25	331		Legal Fees			0		0
26	399		Other Contracted Services			0		0
27	510		Trustee's Commission	100		100		100
28	590		Transfers to Other Funds			0	237,796	237,796
29	599		Other Charges			0		0
30						0		0
31								
32			Total General Expenditures	5,300	0	5,300	400,900	406,200
33								
34	Total Expenditures			5,300	0	5,300	400,900	406,200

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
35								
36								
37								
38								
39								
40								
41	Estimated Total Restricted FB June 30, 2026			266,096				
42	Less Estimate for Road Imp & Conting on 2019 Property Sale			72,876				
43	Less Proceeds from Lot #6 to be retained in the Fund-eff Oct_2022			30,000				
44	Estimated Restricted Available Beg FB July 1, 2026			163,220		163,220		163,220
45								
46	Total Revenue			5,300	0	5,300	400,900	406,200
47								
48	Total Revenue and Transfers In			5,300	0	5,300	400,900	406,200
49								
50	Total Available Funds			168,520	0	168,520	400,900	569,420
51								
52	Expenditure Budget			5,300	0	5,300	400,900	406,200
53	Transfers Out			0	0	0	0	0
54								
55	Total Expenditures and Transfer Out			5,300	0	5,300	400,900	406,200
56								
57	Ending Fund Balance			163,220	0	163,220	0	163,220
58								
59								
60		County Commission Meeting Date:						
61		October 5, 2026						

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	27,675	818,803	0	818,803
46515	SPED	State Special Education Preschool Grant	0	75,284	75,284	LCBOE: TN Tutoring Grant.	75,284
46590		Other State Education Funds	58,467	0	58,467		58,467
46590	ACE	ACE Grant	0	100,000	100,000	0	100,000
46590	ELT	Early Literacy Tutoring Grant	0	0	0	0	0
46590	FRCSH	Infrastructure Grant	0	43,817	43,817	0	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	78,060	78,060
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	(11,966)	238,034
		Total State Education Funds	37,153,595	246,776	37,400,371	66,094	37,466,465
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	246,776	38,550,371	66,094	38,616,465
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					
47100		<u>Federal Through State</u>					
47143		Special Education - Grants to States	0	0	0	0	0
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	0	0	0	0	0
47147	21st	Safe and Drug-Free Schools State Grant	0	0	0	0	0
47590	SLC	Other Federal Through State	0	0	0	0	0
47590	VR	Other Federal Through State VR Grant	256,191	0	256,191	0	256,191
		Total Federal Through State	256,191	0	256,191	0	256,191
47600		<u>Direct Federal Revenue</u>					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000
Total Federal Government			327,191	0	327,191	0	327,191
48600		Citizens Groups					
48130		Contributions	0	0		0	0
48610		Donations	0	0		0	0
48610-ALT		Donations - Alternative School	0	0	0	0	0
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	0	0	0	0
48610-CL		Donations - CL	0	3,360	3,360	1,500	4,860
48610-FAM		Donations - FAM	0	0	0	0	0
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	5,050	5,050	0	5,050
48610-LCAP		Donations - LCA	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	7,125	7,125	0	7,125
48610-WSF		Donations - WSF	0	1,454	1,454	0	1,454
		Total Citizens Groups	0	16,989	16,989	1,500	18,489

LCBOE:
FRC Donation

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
116	SLC	Teachers -Summer Learning Camps	0	0	0	0
117		Career Ladder Program	25,000	0	25,000	0
128		Homebound Teachers	7,000	0	7,000	0
163		Educational Assistants	2,484,004	0	2,484,004	0
163	SLC	Educational Assistants - Summer Learning Camps	0	0	0	0
188		Bonus Payments	0	0	0	0
189		Other Salaries & Wages	37,000	0	37,000	0
189	ELT	Other Salaries & Wages	0	0	0	0
189	TUT	Other Salaries & Wages	0	0	0	57,168
195		Certified Substitute Teachers	0	0	0	0
198		Non-Certified Substitute Teachers	0	0	0	0
201		Social Security	1,558,532	0	1,558,532	0
201	ELT	Social Security	0	0	0	0
201	SLC	Social Security - Summer Learning Camps	0	0	0	0
201	TUT	Social Security	0	0	0	4,164
204		State Retirement	2,011,009	0	2,011,009	0
204	ELT	State Retirement	0	0	0	0
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0
204	TUT	State Retirement	0	0	0	3,881
205-RET	VIS	Employee and Dependent Insurance	5,400	0	5,400	0
206		Life Insurance	60,000	0	60,000	0
206-RET	LIF	Life Insurance	14,700	0	14,700	0
207		Medical Insurance	3,647,055	0	3,647,055	0
207-RET	MED	Medical Insurance	52,828	0	52,828	0
208		Dental Insurance	149,181	0	149,181	0
208-RET	DEN	Dental Insurance	36,800	0	36,800	0
210		Unemployment Compensation	25,000	0	25,000	0
212		Employer Medicare	364,495	0	364,495	0
212	ELT	Employer Medicare	0	0	0	0

LCBOE:
TN Tutoring Grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	TUT	Employer Medicare	0	0	0	829	829
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	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	10,000	54,251
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	8,523	8,523
449		Textbooks	475,000	(75,000)	400,000	0	400,000
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	0	0	0	0	0
499		Other Supplies & Materials	0	0	0	659	659
599	NMS	Other Charges	0	0	0	0	0
599	PES	Other Charges	0	0	0	0	0
790		Other Equipment	200,000	75,000	275,000	0	275,000
790	EES	Other Equipment - Eaton Elementary School	19,280	0	19,280		19,280
790	FLM	Other Equipment - Fort Loudoun Middle School	17,350	0	17,350		17,350
790	GBS	Other Equipment - Greenback School	15,860	0	15,860		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	(10,000)	26,695
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	75,224	35,292,842

LCBOE:
North Middle moving
\$10K to instructional
supplies.

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	0	4,000	0	4,000
128		Homebound Teachers	23,000	0	23,000	0	23,000
163		Educational Assistants	825,947	0	825,947	0	825,947
163	SPED	Educational Assistants	0	69,934	69,934	0	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	4,336	4,336	0	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	1,014	1,014	0	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	75,284	5,385,176	0	5,385,176

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	47	397
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	Employee 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	(45,000)	0
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	(49,767)	9,500
599	ISM	Other Charges - ISM Grant	0	0	0	3,500	3,500
730	ISM	Vocational Education Program - ISM Grant	100,000	0	100,000	58,748	158,748
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	(32,472)	2,494,725
Total Instruction			43,054,707	75,284	43,129,991	42,752	43,172,743

