

Loudon County Budget Committee
October 19, 2026
Meeting Agenda

1. Consideration to approve minutes for September 21, 2026 meeting
2. Consideration of request for additional funds for software - Lisa Scott, Chancery Court Clerk
3. Consideration of request for funds from the Fire Safety Reserve - Bill Hart, Loudon County Fire and Rescue
4. Discussion of Career Center HVAC issues - Mayor Bradshaw (*forwarded from previous meeting*)
5. Consideration to accept the GHSOG grant in the amount of \$30,000 for the Sheriff's Department
6. OPIOID funds report
7. 2026 Debt report is available on-line at the following address: <https://loudoncounty-tn.gov/accounts-and-budgets/#DebtReports>
8. Consideration of approval for line adjustments and/or amendments in multiple funds.

A. County General Fund 101

Summary of Amendments:

- Revenue
 - Grant adjustments include: Senior Center-ETHRA (increase by \$764.00), Health Department-DGA (reduce by \$77,300), Emergency Management-EMPG (increase by \$37,760)
 - Grant awards include: Sr. Center-DDA = \$50,000 and Sheriff-GHSOG = \$30,000
- Expenses
 - Sheriff - recognition of GHSOG grant
 - Health Dept - recognition of DGA grant adjust.
 - Sr. Center - recognition of DDA grant

Overall amendments will increase the fund balance by \$38,524

B. Highway Fund 131

Summary of Amendments:

- Expenses
 - line adjustments (bordered w/hyphenated line)

Overall amendments will have no effect on the fund balance

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 \$90,000

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 effect on the fund balance

9. Recommendations from Capital Projects and/or Purchasing Committee

**Loudon County Budget Committee
Meeting Minutes
September 21, 2026**

COMMITTEE MEMBERS:

Mayor Rollen “Buddy” Bradshaw, Chair
Commissioner Bill Satterfield
Commissioner Van Shaver
Commissioner Adam Waller
Commissioner Gary Whitfield
Erin Rice, Budget Director

All Budget Committee members were present

The following items were considered:

Consideration of approval of minutes of August 17, 2026 meeting:

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

Consideration of request to accept payments for the Basic Ordering Agreement from Department of Homeland Security, Immigration & Customs Enforcement

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

Consideration of request to approve new rates for 2027 Sr. Health Insurance contract

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

Discussion of Career Center HVAC issues

This item was **TABLED** awaiting further information.

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

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

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

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

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

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

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

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

E. General Purpose School 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

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

F. 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.

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

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

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

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

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

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 Satterfield. The motion **PASSED UNANIMOUSLY** upon the vote. Thereupon, Mayor Bradshaw adjourned the meeting.

Mayor Rollen “Buddy” Bradshaw
Budget Committee Chair

OPIOID funds report

FY 26-27 - OPIOID ABATEMENT

Current reserve - (34530) ABATE Fund 121 613,116.59

Revenue Est. as of October 12, 2026:

Abatement Council Funds - (46845)

Investment Income-(44110) 848.06

Revenue Est. as of October 12, 2026:

848.06

Expenditures Est. as of October 12, 2026:

Jail - Payroll/program expenses (13,207.62)

Boys and Girls Clubs of Loudon County (75,000.00)

Expenditures Est. as of October 12, 2026:

(88,207.62)

Calculation:

July 1, 2026 Balance 613,116.59

Plus 26-27 Revenue 848.06

Less 26-27 Expenses (88,207.62)

June 30, 2027 Est. Balance (before allocations listed below) 525,757.03

Encumbrances and/or appropriations as of June 30, 2027:

(Allocated, but not expensed)

Jail Dept. - February 2025 (105,012.83)

Jail Dept. - February 2026 (141,868.77)

Encumbrances and/or appropriations as of June 30, 2027:

(246,881.60)

June 30, 2026 Est. Balance (after allocations listed above) 278,875.43

>The next appropriation deadline is February 2027 for a total of \$192,521.82

>Anticipated revenue thru 2028 = \$404,958

FY 26-27 - OPIOID SETTLEMENT

Current reserve - (34630) OPSET Fund 121	739,153.25
Revenue Est. as of October 12, 2026:	
Investment Income - (44110)	848.06
Revenue-Settlement Funds (48991)	89,914.69
	<u>0.00</u>
Revenue Est. as of October 12, 2026:	90,762.75
Expenditures Est. as of October 12, 2026:	0.00
	<u>0.00</u>
Expenditures Est. as of October 12, 2026:	0.00

