Budget

Fiscal Year
2026 - 2027

Roane County, Tennessee

ROANE COUNTY BUDGET

2026-2027 FISCAL YEAR

TABLE OF CONTENTS

General Information….	….	….	1
Roane County, Tennessee			2-8
County Officials Contact Information….	….	….	9
Roster of County Officials			10
County Commissioner Address/Phone Listing			11
Roane County School Board Address/Phone Listing			12
Roane County Principals/Vice Principals Address/Phone Listing			13
Summary of Current Operations			14
Summary of the 2027 Operations			15
Estimated Revenue from Current Property Taxes			16
Property Tax dollars levied by Fund			17
Taxes Levied by each City			18
Graph of Property Taxes			19
Resolutions & Approvals			20
Resolution #06-26-02B- Tax Levy Resolution			21-22
Resolution #06-26-03B - Appropriation Resolution			23-42
Funds			43
101 General Fund	Introduction	…….	44-45
	Summary	.....	46
	Revenue	.....	47-52
	Expenditures	.....	53-77
116 Solid Waste Fund	Introduction	…….	78
	Summary	.....	79
	Revenue	.....	80
	Expenditures	.....	81-82
118 Ambulance Service Fund	Introduction	…….	83
	Summary	.....	84
	Revenue	.....	85-86
	Expenditures	.....	87-88
121 Special Purpose - Fire & Animal Control	Introduction	…….	89
	Summary	.....	90
	Revenue	.....	91-92
	Expenditures	.....	93-96
122 Drug Control	Introduction	…….	97
	Summary	.....	98
	Revenue	.....	99
	Expenditures	.....	100

ROANE COUNTY BUDGET

2026-2027 FISCAL YEAR

TABLE OF CONTENTS

127 Opioid Settlement	Introduction …….	101
	Summary	102
	Revenue	103
	Expenditures	104
128 Recycling Fund	Introduction …….	105
	Summary	106
	Revenue	107-108
	Expenditures	109-111
131 County Road Fund	Introduction …….	112
	Summary	113
	Revenue	114-115
	Expenditures	116-119
141 General Purpose School Fund	Introduction …….	120
	Summary	121
	Revenue	122-123
	Expenditures	124-138
142 School Federal Projects Fund	Introduction …….	139
	Summary	140
	by Sub Fund	141-157
143 School Cafeteria Fund	Introduction …….	158
	Summary	159
	Revenue	160
	Expenditures	161
144 School Transportation Fund	Introduction …….	162
	Summary	163
	Revenue	164
	Expenditures	165
146 Extended School Program	Introduction …….	166
	Summary	167
	Revenue/Expenditures	168-169
151 General Debt Service Fund	Introduction …….	170
	Summary	171
	Revenue	172
	Expenditures	173
171 General Capital Projects	Introduction …….	174
	Summary	175-180
	by Sub Fund	181-185

ROANE COUNTY BUDGET

2026-2027 FISCAL YEAR

TABLE OF CONTENTS

176 Highway Capital Projects Fund	Introduction …….	186
	Summary	187
	by Sub Fund …….	188
177 Educational Capital Projects Fund	Introduction …….	189
	Summary	190-191
	by Sub Fund	192
204 Wastewater Treatment Fund	Introduction …….	193
	Summary	194
	Revenue	195
	Expenditures	196-198
264 Employee Insurance Fund	Introduction …….	199
	Revenue/ Expenditures	200
266 Workers Compensation Fund	Introduction …….	201
	Summary	202
	Revenue	203
	Expenditures	204
357 Judicial District Drug Fund	Introduction …….	205
	Summary	206
	Revenues	2027-208
	Expenditures	209
359 Economic/Community Development Fund	Introduction …….	210
	Summary	211
	Revenue/Expenditures	212
364 Fraud & Crimes Prosecution Act	Introduction	213
	Summary	214
	Revenue/Expenditures	215

Appendix 216

Financial Policies…..... …..... …..... 217
Fund Balance Policy…..... 218-222
Capital Policy…..... 223-232
Debt Management Policy…..... 233-242

More Statistics Intro..... 243
Various Revenues Received……..... 244
Highway Annual Financial Report..... 245-246
Top Ten Taxpayers 2014-2023……..... 247-250
General Fund balance and its acceptable range graph……..... 251
Pie Chart of the Distribution of the Expenditures for Roane County…..... …..... ……. 252
Pie Chart of Where Does Your Pennies Go To?..... …..... …..... 253
Schedule of Changes in Long-Term Bonds and Other Loans……..... 254
Tax Rates & Property Assessments 2015-2024……..... 255

General Information

Roane County

Natural beauty and recreation are part of the good life in Roane County. Located in the Tennessee Valley with a Great Smoky Mountains backdrop, we enjoy four true seasons, generally mild temperatures, and miles of picturesque waterfront.

Roane County offers inviting waterways, adventure opportunities, and relaxing getaways. Whether you live or vacation here, you'll enjoy fun family festivals, toe-tapping music, the beautiful Watts Bar Lake with its world-class fishing, a history that changed our world, and delightful historic towns. Roane County boasts seven exits on Interstate 40, three rivers, and hundreds of miles of shoreline.

Our History:

Since its creation in 1801, Roane County and its six unique, historic communities—Harriman, Kingston, Midway, Oak Ridge, Oliver Springs, and Rockwood—have attracted visitors and commerce to a place filled with beauty and opportunities.

In the late 1700's, hunter Peter Avery was commissioned by the mother state of North Carolina to blaze a trail through the wilderness. The trail became known as the Avery Trace. Early settlers found rich pasture land surrounded by mountains and rivers in the area that is today, Roane County. The Avery Trace, replaced by Interstate 40, makes Roane County easily accessible to many major metropolitan areas and within a day's drive to 75% of the U.S.

Harriman was a planned community mapped out in a grid pattern at the end of 1890 known as the Town that Temperance built. The name came from a Union general in the Civil War who observed that the location would make a remarkable town. Explore the Cornstalk Heights Historic District, with 100+ Victorian homes, many on the National Register of Historic Places, the restored art-deco Princess Theater, Carnegie Library, and Emory River.

Kingston is the county seat of Roane County, with a history closely tied to Fort Southwest Point. Established along an important frontier route, the fort's garrison grew to more than 400 soldiers by 1799, making it one of the most significant military posts on the early American frontier. In 2026, Fort Southwest Point officially became Tennessee's newest state park, ensuring that this nationally significant site will be preserved and shared with future generations.

Today, Kingston is known for its scenic downtown waterfront, the Historic Roane County Courthouse—one of only seven antebellum courthouses remaining in Tennessee—and Smokin' the Water, the county's largest and longest-running Independence Day celebration.

Oliver Springs was established in 1930 after a natural mineral spring began drawing visitors from near and far. Named after the town's first postmaster, it is also known for the location of the movie "October Sky." Today, it is popular with visitors visiting Windrock Mountain to ride the trails and attend concerts.

Oak Ridge was established in 1942 as a secret community supporting the Manhattan Project and played a pivotal role in the development of the world's first atomic weapons. Today, the city is internationally recognized for its contributions to scientific research, national security, and technological innovation. Oak Ridge National Laboratory, much of which is located in Roane County, is one of the nation's premier research institutions and home to some of the world's most advanced scientific facilities.

The community's unique history is preserved through attractions such as the Manhattan Project National Historical Park, the American Museum of Science and Energy, and the K-25 History Center. Oak Ridge is also experiencing a nuclear-energy renaissance, attracting innovative companies and major investments that are creating new opportunities throughout the region.

Rockwood was established around the Roane Iron Company, named after the company's first President. The company began in 1868 when a Union officer returned after the Civil War to begin a mining and milling operation after discovering an abundance of iron on Walden Ridge. The Kingston Avenue Historic District still represents the architecture from this rich history. Rockwood is developing its waterfront as a recreation hub, and the Rockwood Marina & RV Resort proudly opened in September 2023.

Education:

Roane County's proximity to Oak Ridge and Knoxville, home to thousands of engineers, scientists and other highly skilled professionals, provides unique opportunities to connect education with some of the nation's most advanced industries. Roane County Schools and its postsecondary partners work closely with local employers to prepare students for successful careers, close the skills gap, and continue the region's long tradition of workforce excellence.

Roane County Schools operates five high schools, five middle schools, and six elementary schools. The county is also home to several private and postsecondary educational institutions.

The Tennessee College of Applied Technology (TCAT) Harriman provides hands-on technical training as part of the Tennessee Board of Regents system. Working closely with Roane County Schools and regional employers, TCAT offers career and technical education opportunities that prepare students for high-demand occupations. On August 3, 2026, community, education, and state leaders celebrated the grand opening and ribbon-cutting of TCAT Harriman's new state-of-the-art campus adjacent to Roane State Community College. The modern facility expands access to workforce training and strengthens the region's ability to meet the needs of existing and emerging industries.

Roane County students can earn associate degrees and technical certifications or complete the first two years of a bachelor's degree at Roane State Community College, whose main campus is in Harriman and which operates additional campuses across East and Middle Tennessee. The

Harriman campus is also home to the Henry/Stafford East Tennessee Agricultural Exposition Center, the O'Brien Theatre and the Tamke-Allan Observatory and Environmental Center.

The Michael Dunn Center provides vocational training and 24-hour residential support for individuals with intellectual and developmental disabilities.

The Education Matters program brings together Roane County's educational institutions and local businesses and industries to build a strong workforce pipeline through real-world experiences, career exploration and collaboration. Signature programs include Tennessee Scholars, Roane Youth Leadership, the Roane County Schools Combined Middle and High School Career Day, Educators and Students in the Workplace, Roane Connect and Pathways to Purpose Signing Days. Roane Connect strengthens collaboration between educators and industry leaders to align classroom learning with current and future workforce needs. Pathways to Purpose Signing Days celebrate graduating students as they commit to college, technical education, military service or the workforce—recognizing the value of every pathway to a successful future.

Industrial Development:

Located within Tennessee's Innovation Corridor and serving as a gateway to the Manhattan Project National Historical Park, Roane County offers strong infrastructure, a favorable business climate, and an exceptional quality of life. Its strategic location places the county within a day's drive of approximately two-thirds of the U.S. population.

Roane County's transportation network includes Interstates 40 and 75, U.S. Highways 27 and 70, Norfolk Southern rail service, the Rockwood Municipal Airport, and access to the Tennessee, Clinch, and Emory rivers through four river terminal facilities.

Industrial growth has reached historic levels, with more than 4,000 jobs and nearly $10 billion in capital investment announced in Roane County during the past three years. Major projects include Malibu Boats' $75 million investment and 770-job Cobalt Boats manufacturing operation; BWXT's $45 million investment and more than 60 new jobs; Radiant Industries' $280 million investment and 175 new jobs; Orano's 300+ jobs and $5 million investment; and Oklo's planned $1.7 billion investment and more than 800 jobs.

In 2026, TRISO-X announced a major expansion expected to create more than 1,300 jobs, representing the largest jobs announcement in Roane County's history. Together, these investments are strengthening Roane County's position as a national center for advanced manufacturing, nuclear energy innovation and high-quality job creation.

Enjoy Roane:

Explore more than 60 miles of hiking and biking trails. Satisfy your curiosity about what lies within the Manhattan Project National Historical Park in the Secret City of Oak Ridge. Learn how more than 75,000 people quietly assembled to create a workforce and a town that didn't appear on any map. Explore Tennessee's only colonial-era fort reconstructed on its original site overlooking the confluence of the Tennessee, Clinch, and Emory rivers. Roane County was also one of the

five pilot communities on the Tennessee RiverLine, a multi-modal trail system similar to the Appalachian Trail on water.

Spend summer days paddleboarding or cruising on a pontoon on the 39,000-acre Watts Bar Lake that offers more than 700 miles of scenic shoreline. Enjoy events year-round, from fireworks to fire breathing, classic cars to classic films, and races of all kinds! Music can be heard many nights, from bluegrass to show tunes and singer/songwriters to local bands. Take a trip to any of our downtowns, browse antiques and specialty shops, and enjoy old-fashioned soda fountains. Relax where New England architecture meets East Tennessee's natural beauty at the peaceful Whitestone Inn, a sanctuary for the soul. Camp on the water's edge at Riley Creek Campground, Caney Creek RV Resort, Rockwood Marina & RV Resort, or Soaring Eagle Campground. Rent a private lakeside cabin or home.

Conclusion:

Roane County has much to offer - beautiful scenery, accessibility to major metropolitan areas, and the Great Smoky Mountains National Park. The County has a fascinating history, compelling science and technology, and a small-town way of life. Living in Roane County, you will find low crime statistics, a low tax structure, and more lake miles than any other area in East Tennessee. To learn more about Roane County and what to do, visit RoaneAlliance.org and VisitRoane.com or call 865-376-2093.

**Information submitted by Justin Snow, President/CEO, The Roane Alliance, September 8, 2026*

County Officials

Roane County's Elected and Appointed Officials

Elected Officials

Assessor of Property	Molly Hartup
Circuit Court Clerk	Ann Goldston
County Attorney	Greg Leffew
County Clerk	Keaton Bowman
County Mayor	Wade Creswell
General Sessions Court Clerk	Ann Goldston
General Sessions Judge, Part 1	Dennis Humphrey
General Sessions Judge, Part 2	Terry Stevens
Register of Deeds	Sharon Brackett
Road Supervisor	Dennis Ferguson
Sheriff	Timothy Phillips
Trustee	Chris Mason

Appointed Officials

Administrator of Elections	Charles Holiway
Clerk and Master	Pam Mays
Director of Accounts and Budgets	Jennifer Hasbrouck
Director of Schools	Russell Jenkins
Director of County Operations	Tim Suter
Purchasing Agent	Lynn Farnham
Wastewater	Gene McClure

Department Supervisors

Animal Control	Stacey Whittenberg
Buildings and Codes	Reggie Hucks
Deputy County Mayor & Chief of Staff	Kaley Hill
Emergency Medical Services	April Miller
Facilities Manager	Patrick Freer
Health Department	Laura Conner
Historian	Robert Bailey
Human Resources	Jennifer Suter
Parks & Recreation	Josh Lentz
Planner	Cory Haggard
Records Manager	Kelli Broyles
Solid Waste/Recycling	Melinda Ferrell
Veterans Services	Derrick Sims/ Jennifer Booth

Roane County Commissioners
September 1, 2026 - August 31, 2030

District 1
Chris Lehman
100 Eagle Furnace Drive
Rockwood TN 37854
865-776-6191

Ron Berry
186 Emerald Cove Lane
P O Box 145
Rockwood TN 37854
865-354-3445 (home)

Randy Kirby
111 Kirby Lane
Rockwood TN 37854
865-394-0806

District 2
Brad Goss
1968 Ruritan Rd
Harriman, TN 37748
865-455-9295

Chris Ahler
316 Trenton St
Harriman, TN 37748
615-260-7399

Mike Kittrell
627 Baumgardner Rd.
Harriman, TN 37748
865-804-0515

District 3
Ben Gann
816 Dickey Valley Rd
Harriman, TN 37748
865-250-9534

District 4
Charlotte Bowers
12 Newhope Lane
Oak Ridge TN 37830
865-591-6189

Lance Duff
1098 W. Outer Rd
Oak Ridge TN 37830
865-621-2647

District 5
Mike Hooks
3627 Kingston Highway
Kingston, TN 37763
865-617-3780 (cell)