LCBOE:
ISM amendments.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

72130		<u>Other Student Support</u>					
117		Career Ladder Program	1,000	0	1,000	0	1,000
123		Guidance Personnel	1,007,288	0	1,007,288	0	1,007,288
123	SLC	Guidance Personnel - Summer Learning Camps	0	0	0	0	0
130		Social Workers	351,184	0	351,184	0	351,184
162		Clerical Personnel	223,245	0	223,245	0	223,245
188		Bonus Payments	0	0	0	0	0
201		Social Security	98,129	0	98,129	0	98,129
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
204		State Retirement	135,118	0	135,118	0	135,118
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
205-RET	VIS	Employee and Dependent Insurance	230	0	230	0	230
206		Life Insurance	3,386	0	3,386	0	3,386
206-RET	LIF	Life Insurance	480	0	480	0	480
207		Medical Insurance	245,000	0	245,000	0	245,000
207-RET	MED	Medical Insurance	0	0	0	0	0
208		Dental Insurance	8,025	0	8,025	0	8,025
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	22,950	0	22,950	0	22,950
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
309	SAFE	Contracts with Government Agencies	5,000	0	5,000	0	5,000
322		Evaluation and Testing	20,000	0	20,000	0	20,000
355		Travel	7,500	0	7,500	0	7,500
399	SAFE	Other Contracted Services	50,260	0	50,260	0	50,260
499	MHP	Other Supplies & Materials	0	0	0	0	0
524		In Service/Staff Development	7,500	0	7,500	0	7,500
524	ISM	In Service/Staff Development - ISM Grant	40,000	0	40,000	(18,553)	21,447
790	MHP	Other Equipment	0	0	0	0	0
790	SAFE	Other Equipment	30,000	0	30,000	0	30,000
790	SSG	Other Equipment	0	0	0	0	0
		Total Other Student Support	2,256,727	0	2,256,727	(18,553)	2,238,174

LCBOE:
ISM Amendments

Loudon County Board of Education

Fund 141

Ending June 30, 2027

72210		<u>Regular Instruction Program</u>					
105		Supervisor/Director	501,940	0	501,940	0	501,940
117		Career Ladder Program	6,000	0	6,000	0	6,000
129		Librarians	648,696	0	648,696	0	648,696
161		Secretary (s)	458,623	0	458,623	0	458,623
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	252,103	0	252,103	0	252,103
189	TUT	Other Salaries & Wages	0	0	0	2,400	2,400
201		Social Security	115,800	0	115,800	0	115,800
201	TUT	Social Security	0	0	0	149	149
204		State Retirement	145,972	0	145,972	0	145,972
204	TUT	State Retirement	0	0	0	252	252
205-RET	VIS	Employee and Dependent Insurance	900	0	900	0	900
206		Life Insurance	5,000	0	5,000	0	5,000
206-RET	LIF	Life Insurance	1,790	0	1,790	0	1,790
207		Medical Insurance	268,000	0	268,000	0	268,000
207-RET	MED	Medical Insurance	5,000	0	5,000	0	5,000
208		Dental Insurance	8,925	0	8,925	0	8,925
208-REF	DEN	Dental Insurance	6,000	0	6,000	0	6,000
212		Employer Medicare	27,078	0	27,078	0	27,078
212	TUT	Employer Medicare	0	0	0	35	35
355		Travel	17,000	0	17,000	0	17,000
432	EES	Library Books/Media - Eaton Elementary School	8,768	0	8,768	0	8,768
432	FLM	Library Books/Media - Fort Loudoun Middle School	0	0	0	0	0
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432	HPS	Library Books/Media - Highland Park Elementary	3,659	0	3,659	0	3,659
432	LES	Library Books/Media - Loudon Elementary School	5,606	0	5,606	0	5,606
432	LHS	Library Books/Media - Loudon High School	9,536	0	9,536	0	9,536
432	NMS	Library Books/Media - North Middle School	2,650	0	2,650	0	2,650
432	PES	Library Books/Media - Philadelphia Elementary School	2,137	0	2,137	0	2,137
432	SES	Library Books/Media - Steekee Elementary School	1,804	0	1,804	0	1,804

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

499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000
524	EES	In-Service/Staff Development - Eaton Elementary	5,500	0	5,500	0	5,500
524	FLM	In-Service/Staff Development - Fort Loudoun Mid	5,300	0	5,300	0	5,300
524	GBS	In-Service/Staff Development - Greenback School	13,300	0	13,300	0	13,300
524	HPS	In-Service/Staff Development - Highland Park Ele	4,900	0	4,900	0	4,900
524	LES	In-Service/Staff Development - Loudon Elementar	5,000	0	5,000	0	5,000
524	LHS	In-Service/Staff Development - Loudon High Scho	5,255	0	5,255	0	5,255
524	NMS	In-Service/Staff Development - North Middle Scho	10,796	0	10,796	0	10,796
524	PES	In-Service/Staff Development - Philadelphia Elem	6,400	0	6,400	0	6,400
524	SES	In-Service/Staff Development - Steekee Elementar	2,000	0	2,000	0	2,000
		Total Regular Instruction Program	2,591,823	0	2,591,823	2,836	2,594,659

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
201	SLC	Social Security	0	0	0	0	0
204	SLC	State Retirement	0	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0	0
710		Food Service Equipment	0	0	0	0	0
		Total Food Service	0	0	0	0	0
73300		<u>Community Services</u>					
188		Bonus Payments	0	0	0	0	0
189	FRC	Other Salaries & Wages - FRC	33,073	0	33,073	0	33,073
201	FRC	Social Security - FRC Grant	2,051	0	2,051	0	2,051
204	FRC	State Retirement - FRC Grant	2,316	0	2,316	0	2,316
206		Life Insurance	188	0	188	0	188
206-RET	LIF	Life Insurance	216	0	216	0	216
207		Medical Insurance	9,520	0	9,520	0	9,520
208		Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011
212	FRC	Employer Medicare FRC	480	0	480	0	480
355		Travel	1,500	0	1,500	0	1,500
399		Other Contracted Services	0	0	0	0	0
422		Food Supplies	4,300	0	4,300	0	4,300
422	WSF	Food Supplies	0	21,138	21,138	0	21,138
499		Other Supplies and Materials	5,000	0	5,000	0	5,000
499	CHR	Other Supplies & Materials - CHR	0	8,226	8,226	0	8,226
499	CL	Other Supplies & Materials - CL	0	10,607	10,607	1,500	12,107
499	FAM	Other Supplies & Materials - FAM	0	8,469	8,469	0	8,469
499	GYS	Other Supplies & Materials - GYS	0	8,137	8,137	0	8,137
499	SUP	Other Supplies & Materials - SUP	0	12,329	12,329	0	12,329
524		In Service/Staff Development	500	0	500	0	500
524	FRC	In Service/Staff Development - CCLC	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
		Total Community Services	62,530	68,906	131,436	1,500	132,936

LCBOE:
FRC Donation

Loudon County Board of Education

Fund 141

Ending June 30, 2027

73400		<u>Early Childhood Education</u>					
116		Teachers	528,257	5,000	533,257	0	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	500	47,999	0	47,999
204		State Retirement	61,200	500	61,700	0	61,700
205-RET	VIS	Employee and Dependent Insurance	230	201	431	0	431
206		Life Insurance	2,395	500	2,895	0	2,895
206-RET	LIF	Life Insurance	652	100	752	0	752
207		Medical Insurance	133,750	10,000	143,750	0	143,750
207-RET	MED	Medical Insurance	1,950	100	2,050	0	2,050
208		Dental Insurance	4,500	500	5,000	0	5,000
208-RET	DEN	Dental Insurance	1,640	100	1,740	0	1,740
212		Employer Medicare	11,108	100	11,208	0	11,208
311	HHA	Contracts with Other School Systems	87,904	3,074	90,978	0	90,978
369		Contracts for Subs - Certified	8,200	5,000	13,200	0	13,200
370		Contracts for Subs - Non-Certified	21,600	2,000	23,600	0	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	27,675	1,180,028	0	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	34,059	34,059
715		Land	0	0	0	0	0
799	ISM	Other Capital Outlay	0	0	0	5,000	5,000
		Total Regular Capital Outlay	0	0	0	39,059	39,059