<u>Calculation:</u>	
July 1, 2026 Balance	739,153.25
Plus 26-27 Revenue	90,762.75
Less 26-27 Encumbrances/Approp.	0.00
Less 26-27 Expenses	<u>0.00</u>
June 30, 2027 Est. Balance	829,916.00

Five-Year Estimated Revenue:

2027	\$	88,748.00
2028	\$	117,767.00
2029	\$	113,389.00
2030	\$	108,737.00
2031	\$	<u>102,634.00</u>
	\$	<u>531,275.00</u>

>Payments are expected to continue thru 2040.

Fund 101

County General

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

	General Fund 101					
Account Number	10/15/2026 15:52		2026-2027	2026-2027	Approved	Proposed
			Org Bgt	Amds	Amded Bgt	Proposed Amds
45000	Fees Received from County Officials					
45510	County Clerk		520,000		520,000	520,000
45520	Circuit Court		120,000		120,000	120,000
45540	General Sessions Court Clerk		340,000		340,000	340,000
45550	Clerk and Master		85,000		85,000	85,000
45580	Register		500,000		500,000	500,000
45590	Sheriff		18,000		18,000	18,000
45610	Trustee		880,000		880,000	880,000
	Total Fees Received from County Officials		2,463,000	0	2,463,000	0
Total Fees Received from County Officials			2,463,000	0	2,463,000	0
46000	State of Tennessee	Renovation Grant Expensed @ 56300 [19Oct_02Nov2026]				
46100	General Government Grants					
46110	Juvenile Services Program		9,000		9,000	9,000
46140-SRCTR	Aging Programs - Sr. Center		21,264		21,264	13,943
46140-DDA26	Aging Programs - Sr. Center (Renovations-26 TN Sr. Cntr Grant)				0	50,000
46190-MHTPG	Other General Govt Grant-Mental Health Grant		55,000		55,000	55,000
46190 PRIM	Other General Govt Grant				0	0
	Total General Government Grants		85,264	0	85,264	42,679
46200	Public Safety Grants					
46210	Law Enforcement Grant (In-Service/Police Pay Supp		56,000		56,000	56,000
46210-TLETA	Law Enforcement Grant - TLETA		10,000		10,000	10,000
46290-TCI	Other Public Safety Grants-TCI Equipment Grant		15,000		15,000	15,000
46290-GHSOG	Other Public Safety Grants-Governor's Hwy Safety Office Grant					0
46290-SROGT	Other Public Safety Grants-School Resource Grant		675,000		675,000	675,000
	Total Public Safety Grants		756,000	0	756,000	0

Renovation Grant
Expensed @ 56300
[19Oct_02Nov2026]

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

Account Number	General Fund 101					
	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
46300	<i>Health and Welfare Grants</i>					
46310	Health Department Programs	744,200		744,200	(77,300)	666,900
	Total Health and Welfare Grants	744,200	0	744,200	(77,300)	666,900
		Expense @ 55190				
		[19Oct_02Nov2026]				
46800-46900	<i>Other State Revenues</i>					
46820	Income Tax			0		0
46830	Beer Tax	20,000		20,000		20,000
46835 COCLK	Vehicle Certificate of Title Fees	9,000		9,000		9,000
46840	Alcoholic Beverage Tax	96,000		96,000		96,000
46850	Mixed Drink Tax			0		0
46852	State Revenue Sharing- Telecommunications	60,000		60,000		60,000
46855	State Shared Sports Gaming	87,000		87,000		87,000
46870	Emergency Hospital-Prisoners			0		0
46915	Contracted Prisoner Boarding	275,000		275,000		275,000
46960	Registrar's Salary Supplement	15,000		15,000		15,000
46970	State Shared Sales Tax - Cities	6,000		6,000		6,000
46990-ASSOR	Other State Revenues - Assessor Stipend			0		0
46990-HIVMD	Other State Revenues - Reimb. For HIV medications - Inmates			0		0
46990-PRIM	Other State Revenues- State Primary Reimbursement			0		0
	Total Other State Revenues	568,000	0	568,000	0	568,000
Total State of Tennessee		2,153,464	0	2,153,464	(34,621)	2,118,843