District 6
Nancy Hamilton
2623 Lawnville Rd
Kingston, TN 37763
615-406-1325

Ben Wilson
148 Pineview Drive
Kingston TN 37763
865-414-5328

David Brackett
1738 James Ferry Rd
Kingston TN 37763
865-617-3577

District 7
Shannon Hester
1292 Laurel Bluff Rd
Kingston, TN 37763
865-748-4797

Travis Parks
184 Paint Rock Creek Rd
Philadelphia TN 37763
865-387-8325

Roane County Schools
2026 - 2027
Board Members

NAME	DISTRICT	ADDRESS
Danny Wright	Harriman	262 Harding Road
Chair		Harriman 37748
Baron Tapp	Harriman	115 Brenway Dr
		Harriman 37748
Robert Herrell	Kingston	1648 James Ferry Rd
		Kingston 37763
Jody Mioduski	Kingston	1805 Lawnville Rd
		Kingston 37763
Kristy Oran	Kingston	2426 Lawnville Road
		Kingston 37763
Nadine Jackson	Midway	605 Mans Hollow Road
		Kingston 37763-6719
Jessica Hunsaker	Oliver Springs	104 Honeysuckle Lane
		Oliver Springs 37840
Sam Cox	Oliver Springs	2478 Old Harriman Hwy.
Vice-Chair		Oliver Springs 37840
Larry Brackett	Rockwood	227 Scott Circle
		Rockwood 37854
Jeremiah Cantrell	Rockwood	115 College Grove Rd
		Rockwood 37854

ROANE COUNTY SCHOOLS
PRINCIPALS/ASSISTANT PRINCIPALS
2026-2027

SCHOOL	PHONE	PRINCIPAL	ADDRESS	E-MAIL ADDRESS
ELEMENTARY SCHOOLS				
Bowers Elementary	882-1185 882-1748** 882-3203***	Alisha Thompson Julie Parham*	120 Breazeale St. Harriman, TN 37748	athompson@roaneschools.com jbparham@roaneschools.com
Dyllis Springs Elementary	435-6357 717-5446** 435-3402***	Kim Bridges Jeanne Armstrong*	120 Ollis Rd. Oliver Springs, TN 37840	kbridges@roaneschools.com jharmstrong@roaneschools.com
Kingston Elementary	376-5252 717-5447** 376-8535***	Stephanie Collins Amy Weis* Kim Weaver*	2000 Kingston Hwy. Kingston, TN 37763	smcollins@roaneschools.com aweis@roaneschools.com kaweaver@roaneschools.com
Midtown Elementary	882-1228 882-9278** 882-8165***	Tiffany Jameson Jessica McKinney	2830 Roane State Hwy. Harriman, TN 37748	tjameson@roaneschools.com jmckinney@roaneschools.com
Midway Elementary	376-2341 717-5448** 376-8512***	Travis Langley Ashlee Eubanks*	130 Laurel Bluff Rd. Kingston, TN 37763	tlangley@roaneschools.com ahill@roaneschool.com
Ridge View Elementary	354-2111 354-5151 354-5153** 354-5150***	Christy Kamikawa Dawn Click*	625 Pumphouse Rd. Rockwood, TN 37854	cgkamikawa@roaneschools.com dclick@roaneschools.com
MIDDLE SCHOOLS				
Cherokee Middle	376-9281 717-5445** 376-8525***	Jill Corum Billie Goldston*	200 Paint Rock Ferry Rd. Kingston, TN 37763	jcorum@roaneschools.com bjgoldston@roaneschools.com
Harriman Middle	882-1727 882-0681** 882-6285***	Leslie Smith Jackie Moore*	1025 Cumberland St. Harriman, TN 37748	lnsmith@roaneschools.com jlmoore@roaneschools.com
Midway Middle	717-5464 717-5465** 376-0948***	Amy Cawood Kaila Jolly*	104 Dogtown Rd. Ten Mile, TN 37880	acawood@roaneschools.com kbjolly@roaneschools.com
Oliver Springs Middle	435-0011 717-5449** 435-1621***	Steve Branham Patrick Miller Mika Booth*	317 Roane St. Oliver Springs, TN 37840	bsbranham@roaneschools.com pmiller1@roaneschools.com mcbooth@roaneschools.com
Rockwood Middle	354-0931 717-5451** 354-5160***	Kayla Rather Jeff Allen*	434 W. Rockwood St. Rockwood, TN 37854	krather@roaneschools.com jallen@roaneschools.com
HIGH SCHOOLS				
Harriman High	882-1821 882-8371** 882-6479***	Chastity Lowery Shay Shannon*	920 North Roane St. Harriman, TN 37748	clowery@roaneschools.com sshannon@roaneschools.com
Midway High	376-5645 717-5452** 376-8516***	Whitney Moore Ron Treadway	530 Loudon Hwy. Kingston, TN 37763	wmoore@roaneschools.com rtreadway@roaneschools.com
Oliver Springs High	435-7216 435-6775** 435-6774***	Steve Branham Mika Booth	419 Kingston Ave. P. O. Box 309 Oliver Springs, TN 37840	bsbranham@roaneschools.com mcbooth@roaneschools.com
Roane County High	376-6534 717-5454** 376-8530***	Aaron Jones Dan Matthews* Jessica Alred*	540 W. Cumberland St. Kingston, TN 37763	ajones@roaneschools.com jmatthews@roaneschools.com jdalred@roaneschools.com
Rockwood High	354-0882 354-5171** 354-5170***	Scotty Herrell Amy Breazeale*	512 W. Rockwood St. Rockwood, TN 37854	bherrell@roaneschools.com abreazeale@roaneschools.com
Midtown Educational Ctr	882-3700 882-7734***	Chris Johnson	3096 Roane State Hwy. Harriman, TN 37748	cbjohnson@roaneschools.com

*Assistant Principal ** Cafeteria *** Fax Number Revised 9/10/2026

Summary of Current Operations

2027 ESTIMATED ENDING FUND BALANCES

Operation of Fund/Fund Balance			Estimated	Estimated														
DATE: 9/2/2026			Restricted	Fund	Total								Est. Ending	End Fund Bal	Est. Fund	Official	Effect on	Fund Bal.
			Committed	Balance	Fund	Proposed	Transfer	Total Rev	Available	Proposed	Transfer	Total Exp	Rest /	with Rest/Com/As	Balance	Property	Fund Bal w/	Policy Level
FUND NUMBER / FUND TITLE			Assigned	7/1/2026	Balance	Revenue	In	& Trans In	Funds	Expenditures	Out	& Trans Out	Comm / Assign	6/30/2027	Unassigned	Tax	rest/comm/as	
GENERAL FUND																		
	101	GENERAL	8,002,336	5,954,021	13,956,357	25,483,778	-	25,483,778	39,440,135	30,281,773	-	30,281,773	8,002,336	9,158,362	1,156,026	0.5290	(4,797,995)	46%
								-	-									
SPECIAL REVENUE FUNDS								-	-									
	116	SOLID WASTE	1,244,284	-	1,244,284	2,151,000	-	2,151,000	3,395,284	1,773,129	75,000	1,848,129	1,547,155	1,547,155	-	-	302,871	67.3%
	118	AMBULANCE SERVICE	589,989	-	589,989	4,250,853	-	4,250,853	4,840,842	4,363,457	-	4,363,457	477,385	477,385	-	0.0192	(112,604)	13.5%
	121	FIRE & ANIMAL CONTROL	1,109,789	-	1,109,789	1,570,187	-	1,570,187	2,679,976	1,890,018	20,000	1,910,018	769,958	769,958	-	0.0464	(339,831)	58.1%
	122	SHERIFF DRUG CONTROL	108,717	-	108,717	19,000	-	19,000	127,717	19,350	-	19,350	108,367	108,367	-	-	(350)	561.8%
	127	OPIOID SETTLEMENT FUND	1,728,489	-	1,728,489	358,562	-	-	2,087,051	671,279	-	671,279	1,415,772	1,415,772	-	-	(312,717)	257.5%
	128	RECYCLING	1,273,157	-	1,273,157	805,775	-	805,775	2,078,932	1,440,060	145,000	1,585,060	493,872	493,872	-	0.0100	(779,285)	80.3%
	131	HIGHWAY/PUBLIC WORKS	971,440	-	971,440	5,067,375	925,000	5,992,375	6,963,815	6,678,506	-	6,678,506	285,309	285,309	-	0.0914	(686,131)	14.5%
EDUCATION FUNDS																		
	141	GENERAL PURPOSE SCHOOL	2,902,425	19,777,328	22,679,753	73,749,537	85,481	73,835,018	96,514,771	78,828,700	2,500,000	81,328,700	2,902,425	15,186,071	12,283,646	0.6057	(7,493,682)	27.9%
	142	SCHOOL FEDERAL PROJECTS	1,999,953	-	1,999,953	4,266,903	-	4,266,903	6,266,856	4,181,422	85,481	4,266,903	1,999,953	1,999,953	-	-	-	46.9%
	143	SCHOOL CENTRAL CAFETERIA	1,411,954	-	1,411,954	5,509,000	-	5,509,000	6,920,954	5,876,350		5,876,350	1,044,605	1,044,605	-	-	(367,350)	24.0%
	144	SCHOOL TRANSPORTATION	1,639,607	-	1,639,607	2,673,250	-	2,673,250	4,312,857	3,060,625		3,060,625	1,252,233	1,252,233	-	-	(387,375)	53.6%
	146	EXTENDED SCHOOL PROGRAM	646,135	-	646,135	102,500	-	102,500	748,635	178,859		178,859	569,776	569,776	-	-	(76,359)	361.3%
			-															
DEBT SERVICE FUNDS																		
	151	GENERAL DEBT SERVICE	4,670,695	-	4,670,695	1,455,747	-	1,455,747	6,126,442	2,528,518	-	2,528,518	3,597,924	3,597,924	-	-	(1,072,771)	184.7%
OPERATIONAL FUNDS TOTAL			**28,298,970**	**25,731,349**	**54,030,319**	**127,463,467**	**1,010,481**	**128,115,386**	**182,504,267**	**141,772,046**	**2,825,481**	**144,597,527**	**24,467,070**	**37,906,742**	**13,439,672**	**1.3017**	**(16,123,579)**	
CAPITAL PROJECTS FUNDS																		
	171	GENERAL CAPITAL PROJECTS	10,004,866	-	10,004,866	6,685,645	240,000	6,925,645	16,930,511	6,190,849	1,175,000	7,365,849	9,564,662	9,564,662	-	0.0750	(440,204)	135.8%
	176	HIGHWAY CAPITAL PROJECTS	610,674	-	610,674	-	250,000	250,000	860,674	330,000	-	330,000	530,674	530,674	-	-	(80,000)	185.1%
	177	EDUCATIONAL CAP. PROJECTS	10,436,233	-	10,436,233	2,880,767	2,500,000	5,380,767	15,817,000	3,475,354	-	3,475,354	12,341,646	12,341,646	-	0.1220	1,905,413	300.3%
PROPRIETARY FUNDS																		
	204	WASTEWATER TREATMENT**	5,420,325	-	5,420,325	2,314,083	-	2,314,083	7,734,408	2,594,434	-	2,594,434	5,139,974	5,139,974	-	-	(280,351)	208.9%
	264	EMP. HEALTH INSURANCE	563,426	-	563,426	594,500	-	594,500	1,157,926	586,571	-	586,571	571,355	571,355	-	-	7,929	96.1%
	266	WORKERS COMPENSATION	1,915,253	-	1,915,253	693,985	-	693,985	2,609,238	980,923	-	980,923	1,628,315	1,628,315	-	-	(286,938)	195.3%
TRUST AND AGENCY FUNDS																		
	357	JUD. DIST. DRUG	259,393	-	259,393	353,450	-	353,450	612,843	405,447	-	405,447	207,396	207,396	-	-	(51,997)	64.0%
	359	ECONOMIC & COMM. DEV.	1,022,456	-	1,022,456	42,198	-	42,198	1,064,654	165,964	-	165,964	898,690	898,690	-	-	(123,766)	616.1%
	364	DISTRICT ATTORNEY GENERAL	32,037	-	32,037	14,400	-	14,400	46,437	14,400	-	14,400	32,037	32,037	-	-	-	222.5%
		TOTAL FUNDS	**58,563,633**	**25,731,349**	**84,294,982**	**141,042,495**	**4,000,481**	**144,684,414**	**229,337,958**	**156,515,988**	**4,000,481**	**160,516,469**	**55,381,819**	**68,821,491**	**13,439,672**	**1.4987**	**(15,473,493)**	

** ENTERPRISE FUND 204 USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT

*** CAPITAL FUNDS BEGINNING BALANCES ARE ESTIMATED-PROJECTS SKEWING BETWEEN FISCAL YEARS

Roane County Government
Real & Personal Property
26-May-26

	Countywide Tax	Rural	(2026 Tax Levy) 2027 BUDGET	(2025 Tax Levy) 2026 BUDGET	Diff	Percent Change
REAL						
Oak Ridge	307,854,055	[redacted]	307,854,055	294,435,715	13,418,340	4.557%
Harriman	202,145,190		202,145,190	197,824,080	4,321,110	2.184%
Kingston	272,684,985		272,684,985	269,821,775	2,863,210	1.061%
Rockwood	138,383,285		138,383,285	141,209,345	(2,826,060)	-2.001%
Oliver Springs	18,913,225		18,913,225	18,912,735	490	0.003%
Rural	1,497,135,415	1,497,135,415	1,497,135,415	1,452,817,420	44,317,995	3.050%
Total Real	2,437,116,155	1,497,135,415	2,437,116,155	2,375,021,070	62,095,085	2.615%
PERSONAL	212,813,085					
Oak Ridge	18,650,478	[redacted]	18,650,478	17,581,366	1,069,112	6.081%
Harriman	10,667,895		10,667,895	9,410,561	1,257,334	13.361%
Kingston	8,244,254		8,244,254	7,810,105	434,149	5.559%
Rockwood	15,533,670		15,533,670	15,821,234	(287,564)	-1.818%
Oliver Springs	1,165,613		1,165,613	1,104,463	61,150	5.537%
Rural	37,083,592	37,083,592	37,083,592	37,274,989	(191,397)	-0.513%
Total Personal	91,345,502	37,083,592	91,345,502	89,002,718	2,342,784	2.632%
Total Real and Personal	**2,528,461,657**	**1,033,544,108**				
			(2026 Tax Levy) 2027 BUDGET	(2025 Tax Levy) 2026 BUDGET		
PUBLIC UTILITY	2026 Assessment					
Oak Ridge	3,647,015	0	3,647,015	3,577,121	69,894	1.954%
Harriman	6,513,797	0	6,513,797	6,032,955	480,842	7.970%
Kingston	2,974,421	0	2,974,421	2,684,823	289,598	10.786%
Rockwood	5,836,505	0	5,836,505	5,484,601	351,904	6.416%
Oliver Springs	1,074,151	0	1,074,151	1,038,991	35,160	3.384%
Rural	30,180,282	30,180,282	30,180,282	29,156,610	1,023,672	3.511%
Subtotal	50,226,171	30,180,282	50,226,171	47,975,101	2,251,070	4.692%
Total	2,578,687,828	1,564,399,289	2,578,687,828	2,511,998,889	66,688,939	2.655%
Divided by						
100	25,786,878	15,643,993				
Multiplied by						
0.01						
Value of Penny at 100%	257,869	156,440				
Muliplied by						
95%	24,497,534	14,861,793				
Muliplied by						
0.01	244,975	148,618				
Value of Penny at 95%	244,975	148,618				

Value of Penny:	2025	2024	2023	2022	2021	2020
County Wide	231,104	145,336	142,806	138,000	136,200	136,400
Education Debt	-	-	-	-	106,725	105,690
Rural School Debt	-	-	-	-	-	-
Rural	139,771	87,191	85,194	83,100	80,342	79,400
RCSL/ADA	208,479	131,311	131,895	127,457	126,148	126,334
OR/ADA	22,625	14,025	10,910	10,543	10,052	10,066