LCBOE:
ISM Amendments

Loudon County Board of Education

Fund 141

Ending June 30, 2027

80000		Debt Service					
82130		<i>Principal</i>					
	601	Principal On Bonds	0	0	0	0	0
	602	Principal on Notes	0	0	0	0	0
			0	0	0	0	0
82300		Other Debt Service					
82330		<i>Education</i>					
	699	Other Debt Service	0	0	0	0	0
		Total Education Debt Service	0	0	0	0	0
80000		Total Education Debt Service	0	0	0	0	0
90000		Capital Projects					
99000		Other Uses					
	<i>99100</i>	<i>Transfer out</i>					
	590	Transfer to other funds	98,000	0	98,000	0	98,000
		Total Expenditures	64,433,121	375,337	64,808,458	67,594	64,876,052
		Total Other Uses	0	0	0	0	0
Total General Purpose School			64,433,121	375,337	64,808,458	67,594	64,876,052

Ending June 30, 2027

* \$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	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Federal Funds School			LCBOE: Carryover adjustment.				
6								
7	Sub Fund		010 - Consolidated Administration Revenue					
8								
9	47100		<u>Federal Through State</u>					
10	47141		Title I Grants to Local Educ Agencies	102,000.00	0.00	102,000.00	(2,000.00)	100,000.00
11								
12	47141		Title I-C Grants to Local Educ Agencies	0.00	0.00	0.00	0.00	0.00
13								
14	47146		English Language Acquisition Grants	724.00	0.00	724.00	134.00	858.00
15								
16	47147		Safe & Drug Free Schools	1,449.00	0.00	1,449.00	4.00	1,453.00
17								
18	47189		Eisenhower Prof Development State Grants	35,000.00	0.00	35,000.00	11,000.00	46,000.00
19								
20	49000		<u>Other Revenue Sources</u>					
21	49800		Transfers In	0.00	0.00	0.00	0.00	0.00
22								
23			Total Other Revenue	139,173.00	0.00	139,173.00	9,138.00	148,311.00
24								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
25	Sub Fund		010 - Consolidated Administration Expenses					
26								
27	72210							
28	105		Supervisory/Director	80,147.00	0.00	80,147.00	2,853.00	83,000.00
29	161		Secretary(s)	29,857.00	0.00	29,857.00	279.00	30,136.00
30	201		Social Security	6,821.00	0.00	6,821.00	193.00	7,014.00
31	204		State Retirement	9,511.00	0.00	9,511.00	321.00	9,832.00
32	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
33	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
34	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
35	212		Employer Medicare	1,595.00	0.00	1,595.00	45.00	1,640.00
36	355		Travel	2,000.00	0.00	2,000.00	2,000.00	4,000.00
37	499		Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
38	524		In Service/Staff Development	8,942.00	0.00	8,942.00	3,447.00	12,389.00
39	599		Other Charges	0.00	0.00	0.00	0.00	0.00
40								
41								
42			Total Expenditures Consolidated Administration	139,173.00	0.00	139,173.00	9,138.00	148,311.00
43								
44			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
45								
46			Revenues	139,173.00	0.00	139,173.00	9,138.00	148,311.00
47								
48			Expenditures	139,173.00	0.00	139,173.00	9,138.00	148,311.00
49								
50			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
51								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
52	Sub Fund		109 - Title I Revenue					
53								
54	47000		Federal Government	LCBOE: Carryover added.				
55								
56	<i>47100</i>		<i>Federal Through State</i>					
57	47141		Title I Grants to Local Educ Agencies	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
58								
59								
60			Total Federal Through State	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
61								
62			Total Federal Government	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
63								
64			Total Revenue	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
65								
66			Total Other Sources	0.00	0.00	0.00	0.00	0.00
67								
68			Total Title I Revenue	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
69								
70								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
71	Sub Fund		109 - Title I Expenses					
72								
73	70000		Education					
74								
75	71000		Instruction					
76								
77	<i>71100</i>		<i>Regular Instruction Program</i>					
78	116	Teachers		480,000.00	0.00	480,000.00	12,399.00	492,399.00
79	163	Educational Assistants		70,000.00	0.00	70,000.00	(1,510.00)	68,490.00
80	189	Other Salaries & Wages		0.00	0.00	0.00	0.00	0.00
81	195	Certified Substitute Teachers		2,200.00	0.00	2,200.00	(2,200.00)	0.00
82	198	Non-certified Substitute Teachers		6,000.00	0.00	6,000.00	(6,000.00)	0.00
83	201	Social Security		32,860.00	0.00	32,860.00	2,086.00	34,946.00
84	204	State Retirement		47,700.00	0.00	47,700.00	(2,921.00)	44,779.00
85	206	Life Insurance		1,120.00	0.00	1,120.00	0.00	1,120.00
86	207	Medical Insurance		64,218.00	0.00	64,218.00	(9,369.00)	54,849.00
87	208	Dental Insurance		1,920.00	0.00	1,920.00	45.00	1,965.00
88	212	Employer Medicare		7,685.00	0.00	7,685.00	488.00	8,173.00
89	369	Contracts for Substitute Teachers - Certified		0.00	0.00	0.00	4,800.00	4,800.00
90	370	Contracts for Substitute Teachers - Non-Certified		0.00	0.00	0.00	3,900.00	3,900.00
91	429	Instructional Supplies		5,000.00	0.00	5,000.00	50,000.00	55,000.00
92	722	Regular Instruction Equipment		5,000.00	0.00	5,000.00	29,281.55	34,281.55
93								
94		Total Regular Instruction Program		723,703.00	0.00	723,703.00	80,999.55	804,702.55
95								
96								
97								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
98	Sub Fund		109 - Title I					
99								
100	70000		Education					
101								
102	72000		Support Services					
103								
104	<i>72130</i>		<i>Other Student Support</i>					
105	189		Other Salaries & Wages	40,000.00	0.00	40,000.00	3,136.00	43,136.00
106	201		Social Security	2,480.00	0.00	2,480.00	194.00	2,674.00
107	204		State Retirement	3,600.00	0.00	3,600.00	(709.00)	2,891.00
108	212		Employer Medicare	580.00	0.00	580.00	46.00	626.00
109	355		Travel	400.00	0.00	400.00	1,100.00	1,500.00
110	499		Other Supplies & Materials	500.00	0.00	500.00	1,500.00	2,000.00
111	599		Other Charges	10,000.00	0.00	10,000.00	(251.65)	9,748.35
112								
113			Total Support Services	57,560.00	0.00	57,560.00	5,015.35	62,575.35
114								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
115	Sub Fund		109 - Title I					
116								
117	70000		Education					
118								
119	72000		Instruction					
120								
121	<i>72210</i>		<i>ESEA Title I</i>					
122	172		Instructional Coaches	82,000.00	0.00	82,000.00	(1,084.00)	80,916.00
123	189		Other Salaries and Wages	0.00	0.00	0.00	0.00	0.00
124	201		Social Security	5,084.00	0.00	5,084.00	(67.00)	5,017.00
125	204		State Retirement	7,380.00	0.00	7,380.00	(348.00)	7,032.00
126	206		Life Insurance	160.00	0.00	160.00	0.00	160.00
127	207		Medical Insurance	13,800.00	0.00	13,800.00	(300.00)	13,500.00
128	208		Dental Insurance	376.00	0.00	376.00	0.00	376.00
129	212		Employer Medicare	1,189.00	0.00	1,189.00	(16.00)	1,173.00
130	355		Travel	1,500.00	0.00	1,500.00	500.00	2,000.00
131	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
132	499		Other Supplies and Materials	300.00	0.00	300.00	(300.00)	0.00
133	524		In-Service/Staff Development	15,000.00	0.00	15,000.00	45,000.00	60,000.00
134	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
135								
136			Total ESEA Title I	126,789.00	0.00	126,789.00	43,385.00	170,174.00
137								
138	<i>99100</i>		<i>Transfers Out & Indirect Cost</i>					
139	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
140	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
141				0.00	0.00	0.00	0.00	0.00
142								
143			Total Expenditures Title I	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
144								
145			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
146								
147			Revenues	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
148								
149			Expenditures	908,052.00	0.00	908,052.00	129,399.90	1,037,451.90
150								
151			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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
274	47000		Federal Government					
275				LCBOE: Carryover added.				
276	Sub Fund		209 - Title IIA Teacher Quality Revenue					
277								
278	47100		<u>Federal Through State</u>					
279	47189		Eisenhower Prof Development State Grants	185,570.77	0.00	185,570.77	95,628.30	281,199.07
280								
281								
282			Total Federal Through State	185,570.77	0.00	185,570.77	95,628.30	281,199.07
283								
284			Total Federal Government	185,570.77	0.00	185,570.77	95,628.30	281,199.07
285								
286			Total Revenue	185,570.77	0.00	185,570.77	95,628.30	281,199.07
287								
288			Total Other Sources	0.00	0.00	0.00	0.00	0.00
289								
290			Total Title IIA - Teacher Quality Revenue	185,570.77	0.00	185,570.77	95,628.30	281,199.07
291								
292	Sub Fund		209 - Title IIA Teacher Quality Expenses					
293								
294	70000		Education					
295								
296	71000		Instruction					
297								
298	71100		<u>Regular Instruction Program</u>					
299	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
300	195		Certified Subs	5,000.00	0.00	5,000.00	(5,000.00)	0.00
301	198		Non-Cert Subs	5,500.00	0.00	5,500.00	(5,500.00)	0.00
302	201		Social Security	627.00	0.00	627.00	(627.00)	0.00
303	212		Employer Medicare	155.00	0.00	155.00	(155.00)	0.00
304	369		Contracts for Subs - Certified	0.00	0.00	0.00	16,000.00	16,000.00
305	370		Contracts for Subs - Non-certified	0.00	0.00	0.00	18,200.00	18,200.00
306	499		Other Supplies/Materials	0.00	0.00	0.00	0.00	0.00
307								
308			Total Regular Instruction Program	11,282.00	0.00	11,282.00	22,918.00	34,200.00