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

Account Number	General Fund 101					
	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
47000	Federal Government					
47200	<i>Federal Through State</i>					
47220	Civil Defense Reimbursement	0		0		0
47220 EMPG	Civil Defense Reimbursement	0		0	37,760	37,760
47220 - DOE25	Civil Defense Reimbursement			0		0
47235	Homeland Security Grant			0		0
47235-HLS25	Homeland Security Grant	20,075		20,075		20,075
47590-SRCTR	Other Federal through State - Sr. Center	54,968		54,968	8,085	63,053
47590-GHSOG	Other Federal through State - GHSOG	0		0	30,000	30,000
47990-MARSH	Direct Federal Revenue - US Marshalls OT reimburs	3,100		3,100		3,100
	Total Federal Through State	78,143	0	78,143	75,845	153,988
Total Federal Government		78,143	0	78,143	75,845	153,988

Expensed @ 54110
[19Oct_02Nov2026]

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

	General Fund 101					
Account Number	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
48600	<u>Citizen Groups and Other</u>					
48610-DIVE	Donations (Dive Team Resolution)	0		0	0	0
48610 - LUNCH	Donations (Sr. Center Lunch Program)	1,000		1,000		1,000
48610 SRCTR	Donations - Sr Cntr	11,000		11,000		11,000
	Total Citizens Groups and Other	12,000	0	12,000	0	12,000
Total Other Governments and Citizens		91,101	0	91,101	0	91,101
Total Revenues		26,217,823	0	26,217,823	41,224	26,259,047
49000	<u>Other Sources</u>					
49500	Other Loans Issued			0		0
49600-TRADE	Proceeds on Sale of Capital Assets (Weapons Trade-in)			0		0
49700	Insurance Recovery	10,000		10,000		10,000
49800-ABATE	Transfers In (Fund 121 - Reimburse for Jail position	90,549		90,549		90,549
49800-MAINT	Transfers In (Fund 141 - Maintenance dept contribut	13,000		13,000		13,000
49800	Transfers In	0		0		0
49800	Transfers In	0		0		0
	Total Transfers In	113,549	0	113,549	0	113,549
Total Revenues and Transfers In		26,331,372	0	26,331,372	41,224	26,372,596

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

Account Number	General Fund 101					
	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
54000	Public Safety					
54110	Sheriff's Department					
101	County Official/Administrative Officer (Sheriff)	124,586		124,586		124,586
103	Assistants (Chief Deputies)	249,740		249,740		249,740
105	Director of Property & Forensic Evidence	61,080		61,080		61,080
106	Deputies (+\$38,000 for 43 hrs)	2,192,880		2,192,880		2,192,880
108	Investigator(s)	393,480		393,480		393,480
110	Lieutenant(s)	211,740		211,740		211,740
115	Sergeant(s)	256,320		256,320		256,320
120	Computer Programmer (\$3,400 for 43 hrs)	59,580		59,580		59,580
140	Salary Supplement (Inservice reimb by State)	56,000		56,000		56,000
161	Secretary(ies)	60,580		60,580		60,580
162	Clerical Personnel	95,160		95,160		95,160
169	Part-time Personnel (Deputies)	51,030		51,030		51,030
170	School Resource Officer (+ \$15,500 for 43 hrs)	732,460		732,460		732,460
187	Overtime Pay	400,000		400,000		400,000
187-GHSOG	Overtime Pay (GHSO Grant)			0	15,000	15,000
201	Social Security	306,568		306,568		306,568
201-GHSOG	Social Security (GHSO Grant)			0		0
204	State Retirement	558,748		558,748		558,748
204-GHSOG	State Retirement (GHSO Grant)			0		0
206	Life Insurance	11,269		11,269		11,269
206-RET-LIF	Life Insurance-Retirees	2,077		2,077		2,077
207	Medical Insurance	888,592		888,592		888,592
207-RET	Medical Insurance - Retirees	24,886		24,886		24,886
207-SRHTH	Medical Insurance - Sr. Health	12,461		12,461		12,461
208	Dental Insurance	41,222		41,222		41,222
208-RET-DEN	Dental Insurance-Retirees	5,020		5,020		5,020
212	Employer Medicare	71,697		71,697		71,697
212-GHSOG	Employer Medicare (GHSO Grant)			0		0
307	Communication	40,000		40,000		40,000
307-WIRE	Communication	30,000		30,000		30,000