	A	B	C	D	F	G	H	I	J	V	W
1	Roane County, Tennessee										
2	26-May-26										
3											
4											
5		2,578,687,828	Countywide		ADA Percentages						
6		0	Harriman Incl.		Roane County	0.8925					
7					Oak Ridge City	0.1075					
8		1,564,399,289	Rural			1.00		95%			
9											
10											
11											
12	Fund	Fund	*Rural	**Inside 1	Amount of	Variance	Collection	2026	Penny		
13	Number	Title	Tax Rate	Tax Rate	Tax Levy	Factor	of Taxes	Budget	Growth		
14	101	County General	0.5290	0.5290	13,641,259	682,063	12,959,196	12,297,038	662,157.68		
15	118	Ambulance Service	0.0192	0.0192	495,108	24,755	470,353	277,325	193,027.66		
16	121	Fire & Animal Control	0.0464	-	725,881	36,294	689,587	648,537	41,050.21		
17	128	Recycling Center	0.0100	0.0100	257,869	12,893	244,975	254,214	(9,238.66)		
18	131	Highway/Public Works	0.0914	0.0914	2,356,921	117,846	2,239,075	2,112,290	126,784.64		
19	141	G.P.S.(ADA .8925) 0.6057	0.5406	0.5406	13,940,386	697,019	13,243,367	12,962,618	280,749.08		
21	171	General Capital Projects	0.0750	0.0750	1,934,016	96,701	1,837,315	1,733,279	104,036.08		
22	177	School Capital Projects	0.1220	0.1220	3,145,999	157,300	2,988,699	2,519,032	469,667.19		
23	356	Oak Ridge - Schools (ADA .1075)	0.0651	0.0651	1,678,726	83,936	1,594,789	1,407,423	187,366.49		
24											
25		Total	**1.4987**	**1.4523**	38,176,165	1,908,808	36,267,356	34,211,756	2,055,600		
26											
27			Collection								
28		County General Fund 101	12,959,196								
29		Special Revenue Funds 118-128	1,404,915			26 ADA					
30		Highway Fund 131	2,239,075								
31		School Fund 141	13,243,367			0.5406	0.6057*0.8925	141-GPS			
32		Capital Funds 171-177	4,826,014			0.0651	0.6057*.1075	356			
33		Oak Ridge Schools	1,594,789			0.6057					
34			36,267,356								
35											
36											
37											

Updated: 6/5/2026

Roane County, Tennessee
Calculation of the taxes levied on each city
26-May-26

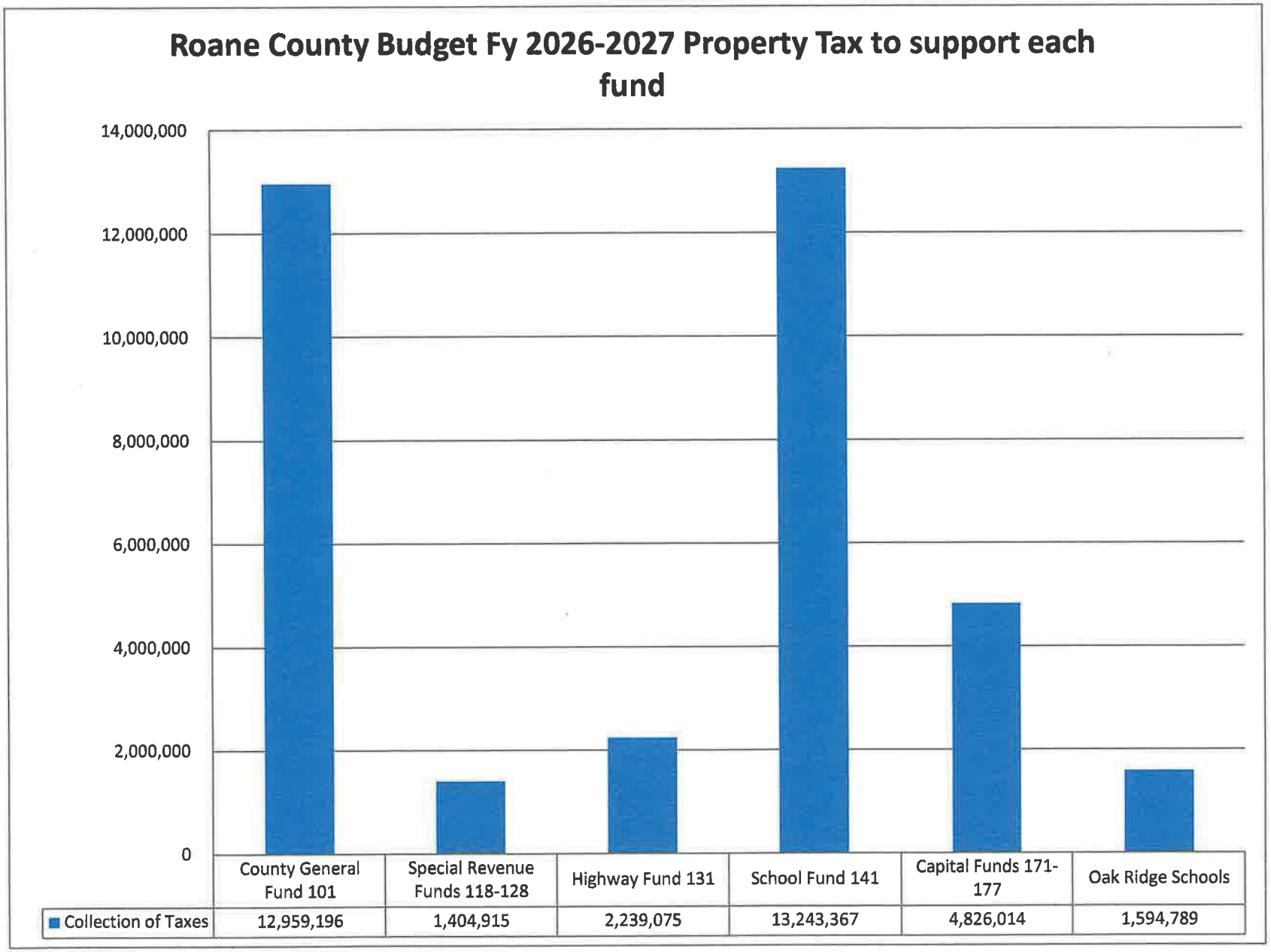
2025/2026

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	207,234,641	312,017,081	277,631,880	157,030,579	20,017,198	1,490,092,409	2,464,023,788
PSC	6,032,955	3,577,121	2,684,823	5,484,601	1,038,991	29,156,610	47,975,101
Total Assessed	213,267,596	315,594,202	280,316,703	162,515,180	21,056,189	1,519,249,019	2,511,998,889
/	100 /	100 /	100 /	100 /	100 /	100 /	100
	2,132,676	3,155,942	2,803,167	1,625,152	210,562	15,192,490	25,119,989
x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01
Value of Penny	**21,327**	**31,559**	**28,032**	**16,252**	**2,106**	**151,925**	**251,200**
Est. Tax Rate x	145.23 x	145.23 x	145.23 x	145.23 x	145.23 x	149.87 x	N/A
Tax Levy	3,097,285	4,583,375	4,071,039	2,360,208	305,799	22,768,985	37,186,691

2026/2027

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	212,813,085	326,504,533	280,929,239	153,916,955	20,078,838	1,534,219,007	2,528,461,657
PSC	6,513,797	3,647,015	2,974,421	5,836,505	1,074,151	30,180,282	50,226,171
Total Assessed	219,326,882	330,151,548	283,903,660	159,753,460	21,152,989	1,564,399,289	2,578,687,828
/	100 /	100 /	100 /	100 /	100 /	100 /	100
	2,193,269	3,301,515	2,839,037	1,597,535	211,530	15,643,993	25,786,878
x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01
Value of Penny	**21,933**	**33,015**	**28,390**	**15,975**	**2,115**	**156,440**	**257,869**
Est. Tax Rate x	145.23 x	145.23 x	145.23 x	145.23 x	145.23 x	149.87 x	N/A
Tax Levy	3,185,284	4,794,791	4,123,133	2,320,099	307,205	23,445,652	38,176,165

26-27 Tax Levy	3,185,284	4,794,791	4,123,133	2,320,099	307,205	23,445,652	38,176,165
25-26 Tax Levy -	3,097,285 -	4,583,375 -	4,071,039 -	2,360,208 -	305,799 -	22,768,985 -	37,186,691
Difference	87,999	211,416	52,093	(40,108)	1,406	676,667	989,473


Roane County Budget Fy 2026-2027 Property Tax to support each fund
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
County General Fund 101
Special Revenue Funds 118-128
Highway Fund 131
School Fund 141
Capital Funds 171-177
Oak Ridge Schools
Collection of Taxes
12,959,196
1,404,915
2,239,075
13,243,367
4,826,014
1,594,789

Resolutions & Approvals

Resolution # 06-26-02B

A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2026.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 25th day of June, 2026, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2026, shall be 1.4987 on each $100.00 of taxable property within the County and outside the corporate limits of the cities of Harriman, Kingston, Oak Ridge, Oliver Springs, and Rockwood, and 1.4523 on each $100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, Harriman, Oak Ridge and Rockwood, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

	Proposed	%	Rural	1 Inside
Fund	Expenditures	of Tax	Tax Rate	Tax Rate
Budgeted Value of the Penny			**148,618**	**244,975**
County General		35.30%	0.5290	0.5290
Solid Waste/Sanitation				
Ambulance Service		1.28%	0.0192	0.0192
Fire and Animal Control		3.10%	0.0464	
Recycling Center		0.67%	0.0100	0.0100
County Road		6.10%	0.0914	0.0914
General Purpose Schools		40.42%	0.6057	0.6057
School Federal Projects				
School Cafeterias				
School Transportation				
Extended School Program				
General Debt Service		0.00%	-	-
Capital Projects Fund		5.00%	0.0750	0.0750
Education Capital Projects		8.14%	0.1220	0.1220
Wastewater Treatment				
Employee Insurance				
Workers Compensation				
Judicial Drug Enforcement				
Economic & Comm. Dev				
District Attorney General				
Other Funds (122,176)				
Total	**0**	**100%**	**1.4987**	**1.4523**
Prior Year			1.4987	1.4523

1 - Within corporate city limits of Harriman, Kingston, Oliver Springs, Oak Ridge and Rockwood.

SECTION 2. BE IT FURTHER RESOLVED, that there is levied by and for the use of Roane County, Tennessee, a business tax upon merchants, other vocations, occupations, and businesses doing business or exercising a taxable privilege by the Business Tax Act of the State of Tennessee and the amendments thereto. The business taxes hereby levied shall be the maximum amounts levied by the Business Act of 1971 and all amendments thereto. The proceeds of said taxes shall accrue to the County General Fund except where otherwise provided by statute.

SECTION 3. BE IT FURTHER RESOLVED, that there is hereby levied a Tax upon the severance of sand, gravel, limestone, phosphate rock, or other mineral products in the sum of .15 per ton, as authorized by the provisions of Chapter 384 of the Private Acts of 1982 and all amendments thereto, and heretofore adopted and ratified by the

Commission, proceeds of the severance tax shall accrue to the Highway Fund.

SECTION 4. BE IT FURTHER RESOLVED, that in accordance with TCA 67-4-1401 that there is hereby levied an occupancy tax of 4% in all cities and in incorporated areas of Roane County.

SECTION 5. BE IT FURTHER RESOLVED, that all Resolutions of the County Commission of Roane County, Tennessee, which are in conflict with this Resolution are hereby repealed.

SECTION 6. BE IT FURTHER RESOLVED, that this Resolution take effect from and after this passage, the public welfare requiring it. This Resolution shall be spread upon the minutes of the County Commission. Passed this 25th day of June 2026.

SECTION 7. BE IT FURTHER RESOLVED, that the Roane County Trustee may begin collecting current year taxes once the parcels have been properly uploaded to the Trustee's system.

Upon motion of Commissioner **Duff**, seconded by **Gann**

Commissioner _____, the following Commissioners voted

Aye: **Berry, Brackett, Duff, Ferguson, Gann, Goss, Hamilton, Hendrickson, Hester, Hooks, Kirby, Lehman, Parks, Wilson (14)**

The following Commissioners passed: _____
The following Commissioners voted No: _____

_____.

Thereupon the County Chairman announced to the Commission that said Resolution had received a constitutional majority and ordered same spread of record.

APPROVED:

COUNTY CHAIRMAN _____

The foregoing Resolution was submitted to the County Executive for his consideration this the 25 day of June 2026.

ATTESTED:

COUNTY CLERK

COUNTY EXECUTIVE

Recommended by Budget Committee

ROANE COUNTY COUNTY CLERK TENNESSEE

STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and
correct copy
June 26 2026
Month Day Year
By _____ D.C.

RESOLUTION NO. 06-26-03B

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION making appropriations for various funds, departments, institutions, offices and agencies of Roane County, Tennessee for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 25th day of June 2026, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenditures of the various Funds, Departments, Capital Outlay, and for meeting the payments of principal and interest on the County's debt maturing during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 according to the following schedule.

	FY26	FY27	Variance
101-COUNTY GENERAL FUND			
General Government			
County Commission	217,300	217,120	$ (180)
Board of Equalization	15,800	15,800	$ -
Beer Board	5,625	5,630	$ 5
Budget and Finance Committee	14,161	16,987	$ 2,826
Other Boards and Committees	50,510	51,130	$ 620
County Executive	399,851	415,949	$ 16,098
Personnel Office	96,225	131,914	$ 35,689
County Attorney	157,289	160,837	$ 3,548
Election Commission	477,096	567,768	$ 90,672
Register of Deeds	473,689	497,779	$ 24,090
Planning	242,046	300,675	$ 58,629
Codes Compliance	759,829	702,279	$ (57,550)
Geographical Information System	168,685	164,139	$ (4,546)
County Buildings	796,846	941,093	$ 144,247
Other General Administration	67,100	67,100	$ -
Preservation of Records	188,393	194,040	$ 5,647
Risk Management	704,225	748,440	$ 44,215
Total General Government	**$ 4,834,670**	**$5,198,680**	**$ 364,010**
Finance			
Accounting and Budgeting	762,883	753,977	$ (8,906)
Purchasing	281,650	289,968	$ 8,318
Property Assessor's Office/Reaap.	1,193,099	1,257,795	$ 64,696
County Trustee's Office	421,126	433,362	$ 12,236
County Clerk's Office	973,011	994,850	$ 21,839
Total Finance	**$ 3,631,769**	**$3,729,952**	**$ 98,183**

	FY26	FY27	Variance
Administration of Justice			
Circuit Court/Sessions	995,115	1,014,923	19,808
General Sessions Judge	862,112	904,676	42,564
Drug Court	102,500	102,500	-
Chancery Court	547,417	558,659	11,242
Juvenile Court	760,742	786,704	25,962
Other Administration of Justice	45,050	45,000	(50)
Justice	**$ 3,312,936**	**$ 3,412,462**	**$ 99,526**
Public Safety			
Sheriff Department	6,925,500	7,230,119	304,619
Jail	5,267,498	5,344,190	76,692
Civil Defense	476,034	494,505	18,471
Other Emergency Management	482,280	496,749	14,469
County Coroner	266,000	216,000	(50,000)
Total Public Safety	**$ 13,417,312**	**$ 13,781,563**	**$ 364,251**
Public Health and Welfare			
Local Health Center	214,626	189,295	(25,331)
Other Local Health Services	691,900	702,600	10,700
State Health Department	52,781	52,781	-
Other Local Health & Welfare	150,000	150,000	-
Total Public Health & Welfare	**$ 1,109,307**	**$ 1,094,676**	**$ (14,631)**
Social, Cultural and Recreational Services			
Libraries	25,800	45,800	20,000
Parks and Fair Boards	710,682	650,543	(60,139)
Total Social, Cultural & Recreational	**$ 736,482**	**$ 696,343**	**$ (40,139)**
Agricultural and Natural Resources			
Agricultural Ext. Service	171,121	174,867	3,746
Soil Conservation	78,877	79,292	415
Total Ag & Natural Res.	**$ 249,998**	**$ 254,159**	**$ 4,161**