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
309								
310								
311	Sub Fund		209 - Title IIA Teacher Quality					
312								
313	70000		Education					
314								
315	72000		Support Services					
316								
317	<i>72130</i>		<i>ESEA Title II A</i>					
318		322	Evaluation and Testing	0.00	0.00	0.00	0.00	0.00
319				0.00	0.00	0.00	0.00	0.00
320								
321	<i>72210</i>		<i>ESEA Title II A</i>					
322		172	Instructional Coaches	97,884.00	0.00	97,884.00	30,116.00	128,000.00
323		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
324		201	Social Security	7,006.00	0.00	7,006.00	994.00	8,000.00
325		204	State Retirement	8,750.00	0.00	8,750.00	2,850.00	11,600.00
326		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
327		207	Medical Insurance	11,244.00	0.00	11,244.00	(432.00)	10,812.00
328		208	Dental Insurance	380.00	0.00	380.00	0.00	380.00
329		212	Employer Medicare	1,805.00	0.00	1,805.00	95.00	1,900.00
330		355	Travel	5,732.00	0.00	5,732.00	268.00	6,000.00
331		399	Contracted Services	0.00	0.00	0.00	0.00	0.00
332		499	Other Supplies and Materials	2,000.00	0.00	2,000.00	3,647.07	5,647.07
333		524	In-Service/Staff Development	39,327.77	0.00	39,327.77	35,172.23	74,500.00
334		599	Other Charges	0.00	0.00	0.00	0.00	0.00
335				174,288.77	0.00	174,288.77	72,710.30	246,999.07
336								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
337	99100		<i>Transfers Out & Indirect Cost</i>					
338	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
339	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
340				0.00	0.00	0.00	0.00	0.00
341								
342								
343			Total Expenditures II	185,570.77	0.00	185,570.77	95,628.30	281,199.07
344								
345			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
346								
347			Revenues	185,570.77	0.00	185,570.77	95,628.30	281,199.07
348								
349			Expenditures	185,570.77	0.00	185,570.77	95,628.30	281,199.07
350								
351			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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
352								
353	Sub Fund		309 - Title III Revenue					
354				LCBOE: Carryover added				
355	47000		Federal Government					
356								
357	<i>47100</i>		<i>Federal Through State</i>					
358	47146		Title II English Language Acquisition Grants	42,635.87	0.00	42,635.87	6,014.10	48,649.97
359								
360								
361			Total Federal Through State	42,635.87	0.00	42,635.87	6,014.10	48,649.97
362								
363			Total Federal Government	42,635.87	0.00	42,635.87	6,014.10	48,649.97
364								
365			Total Revenue	42,635.87	0.00	42,635.87	6,014.10	48,649.97
366								
367			Total Other Sources	0.00	0.00	0.00	0.00	0.00
368								
369			Total Title III Revenue	42,635.87	0.00	42,635.87	6,014.10	48,649.97
370								
371								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
372	Sub Fund		309 - Title III Expenses					
373								
374	70000		Education					
375								
376	71000		Instruction					
377								
378	<i>71100</i>		<i>Regular Instruction Program</i>					
379	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
380	195		Certified Subs	625.00	0.00	625.00	(625.00)	0.00
381	198		Non-Cert Subs	1,200.00	0.00	1,200.00	(1,200.00)	0.00
382	201		Social Security	113.15	0.00	113.15	(113.15)	0.00
383	204		State Retirement	0.00	0.00	0.00	0.00	0.00
384	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
385	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
386	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
387	212		Employer Medicare	26.47	0.00	26.47	(26.47)	0.00
388	369		Contracts for Subs - Certified	0.00	0.00	0.00	640.00	640.00
389	370		Contracts for Subs - Non-certified	0.00	0.00	0.00	1,560.00	1,560.00
390	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
391	429		Instructional Supplies	16,827.84	0.00	16,827.84	1,564.08	18,391.92
392	471		Software	7,000.00	0.00	7,000.00	(7,000.00)	0.00
393	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
394								
395			Total Regular Instruction Program	25,792.46	0.00	25,792.46	(5,200.54)	20,591.92
396								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
397	Sub Fund		309 Title III					
398								
399	70000		Education					
400								
401	72000		Support Services					
402								
403	72130		<u>Other Student Support</u>					
404		790	Other Equipment	0.00	0.00	0.00	4,100.00	4,100.00
405								
406			Total Student Support	0.00	0.00	0.00	4,100.00	4,100.00
407	72210							
408		189	Other Salaries & Wages	10,331.52	0.00	10,331.52	(3,056.72)	7,274.80
409		201	Social Security	640.56	0.00	640.56	(189.52)	451.04
410		204	State Retirement	1,021.52	0.00	1,021.52	(294.79)	726.73
411		212	Employer Medicare	149.81	0.00	149.81	(44.33)	105.48
412		499	Other Supplies & Materials	200.00	0.00	200.00	200.00	400.00
413		524	In-Service/Staff Development	4,500.00	0.00	4,500.00	10,500.00	15,000.00
414		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
415				16,843.41	0.00	16,843.41	7,114.64	23,958.05
416								
417	99100		<u>Transfers Out & Indirect Cost</u>					
418		504	Indirect Cost	0.00	0.00	0.00	0.00	0.00
419		590	Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
420				0.00	0.00	0.00	0.00	0.00
421								
422			Total Expenditures Title III	42,635.87	0.00	42,635.87	6,014.10	48,649.97
423								
424			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
425								
426			Revenues	42,635.87	0.00	42,635.87	6,014.10	48,649.97
427								
428			Expenditures	42,635.87	0.00	42,635.87	6,014.10	48,649.97
429								
430			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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
431								
432	Sub Fund		409 Title IV - Revenue	LCBOE: Carryover added				
433								
434	47000		Federal Government					
435								
436	<i>47100</i>		<i>Federal Through State</i>					
437	47590		Other Federal Through State	71,237.49	0.00	71,237.49	18,541.78	89,779.27
438								
439								
440			Total Federal Through State	71,237.49	0.00	71,237.49	18,541.78	89,779.27
441								
442			Total Federal Government	71,237.49	0.00	71,237.49	18,541.78	89,779.27
443								
444			Total Revenue	71,237.49	0.00	71,237.49	18,541.78	89,779.27
445								
446			Total Other Sources	0.00	0.00	0.00	0.00	0.00
447								
448			Total Title IV - Technology Revenue	71,237.49	0.00	71,237.49	18,541.78	89,779.27
449								
450								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
451	Sub Fund		409 Title IV - Expenditures					
452								
453	70000		Education					
454								
455	71000		Instruction					
456								
457	<i>71100</i>		<i>Regular Instruction Program</i>					
458	116		Teachers	25,000.00	0.00	25,000.00	20,000.00	45,000.00
459	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
460	195		Certified Substitute	990.00	0.00	990.00	(990.00)	0.00
461	198		Non-Certified Substitute	2,300.00	0.00	2,300.00	(2,300.00)	0.00
462	201		Social Security	1,742.00	0.00	1,742.00	1,048.00	2,790.00
463	204		State Retirement	2,173.00	0.00	2,173.00	1,859.00	4,032.00
464	212		Employer Medicare	408.00	0.00	408.00	245.00	653.00
465	369		Contracts for Subs - Certified	0.00	0.00	0.00	1,920.00	1,920.00
466	370		Contracts for Subs - Non-certified	0.00	0.00	0.00	1,560.00	1,560.00
467	429		Instructional Supplies & Materials	6,129.35	0.00	6,129.35	(2,129.35)	4,000.00
468	722		Instructional Equipment	10,000.00	0.00	10,000.00	(5,606.73)	4,393.27
469				48,742.35	0.00	48,742.35	15,605.92	64,348.27
470	<i>72120</i>		<i>Health Services</i>					
471	189		Other Salaries & Wages	14,236.00	0.00	14,236.00	569.00	14,805.00
472	201		Social Security	883.00	0.00	883.00	35.00	918.00
473	204		State Retirement	955.00	0.00	955.00	38.00	993.00
474	212		Employer Medicare	206.00	0.00	206.00	9.00	215.00
475				16,280.00	0.00	16,280.00	651.00	16,931.00