Rev @ 47590
{19Oct_02Nov2026}

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

Account Number	General Fund 101					
	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
320	Dues and Memberships	4,000		4,000		4,000
330	Operating Lease Payments	3,000		3,000		3,000
330-SHERF	Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
333	Licenses	10,000		10,000		10,000
334	Maintenance Agreements	15,000		15,000		15,000
334-RADIO	Maintenance Agreements - Radios	15,000		15,000		15,000
336	Equipment Maint & Repair	5,000		5,000		5,000
338	Maintenance and Repair Services - Vehicles	250,000		250,000		250,000
340	Medical and Dental Services	10,000		10,000		10,000
348	Postal Charges	7,500		7,500		7,500
349	Printing, Stationery, and Forms	7,500		7,500		7,500
349-LFSVR	Printing, Stationery, and Forms	3,000		3,000		3,000
353	Tow-in Services	12,000		12,000		12,000
355	Travel	25,000		25,000		25,000
355- LFSVR	Travel	1,000		1,000		1,000
399	Other Contracted Services	94,500		94,500		94,500
399-CITZN	Other Contracted Services	1,500		1,500		1,500
412	Diesel Fuel	1,000		1,000		1,000
414	Duplicating Supplies	3,000		3,000		3,000
422	Food Supplies	2,000		2,000		2,000
425	Gasoline	300,000		300,000		300,000
435	Office Supplies	12,000		12,000		12,000
446	Small Tools	2,500		2,500		2,500
450	Tires	30,000		30,000		30,000
451	Uniforms	80,000		80,000		80,000
471	Software	25,000		25,000		25,000
499	Other Supplies and Materials	25,000		25,000		25,000
499-CITZN	Other Supplies & Materials (From Committed Funds)	2,000		2,000		2,000
499-LFSVR	Other Supplies & Materials (From Committed Funds)	3,000		3,000		3,000
508	Premiums on Corporate Surety Bonds	500		500		500
513	Worker's Comp Insurance	46,221		46,221		46,221

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

	General Fund 101					
Account Number	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
524	In Service/Staff Development	55,000		55,000		55,000
524 LFSVR	In Service/Staff Dev-Project Lifesaver	500		500		500
708	Communication Equipment	32,500		32,500		32,500
711	Furniture and Fixtures	8,000		8,000		8,000
716	Law Enforcement Equipment	55,500		55,500		55,500
716 GHSOG	Law Enforcement Equipment	0		0	15,000	15,000
718	Vehicles	490,000		490,000		490,000
719	Office Equipment	8,000		8,000		8,000
	Total Sheriff's Department	8,585,897	0	8,585,897	30,000	8,615,897

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

Account Number	General Fund 101					
	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
55190	Other Local Health Services (DGA Grant)					
187	Overtime			0		0
188	Bonuses (Performance)	5,865		5,865	2,058	7,923
189	Wages/Salaries	432,935		432,935	(47,558)	385,377
201	Social Security	31,550		31,550		31,550
204	Retirement	36,274		36,274		36,274
206	Life Insurance	2,600		2,600		2,600
207	Medical Insurance	169,638		169,638	(28,800)	140,838
207- SRHTH	Medical Insurance	9,731		9,731		9,731
208	Dental Insurance	12,375		12,375		12,375
212	Medicare	13,197		13,197		13,197
307	Communication			0		0
355	Travel	18,600		18,600		18,600
399	Other Cont'd Svc - Interpreter Svc	4,000		4,000	(3,000)	1,000
513	Workman's Comp Insurance	7,435		7,435		7,435
	Total Other Local Health Services	744,200	0	744,200	(77,300)	666,900
Total Public Health and Welfare		1,387,520	0	1,387,520	(77,300)	1,310,220

Revenue #46310

[19Oct_02Nov2026]