	FY26	FY27	Variance
Other General Government			
Industrial Development	768,360	1,004,500	236,140
Veteran's Services	90,331	214,883	124,552
Employee Benefits	51,600	125,125	73,525
Miscellaneous	629,530	769,430	139,900
Total Other General Government	**$ 1,539,821**	**$ 2,113,938**	**$ 574,117**
Other Uses			
Transfers	$ -	$ -	$ -
Total General Fund	**$ 28,832,295**	**$ 30,281,773**	**$ 1,449,478**
SPECIAL REVENUE			
116-SOLID WASTE/SANITATION FUND			
Solid Waste/Sanitation Fund	$ 2,056,233	$ 1,773,129	$ (283,104)
Transfer to Capital 171-CCC	-	75,000	$ 75,000
Total Solid Waste/Sanitation	**$ 2,056,233**	**$ 1,848,129**	**$ (208,104)**
118-AMBULANCE SERVICE FUND			
Total Ambulance Service Fund	**$ 4,279,332**	**$ 4,363,457**	**$ 84,125**
121-FIRE & ANIMAL CONTROL FUND			
Fire Prevention	1,043,225	1,248,753	205,528
Animal Control	565,855	641,265	75,410
Transfer to Capital (171-OFI)	70,000	20,000	(50,000)
Total Fire & Animal Control Fund	**$ 1,679,080**	**$ 1,910,018**	**$ 230,938**
122-SHERIFF'S DRUG FUND			
Total Sheriff's Drug Fund	**$ 19,350**	**$ 19,350**	**$ -**
127- OPIOID SETTLEMENT FUND			
Total Opioid Settlement Fund	**$ 500,000**	**$ 671,279**	**$ 171,279**
128-RECYCLING FUND			
Recycling Center	1,242,174	1,247,060	4,886
Post Closure Care	373,000	193,000	(180,000)
Transfer to Capital 171-RCY	-	145,000	145,000
Total Recycling Fund	**$ 1,615,174**	**$ 1,585,060**	**$ (30,114)**

	FY26	FY27	Variance
131-COUNTY ROAD FUND			
Administration	390,701	401,097	10,396
Highway & Bridge Maintenance	4,976,807	5,113,976	137,169
Operation & Maintenance of Equipment	664,611	741,794	77,183
Traffic Signs	15,000	15,000	-
Litter and Trash Collection	60,587	63,000	2,413
Other Charges	200,652	220,292	19,640
Employee Benefits	108,347	108,347	-
Capital Outlay	15,000	15,000	-
Operating Transfers	420,993	-	(420,993)
Total Highway Fund	**$ 6,852,698**	**$ 6,678,506**	**$ (174,192)**
141-GENERAL PURPOSE SCHOOL FUND			
Regular Instruction Program	38,291,915	39,500,360	1,208,445
Alternative Schools	233,267	239,812	6,545
Special Education Program	6,754,397	7,214,889	460,492
Vocational Education Program	6,583,850	3,391,969	(3,191,881)
Attendance	303,817	313,999	10,182
Health Services	1,045,425	1,133,516	88,091
Other Student Support	2,800,285	2,851,119	50,834
Instructional Support	2,679,383	3,021,124	341,741
Alternative Schools Support	193,786	194,881	1,095
Special Education Support	1,579,924	1,590,718	10,794
Vocational Education Support	449,803	443,199	(6,604)
Technology	1,175,392	1,204,565	29,173
Board of Education	1,312,104	1,337,204	25,100
Office of Superintendent	456,567	485,105	28,538
Office of Principal	6,504,531	6,702,130	197,599
Fiscal Services	672,871	693,073	20,202
Human Services/Personnel	97,508	100,450	2,942
Operation of Plant	4,925,700	4,925,700	-
Maintenance of Plant	1,753,118	1,795,777	42,659
Transportation	471,120	276,962	(194,158)
Early Childhood Education	724,303	764,000	39,697
Capital Outlay	395,000	407,500	12,500
Education Debt	240,648	240,648	-
Transfer to Capital	2,500,000	2,500,000	-
Total General Purpose School	**$ 82,144,714**	**$ 81,328,700**	**$ (816,014)**

	FY26	FY27	Variance
142-SCHOOL FEDERAL PROJECTS			
Total School Federal Projects	**$ 4,265,847**	**$ 4,266,903**	**$ 1,056**
143-SCHOOL CAFETERIA FUND			
Total School Cafeteria	**$ 5,765,816**	**$ 5,876,350**	**$ 110,534**
144-TRANSPORTATION FUND			
Transportation	$ 2,877,407	$ 3,060,625	$ 183,218
Transfer to Capital (177-BUS)	$ 200,000	$ -	$ (200,000)
Total Transportation	**$ 3,077,407**	**$ 3,060,625**	**$ (16,782)**
146-EXTENDED SCHOOL PROGRAM			
Total Extended School Program	**$ 290,572**	**$ 178,859**	**$ (111,713)**
DEBT SERVICE			
151-GENERAL DEBT SERVICE FUND			
Principal on Debt	2,033,656	2,049,784	16,128
Interest on Debt	469,112	418,734	(50,378)
Other Debt Service	109,500	60,000	(49,500)
Total General Debt Service Fund	**$ 2,612,268**	**$ 2,528,518**	**$ (83,750)**
SUBTOTAL OF OPERATING BUDGETS	**$ 143,990,786**	**$ 144,597,527**	**$ 606,741**
CAPITAL PROJECTS			
171-GENERAL CAPITAL PROJECTS			
AMB - Ambulance(s)	295,000	347,024	52,024
ARP - American Rescue Plan	-	-	-
BAL - Balance	1,132,000	1,650,000	518,000
BRT - Bacon Ridge Trail	25,000	-	(25,000)
CCC - Convenience Center	69,098	170,000	100,902
CHJ - Courthouse/Jail Maintenance	210,000	380,000	170,000

CONT.

CONTINUED	FY26	FY27	Variance
CAPITAL PROJECTS			
171-GENERAL CAPITAL PROJECTS			
CIF - Community Infrastructure Fund	60,000	60,000	-
DEC - TN Department of Envir & Conserv.	-	-	-
EQP- Emergency Equipment	189,000	354,000	165,000
IND - Industrial Development	-	-	-
NRT - Natural Resource Trust	-	-	-
OES - Emergency Services / Building	17,100	41,050	23,950
OFI - Other Facility Improvements	135,000	90,000	(45,000)
RCC - Riley Creek Campground	3,275,275	3,275,275	-
RCY - Recycling	237,045	243,500	6,455
REC - Recreation	25,000	97,000	72,000
SPC - Swan Pond Sports Complex	-	-	-
VEH - Vehicles	687,600	658,000	(29,600)
VOT - Voting Machines	-	-	-
Total General Capital Projects	**$ 6,357,118**	**$ 7,365,849**	**$ 1,008,731**
176-HIGHWAY CAPITAL PROJECTS FUNDS			
BRG - State Aid Project	-	-	-
CCB - Caney Creek Bridge	50,000	50,000	-
EQP - Equipment	500,000	280,000	(220,000)
RXR - Railroad Crossing	-	-	-
Total Highway Capital Projects	**$ 550,000**	**$ 330,000**	**$ (220,000)**
177-EDUCATION CAPITAL PROJECTS			
BUS - Bus Garage	1,768,463	718,344	(1,050,119)
EIP - Education Improvements	16,000	16,000	-
71M - Oliver Springs & Midway Construction	180,000	-	(180,000)
MNT - Maintenance	2,786,049	1,734,278	(1,051,771)
RRF - Revenue Recovery Fund	1,209,280	1,006,732	(202,548)
Total Education on Capital Projects	**$ 5,959,792**	**$ 3,475,354**	**$ (2,484,438)**

	FY26	FY27	Variance
BUSINESS TYPE ACTIVITY, INTERNAL SERVICE FUNDS			
204-WASTEWATER TREATMENT			
Total Wastewater Treatment	$ 2,479,333	$ 2,594,434	$ 115,101
264-EMPLOYEE INSURANCE FUND			
Total Employee Insurance Fund	$ 575,837	$ 586,571	$ 10,734
266-WORKER'S COMPENSATION FUND			
Total Worker's Comp Fund	$ 896,417	$ 980,923	$ 84,506
357-JUDICIAL DISTRICT DRUG FUND			
Total Judicial District Drug Fund	$ 332,143	$ 405,447	$ 73,304
359-ECON. & COMMUNITY DEVELOPMENT FUND			
Total Economic & Community Development	$ 165,985	$ 165,964	$ (21)
364-DISTRICT ATTORNEY GENERAL FUND			
Total District Attorney General	$ 13,200	$ 14,400	$ 1,200
GRAND TOTAL OF ALL FUNDS **	$ 161,320,611	$ 160,516,469	$ (804,142)

OPERATIONAL LAWS

SECTION 2. BE IT FURTHER RESOLVED, Roane County, Tennessee operates under the County Budgeting Law of 1957, County Purchasing Law of 1957 and County Fiscal Procedure Law of 1957. These financial acts were adopted at the March 1973 Roane County Quarterly Court meeting as agenda items #8, #9 and #10 respectively, and were amended at the June 1973 meeting with resolution #14. The Roane County Board of Education has not been officially approved for inclusion into the 1957 Act; however, they operate as included except for their payroll function. The school purchasing is handled under the Roane County Private Act of 1933 which makes the County Executive the Purchasing Agent.

SECTION 3. BE IT FURTHER RESOLVED that the Fiscal Year 2027 Budget has been developed in consideration of the following financial policies:

a) Resolution 04-11-32 established the Fund Balance Policy and Resolution 10-22-02 revised the policy; in addition, the School Board Policy 4.38 sets forth their requirements. For Fiscal Year 2027 the County Budget is in compliance with our fund balance policy in the General Fund, (101) and General-Purpose School Fund (141).

b) Resolution 10-22-03 amended the Capital Projects Policy that was established on 03-11-22.

c) Resolution 03-11-23 established the Debt Management Policy and Resolution 07-12-08 revised the Policy.

d) Resolution 01-13-06 established the Donation Acceptance Policy for State and Federal Personal Property.

e) Resolution 03-19-05 revised resolution #07-13-10 section #3 the Donation Acceptance Policy for Non-State or Federal donations.

f) Resolution 01-13-07 established the Vehicle Procurement Policy.

g) Roane County's Spending Prioritization Policy is as follows; for the General Fund funds, they will be spent in the following order: restricted, committed, assigned and finally unassigned. For all special revenue funds, debt funds, capital project funds, trust and custodial funds, funds will be spent in the following order, unassigned, assigned, committed, and finally restricted.

h) Resolution 12-24-13 establishes the Annual Budget Approval Policy and the following Budget Calendar:

BUDGET CALENDAR

January 15th------ Budget Forms will be distributed to departments.

February 12th ------All (except Schools) budget requests will be submitted to the Director of Accounts and Budgets.

March 19th deadline— Departments will share with their committees their budget requests. The Committee will review and vote to approve or reject the departmental budget request.

April 30th deadline— The Budget Committee shall finalize an annual budget proposal to the County Commission (except Schools). **April 9th** -all day meeting- 8:30 a.m. to 5:30 p.m.: **April 15th** 3:00 pm

May -----The Roane County School Department will submit their budget to the Director of Accounts and Budgets by **May 14th.**

Any Officeholder or Department Director can amend their proposed budget no later than **May 14th.**

The Budget Committee shall review and vote on the Roane County Schools budget and any filed budget proposal amendments no later than **May 21st.**

June ----The Director of Accounts and Budgets will submit all final budget proposal documents to all County Commissioners by **June 7th.**

The County Commission will meet all public hearing requirements set forth in the County Budgeting Law of 1957.

The County Commission will consider adopting the proposed County Tax Levy and Appropriations Resolution on **June 24th.**

If the budget is not adopted by August 31st, then:

Pursuant to Section 16 of Public Chapter No. 1080, and in accordance with T.C.A. § 5-21-111, if the county legislative body and the county school board fail to agree upon a budget for the county department of education by August 31 of any year, then, by operation of law, the budget for the county department of education shall be equal to the minimum budget required to comply with the local match and maintenance of effort (MOE) provisions of the Tennessee Investment in Student Achievement (TISA) Act. Provided, however, if for three (3) consecutive years, the county legislative body and school board fail to agree upon a budget and the department of education receives only the minimum required funding by operation of law, then the budget in the third year shall include a mandatory increase equivalent to three percent (3%) of the required funding from local sources for schools. This mandatory 3% increase shall not be required if, during any of those three (3) years, the school board failed to submit its budget proposals in accordance with the official budget calendar adopted pursuant to T.C.A. § 5-21-110(a) or the statutory timeline provided in T.C.A. § 5-21-110(e).

SECTION 4. BE IT FURTHER RESOLVED, that the following commitments have been created for more efficient and effective cash management of County funds by means of inhibiting use of tax/revenue anticipation notes and securing long term investments.

Commitments:

101 General Fund	500,000
118 Ambulance Fund	500,000
151 General Debt Service Fund	500,000
264 Employee Dental Insurance	200,000

This fiscal year we are only reflecting the dental insurance operations.

SECTION 5. BE IT FURTHER RESOLVED, that the portions of commissions and fees for collecting taxes and licenses, and for the administration of the Register of Deeds, Clerk & Master, and Circuit Court Clerk (who also serves as the General Sessions Court Clerk), which they or their authorized deputies are entitled to receive under State Law, shall be turned over to the County Trustee's Office monthly and converted into revenue for the General Fund (101). Expenditures for

all salaries and operating expenses for said offices may be made in such amounts as authorized by existing law or valid Court order and shall be paid by the Central Accounting Office from the General Fund (101) as provided by this Resolution.

SECTION 6. BE IT FURTHER RESOLVED, that pursuant to TCA § 5-9-407(d), the Accounting Department may transfer funds between line items within the same function upon written request from a Department Director or Elected Official and with written approval from the County Executive. The School Board is likewise authorized to transfer funds between line items within the same function in the school budget. However, any transfer involving salary or benefit lines (including the school budget) shall require approval by the Budget Committee. All such transfers must be documented in the Budget Committee minutes, with copies filed with the County Clerk and relevant departments. Any movement of funds between different functions or between separate funds (including schools) requires the express approval of the Roane County Legislative Body as a whole. A detailed printout titled "Revenue Estimate and Appropriation Requests" is hereby adopted by reference as the official line-item detail for all such appropriations.

SECTION 7. BE IT FURTHER RESOLVED, in event of an emergency or crisis, should it become necessary, the Fiscal Agent is hereby authorized to borrow money from other County Funds (if sufficient funds are available) on tax/revenue anticipation notes, provided such notes are first approved by the Director of Local Finance to pay the expenses herein authorized until the taxes and other revenue for the Fiscal Year ending June 30, 2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable section of Title 9, Chapter 21 of the TCA. Said notes shall be signed by the County Executive and County Clerk and mature and be paid in full without renewal no later than the end of the current fiscal year June 30, 2027. The Fiscal Agent is hereby further authorized to postpone major expenditures during the first six (6) months of the fiscal year to improve cash flow or limit the need to borrow from other funds or on tax/revenue anticipation notes.

SECTION 8. BE IT FURTHER RESOLVED, that the County Executive shall make or have made a report at the end of each month showing the condition of the budget. Said reports shall show for each item of appropriation the amount of appropriation, the amount of expenditures, the amount of encumbrances, and the amount of unexpended and unencumbered balance. It also shall show for each fund an itemized statement of the revenues and receipts estimated for the year compared with collections to the end of the month and shows the amounts that are still expected to be collected. The most recent such report shall be presented to each regular session of the Legislative Body. In the report to the Legislative Body, the County Executive shall advise the Legislative Body of the condition of the budget and of any reduction of appropriation or expenditures which shall be made and shall recommend any other action which the Legislative Body shall take in order that the budget may be kept in balance.