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
476	72130		<u>Other Student Support</u>					
477	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
478				0.00	0.00	0.00	0.00	0.00
479								
480	72210		<u>Support Services/Regular Instruction Program</u>					
481	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
482	201		Social Security	0.00	0.00	0.00	0.00	0.00
483	204		State Retirement	0.00	0.00	0.00	0.00	0.00
484	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
485	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
486	355		Travel	0.00	0.00	0.00	0.00	0.00
487	524		In-Service/Staff Development	6,215.14	0.00	6,215.14	2,284.86	8,500.00
488	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
489								
490			Total Title IV	6,215.14	0.00	6,215.14	2,284.86	8,500.00
491								
492			Total Expenditures Title IV	71,237.49	0.00	71,237.49	18,541.78	89,779.27
493								
494			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
495								
496			Revenues	71,237.49	0.00	71,237.49	18,541.78	89,779.27
497								
498			Expenditures	71,237.49	0.00	71,237.49	18,541.78	89,779.27
499								
500			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
501								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
502								
503	Sub Fund		439 21st CCLC Grant - Revenue	LCBOE: CCLC Supplemental Funds.				
504								
505	47000		Federal Government					
506								
507	<i>47100</i>		<i>Federal Through State</i>					
508	47150		21st CCLC Revenue	0.00	293,750.00	293,750.00	45,000.00	338,750.00
509								
510			Total Federal Through State	0.00	293,750.00	293,750.00	45,000.00	338,750.00
511								
512			Total Federal Government	0.00	293,750.00	293,750.00	45,000.00	338,750.00
513								
514			Total Revenue	0.00	293,750.00	293,750.00	45,000.00	338,750.00
515								
516			Total Other Sources	0.00	0.00	0.00	0.00	0.00
517								
518			Total Title IV - Technology Revenue	0.00	293,750.00	293,750.00	45,000.00	338,750.00
519								
520								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
521	Sub Fund		439 21st CCLC Grant - Expenditures					
522								
523	73300		<u>Community Services</u>					
524	105		Supervisor/Director	0.00	10,000.00	10,000.00	0.00	10,000.00
525	116		Teachers	0.00	211,400.00	211,400.00	0.00	211,400.00
526	116 CCLC		Teachers	0.00	0.00	0.00	21,600.00	21,600.00
527	163		Educational Assistants	0.00	33,500.00	33,500.00	0.00	33,500.00
528	163 CCLC		Educational Assistants	0.00	0.00	0.00	3,600.00	3,600.00
529	201		Social Security	0.00	15,810.00	15,810.00	0.00	15,810.00
530	201 CCLC		Social Security	0.00	0.00	0.00	1,686.00	1,686.00
531	204		State Retirement	0.00	19,342.00	19,342.00	0.00	19,342.00
532	204 CCLC		State Retirement	0.00	0.00	0.00	2,016.00	2,016.00
533	212		Employer Medicare	0.00	3,698.00	3,698.00	0.00	3,698.00
534	212 CCLC		Employer Medicare	0.00	0.00	0.00	394.00	394.00
535	355 CCLC		Travel	0.00	0.00	0.00	2,000.00	2,000.00
536	499 CCLC		Other Supplies and Materials	0.00	0.00	0.00	12,704.00	12,704.00
537	524 CCLC		Professional Development	0.00	0.00	0.00	1,000.00	1,000.00
538				0.00	293,750.00	293,750.00	45,000.00	338,750.00
539								
540								
541			Total Title IV	0.00	293,750.00	293,750.00	45,000.00	338,750.00
542								
543			Total Expenditures Title IV	0.00	293,750.00	293,750.00	45,000.00	338,750.00
544								
545			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
546								
547			Revenues	0.00	293,750.00	293,750.00	45,000.00	338,750.00
548								
549			Expenditures	0.00	293,750.00	293,750.00	45,000.00	338,750.00
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	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
580								
581	Sub Fund		809 - Carl Perkins Revenue					
582								
583	47100		<i>Federal Through State</i>					
584	47131		Vocational Educ - Basic Grants to States	90,856.16	(5,699.80)	85,156.36	0.00	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	(5,699.80)	85,156.36	0.00	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	(4,577.00)	33,330.66	2,327.06	35,657.72
602	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
603				47,907.66	(4,577.00)	43,330.66	2,327.06	45,657.72
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	(4,999.80)	7,500.20	0.00	7,500.20
613	599		Other Charges	14,123.00	277.00	14,400.00	(1,127.06)	13,272.94
614				34,648.50	(4,722.80)	29,925.70	(1,127.06)	28,798.64
615								
616								