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

Account Number	General Fund 101					
	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
56000	Social, Cultural, and Recreational Services					
56300	Senior Citizens Assistance					
105	Supervisor/Director	55,675		55,675		55,675
161	Office on Aging Director	43,620		43,620		43,620
169	Part-Time Personnel	21,403		21,403		21,403
189	Other Salaries and Wages	86,237		86,237		86,237
201	Social Security	12,830		12,830		12,830
204	Retirement	13,729		13,729		13,729
206	Life Insurance	674		674		674
206-RET-LIF	Life Insurance - Retirees	874		874		874
207	Medical Insurance	26,425		26,425		26,425
207-SRHTH	Medical Insurance - Sr. Health	17,445		17,445		17,445
208	Dental Insurance	2,549		2,549		2,549
208-RET-DEN	Dental Insurance-Retirees	1,741		1,741		1,741
212	Employer Medicare	3,001		3,001		3,001
307	Communication	5,500		5,500		5,500
330	Operating Lease Payments (Copier)	2,200		2,200		2,200
333	Licenses	2,000		2,000		2,000
335-DDA26	Building Maintenance (Grant funds-replace flooring)			0	49,000	49,000
336	Maintenance and Repair Services-Equipment	1,500		1,500		1,500
338	Vehicle Maintenance	4,500		4,500		4,500
348	Postal Charges	0		0		0
349	Printing, Stationery, and Forms	2,000		2,000		2,000
351	Rentals	3,000		3,000		3,000
355	Travel	3,000		3,000		3,000
399	Other Contracted Services	8,000		8,000		8,000
410	Custodial Supplies	1,200		1,200		1,200
414	Duplicating Supplies	700		700		700

**Renovation Grant
Revenue @ 46140
[19Oct_02Nov2026]**

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

	General Fund 101					
Account Number	10/15/2026 15:52	2026-2027	2026-2027	Approved	Proposed	Proposed
		Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
422	Food Supplies	5,000		5,000		5,000
422 LUNCH	Food Supplies	8,000		8,000		8,000
425	Gasoline	8,000		8,000		8,000
435	Office Supplies	1,800		1,800		1,800
450	Tires & Tubes	2,000		2,000		2,000
451	Uniforms	300		300		300
452	Utilities	15,000		15,000		15,000
499	Other Supplies and Materials	8,000		8,000		8,000
499-DDA26	Other Supplies and Materials (Grant funds)			0	1,000	1,000
513	Workers' Comp Insurance	2,605		2,605		2,605
524	In-Service/Staff Development	300		300		300
599	Other Charges	2,200		2,200		2,200
599-SRCTZ	Other Charges - SRCTZ	0		0		0
719	Office Equipment	1,500		1,500		1,500
735	Health Equipment			0		0
	Total Senior Citizens Assistance	374,508	0	374,508	50,000	424,508
Total Social, Cultural, and Recreational Services		374,508	0	374,508	50,000	424,508

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

Account Number	General Fund 101					
	10/15/2026 15:52	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	41,224	26,259,047
Transfers In		113,549	0	113,549	0	113,549
Total Revenue and Transfers In		26,331,372	0	26,331,372	41,224	26,372,596
Total Available Funds		42,417,694	0	42,417,694	41,224	42,458,918
Expenditure Budget		33,143,550	9,237	33,152,787	2,700	33,155,487
Transfers Out		87,000	0	87,000	0	87,000
Total Expenditures and Transfer Out		33,230,550	9,237	33,239,787	2,700	33,242,487
Ending Fund Balance		9,187,144	(9,237)	9,177,907	38,524	9,216,431

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	6,000	26,000
161	338		Maintenance & Repair Vehicles	5,000	10,000	15,000	5,000	20,000
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	(6,000)	24,000
166	417		Equipment Parts - Light	100,000	(10,000)	90,000	(5,000)	85,000
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
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	69,122	4,151,897	0	4,151,897
278								
279	Total Expenditures and Transfer Out			4,082,775	69,122	4,151,897	0	4,151,897
280								
281	Estimated Ending Fund Balance			1,234,700	(69,122)	1,165,578	0	1,165,578
282								
283								
284		County Commission meeting date:						
285		November 2, 2026						
286								
287								