SECTION 9. BE IT FURTHER RESOLVED, that all delinquent County property tax, including interest and penalty collected by the County Trustee shall be prorated and apportioned based on the (outside) tax rate in place at the time of the original tax levy. Delinquent County

property tax including interest and penalty collected by the Clerk & Master shall be prorated and apportioned based on the (outside) tax rate for fiscal year 2024-2025.

SECTION 10. BE IT FURTHER RESOLVED, within the budget for the Highway Fund (131) approximately $2,284,075 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

SECTION 11. BE IT FURTHER RESOLVED, that funds received into the General Capital Project Fund 171 are derived by the following revenue codes: 40110 – Current Property Tax is budgeted in the General Capital Project Sub Funds; AMB (Ambulance); BAL(Balance); CHJ (Courthouse/Jail Maintenance); CIF (Community Investment Fund); EQP (Equipment); OFI (Other Facility Improvements); VEH (Vehicle).

43340 - Revenues earned through lease agreements for the Caney Creek Marina and Caney Creek RV Park shall be received into the 171 Capital Projects Fund, sub fund REC (Recreation) for capital improvements or grant match requirements. In addition, it is the intent that any profit received from the County operated Riley Creek Campground is used for investment in the County Park system.

49800 – Transfers from other funds that has an associated sub fund for its capital expenditures is Solid Waste Fund 116-$75,000, the Animal Control Fund 121 - $20,000 and the Recycling Center Fund 128-$145,000.

SECTION 12. BE IT FURTHER RESOLVED, the Local Option Sales Tax is distributed in the following manner:

Contribution to the School Transportation Fund (144) shall not exceed $1,800,000. Until the said amount is received in the Transportation Fund the monthly Local Option Sales Tax for education shall be split with 60% General Purpose Schools Fund (141), and 40% Transportation Fund (144) with the calculation consideration ADA basis allocation. Once the entire amount has been received in the Transportation Fund (144) all remaining Local Option Sales Tax dedicated to Education shall be received in the General-Purpose School Fund (141).

All available Rural Local Option Sales Tax (L.O.S.T) proceeds (discretionary amount) in the Solid Waste/Sanitation Fund (116) shall not exceed $2,151,000; the Special Purpose/Fire & Animal Fund (121), shall not exceed $672,000; and the General Fund (101) shall receive the excess of the Rural L.O.S.T. This availability is considering the contract with the City of Kingston that has been in place since May 30, 1989, and to be expired by May 2039.

SECTION 13. BE IT FURTHER RESOLVED, investment interest shall be accrued as follows; Funds 141, 142, 146, and 177 shall accrue interest to Fund 141. Funds 122 EQS, 143, 144, 204, 264, 266, 333, 359 shall accrue interest to their respective funds. All other funds shall accrue interest into Funds 151- General Debt Service ($50,000) and excess over ($50,000) to 171 – General Capital Project Fund (BAL). Interest that is earned in the American Recovery Fund

account is to remain in the General Capital Project Fund 171-ARP and Interest earned on the Bond Proceeds for the School and Jail Projects will be remain in the General Debt Service Fund 151.

SECTION 14. BE IT FURTHER RESOLVED, the State Revenue Sharing – TVA account (Revenue Line 46851) be distributed as follows:

Recycling Fund	$215,000
Special Purpose/Fire & Animal Fund	$100,000
General Purpose School	$760,000
General Fund	Remaining

SECTION 15. BE IT FURTHER RESOLVED, the budget for the School Federal Projects Fund (142) shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 16. BE IT FURTHER RESOLVED, that 100% of the Hotel/Motel Tax revenue shall be dedicated to Tourism Promotion and Tourism Development as defined by TCA § 67-4-1403 and transferred to the designated tourism agency. The budget shall be amended post-closing to reflect actual revenue received. Any funds remaining unspent or undistributed at the end of the fiscal year shall be reserved specifically for future tourism expenditures. To ensure continued compliance with state law, the Director of Accounts and Budgets shall file the annual tourism expenditure report with the Tennessee Department of Tourist Development within 90 days of the fiscal year-end.

SECTION 17. BE IT FURTHER RESOLVED, Roane County shall make annual contributions to the Roane Alliance (Industrial Development Board), which shall be at minimum the amount to meet TCA§ 6-58-114(g)(1) requirements, provide that the following conditions are met every year:

1. The Alliance shall maintain accounting records in accordance with Generally Accepted Accounting Principles (GAAP).
2. The Alliance shall have performed an annual independent audit of its accounting records and financial statements.
3. The Alliance shall adopt and comply with written purchasing procedures.
4. Each year the Alliance shall adopt objective performance measures for itself and its employees.
5. The Alliance shall provide open access for all of the above conditions to the County Executive, Director of Accounts & Budgets, or their respective designee.

SECTION 18. BE IT FURTHER RESOLVED, that appropriations from each fund are made contingent on available revenues and fund balances. If the fund balance and estimated revenues are less than the aggregate amount herein appropriated from such fund, then expenditures herein authorized shall be reduced so as not to exceed such amount.

SECTION 19. BE IT FURTHER RESOLVED, that any appropriation made by this resolution, which covers the same purpose for which a specific appropriation is made, is made in lieu of, but

not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amount authorized by existing state law or as set forth in the estimate of expenditures, which accompanies this resolution and shall not be expended for any other purpose but provisions for such salaries, by any Department, Agency, or Division of the County. Such appropriation shall constitute the limit to the expenditures of any Department, Agency or Division for the year ending June 30, 2027. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item. The Budget Committee shall be given responsibility for making any adjustments to the salary and benefits line within same function for the Primary Government and Board Approved reclassifications from the School Department.

SECTION 20. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Roane County Legislative Body providing for appropriations in addition to those made by the budget appropriations resolution shall specifically provide, during the fiscal year in which the expenditure is to be made, funds to meet such additional appropriations either in additional revenue or fund balance.

SECTION 21. BE IT FURTHER RESOLVED, all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further force and effect with the exceptions in the Capital Project Fund which may be specified by project. That the Director of Accounts and Budgets has the authority to reduce any unspent approved capital budget during the closing process. This is due to Audit Finding 2023-01.

SECTION 22. BE IT FURTHER RESOLVED, in accordance with TCA § 5-9-101(23), that the County Legislative Body may appropriate money to non-profit volunteer fire departments, upon such terms as may be established by the County Legislative Body. Any and all appropriations made to any such fire department shall not be distributed unless all reporting requirements set forth by the Contract with such fire department have been met and the requests for payment are made within the same fiscal year as the appropriation. No payments shall be authorized or issued to any fire department after said appropriations have lapsed at the end of the fiscal year.

FEES AND OTHER GENERAL SERVICE CHARGES

SECTION 23. BE IT FURTHER RESOLVED, that the following fees schedules for the Parks and Recs, Solid Waste/Recycling Center, Ambulance Department, and Animal Shelter Department shall be set as follows:

General Fund 101 - Park and Recs Department	Resolution 01-25-08
Riley Creek Campground	
Regular Camping Warm Season Rental Rates	**Charges**
Nightly	$45
Monthly	$525
Winter Camping Season Rental Rates	
Nightly	$40
Weekend-Monthly	$300
Regular-Monthly	$400
Stored Campers- no water/electricity	$100
Roane County Park	
Shelters	$15/hr with a 3 hour min.
Cottage	$30/hour with a 3 hour min.
** County Employees receive a 10% discount	

SolidWaste/Sanitation & Recycling Fund 116 & 128- Resolution 04-24-05		
Description	Effective April 2024	Limit
Manifested Tire (MTD)	$30 per ton	200 wkly limit
Non-Manifested Tires (NMT)	$100 per ton	200 wkly limit
Commercial Garbage	$75 per ton	
Furniture and Large Items	$45 per ton	
Residential Mattress/Box Springs	$25 each	4 wkly limit
Business Mattress/Box Spring	$35 each	10 wkly limit
Construction and Demolition	$75 per ton	
Electronics	$5 per item	
Brush and Wood	$75 per ton	
Mulch	$5 per scoop	
Tires	$1/tire	up to 4 then NMT/$100/Ton
Tires/Rims	$2/tire	up to 4 then NMT/$100/Ton
Truck AG Tire	$20.00 each	up to 4 then NMT/$100/Ton
Truck Tire	$7.00 each	up to 4 then NMT/$100/Ton

Ambulance Department Fund 118	
Description	**Charges**
Mileage	$39.66 per mile
Advance Life Support (ALS 1)	$ 1,385.97
ALS 1- Emergency	$ 2,194.49
ALS 2	$ 3,176.20
Basic Life Support	$ 1,166.33
BLS Emergency	$ 1,847.99
Special Care Transport (SCT)	$ 3,790.49
Response Fee	$ 125.00
Inmate Transport	$ 525.00

Special Revenue Fund 121 - Animal Shelter	
Despription	**Charges**
Cat/Dog Adoption	$50
Cat/Dog Owner Surrender Per Animal	$20
Cat/Dog Redemption Bite Case Quarintine	$50 + 15/day boarding 1/2 price if altered and up-to-date on Rabies Vaccination
Livestock Adpotion	$100
Livestock Redemption	$100 + 20 per day boarding fee
City Contracts	$15 per day/per animal; 3 day max

PAY AND BENEFITS

SECTION 24. BE IT FURTHER RESOLVED, that the Roane County Legislative Body members be paid for each Committee meeting, provided that such payment is made only for meetings held in compliance with the Tennessee Open Meetings Act (T.C.A. § 8-44-101 et seq.), for which a quorum was present, and for which official minutes have been filed with the County Executive and the County Clerk. All payments are subject to the availability of funds within the specific budget appropriation. In accordance with T.C.A. § 5-5-107(e), any increase in compensation for members of the County Legislative Body shall not take effect until the beginning of the term following the next election of County Commissioners after the adoption of the resolution increasing such compensation. The following chart details the calculation formula, with all figures rounded to the nearest whole dollar:

Pay for Committee Meetings	Divided by:	Per Meeting Amount
County Executive's Salary $137,863	1000	$ 138
Commission Meetings	**Divided by:**	**Per Meeting Amount**
County Executive's Salary $137,863	500	$ 276
Pay for Chairman for Commission Meetings	**Times**	**Per Meeting Amount**
Commission Meeting Pay $ 276	1.5	$ 414
Pay for Com. Secretary's Salary for Com. Meetings	**Times**	**Per Meeting Amount**
Commission Meeting Pay $ 276	0.75	$ 207

SECTION 25. BE IT FURTHER RESOLVED, per diem payment to members and staff of the Board of Equalization shall be made only for days when appointments or review work is scheduled. The pay shall be based on 70% of the monthly amount paid per commission meetings. Calculation is as follows: ($276 x .70 = $193).

SECTION 26. BE IT FURTHER RESOLVED, should the County Executive be absent from a committee meeting, they may appoint a delegate who will be compensated for their attendance.

SECTION 27. BE IT FURTHER RESOLVED, that longevity pay shall be distributed as a one-time payment to primary Roane County Government employees in the fiscal year they achieve 25 years of continuous service. Elected Officials and school employees are excluded from this benefit. Full-time employees shall receive $2,500. Permanent part-time employees who average at least 40 hours per pay period shall receive $1,250. For permanent part-time employees averaging fewer than 40 hours per pay period, the payment will be prorated based on their average hours worked.

SECTION 28. BE IT FURTHER RESOLVED, that the county allows county employees to receive an educational incentive payment of $1,000 upon completion of the County Officials Certificate Training Program (COCTP) and $2,000 for the Certified County Financial Officer Certificate (CCFO). Both incentives are paid out in the fiscal year following program completion or renewal, with the COCTP incentive distributed in October and the CCFO incentive distributed in December. Because the State of Tennessee funds an initial completion stipend for the CCFO program, the county-level CCFO incentive payment will commence in the fiscal year following graduation. These incentive payments are available annually, provided all criteria for certification renewal are met. The CCFO program is restricted to individuals working in positions with financial oversight for general government, the highway department, and the school department.

SECTION 29. BE IT FURTHER RESOLVED, that a 401(k) program has been established and the county's match amount for the current fiscal year is set at $480 per employee, to be broken out at the rate of $20 per pay period for each of the 24 pay periods that have withholdings. This program applies only to the Legacy Retirement employees.

SECTION 30. BE IT FURTHER RESOLVED, that all County Commissioner will be allowed to participate in the County Insurance Program if the following stipulations are met: (1) all payments must be kept up current, and verification of payment is place on the payee; (2) payments that are in arrears must not exceed 60 days. If this happens then the payee must have payments to the Human Resources Director, no later than 10 days after the 60-day period or coverage will be cancelled and coverage cannot be added back until the open enrollment period.

SECTION 31. BE IT FURTHER RESOLVED, that the County participates in the State Legacy Retirement Plan known as the TCRS. This plan is available to employees employed in the County prior to 2015. The County contributes 3.35% to the TCRS per eligible employee. After 2015, employees transferring from another County, or a new employee must participate in the Hybrid Plan with the State. The County contributes a total of 9% per employee into the Hybrid Plan (TCRS is a total of 4%- ADC- 2.75%; Stabilization - 1.25%; 5.0% goes into Empower – retirement plan)

SECTION 32. BE IT FURTHER RESOLVED, that the self-insured monthly dental rates for county employees (excepting school employees) are as follows:

	Employee Payment	County Payment
Employee Coverage	$ 0.00	$27.80
Family Coverage	$40.00	$ 0.00

TRAVEL REGULATIONS

SECTION 33. BE IT FURTHER RESOLVED, No claims shall be paid for travel inside Roane County, except for the School Department, Property Assessor, Juvenile Department, Office of Emergency Services, and the County Executive's Office. Reimbursement for the Planning/Buildings and Codes Offices shall only be permitted if a county vehicle is unavailable for use. Reimbursement shall be on forms developed by the County Executive's Office, and said claims shall be approved by the Department Head or County Official.

In addition, Roane County shall herein establish or have established travel regulations which are based on the State of Tennessee travel regulations and reimbursement rate schedule as approved and approve any subsequent amendments to said regulations and rate schedule. Further clarification for travel policy purposes is as follows:

1. Meal Allowances & Reimbursements

- **Standard Meal Rates:** Meals per day shall be at the rate set out within the state rate schedule; however, if the claimant did not have an out-of-pocket expense for the meal, then no reimbursement is made. Upon use of the standard rate, receipts are not required.

- **Emergency/Essential Employee Exception:** Meals per evening that any essential employee in Highway/Public Works, OES, Fire, and Animal Control are working beyond
- their normal required hours of work due to a disaster or storm shall be paid at $10 per meal for that day/night of work, provided meals are not otherwise supplied by the department.

2. Lodging Regulations & Tax Exemption

- **Rate Alignment & Upgrades:** Lodging reimbursement rates strictly follow the standard State of Tennessee travel policy rate schedule, unless the lodging is at an official conference location, wherein reimbursement shall be the actual cost of standard lodging. Any room upgrades, premium views, or luxury amenities beyond the standard state rate or designated conference block rate shall be the sole financial responsibility of the traveler, and the traveler will be required to pay all such additional charges out-of-pocket.
- **Receipts & Proof:** Documentation is required to prove an overnight stay, and all lodging claims require itemized receipts to be filed.
- **Tennessee Sales Tax Exemption:** Sales tax shall not be paid due to government tax-exempt status within the State of Tennessee. Travelers must present a Tennessee Department of Revenue Sales and Use Tax Exemption Certificate to the hotel at or before check-in to ensure sales tax is removed from the bill.