LCBOE:
Carl Perkins amendments.

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		9/17/2026 8:18	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	(500.00)	2,500.00	0.00	2,500.00
620				3,800.00	(500.00)	3,300.00	0.00	3,300.00
621								
622	72710		<u>Transportation</u>					
623	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
624	315		Contracts with Vehicle Owners	4,500.00	4,100.00	8,600.00	(1,200.00)	7,400.00
625				4,500.00	4,100.00	8,600.00	(1,200.00)	7,400.00
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	(5,699.80)	85,156.36	0.00	85,156.36
632								
633								
634			Revenues	90,856.16	(5,699.80)	85,156.36	0.00	85,156.36
635								
636			Expenditures	90,856.16	(5,699.80)	85,156.36	0.00	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
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
817								
818	Sub Fund		909 - IDEA B Revenue	LCBOE: Carryover added.				
819								
820	47000		Federal Government					
821								
822	47100		<i>Federal Through State</i>					
823		47143	Special Education Grants to States		1,195,056.00	0.00	1,195,056.00	8,357.62
824								1,203,413.62
825								
826								
827			Total IDEA B Revenue		1,195,056.00	0.00	1,195,056.00	8,357.62
828								1,203,413.62
829								
830	Sub Fund		909 - IDEA B Expenses					
831								
832	70000		Education					
833								
834	71000		Instruction					
835								
836	71200		<i>Special Education Program</i>					
837		116	Teachers		53,884.00	0.00	53,884.00	2,166.00
838		163	Educational Assistants		618,267.20	0.00	618,267.20	4,138.80
839		171	Speech Pathologist		0.00	0.00	0.00	0.00
840		201	Social Security		39,100.00	0.00	39,100.00	8,400.00
841		204	State Retirement		47,000.00	0.00	47,000.00	(10,700.00)
842		206	Life Insurance		2,300.00	0.00	2,300.00	300.00
843		207	Medical Insurance		140,000.00	0.00	140,000.00	20,000.00
844		208	Dental Insurance		4,500.00	0.00	4,500.00	500.00
845		212	Employer Medicare		9,900.00	0.00	9,900.00	1,200.00
846		429	Instructional Supplies		0.00	0.00	0.00	0.00
847		499	Other Supplies & Materials		0.00	0.00	0.00	0.00
848								
849			Total Regular Instruction Program		914,951.20	0.00	914,951.20	26,004.80
								940,956.00

Loudon County Board of Education
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1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
850								
851	Sub Fund		909 - IDEA B					
852								
853	70000		Education					
854								
855	72000		Support Services					
856								
857	72220		<u>Special Education Program</u>					
858	105		Supervisor/Director	79,210.00	0.00	79,210.00	2,440.00	81,650.00
859	161		Secretary	106,500.00	0.00	106,500.00	(45,500.00)	61,000.00
860	169		Part-time Personnel	22,000.00	0.00	22,000.00	(22,000.00)	0.00
861	189		Other Salaries & Wages	0.00	0.00	0.00	13,000.00	13,000.00
862	201		Social Security	13,000.00	0.00	13,000.00	(3,000.00)	10,000.00
863	204		State Retirement	15,500.00	0.00	15,500.00	(2,500.00)	13,000.00
864	206		Life Insurance	350.00	0.00	350.00	(150.00)	200.00
865	207		Medical Insurance	22,100.00	0.00	22,100.00	(12,100.00)	10,000.00
866	208		Dental Insurance	910.00	0.00	910.00	(310.00)	600.00
867	212		Employer Medicare	3,050.00	0.00	3,050.00	(750.00)	2,300.00
868	312		Contracts with Private Agencies	10,000.00	0.00	10,000.00	45,707.62	55,707.62
869	355		Travel	0.00	0.00	0.00	0.00	0.00
870	524		In-Service/Staff Development	7,484.80	0.00	7,484.80	7,515.20	15,000.00
871				280,104.80	0.00	280,104.80	(17,647.18)	262,457.62
872								
873	72710		<u>Transportation</u>					
874	313		Contracts with Parents	0.00	0.00	0.00	0.00	0.00
875	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
876				0.00	0.00	0.00	0.00	0.00
877								
878			Total Expenditures 909	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
879								
880			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
881								
882			Revenues	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
883								
884			Expenditures	1,195,056.00	0.00	1,195,056.00	8,357.62	1,203,413.62
885								
886			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
887								
888								
889	Sub Fund		919 - Preschool Revenue					
890								
891	47000		Federal Government					
892								
893	<i>47100</i>		<i>Federal Through State</i>					
894	47145		Special Education Preschool Grants	27,106.00	0.00	27,106.00	1,825.70	28,931.70
895								
896								
897			Total Federal Through State	27,106.00	0.00	27,106.00	1,825.70	28,931.70
898								
899			Total Federal Government	27,106.00	0.00	27,106.00	1,825.70	28,931.70
900								
901			Total Revenue	27,106.00	0.00	27,106.00	1,825.70	28,931.70
902								
903			Total Other Sources	0.00	0.00	0.00	0.00	0.00
904								
905			Total Preschool Revenue	27,106.00	0.00	27,106.00	1,825.70	28,931.70
906								
907								

LCBOE:
Carryover added.