Fund 141

General Purpose
School

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

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
Total Other Local Revenues			142,800	0	142,800	0	142,800
46000		State of Tennessee					
46500		<u>State Education Funds</u>					
	46510	TN Investment in Student Achievement (TISA)	35,999,000	0	35,999,000		35,999,000
	46515	Early Childhood Education	791,128	27,675	818,803		818,803
	46515 SPED	State Special Education Preschool Grant	0	75,284	75,284	0	75,284
	46590	Other State Education Funds	58,467	0	58,467	0	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 MHP	Mental Health Pilot	0	0	0	0	0
	46590 SLC	Summer Learning Camps	0	0	0	167,890	167,890
	46590 TUT	TN Tutoring Grant	0	78,060	78,060	0	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	(11,966)	238,034	0	238,034
		Total State Education Funds	37,153,595	312,870	37,466,465	167,890	37,634,355
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	312,870	38,616,465	167,890	38,784,355
	46980 SSG	Other State Grants	0	0	0	49,478	49,478
	46981	Safe Schools	0	0	0	0	0
	46990	Other State Revenue	0	0	0	0	0
		Total	0	0	0	49,478	49,478

LCBOE:
Summer Learning Camp
carryover.

LCBOE:
Public School Security
Grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
47000		Federal Government					
<i>47100</i>		<i>Federal Through State</i>					
47143		Special Education - Grants to States	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
<i>47600</i>		<i>Direct Federal Revenue</i>					
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	0
48610		Donations	0	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	4,860	4,860	0	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-LCEF		Donations - LCEF	0	0	0	0	0
48610-MUSIC		Donations - MUSIC	0	0	0	0	0
48610-NMS		Donations - North Middle School	0	0	0	0	0
48610-RTI		Donations - RTI	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	7,125	7,125	875	8,000
48610-WSF		Donations - WSF	0	1,454	1,454	6,500	7,954

LCBOE:
FRC Donation

LCBOE:
FRC Donation

BOE October 2026

Budget Committee October 19, 2026

County Commission November 2, 2026

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

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
		Total Citizens Groups	0	18,489	18,489	7,375	25,864
48990		Other					
48990		Other	0	0	0	0	0
49700		Insurance Recovery	0	0	0	0	0
49800		Transfer In	0	0	0	0	0
Total Revenues			56,622,859	331,359	56,954,218	224,743	57,178,961
		Total Other Source	0	0	0	0	0
Total General Purpose School			56,622,859	331,359	56,954,218	224,743	57,178,961

Loudon County Board of Education

Fund 141

Ending June 30, 2027

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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	56,640	56,640
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	SLC	Other Salaries & Wages	0	0	0	40,320	40,320
189	TUT	Other Salaries & Wages	0	57,168	57,168	0	57,168
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	7,024	7,024
201	TUT	Social Security	0	4,164	4,164	0	4,164
204		State Retirement	2,011,009	0	2,011,009	(15,138)	1,995,871
204	ELT	State Retirement	0	0	0	0	0
204	SLC	State Retirement - Summer Learning Camps	0	0	0	4,531	4,531
204	TUT	State Retirement	0	3,881	3,881	0	3,881
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

LCBOE:
Summer Learning Camps

BOE October 2026

Budget Committee October 19, 2026

County Commission November 2, 2026

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

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
212	ELT	Employer Medicare	0	0	0	0	0
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	1,406	1,406
212	TUT	Employer Medicare	0	829	829	0	829

Loudon County Board of Education

Fund 141

Ending June 30, 2027

BUDGET AMENDMENTS						
General Fund 141						
10/15/2026 15:36						
Account Number		2026-2027	2026-2027	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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	34,081	34,081
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	8,000	32,483
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	10,000	54,251	0	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	8,523	8,523	0	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	SLC Other Supplies & Materials	0	0	0	986	986
499	TUT Other Supplies & Materials	0	659	659	0	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	0	19,280
790	FLM Other Equipment - Fort Loudoun Middle School	17,350	0	17,350	(8,000)	9,350
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	(10,000)	26,695	0	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	75,224	35,292,842	129,850	35,422,692

LCBOE:
Moving to FLMS
instructional supplies.