3. County Commissioner Travel & Booking Procedures

- **Approval:** Travel reimbursement for Commissioners shall be first approved and/or be within the guidelines of policies and procedures set by the County Commission.
- **Reservation & Payment Method:** For hotel accommodations, County Commissioners shall reserve their own hotel rooms independently and utilize their personal credit cards for the reservation and check-in. The County will reimburse the Commissioner post-travel upon submission of the proper receipt and tax-exempt documentation.
- **Cancellations & No-Show Fees:** The County will not bear the cost of "no-show" fees or non-refundable cancellations for travel or registration; any such costs incurred due to a Commissioner's non-attendance shall be the sole financial responsibility of that individual. Exceptions may only be granted in bona fide emergency situations, subject to review and approval by the County Commission or its designated authority.

SECTION 34. BE IT FURTHER RESOLVED, The County Commission has approved in this budget a minimum of 3% salary increase. There are some functions that have been given salary adjustment or position reclassification within their function.

SECTION 35. BE IT FURTHER RESOLVED, that the following resolutions have been adopted by Commission:

1. Resolution # 03-19-06 adopted on March 11, 2019 - addresses Roane County Government Pre-65 Employee Benefits Coverage

2. Resolution # 04-19-14 adopted on April 9, 2019 – distinguishes between spouse and existing employee and new hires related to Health Insurance eligibility.

3. Resolution # 05-20-03 adopted on May 11, 2020 – allows the sale of land in the Industrial Park to be receipted in the general Capital Project Fund 171-IND instead of the general Debt Service Fund 151.

4. Resolution # 06-21-10 adopted on June 14, 2021 – addresses the Roane County General Fund Committed Reserve for Health Insurance Cost.

5. Resolution # 06-21-11 adopted on June 14, 2021 – addresses the Roane County General Fund Committed Reserve for Vacation Payout.

6. Resolution #03-25-02, adopted March 17, 2025, addresses internal controls and proper purchasing procedures related to "pink sheets."

7. Resolution #04-25-16- adopted April 14, 2025, amended in Resolution #05-26-13, establishing guidelines for Non-Profit funding in Roane County.

SECTION 36. BE IT FURTHER RESOLVED, that all resolutions or parts of past resolutions of the Legislative Body of Roane County, Tennessee which are in conflict with this resolution are hereby repealed.

Upon motion of Commissioner **Berry**, seconded by Commissioner **Duff**

The following Commissioners voted Aye: **Berry, Duff, Ferguson, Gann, Goss, Hester, Hooks, Kirby, Lehman, Parks, Wilson (11)**

No: **Brackett, Hamilton, Hendrickson (3)**

Passed: -0-

Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

APPROVED:

County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 25 day of June, 2026.

ATTESTED:

County Clerk

I hereby approve/veto the foregoing Resolution this 25 day of June, 2026.

County Executive

Submitted by Wade Creswell, County Executive on behalf of the Roane County Budget Committee

STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and
correct copy

Month June Day 26 Year 2026

By _____ D.C.

ROANE COUNTY
COUNTY CLERK
TENNESSEE

Funds

Roane County has twenty-two active funds. We have two (2) general funds (one each for county government and county school system) along with ten (11) special revenue funds, one (1) debt service funds, two (3) capital funds, one (1) enterprise fund, two (2) internal service funds and three (3) agency funds

General Fund 101

The General Fund is the main operating fund of Roane County Government. This fund contains the operating budgets for the Courthouse, Sheriff, Jail, and Health Departments. The property tax associated with this fund is a countywide tax.

FUND 101

Introduction

The General Fund of a county is a fund accounting structure that captures relative revenue and expenditures of a government which is not required, mandated or allowed and approved by the county legislative body to be accounted for in a separate fund accounting structure. Examples would be Special Revenue Funds due to legislation restricted revenue such as a Highway Fund to account for Gasoline Tax revenue. County debt shall be paid for out of a special revenue fund called a debt service fund. Operation of the county court systems, sheriff and jail along with other courthouse officials are not allowed to be accounted for in a separate fund thus are only departments within the general fund. The general fund is thus a catch all accounting structure for all departments that are not required or allowed to be accounted for separately.

Revenues fall into one (1) of four (4) main classifications:

- Local Taxes
- Fines and Fees for Services
- State Revenue
- Federal Revenue

Expenditures are broken out into functions related to offices and elected officials:

- General Government
  - County Commission
  - Board of Equalization
  - Beer Board
  - Budget Committee
  - Other Boards and Committees
  - County Executive
  - Human Resources
  - County Attorney
  - Election Commission
  - Register of Deeds
  - Planning
  - Codes Compliance
  - Geographical Information Systems
  - County Buildings
  - Other General Administration
  - Preservation of Records
  - Risk Management
- Finance
  - Accounting and Budgeting
  - Purchasing
  - Property Assessor's Office
  - County Trustee's Office
  - County Clerk's Office
- Administration of Justice
  - Circuit Court
  - General Sessions Judge
  - Drug Court
  - Chancery Court
  - Juvenile Court
  - Other Administration of Justice
  - Victim Assistance Programs
- Public Safety
  - Sheriff's Department
  - Jail
  - Civil Defense
  - Other Emergency Management
  - Medical Examiner
- Public Health and Welfare
  - Local Health Center
  - Other Local Health Services
  - Appropriation to the State
  - Other Local Welfare Services
- Social, Cultural and Recreational Services
  - Libraries
  - Parks and Fair Boards
- Agriculture & Natural Resources
  - Agricultural Extension Service
  - Soil Conservation
- Other Operations
  - Industrial Development
  - Veteran's Services
  - Employee Benefits
  - Miscellaneous
- Other Uses
  - Transfers Out

General Fund 101

	Cash calculation of fund	
6/30/2026	Current Cash	12,940,034
	Receivables	857,027
	Highway Receivable	87,500
	Hybrid Stablization	675,584
	Prepaids	238,059
	Total Anticipated Funds	14,798,204
	Accruals	(841,851)
	Total Anticipated Expenditures	(841,851)
	Rest/Comm/Assign	8,002,336
	Ending Unassigned Fund Balance	5,954,018
6/30/2026	**Total Equity**	13,956,357

	Fund Balance calculation from 2025 audit	
7/1/2025	Restricted	8,068,620
	Unassigned Fund Balance	5,838,731
	Total Fund Balance	13,907,351
	Revenues	26,374,386
	Transfers In	-
	Total Revenue	26,374,386
	Expenditures	(26,258,677)
	Encumbrances	(66,704)
	Total Expenditures	(26,325,381)
	Rest/Comm/Assign	8,002,336
	Ending Unassigned Fund Balance	5,954,021
6/30/2026	**Total Equity**	13,956,357

	2026 Tax Rate:	0.5321	2027 Tax Rate:	0.5290
7/1/2026	Beginning Fund Balance	13,956,357	Value of a Penny:	244,975
			Property Tax:	12,959,196
	Estimated Revenues	25,483,778		
	Estimated Expenditures	(30,281,773)		
6/30/2027	Budget ending fund balance	9,158,362	Budget effect on FB	(4,797,995)
	Fall Out (11%)	3,330,995	Est. effect on FB	(1,467,000)
6/30/2027	Est. ending fund balance	12,489,357		
	FB % of expenditures	46.1%		
	FB Policy 35%-45%+:	Compliance		

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40110	Current Property Taxes	12,486,138	12,841,471	12,959,196
40120	Trustee's Collection - Prior Year	270,807	234,507	350,000
40130	Clerk & Master's Prior Year	224,684	248,791	250,000
40140	Interest & Penalty	59,426	52,496	70,000
40161	Payment in Lieu of Tax-TVA	68,322	68,262	68,000
40162	Payments in Lieu of Tax-Clinton	7,174	8,212	5,000
40162	Payment in Lieu of Tax-Oak Ridge	54,704	43,033	55,000
40163	Payment in Lieu of Tax-Other	31,767	37,306	37,000
40163	Payment in Lieu of Tax-Other-IND	96,405	115,405	115,000
40163	Payment in Lieu of Tax - Other- INDHA	44,895	44,895	45,000
	TOTAL	**13,344,323**	**13,694,378**	**13,954,196**
	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	341,677	432,313	200,000
40220	Hotel/Motel Tax	165,806	241,222	350,000
40250	Litigation Tax	116,849	116,177	100,000
40250	Litigation Tax-JUDGE	242,849	248,717	240,000
40266	Litigation Tax (Jail or Workhouse)	234,962	237,079	230,000
40270	Business Tax	1,122,261	1,053,557	910,000
40275	Mixed Drink Tax	7,311	7,525	7,000
	TOTAL	**2,231,715**	**2,336,590**	**2,037,000**
	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	78,994	65,748	90,000
40330	Wholesale Beer Tax	230,773	244,931	230,000
	TOTAL	**309,767**	**310,679**	**320,000**
	TOTAL LOCAL TAXES	**15,885,805**	**16,341,647**	**16,311,196**
	LICENSES & PERMITS			
	Licenses			
41140	Cable TV Franchise	274,966	254,488	300,000
	Permits			
41510	Beer Permits	3,800	3,800	5,000
41520	Building Permits	843,527	766,861	800,000
	TOTAL LICENSES & PERMITS	**1,122,293**	**1,025,149**	**1,105,000**
	CIRCUIT COURT			
42110	Fines	744	1,579	2,000
42120	Officers Costs	7,562	8,722	10,000
42141	Drug Court Fees	704	1,157	1,000
42150	Jail Fees	2,569	3,454	5,000
42180	DUI Treatment Fines	238	428	500
	CIRCUIT COURT (cont'd)			
42190	Data Entry Fee Circuit Court	947	1,446	1,500
42191	Courtroom Security Fee	41	39	150