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
908	Sub Fund		919 - Preschool Expenses					
909	70000		Education					
910								
911	71000		Instruction					
912								
913	<i>71200</i>		<i>Special Education Program</i>					
914	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
915	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
916	725		Special Education Equipment	0.00	0.00	0.00	0.00	0.00
917				0.00	0.00	0.00	0.00	0.00
918	<i>72220</i>		<i>Special Education Program</i>					
919	312		Contracts with Private Agencies	27,106.00	0.00	27,106.00	1,825.70	28,931.70
920								
921			Total Expenditures Preschool	27,106.00	0.00	27,106.00	1,825.70	28,931.70
922								
923			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
924								
925			Revenues	27,106.00	0.00	27,106.00	1,825.70	28,931.70
926								
927			Expenditures	27,106.00	0.00	27,106.00	1,825.70	28,931.70
928								
929			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
930								

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1063	Sub Fund		955 - Literacy Materials Implementation Support Grant					
1064								
1065	47590		Other Federal Through State	0.00	0.00	0.00	100,000.00	100,000.00
1066								
1067								
1068			Total Revenue	0.00	0.00	0.00	100,000.00	100,000.00
1069								
1070	Sub Fund		955 - Literacy Materials Implementation Support Grant					
1071								
1072	71100		<u>Regular Instruction Program</u>					
1073	201		Social Security	0.00	0.00	0.00	0.00	0.00
1074	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
1075	369		Contracts for Subs - Certified	0.00	0.00	0.00	2,080.00	2,080.00
1076	370		Contracts for Subs - Non-certified	0.00	0.00	0.00	3,380.00	3,380.00
1077	429		Instructional Supplies	0.00	0.00	0.00	14,540.00	14,540.00
1078				0.00	0.00	0.00	20,000.00	20,000.00
1079	72210		<u>Support Services/Regular Instruction Program</u>					
1080	399		Other Contracted Services	0.00	0.00	0.00	80,000.00	80,000.00
1081				0.00	0.00	0.00	80,000.00	80,000.00
1082								
1083								
1084			Total Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
1085								
1086			Revenues	0.00	0.00	0.00	100,000.00	100,000.00
1087								
1088			Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
1089								
1090			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
Literacy Materials
Implementation Support
Grant.

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		9/17/2026 8:18	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1091								
1092								
1093			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1094								
1095			Fund 142 Total Expenditures	2,659,687.29	498,050.20	3,157,737.49	413,905.40	3,571,642.89
1096								
1097			Fund 142 Total Revenues	2,659,687.29	498,050.20	3,157,737.49	413,905.40	3,571,642.89
1098								
1099			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1100								
1101			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					

Fund 156

Education Debt
Service Fund

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

	A	B	C	D	E	F	G	H	I	J
46		EXPENDITURES								
47										
48		82130	Education Debt Principal							
49			601		Principal on Bonds					
50			601	24.2M	Principal on Bonds	1,555,000		1,555,000		1,555,000
51			601	35M	Principal on Bonds	500,000		500,000		500,000
52			601	7.1M	Principal on Bonds	1,250,000		1,250,000		1,250,000
53			601	60M	Principal on Bonds			0	1,500,000	1,500,000
54			602	2.6M	Principal on Notes			0		0
55			602	3.0M	Principal on Notes			0		0
56			602		Principal on Notes			0		0
57			612		Principal on Other Loans			0		0
58										
59			Total Education Debt Principal			3,305,000	0	3,305,000	1,500,000	4,805,000
60										

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

	A	B	C	D	E	F	G	H	I	J
61		82230	Education Debt Interest							
62			603		Interest on Bonds					
63			603	24.2M	Interest on Bonds	453,626		453,626		453,626
64			603	35M	Interest on Bonds	1,598,363		1,598,363		1,598,363
65			603	7.1M	Interest on Bonds	64,000		64,000		64,000
66			603	60M	Interest on Bonds			0	2,419,375	2,419,375
67			604	2.6M	Interest on Notes			0		0
68			604	3.0M	Interest on Notes			0		0
69			613		Interest on Other Loans			0		0
70			613		Interest on Other Loans			0		0
71										
72										
73			Total Education Debt Interest			2,115,989	0	2,115,989	2,419,375	4,535,364

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

	A	B	C	D	E	F	G	H	I	J
74										
75		82330	Education Debt Other							
76			510		Trustee's Commission	200,000		200,000		200,000
77			605		Underwriter's Discount			0		0
78			606		Other Debt Issuance Charges			0		0
79			699		Other Debt Service			0		0
80			699		Other Debt Service			0		0
81			699		Other Debt Service			0		0
82										
83			Total Education Debt Other			200,000	0	200,000	0	200,000
84										
85										
86					Total General Government Debt	5,620,989	0	5,620,989	3,919,375	9,540,364
87										
93										

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

	A	B	C	D	E	F	G	H	I	J
94					Est. Restricted FB June 30, 2026	13,769,335				
95					Less PY Encumbrances	0				
96					Restricted Available Beg FB July 1, 2026	13,769,335		13,769,335		13,769,335
97										
98					Total Revenue	10,491,225	0	10,491,225	0	10,491,225
99										
100					Total Revenue and Transfers In	10,491,225	0	10,491,225	0	10,491,225
101										
102					Total Available Funds	24,260,560	0	24,260,560	0	24,260,560
103										
104					Expenditure Budget	5,620,989	0	5,620,989	3,919,375	9,540,364
105					Transfers Out			0		0
106										
107					Total Expenditures and Transfer Out	5,620,989	0	5,620,989	3,919,375	9,540,364
108										
109					Ending Fund Balance	18,639,571	0	18,639,571	(3,919,375)	14,720,196
110										
111										
112					County Commission meeting date:					
113					October 5, 2026					

Fund 171

General Capital
Projects Fund

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
70	SUBFUND BAL - BALANCE OF UNOBLIGATED PROJECT FUNDS										
71	REVENUE										
72		44500	Nonrecurring Items								
73			44540		Sale of Property				0		0
74					Total Nonrecurring Items		0	0	0	0	0
75											
76					TOTAL SUBFUND BAL REVENUE		0	0	0	0	0
77											
78			Transfers In from Other Subfunds								
79					Transfer in from Subfund 024		24,941		24,941	11,861	36,802
80					Transfer in from Subfund 025		37,044		37,044		37,044
81					Transfer in from Subfund C75		202,009		202,009		202,009
82											
83					Total Transfers In from Other Subfunds		263,994	0	0	11,861	275,855
84											
85					TOTAL SUBFUND BAL TRANSFERS IN		263,994	0	263,994	11,861	275,855
86											
87			Transfers Out to Other Subfunds								
88					Transfer Out to Subfund 024 - Capital Projects		250,000	0	250,000		250,000
89											
90					Total Transfers Out to Other Subfunds		250,000	0	250,000	0	250,000
91											
92					TOTAL SUBFUND BAL TRANSFERS OUT		250,000	0	250,000	0	250,000
93											
94	SUBFUND BAL SUMMARY:										
95					Beginning Balance July 1, 2026		23,793				
96					Revenue		0	0		0	
97					Plus FY Cash Transfers In from Other Subfunds		263,994	0	263,994	11,861	275,855
98					Less FY 26-27 Transfers Out to Subfund 027		250,000	0	250,000	0	250,000
99					Revenue/Expense Effect		13,994	0	13,994	11,861	25,855
100											
101					Transfer In from Subfund				0	0	0
102									0		0
103					Estimated June 30 2027 Subfund BAL Balance		37,787	0	37,787	11,861	49,648

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
202											
203	SUBFUND C75 - PROCEEDS FROM SALE OF PROPERTY IN CENTRE 75										
204	REVENUE										
205		49800			Transfers in from Centre 75 Fund 119 - Sale of Lot 5			0	0	237,795	237,795
206		49800			Transfers in from Centre 75 Fund 119 - Lot #12				0		0
207											
208					Total Other Non-Revenue Sources		0	0	0	237,795	237,795
209											
210					TOTAL SUBFUND C75 REVENUE		0	0	0	237,795	237,795
211											
212	EXPENDITURES										
213		91190	Other General Government Projects								
214			309		Contracts with Government Agencies				0		0
215											
216					TOTAL SUBFUND C75 EXPENSES		0	0	0	0	0
217											
218											
219											
220	SUBFUND C75 SUMMARY:										
221					Beginning Balance July 1, 2026		202,009				
222											
223					Plus FY 26-27 Revenue		0	0	0	237,795	237,795
224											
225					Less FY 26-27 Expenditures		0	0	0	0	0
226											
227					Revenue/Expense Effect		0	0	0	237,795	237,795
228											
229											
230					Cash transfer to BAL		(202,009)		(202,009)		(202,009)
231									0		0
232											
233					Estimated June 30 2027 Subfund C75 Balance		0	0	0	237,795	237,795