BOE October 2026

Budget Committee October 19, 2026

County Commission November 2, 2026

Loudon County Board of Education

Fund 141

Ending June 30, 2027

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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	8,232	81,246
131		Medical Personnel	605,505	12,000	617,505	0	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		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	744	38,286	511	38,797
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	741	55,241
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

LCBOE:
Advanced degree

BOE October 2026

Budget Committee October 19, 2026

County Commission November 2, 2026

Loudon County Board of Education

Fund 141

Ending June 30, 2027

BUDGET AMENDMENTS							
General Fund 141							
Account Number		10/15/2026 15:36	2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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
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	175	8,955	120	9,075
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	0	2,400	0	2,400
355 CSH	Travel		2,500	0	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	5,000	5,000	0	5,000
399 SLC	Other Contracted Services - Summer Learning Car		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	80,000	80,000	0	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	15,000	15,000	0	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	112,919	1,140,739	9,604	1,150,343

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

BUDGET AMENDMENTS							
General Fund 141							
Account Number	10/15/2026 15:36		2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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		3,386
206-RET	LIF	Life Insurance	480	0	480		480
207		Medical Insurance	245,000	0	245,000		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
499	SSG	Other Supplies & Materials	0	0	0	4,319	4,319
524		In Service/Staff Development	7,500	0	7,500	0	7,500
524	ISM	In Service/Staff Development - ISM Grant	40,000	(18,553)	21,447	0	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	45,159	45,159
		Total Other Student Support	2,256,727	(18,553)	2,238,174	49,478	2,287,652

LCBOE:
Public Safety School
Grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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 SLC		Other Salaries & Wages	0	0	0	19,200	19,200
189 TUT		Other Salaries & Wages	0	2,400	2,400	0	2,400
201		Social Security	115,800	0	115,800	0	115,800
201 SLC		Social Security	0	0	0	1,190	1,190
201 TUT		Social Security	0	149	149	0	149
204		State Retirement	145,972	0	145,972	0	145,972
204 SLC		State Retirement	0	0	0	2,016	2,016
204 TUT		State Retirement	0	252	252	0	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 SLC		Employer Medicare	0	0	0	496	496
212 TUT		Employer Medicare	0	35	35	0	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
499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000

LCBOE:
Summer Learning Camps

BOE October 2026

Budget Committee October 19, 2026

County Commission November 2, 2026

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

BUDGET AMENDMENTS							
General Fund 141							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
10/15/2026 15:36			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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 Sch	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	2,836	2,594,659	22,902	2,617,561

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

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72320		<u><i>Office of the Superintendent</i></u>					
101		County Official/Administrative Office	171,975	0	171,975	6,879	178,854
117		Career Ladder Program	1,000	0	1,000	(1,000)	0
161		Secretary (s)	65,700	0	65,700	0	65,700
188		Bonus Payments	0	0	0	0	0
189		Other Salaries & Wages	7,200		7,200	1,000	8,200
201		Social Security	15,245		15,245	30	15,275
204		State Retirement	18,085		18,085	(1,385)	16,700
205-RET	VIS	Employee and Dependent Insurance	0	0	0	0	0
206		Life Insurance	350	0	350	0	350
206-RET	LIF	Life Insurance	0	0	0	0	0
207		Medical Insurance	33,356	0	33,356	0	33,356
208		Dental Insurance	1,354	0	1,354	0	1,354
208-REF	DEN	Dental Insurance	0	0	0	0	0
212		Employer Medicare	3,570	0	3,570	10	3,580
302		Advertising	1,000	0	1,000	0	1,000
307		Communication	52,000	0	52,000	0	52,000
320		Dues & Memberships	21,000	0	21,000	0	21,000
348		Postal Charges	3,000	0	3,000	0	3,000
355		Travel	500	0	500	0	500
399		Other Contracted Services	58,000	0	58,000	0	58,000
435		Office Supplies	8,000	0	8,000	0	8,000
524		In Service/Staff Development	9,000	0	9,000	0	9,000
599		Other Charges	11,000	0	11,000	0	11,000
		Total Office of the Superintendent	481,335	0	481,335	5,534	486,869

LCBOE:
Based on most recent contract.

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

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72810		<u>Central & Other</u>					
399	FRCSH	Other Contracted Services	0	6,500	6,500	0	6,500
499		Other Supplies & Materials	0	0	0	25,000	25,000
599	NMS	Other Charges	0	0	0	90,000	90,000
790	FRCSH	Other Equipment	0	37,317	37,317	0	37,317
		Total Central & Other	0	43,817	43,817	115,000	158,817
72901		Education COVID-19					
72901		<u>Support Services</u>					
499		Other Supplies & Materials	25,000	0	25,000	(25,000)	0
		Total COVID-19	25,000	0	25,000	-25,000	0
		Total Support Services	20,065,531	143,938	20,209,469	62,518	20,271,987
Total Education			63,120,238	305,791	63,426,029	307,368	63,733,397

LCBOE:
Board approved North
football startup/ field
upgrades

LCBOE:
Moving to 72810 per
state.