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	TOTAL	**12,805**	**16,824**	**20,150**
	CRIMINAL COURT			
42280	DUI Treatment Fines	190	190	200
	TOTAL	**190**	**190**	**200**
	GENERAL SESSIONS COURT			
42310	Fines	13,504	11,665	13,000
42320	Officers Costs	43,834	55,041	45,000
42330	Game & Fish Fines	14	3,238	200
42341	Drug Court Fees	3,774	3,985	4,300
42350	Jail Fees	3,320	3,180	4,500
42380	DUI Treatment Fines	9,595	6,873	9,300
42390	Data Entry Fee	19,432	24,385	18,000
42391	Courtroom Security Fee	32	44	50
	TOTAL	**93,505**	**108,412**	**94,350**
	JUVENILE COURT			
42410	Fines	218	38	300
	TOTAL	**218**	**38**	**300**
	CHANCERY COURT			
42520	Officers Costs	3,454	1,696	3,000
42530	Data Entry Fee	9,694	11,039	10,000
42591	Courtroom Security Fee	78	35	200
42990	Other Fines, Forfeitures & Seizures	4,457	10,844	5,000
	TOTAL	**17,683**	**23,614**	**18,200**
	TOTAL FINES, FORFEITURES, & PENALTIES	**124,401**	**149,078**	**133,200**
	FEES			
43190	Other General Service Charges-CODES	7,526	-	-
43190	Other General Service Charges-EXTRA	6,331	4,249	3,000
43190	Other General Service Charges-RHARR	16,545	3,613	3,650
43190	Other General Service Charges-RKING	4,343	3,309	3,400
43190	Other General Service Charges-ROAK	4,957	2,564	2,600
43190	Other General Service Charges-ROLIV	714	517	550
43190	Other General Service Charges-RROCK	4,731	2,905	3,000
43340	Recreation Fees-HOUSE	13,527	-	32,000
43340	Recreation Fees-PARK	-	31,737	-
	FEES (cont'd)			
43340	Recreation Fees-RILEY	21,976	33,893	35,000
43340	Recreation Fees-RILEY-MTH	169,276	166,433	160,000
43340	Recreation Fees-SHEDS	19,570	-	-
43350	Copy Machine Fees	4,232	4,327	4,000
43365	Archives & Records Mgmt.	33,220	34,037	35,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
43366	Greenbelt Late Application Fee	150	250	-
43370	Telephone Commissions	70,708	110,349	70,000
43383	Additional Fees-Titling	43,594	43,392	40,000
43392	Data Processing Fee - REGISTER	17,886	21,074	18,000
43393	Probation Fees	-	7,629	5,000
43394	Data Processing Fee - SHERIFF	2,180	2,600	2,100
43395	Sexual Offender Reg Fee - SHERIFF	6,940	5,700	7,000
43396	Data Processing Fee-COUNTY CLERK	4,736	4,080	4,600
43399	Vehicle Insurance Coverage	7,740	6,475	6,000
43990	Other Charges for Services	-	-	100
43990	Other Charges for Services-SHRFF	-	-	300
43990	Other Charges for Services-SRO	50,000	50,000	50,000
43990	Other Charges for Services-TRU	12,500	15,000	15,000
43990	Other Charges for Services-WCOMP	10,000	10,000	10,000
	TOTAL	**533,383**	**564,132**	**510,300**
	TOAL CHARGES FOR SERVICES	**533,383**	**564,132**	**510,300**
	RECURRING ITEMS			
44110	Investment Income	58,258	-	-
44110	Investment Income-MHT	-	70	-
44131	Commissary Sales	30,348	30,451	30,000
44170	Miscellaneous Refunds	3,323	2,454	2,000
44180	Expenditure Credits	835	568	1,000
	TOTAL	**92,764**	**33,542**	**33,000**
	NON-RECURRING ITEMS			
44530	Sale of Equipment	211	13,694	2,000
44540-DTP	Sale of Property-Delinquent	-	4,098	4,000
44570	Contributions & Gifts	2,313	50	2,000
	TOTAL	**2,524**	**17,842**	**8,000**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	LOCAL REVENUES-OTHER			
44990	Other Local Revenues-ORUD	43,805	57,985	50,000
	TOTAL	**43,805**	**57,985**	**50,000**
	TOTAL OTHER LOCAL REVENUES	**139,093**	**109,369**	**91,000**
	FEES IN LIEU OF SALARIES			
45510	County Clerk	620,384	641,999	570,000
45520	Circuit Court Clerk	58,044	70,487	125,000
45540	General Sessions Court Clerk	469,095	373,460	400,000
45550	Clerk & Master	374,342	361,090	345,000
45580	Register of Deeds	311,734	383,493	315,000
45590	Sheriff	34,022	34,171	30,000
45610	Trustee	1,217,271	1,287,221	1,300,000
	TOTAL	**3,084,892**	**3,151,922**	**3,085,000**
	TOTAL FEES FROM COUNTY OFFICIALS	**3,084,892**	**3,151,922**	**3,085,000**
	GENERAL GOVERNMENT GRANTS			
46110	Juvenile Services Program	9,000	9,000	9,000
	TOTAL	**9,000**	**9,000**	**9,000**
	PUBLIC SAFETY GRANT			
46210	Law Enforcement Training Program	30,400	37,600	32,000
	TOTAL	**30,400**	**37,600**	**32,000**
	OTHER STATE REVENUES			
46830	Beer Tax	17,752	16,956	20,000
46835	Vehicle Certificate of Title Fees	9,657	9,602	9,500
46840	Alcoholic Beverage Tax	115,060	115,431	120,000
46851	State Revenue Sharing-T.V.A.	675,196	861,213	600,000
46852	State Revenue-Telecommunications	113,554	107,974	115,000
46855	State Shared Sports Gaming	68,616	73,997	70,000
46915	Contracted Prisoner Board	628,530	1,095,304	625,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants-BRAG	19,910	-	-
46980	Other State Grants-DGA	440,278	609,940	702,600
46980	Other State Grants-DRUG	90,194	101,683	102,500
46980	Other State Grants-HEALT	3,585	5,953	-
46980	Other State Grants-MHT	220,577	-	-
46980	Other State Grants-SalSu	1,000	1,000	1,000
46980	Other State Grants-SBC	80,076	123,163	100,000
46980	Other State Grants-SHRFF	20,000	33,000	41,666
	OTHER STATE REVENUES (cont'd)			
46980	Other State Grants-SRO	1,271,517	1,271,745	1,350,000
46980	Other State Grants-TN250	-	14,002	-
46990	Other State Revenues	19,994	20,222	22,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
46990	Other State Revenues-ROI	10,825	10,125	13,000
46990	Other State Revenues-SalSu	1,000	-	-
46990	Other State Revenues-SHRFF	40,800	12,800	40,000
46990	Other State Revenues-TOCW	13,960	5,891	22,155
	TOTAL	**3,877,245**	**4,505,166**	**3,969,585**
	TOTAL STATE OF TENNESSEE	**3,916,645**	**4,551,766**	**4,010,585**
	FEDERAL THROUGH STATE			
47180	Community Development-CDBG	51,220	150,442	-
47220	Civil Defense Reimbursement-DOE	20,844	21,000	21,000
47230	Disaster Relief	37,048	-	-
47250	Law Enforcement Grants-GHS	-	-	8,000
47590	Other Federal Through State-CARE	-	6,898	-
47590	Other Federal Through State-CHILD	57,148	59,646	68,092
47590	Other Federal Through State-EMPG	43,772	83,166	41,583
47990	Other Direct Federal Revenue-ELECT	-	70,827	-
47990	Other Direct Federal Revenue-SOIL	1,008	2,016	12,000
47990	Other Direct Federal Revenue-VEST	1,841	7,030	10,822
	TOTAL FEDERAL GOVERNMENT	**224,859**	**401,025**	**161,497**
	OTHER GOVERNMENTS			
48130	Contributions-PLAN	30,332	60,998	51,000
48130	Contributions-PLS	-	2,269	-
48130	Contributions-RMGMT	-	17,031	25,000
	TOTAL	**30,332**	**80,298**	**76,000**
	OTHER			
48990	Other	1,470	-	-
	TOTAL	**1,470**	-	-
TOTAL REVENUE		**25,063,173**	**26,374,386**	**25,483,778**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
		2024 Audited Reserves	2025 Audited Reserves	2026 Unaudited Reserves
34120	Encumbrances-Prior Year	-	-	59,964
34230	Long Term Notes Receivable	175,000	87,500	87,500
34240	Prepaids	142,491	214,367	238,059
34510	Restricted for General Government-DEEDS	65,939	65,084	67,189
34510	Restricted for General Government-GAME	145,867	214,483	288,480
34510	Restricted for General Government-GWT	1,131	1,131	1,131
34520	Restricted for Administration of Justice-CHNCY	56,638	64,396	74,217
34520	Restricted for Administration of Justice-CIRCT	142,281	162,191	185,429
34520	Restricted for Administration of Justice-CTSEC	13,975	14,110	14,228
34520	Restricted for Administration of Justice-CTYCL	43,222	51,865	49,072
34520	Restricted for Administration of Justice-DRUG	10,085	10,085	10,085
34520	Restricted for Administration of Justice-RCRDS	-	15,543	31,668
34525	Restricted for Public Safety-CRIME	6,250	6,250	6,250
34525	Restricted for Public Safety-MHT	-	143,345	68,906
34525	Restricted for Public Safety-SOR	55,234	59,854	63,075
34525	Restricted for Public Safety-SRO	18,985	33,541	49,236
34525	Restricted for Public Safety-TRAIN	20,000	20,000	20,000
34525	Restricted for Public Safety-CHJ	44,322	-	-
34530	Restricted for Public Health & Welfare-APPRO	-	15,048	12,048
34535	Restriced for Social, Cultural, Rec Ser-HOTEl	-	15,806	77,028
34575	Restricted for Capital Outlay-CHJ	-	23,714	-
34587	Restricted for Hybrid Retirement Stabilization Fund	531,187	675,584	675,584
34610	Committed for General Government	500,000	500,000	500,000
34610	Committed for General Government-MEDIN	100,000	100,000	100,000
34610	Committed for General Government-VACAT	50,000	50,000	50,000
34635	Committed for Social, Cultural, Rec Ser-RILEY	192,798	112,072	178,465
34690	Committed for Other Purposes-RET	284,974	293,113	296,729
34710	Assigned for General Government	3,959,640	5,094,737	4,797,995
34710	Assigned for Finance	425	-	-
34710	Assigned forAdministration of Justice	1,298	3,929	-
34710	Assigned for Public Safety	23,676	18,871	-
34710	Assigned for Social, Cultural, Rec Ser	-	2,000	-
39000	Beg. Undesignated Fund Balance	6,782,286	5,838,731	5,954,021
	TOTAL	**13,367,704**	**13,907,350**	**13,956,357**
TOTAL AVAILABLE FUNDS		**38,430,877**	**40,281,736**	**39,440,135**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51100	**COUNTY COMMISSION**			
161	Secretary(s)	2,196	2,379	4,500
191	Board & Committee Members Fees	51,606	55,022	60,000
201	Social Security	4,114	4,390	5,000
204	State Retirement	2,315	2,685	5,000
206	Life Insurance	726	891	900
207	Medical Insurance	105,563	82,920	102,000
208	Dental Insurance	4,011	4,015	4,020
217	Retirement-Hybrid Stabilization	-	393	400
302	Advertising	1,584	2,517	1,800
355	Travel	16,695	13,642	20,000
499	Other Supplies & Materials	-	715	4,000
524	Inservice/Staff Development	5,900	6,300	6,500
599	Other Charges	1,313	5,719	3,000
	TOTAL	**196,023**	**181,588**	**217,120**
51210	**BOARD OF EQUALIZATION**			
191	Board & Committee Members Fees	10,602	3,591	14,000
201	Social Security	746	353	1,200
302	Advertising	80	106	300
355	Travel	-	-	300
	TOTAL	**11,428**	**4,050**	**15,800**
51220	**BEER BOARD**			
191	Board & Committee Members Fees	1,830	2,784	4,500
201	Social Security	140	213	400
204	State Retirement	108	185	355
206	Life Insurance	-	0	50
207	Medical Insurance	-	50	40
208	Dental Insurance	-	2	10
217	Retirement-Hybrid Stabilization	-	28	25
299	Other Fringe Benefits	-	-	-
302	Advertising	242	174	250
	TOTAL	**2,320**	**3,435**	**5,630**
51230	**BUDGET AND FINANCE COMMITTEE**			
191	Board & Committee Members Fees	11,712	12,444	13,500
201	Social Security	889	945	1,040
204	State Retirement	602	610	1,050
206	Life Insurance	2	2	5
207	Medical Insurance	411	402	450
208	Dental Insurance	12	11	12
217	Retirement-Hybrid Stabilization	-	85	120
299	Other Fringe Benefits	5	7	10
302	Advertising	601	480	400
422	Food Supplies	287	473	400
	TOTAL	**14,521**	**15,459**	**16,987**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51240	**OTHER BOARDS AND COMMITTEES**			
191	Board & Committee Members Fees	40,992	29,036	43,000
201	Social Security	3,129	2,212	3,300
204	State Retirement	1,825	1,190	3,400
206	Life Insurance	1	2	5
207	Medical Insurance	204	372	400
208	Dental Insurance	5	10	10
217	Retirement-Hybrid Stabilization	-	140	300
299	Other Fringe Benefits	4	13	15
332	Legal Notices, Recording, And Court Costs	604	591	700
	TOTAL	**46,764**	**33,566**	**51,130**
51300	**COUNTY MAYOR/EXECUTIVE**			
101	County Official/Admin Officer	134,331	134,331	137,864
103	Assistant(s)	146,656	121,078	128,184
169	Part-Time Personnel	14,546	24,513	35,000
185	Educational Incentive	1,000	1,000	1,000
199	Other Per Diem & Fees	2,354	1,754	2,400
201	Social Security	22,514	21,234	24,300
204	State Retirement	20,278	19,566	21,700
206	Life Insurance	217	183	200
207	Medical Insurance	46,822	43,631	45,800
208	Dental Insurance	1,134	968	1,001
217	Retirement-Hybrid Stabilization	-	3,513	3,400
299	Other Fringe Benefits	220	-	-
307	Communication	-	-	1,500
320	Dues & Memberships	1,020	610	1,250
349	Printing, Stationery, and Forms	460	150	500
351	Rentals	400	420	500
355	Travel	6,019	3,647	5,000
437	Periodicals	75	75	100
451	Uniforms	-	-	500
524	In-Service/Staff Development	4,510	1,804	2,000
599	Other Charges	1,631	963	3,000
711	Furniture And Fixtures	709	231	750
	TOTAL	**404,896**	**379,672**	**415,949**
51310	**PERSONNEL OFFICE**			
105	Supervisor/Director	66,361	71,323	71,879
162	Clerical Personnel	-	-	15,255
185	Educational Incentive	3,000	3,000	3,000
199	Other Per Diem & Fees	577	1,223	1,200
201	Social Security	5,996	6,536	9,600
204	State Retirement	2,477	2,718	5,700
206	Life Insurance	62	63	130
207	Medical Insurance	9,797	10,313	20,500
208	Dental Insurance	327	334	670

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51310	**PERSONNEL OFFICE cont'd**			
217	Retirement-Hybrid Stabilization	-	-	500
299	Other Fringe Benefits	470	480	480
320	Dues & Memberships	394	299	2,000
719	Office Equipment	-	-	1,000
	TOTAL	**89,461**	**96,289**	**131,914**
51400	**COUNTY ATTORNEY**			
101	County Official	120,873	124,379	127,737
201	Social Security	9,101	9,469	9,800
204	State Retirement	4,046	4,165	4,300
206	Life Insurance	63	63	66
207	Medical Insurance	9,205	9,684	10,000
208	Dental Insurance	334	334	334
320	Dues & Memberships	-	200	400
331	Legal Services	3,391	7,476	6,400
332	Legal Notices, Recording & Court Costs	161	745	530
355	Travel	438	-	1,270
524	In-Service/Staff Development	250	250	-
	TOTAL	**147,862**	**156,763**	**160,837**
51500	**ELECTION COMMISSION**			
105	Supervisor/Director	107,144	110,358	113,260
106	Deputy(ies)	93,395	99,706	104,007
142	Mechanic(s)	7,187	4,260	8,000
169	Part-Time Personnel	881	1,380	3,000
187	Overtime Pay	5,819	3,450	6,000
192	Election Commission	9,900	9,500	18,000
193	Election Workers	113,964	41,576	120,000
201	Social Security	22,839	19,524	28,500
204	State Retirement	8,831	9,196	10,000
206	Life Insurance	158	158	200
207	Medical Insurance	30,009	30,939	31,500
208	Dental Insurance	1,001	1,001	1,001
210	Unemployment Compensation	11	-	-
217	Retirement-Hybrid Stabilization	-	655	990
299	Other Fringe Benefits	960	960	960
302	Advertising	2,324	2,011	12,000
307	Communication	2	3	250
320	Dues & Memberships	-	-	400
334	Maintenance Agreements	36,408	38,411	36,000
336	Maint/Repair/Equipment	-	-	2,000
349	Printing, Stationery & Forms	3,730	2,242	5,000
351	Rentals	4,107	2,725	6,000
355	Travel	4,997	4,177	5,000
399	Other Contracted Services	21,462	12,491	28,000
411	Data Processing Supplies	3,047	1,874	4,000
425	Gasoline	391	333	400
432	Library Books	63	75	300

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51500	**ELECTION COMMISSION cont'd**			
499	Other Supplies & Materials	3,157	3,751	4,000
524	In-Service/Staff Development	700	900	4,000
709	Data Processing Equipment	3,973	709	15,000
711	Furniture & Fixtures	-	883	-
	TOTAL	**486,460**	**403,246**	**567,768**
51600	**REGISTER OF DEEDS**			
101	County Official/Adm Officer	107,144	110,358	113,260
106	Deputy(ies)	177,699	183,415	188,522
169	Part-time Personnel	17,812	13,785	19,097
185	Educational Incentives	3,000	4,000	4,000
199	Other Per Diem & Fees	1,200	1,200	1,200
201	Social Security	22,760	23,151	26,000
204	State Retirement	12,670	12,993	14,000
206	Life Insurance	316	316	330
207	Medical Insurance	53,983	65,658	68,000
208	Dental Insurance	1,001	1,334	1,340
210	Unemployment Comensation	-	2,216	-
217	Retirement-Hybrid Stabilization	-	1,006	1,000
299	Other Fringe Benefits	480	480	480
317	Data Processing Services	1,374	-	10,000
320	Dues and Memberships	1,203	1,232	1,500
334	Maintenance Agreements	877	954	3,000
334	Maintenance Agreements - DATA	16,955	16,745	24,000
337	Maint/Repair/Office Equipment	738	-	2,000
349	Printing, Stationery and Forms	2,212	4,325	5,500
351	Rentals	200	210	250
355	Travel	2,974	1,103	3,500
367	Maint/Repair Service	-	-	2,000
524	In-Service/Staff Development	1,580	1,320	1,800
599	Other Charges	589	792	1,000
709	Data Processing Equipment	-	2,224	1,000
711	Furniture & Fixtures	3,763	-	5,000
	TOTAL	**430,530**	**448,817**	**497,779**
51720	**PLANNING**			
105	Supervisor/Director	-	75,414	82,400
133	Paraprofessional	-	60,822	111,099
199	Other Per Diem & Fees	-	1,615	3,600
201	Social Security	-	10,265	15,100
204	State Retirement	-	8,050	13,200
206	Life Insurance	-	121	195
207	Medical Insurance	-	21,961	21,000
208	Dental Insurance	-	639	1,001
217	Retirement-Hybrid Stabilization	-	1,099	1,800
299	Other Fringe Benefits	-	260	480
302	Advertising	-	204	3,000
307	Communication	-	-	-

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51720	**PLANNING (cont.)**			
320	Dues & Memberships	-	360	1,500
332	Legal Notices, Recording, & Crt Costs	-	892	1,400
334	Maintenance Agreements	-	181	-
338	Maint/Repair/Vehicles	-	-	5,000
348	Postal Charges	-	-	2,000
349	Printing, Stationery and Forms	-	182	2,000
355	Travel	-	1,299	5,000
399	Other Contracted Services	-	432	8,000
422	Food Supplies	-	-	1,000
425	Gasoline	-	233	5,000
435	Office Supplies	-	680	1,000
437	Periodicals	-	75	400
450	Tires and Tubes	-	-	1,500
451	Uniforms	-	487	1,500
524	In-Service/Staff Development	-	531	3,000
599	Other Charges	-	281	1,500
709	Data Processing Equipment		3,473	2,500
711	Furniture & Fixtures	-	3,000	3,000
719	Office Equipment	-	-	1,500
790	Other Equipment	-	-	1,000
	TOTAL	**-**	**192,558**	**300,675**
51750	**CODES COMPLIANCE**			
103	Assistant(s)	158,528	161,322	130,225
105	Supervisor/Director	87,425	76,692	82,400
133	Paraprofessional	44,202	-	-
189	Other Salaries & Wages	151,477	142,938	178,322
191	Board & Committee Member Fees	6,964	6,548	6,982
199	Other Per Diem & Fees	8,123	6,692	6,000
201	Social Security	33,768	28,945	31,000
204	State Retirement	28,562	27,073	31,000
206	Life Insurance	568	479	465
207	Medical Insurance	78,847	78,100	88,280
208	Dental Insurance	2,613	2,196	2,005
210	Unemployment Compensation	3,900	-	-
217	Retirement-Hybrid Stabilization	-	4,554	5,000
299	Other Fringe Benefits	720	480	-
302	Advertising	526	-	500
307	Communication	4,194	4,199	4,100
320	Dues & Memberships	787	-	1,500
321	Engineering Services - BRAG (Brownfield Grant)	19,910	-	-
332	Legal Notices, Recording, & Court Costs	75	39	100
334	Maintenance Agreements	32,754	31,190	40,000
338	Maint/Repair/Vehicles	8,048	5,662	15,000
348	Postal Charges	1,046	634	1,200
349	Printing, Stationery and Forms	1,134	1,152	1,000