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
333	SUBFUND SCH - New High School @ Simpson Road in Lenoir City										
334	REVENUE										
335		49000	Other Sources - Non-Revenue								
336			49100		Bonds Issued				0	60,000,000	60,000,000
337			49410		Premiums on Debt Issued				0	3,050,480	3,050,480
339					Total Other Non-Revenue Sources		0	0	0	63,050,480	63,050,480
341					TOTAL SUBFUND SCH REVENUE		0	0	0	63,050,480	63,050,480
343	EXPENDITURES										
344		82330	Education								
345			605	60M	Underwriter's Discount				0	280,800	280,800
346			606	60M	Other Debt Issuance Charges		0		0	319,000	319,000
348					Total Expenses		0	0	0	599,800	599,800
350		95100	Capital Projects Donated to School Department								
351			316		Contributions		0		0	62,450,680	62,450,680
353					Total Expenses		0	0	0	62,450,680	62,450,680
355		99100	Transfers Out								
356			590		Transfer to Other Funds (Fund 101-Co. General)		0		0		0
358					Total Expenses		0	0	0	0	0
361	SUBFUND SCH SUMMARY:										
362					Beginning Balance July 1, 2026		0				
364					Plus FY 26-27 Revenue		0	0	0	63,050,480	63,050,480
366					Less FY 26-27 Expenditures		0	0	0	63,050,480	63,050,480
368					Revenue/Expense Effect		0	0	0	0	0
370					Estimated June 30 2027 Subfund SCH Balance		0	0	0	0	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
371	SUBFUND 024 - FY 2023-2024 Requested Projects										
372	REVENUE										
373		49000	Other Sources - Non-Revenue								
374			49600	TRADE	Proceeds from Sale of Capital-Trade-In Vehicles				0		0
375											
376					Total Other Non-Revenue Sources		0	0	0	0	0
377											
378					TOTAL SUBFUND 024 REVENUE		0	0	0	0	0
379											
380	EXPENDITURES										
381		91110	General Administration Projects								
382			399		Other Contracted Services				0		0
383			399	COCRK	Oth. Contr'd Svc.-Co. Clerk Lenoir City Office				0		0
384			709	COCRK	Data Processing Equip-New Server @ County Clerk				0		0
385			732	COCRK	Building Purchase - Co. Clerk Lenoir City Office				0		0
386											
387					Total Expenses		0	0	0	0	0
388											
389											
390											
391	SUBFUND 024 SUMMARY:										
392					Beginning Balance July 1, 2026		48,905				
393					Less PY Encumbrances		0				
394					Plus FY 26-27 Revenue		0	0	0	0	0
395											
396					Less FY 26-27 Expenditures		0	0	0	0	0
397											
398					Revenue/Expense Effect		0	0	0	0	0
399											
400					Cash Transfer out to SUBFUND BAL		(37,044)			(11,861)	
401											
402					Estimated June 30 2027 Subfund 024 Balance		11,861	0	11,861	(11,861)	0

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H	I	J	K
418											
419											
420											
421											
422											
423											
424											
425											
426					TOTAL REVENUE/Transfers In		0	0	0	63,288,275	63,288,275
427											
428											
429					TOTAL EXPENDITURE/TRFS		250,000	0	250,000	63,050,480	63,300,480
430					TOTAL TRANSFERS OUT				0		0
431											
432					Effect on Fund Balance		(250,000)	0		237,795	
433											
434											
435											
436					ESTIMATED BEGINNING FUND BALANCE		1,146,107				
437					Less PY Encumbrances		(10,200)				
438					Est Available Beg Fund Balance July 1, 2026		1,135,907				
439											
440											
441					ENDING FUND BALANCE		885,907		885,907		1,123,702
442											
443											
444											
445											
446					<u>County Commission Meeting Date:</u>						
447					October 5, 2026						
448											
449											
450											
451											

Fund 177

Education Capital
Projects Fund

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Fund 177					
2			9/17/2026 10:04	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
87								
88	Education Capital Projects - Subfund SCH							
89								
90	Revenue							
91	Sub Fund		SCH (New School @ Simpson Road)					
92	48000		Other Governments & Citizens Group					
93	48100		<u>Other Governments</u>					
94	48130		Contributions			0	62,450,680	62,450,680
95				0		0	0	0
96								
97			Total Other Governments	0	0	0	62,450,680	62,450,680
98								
99	Total Funds Educational Capital Projects			0	0	0	62,450,680	62,450,680
100								
101	Capital Funds School Expenditures							
102	Sub Fund		SCH (New School @ Simpson Road)					
103	91300		Education Capital Projects					
104	304		Architects			0		0
105	399		Other Contracted Services			0		0
106				0		0		0
107								
108			Total Education Capital Projects	0	0	0	0	0
109			Total Expenditures	0	0	0	0	0
110								
111	Estimated Beginning FB - Sub Fund SCH			5,717,663		5,717,663		5,717,663
112	Less PY Encumbrances			(71,995,279)				
113	Rem. available Bond funds approved to be issued			15,000,000				
114	Total Revenues			0	0	0	62,450,680	62,450,680
115								
116	Total Available Funds			(51,277,616)	0	(51,277,616)	62,450,680	11,173,064
117								
118	Total Expenditures			0	0	0	0	0
119								
120	Estimated Ending Fund Balance - Sub Fund SCH			(51,277,616)	0	(51,277,616)	62,450,680	11,173,064

Rice, Erin:
Bond Resolution = \$110M
7/25/2025-1st issuance = \$35M
7/15/2026-2nd issuance = \$60M

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2027

	A	B	C	D	E	F	G	H
1			Fund 177					
2			9/17/2026 10:04	2026-2027	2026-2027	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
183								
184	Summary of Sub Funds - Fund 177							
185								
186			TOTAL REVENUE	750,989	0	750,989	62,450,680	63,201,669
187								
188								
189			TOTAL EXPENDITURE/TRFS	1,027,284	0	1,027,284	0	1,027,284
190								0
191								
192			Effect on Fund Balance	(276,295)	0		62,450,680	
193								
194	Rice, Erin:							
195	This amount							
196	encompasses the		BEGINNING FUND BALANCE	6,444,372				
197	contracts issued and		Less PY Encumbrances	(72,347,112)				
198	encumbered in all		Rem. available Bond funds approved to be iss	15,000,000				
199	subfunds. Co.		Est Beg Fund Balance July 1, 2026	(50,902,740)				
200	Commission							
201	approved bonds							
202	totaling up to \$110M							
203	to cover the		ENDING FUND BALANCE	(51,179,035)		(51,179,035)		11,271,645
204	contracts related to							
205	the school projects.							
206			County Commission Meeting Date:					
207			October 5, 2026					
208								
209								