Loudon County Board of Education

Fund 141

Ending June 30, 2027

BUDGET AMENDMENTS							
General Fund 141							
10/15/2026 15:36							
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
73000		Operation of Non-Instructional Service					
<i>73100</i>		<i>Food Service</i>					
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
<i>73300</i>		<i>Community Services</i>					
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	6,500	27,638
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	12,107	12,107	0	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	875	13,204
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	70,406	132,936	7,375	140,311

LCBOE:
FRC Donation

BOE October 2026

Budget Committee October 19, 2026

County Commission November 2, 2026

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

		BUDGET AMENDMENTS					
		General Fund 141					
		10/15/2026 15:36					
Account Number			2026-2027	2026-2027	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
Beginning Fund Balance (Unaudited)			19,377,430	0	19,377,430	0	19,377,430
Total Revenue			56,622,859	331,359	56,954,218	224,743	57,178,961
Total Available Funds			76,000,289	331,359	76,331,648	224,743	76,556,391
Total Expenditures			64,433,121	442,931	64,876,052	314,743	65,190,795
Estimated Ending Fund Balance			11,567,168	-111,572	11,455,596	-90,000	11,365,596
		* \$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		10/15/2026 15:15	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
531	Sub Fund		439 21st CCLC Grant - Expenditures					
532								
533	73300		<u>Community Services</u>					
534		105	Supervisor/Director	0.00	10,000.00	10,000.00	0.00	10,000.00
535		116	Teachers	0.00	211,400.00	211,400.00	0.00	211,400.00
536		116 CCLC	Teachers	0.00	21,600.00	21,600.00	0.00	21,600.00
537		163	Educational Assistants	0.00	33,500.00	33,500.00	0.00	33,500.00
538		163 CCLC	Educational Assistants	0.00	3,600.00	3,600.00	0.00	3,600.00
539		201	Social Security	0.00	15,810.00	15,810.00	0.00	15,810.00
540		201 CCLC	Social Security	0.00	1,686.00	1,686.00	0.00	1,686.00
541		204	State Retirement	0.00	19,342.00	19,342.00	0.00	19,342.00
542		204 CCLC	State Retirement	0.00	2,016.00	2,016.00	0.00	2,016.00
543		212	Employer Medicare	0.00	3,698.00	3,698.00	0.00	3,698.00
544		212 CCLC	Employer Medicare	0.00	394.00	394.00	0.00	394.00
545		355 CCLC	Travel	0.00	2,000.00	2,000.00	0.00	2,000.00
546		422 CCLC	Food Supplies	0.00	0.00	0.00	4,000.00	4,000.00
547		429 CCLC	Instructional Supplies and Materials	0.00	0.00	0.00	8,000.00	8,000.00
548		499 CCLC	Other Supplies and Materials	0.00	12,704.00	12,704.00	(12,000.00)	704.00
549		524 CCLC	Professional Development	0.00	1,000.00	1,000.00	0.00	1,000.00
550				0.00	338,750.00	338,750.00	0.00	338,750.00
551								
552								
553			Total Title IV	0.00	338,750.00	338,750.00	0.00	338,750.00
554								
555			Total Expenditures Title IV	0.00	338,750.00	338,750.00	0.00	338,750.00
556								
557			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
558								
559			Revenues	0.00	338,750.00	338,750.00	0.00	338,750.00
560								
561			Expenditures	0.00	338,750.00	338,750.00	0.00	338,750.00
562								
563			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
CCLC Supplemental
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		10/15/2026 15:15	2026-2027	2026-2027	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1105								
1106								
1107			Fund 142 Total Beginning Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1108								
1109			Fund 142 Total Expenditures	2,659,687.29	911,955.60	3,571,642.89	0.00	3,571,642.89
1110								
1111			Fund 142 Total Revenues	2,659,687.29	911,955.60	3,571,642.89	0.00	3,571,642.89
1112								
1113			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1114								
1115			* \$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.					