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51750	**CODES COMPLIANCE (cont'd)**			
355	Travel	2,124	560	5,000
399	Other Contracted Services	-	1,206	2,000
410	Custodial Supplies	132	-	500
413	Drugs & Medical Supplies	75	-	200
415	Electricity	2,436	2,639	2,500
422	Food Supplies	210	296	500
425	Gasoline	6,554	8,167	12,000
434	Natural Gas	436	462	600
435	Office Supplies	3,735	3,215	3,000
437	Periodicals	136	-	100
450	Tires & Tubes	3,245	-	3,000
451	Uniforms	3,198	1,917	2,500
454	Water and Sewer	759	467	800
505	Judgements	22,920	-	25,000
524	In-Service/Staff Development	4,505	4,157	7,000
599	Other Charges	1,949	1,175	1,500
709	Data Processing Equipment	1,674	3,495	7,500
711	Furniture & Fixtures	11,507	1,000	1,000
719	Office Equipment	2,750	14	1,500
790	Other Equipment	239	941	1,000
	TOTAL	**742,755**	**608,606**	**702,279**
51760	**GEOGRAPHICAL INFORMATION SYSTEMS**			
133	Paraprofessionals	60,858	107,511	110,915
169	Part-Time Personnel	17,640	-	-
185	Educational Incentives	1,000	1,000	1,000
201	Social Security	6,014	8,223	8,600
204	State Retirement	2,037	5,495	5,800
206	Life Insurance	63	116	130
207	Medical Insurance	9,205	9,684	10,000
208	Dental Insurance	334	334	334
217	Retirement - Hybrid Stabilization	-	610	580
299	Other Fringe Benefits	480	480	480
320	Dues & Memberships	140	150	300
334	Maintenance Agreements	5,307	6,016	8,000
337	Maintenance Repair & Services	-	-	500
355	Travel	-	964	1,000
411	Data Processing Supplies	855	1,918	2,000
435	Office Supplies	-	158	1,000
524	Inservice Staff Development	1,225	660	4,000
599	Other Charges	484	200	500
709	Data Processing Equipment	5,943	6,557	8,000
711	Furniture And Fixtures	53	765	1,000
	TOTAL	**111,638**	**150,839**	**164,139**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51800	**COUNTY BUILDINGS**			
140	Salary Supplements	-	-	5,000
141	Foremen	49,064	50,545	82,281
166	Custodial Personnel	35,010	36,708	-
167	Maintenance Personnel	23,962	25,518	43,332
169	Part-time Personnel	18,737	24,849	26,150
185	Educational Incentive- Other	1,000	1,000	1,000
188	Bonus Payments	3,200	-	-
199	Other Per Diem & Fees	2,400	2,400	2,750
201	Social Security	10,098	10,764	11,900
204	State Retirement	4,890	4,824	9,000
206	Life Insurance	153	148	150
207	Medical Insurance	23,517	23,621	24,500
208	Dental Insurance	811	784	780
217	Retirement-Hybrid Stabilization	-	355	1,300
299	Other Fringe Benefits	880	840	150
307	Communication	100,675	83,356	85,000
320	Dues And Memberships	90	990	1,000
321	Engineering Services	-	1,200	-
334	Maintenance Agreements	85,768	177,198	180,000
335	Maint/Repair/Building	85,277	57,827	73,000
336	Maint/Repair/Equipment	16,183	20,555	22,000
338	Maint/Repair/Vehicles	6,213	3,524	5,000
355	Travel	-	-	500
359	Disposal Fees	3,103	3,075	3,000
399	Other Contracted Services	55,039	59,552	101,500
410	Custodial Supplies	18,803	18,037	21,500
411	Data Processing Supplies	472	413	1,000
415	Electricity	137,469	133,920	134,000
422	Food Supplies	6,977	3,929	4,000
425	Gasoline	4,053	3,553	4,000
434	Natural Gas	37,478	38,820	36,000
451	Uniforms	820	165	1,000
454	Water and Sewer	12,284	12,150	20,000
499	Other Supplies and Materials	12,735	8,617	15,000
524	InService/Staff Development	100	100	300
709	Data Processing Equip	1,641	1,346	10,000
711	Furniture & Fixtures	19,577	12,578	15,000
	TOTAL	**778,479**	**823,261**	**941,093**
51900	**OTHER GENERAL ADMINISTRATION**			
317	Data Processing Services	-	-	2,000
333	Licenses	-	-	1,600
334	Maintenance Agreements	30,857	32,571	39,000
337	Maint/Repair/Office Equipment	-	-	1,000
355	Travel	-	-	2,000
411	Data Processing Supplies	2,749	3,212	6,500
524	In-Service/Staff Development	-	-	5,000
709	Data Processing Equipment	2,880	7,566	10,000
	TOTAL	**36,486**	**43,349**	**67,100**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
51910	**PRESERVATION OF RECORDS**			
164	Attendants	88,738	86,884	99,960
186	Longevity Pay	-	-	2,500
199	Other Per Diem	485	462	600
201	Social Security	6,828	6,655	7,700
204	State Retirement	4,775	4,434	5,500
206	Life Insurance	125	113	130
207	Medical Insurance	19,657	18,420	22,000
208	Dental Insurance	662	598	670
217	Retirement-Hybrid Stabilization	-	508	600
299	Other Fringe Benefits	480	480	480
334	Maintenance Agreements - HIST (Historian)	-	950	950
334	Maintenance Agreements - RCRDS (Archives & Records Mgmt)	-	352	450
355	Travel - RCRDS	265	337	500
399	Other Contracted Services	-	25,000	25,000
415	Electricity	8,294	-	-
415	Electricity - HIST	-	8,000	8,000
425	Gasoline - RCRDS	92	-	500
524	Inservice Staff Development - RCRDS	85	185	500
599	Other Charges	9,383	-	-
599	Other Charges - HIST	-	2,907	9,000
599	Other Charges - RCRDS	-	7,005	9,000
790	Other Equipment	-	7,768	-
	TOTAL	**139,869**	**171,057**	**194,040**
51920	**RISK MANAGEMENT**			
140	Salary Supplements	19,771	20,402	20,800
201	Social Security	1,143	1,174	-
204	State Retirement	509	525	-
206	Life Insurance	14	14	-
207	Medical Insurance	2,263	2,332	-
208	Dental Insurance	75	75	-
299	Other Fringe Benefits	109	109	-
320	Dues & Memberships	425	425	1,000
320	Dues & Memberships - ORCCA	2,500	2,500	2,500
355	Travel	-	-	3,000
355	Travel - ORCCA	3,695	3,974	4,800
399	Other Contracted Services	-	15,276	18,000
399	Other Contracted Services - ORCCA	-	-	8,000
499	Other Supplies & Materials	19,332	14,405	18,000
502	Building & Contents Insurance	77,812	87,787	97,900
506	Liability Insurance	174,043	188,189	207,900
511	Vehicle & Equipment Insurance	131,459	149,947	172,260
513	Worker's Compensation	131,280	131,280	131,280
516	Other Self-Insured Claims	16,366	9,419	60,000
524	In-Service/Staff Development	-	-	3,000
	TOTAL	**580,796**	**627,834**	**748,440**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
52100	**ACCOUNTING AND BUDGETING**			
105	Supervisor/Director	92,824	112,480	113,260
119	Accountants/Bookkeepers	279,094	334,130	382,217
162	Clerical Personnel	8,696	13,407	-
169	Part-time Personnel	-	8,394	-
185	Educational Incentive	12,000	11,000	12,000
186	Longevity Pay	-	-	2,500
188	Bonus Payments	-	7,980	9,000
199	Other Per Diem & Fees	623	600	600
201	Social Security	31,652	39,151	42,000
204	State Retirement	28,118	34,238	36,000
206	Life Insurance	463	537	520
207	Medical Insurance	103,363	120,085	121,000
208	Dental Insurance	2,447	2,837	2,700
210	Unemployment	650	-	-
217	Retirement-Hybrid Stabilization	-	5,482	5,100
299	Other Fringe Benefits	242	406	480
307	Communication	-	17	-
320	Dues & Memberships	330	120	1,000
334	Maintenance Agreements	7,850	3,761	10,000
349	Printing, Stationery and Forms	2,324	2,824	3,500
355	Travel	105	1,724	4,000
435	Office Supplies	329	722	1,000
451	Uniforms	-	1,094	1,100
508	Premium on Corporate Surety Bonds	17	-	-
524	In-Service/Staff Development	850	2,225	3,000
709	Data Processing Equipment	786	3,493	2,000
711	Furniture & Fixtures	1,199	60	1,000
	TOTAL	**573,962**	**706,767**	**753,977**
52200	**PURCHASING**			
105	Supervisor/Director	85,720	88,287	90,609
122	Purchasing Personnel	86,682	93,260	94,358
162	Clerical Personnel	15,255	19,189	19,765
169	Part-time Personnel	3,375	-	-
185	Educational Incentive	2,000	3,000	3,000
199	Other Per Diem & Fees	1,200	1,200	1,200
201	Social Security	13,486	13,921	15,600
204	State Retirement	5,777	6,059	6,800
206	Life Insurance	186	186	200
207	Medical Insurance	29,417	30,328	32,500
208	Dental Insurance	981	981	1,001
299	Other Fringe Benefits	1,411	1,411	1,440
302	Advertising	2,754	4,927	3,500
320	Dues & Memberships	510	573	900
334	Maintenance Agreements	4,369	7,032	9,000
355	Travel	4,535	3,416	5,000
451	Uniforms	24	389	750
508	Premium on Corporate Surety Bonds	-	-	845

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
52200	**PURCHASING cont'd**			
524	InService/Staff Development	1,093	3,005	2,500
709	Data Processing	-	779	500
711	Furniture and Fixtures	1,125	-	500
	TOTAL	**259,900**	**277,942**	**289,968**
52300	**PROPERTY ASSESSOR'S OFFICE**			
101	County Official/Adm Officer	107,144	110,358	113,260
106	Deputy(ies)	511,696	550,985	595,003
140	Salary Supplements	1,000	1,000	1,000
169	Part-time Personnel	23,245	15,182	30,317
185	Educational Incentive-Other County Employees	4,000	4,000	4,000
188	Bonus Payments	-	9,400	12,500
199	Other Per Diem & Fees	3,369	2,400	8,400
201	Social Security	47,996	50,618	59,000
204	State Retirement	33,641	35,297	40,000
206	Life Insurance	736	736	800
207	Medical Insurance	145,726	155,288	164,000
208	Dental Insurance	3,892	3,892	4,005
210	Unemployment Compensation	1,300	-	-
217	Retirement-Hybrid Stabilization	-	4,091	4,000
299	Other Fringe Benefits	1,890	2,720	2,880
302	Advertising	-	-	1,500
307	Communication	2,096	2,040	2,800
309	Contracts w/ Gov't Agencies	39,770	21,050	30,000
312	Contracts with Private Agencies	89,799	102,359	105,000
320	Dues & Memberships	2,590	3,185	5,000
331	Legal Services	-	-	15,000
334	Maintenance Agreements	-	150	1,500
337	Maint/Repair/Office Equipment	5,406	5,201	8,000
338	Maint/Repair/Service Vehicles	845	1,663	7,000
348	Postal Charges	-	-	1,000
349	Printing, Stationery and Forms	794	918	2,030
355	Travel	6,196	7,707	7,000
425	Gasoline	1,202	2,501	7,000
451	Uniforms	1,774	1,960	2,800
499	Other Supplies and Materials	208	1,162	2,500
508	Premiums On Corporate Surety Bonds	397	-	400
524	In-Service/Staff Development	3,840	17,223	2,000
599	Other Charges	2,864	372	3,600
709	Data Processing Equipment	1,228	3,253	7,500
719	Office Equipment	90	-	7,000
	TOTAL	**1,044,734**	**1,116,710**	**1,257,795**
52400	**COUNTY TRUSTEE'S OFFICE**			
101	County Official/Adm Officer	107,144	110,358	113,260
106	Deputy(ies)	146,475	156,639	160,821
169	Part-time Personnel	7,029	826	10,000
201	Social Security	19,210	19,645	22,000

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
52400	**COUNTY TRUSTEE'S OFFICE cont'd**			
204	State Retirement	12,494	13,199	16,400
206	Life Insurance	252	252	270
207	Medical Insurance	34,139	30,939	32,000
208	Dental Insurance	1,001	1,001	1,001
217	Retirement-Hybrid Stabilization	-	1,370	2,100
299	Other Fringe Benefits	960	960	960
302	Advertising	174	203	200
307	Communication	-	-	400
309	Contracts w/ Gov't Agencies	7,814	7,844	8,900
320	Dues & Memberships	2,408	2,147	2,500
334	Maintenance Agreements	14,896	16,012	20,000
348	Postal Charges	22,912	24,074	24,000
349	Printing, Stationery and Forms	1,000	660	300
351	Rentals	256	268	600
355	Travel	-	-	2,000
411	Data Processing Supplies	1,223	1,351	5,500
508	Premiums On Corporate Surety	255	-	-
524	In-Service/Staff Development	2,459	365	400
599	Other Charges	6,319	2,451	2,000
709	Data Processing Equipment	-	3,584	7,000
711	Furniture & Fixtures	-	794	750
	TOTAL	**388,420**	**394,942**	**433,362**
52500	**COUNTY CLERK'S OFFICE**			
101	County Official/Adm Officer	107,144	110,358	113,260
106	Deputy(ies)	396,436	387,024	450,012
169	Part-time Personnel	18,452	25,845	46,948
185	Educational Incentive	3,000	2,000	3,000
186	Longevity Pay	2,500	-	-
188	Bonus Payments	-	10,000	12,000
201	Social Security	39,321	40,114	48,000
204	State Retirement	22,167	24,291	30,000
206	Life Insurance	624	623	730
207	Medical Insurance	114,122	108,969	125,000
208	Dental Insurance	3,300	3,295	3,700
210	Unemployment Compensation	-	-	5,000
217	Retirement-Hybrid Stabilization	-	2,350	3,000
299	Other Fringe Benefits	2,560	2,400	2,400
307	Communication	5,000	-	5,000
320	Dues & Memberships	1,385	1,397	3,000
334	Maintenance Agreements	38,638	37,253	43,000
337	Maint/Repair/Office Equipment	273	367	3,000
349	Printing, Stationery and Forms	10,774	10,469	15,000
351	Rentals	400	420	3,000
355	Travel	2,276	2,326	5,000
399	Other Contracted Services	-	-	2,000
437	Periodicals	63	75	500
499	Other Supplies & Materials	2,438	377	10,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
52500	**COUNTY CLERK'S OFFICE cont'd**			
508	Premium on Corporate Surety Bonds	-	-	1,000
524	In-Service/Staff Development	710	730	4,300
709	Data Processing Equipment	18,367	19,100	41,000
711	Furniture & Fixtures	2,368	-	10,000
719	Office Equipment	80	-	6,000
	TOTAL	**792,398**	**789,783**	**994,850**
53100	**CIRCUIT COURT**			
101	County Official/Adm Officer	107,144	110,358	113,260
106	Deputy(ies)	442,640	465,395	528,268
169	Part-time Personnel	17,897	14,784	31,595
185	Education Incentive	1,000	1,000	1,000
201	Social Security	42,178	44,288	52,000
204	State Retirement	26,195	30,422	36,000
206	Life Insurance	686	712	800
207	Medical Insurance	136,980	143,388	160,000
208	Dental Insurance	3,624	3,761	4,100
217	Retirement-Hybrid Stabilization	-	3,571	4,000
299	Other Fringe Benefits	2,944	2,371	2,400
307	Communication	15	15	100
320	Dues & Memberships	1,098	947	1,500
334	Maintenance Agreements	29,754	33,074	35,000
349	Printing, Stationery and Forms	8,085	7,909	9,000
355	Travel	34	34	100
411	Data Processing Supplies	734	2,645	3,000
435	Office Supplies	3,282	2,107	3,000
451	Uniforms	1,015	-	1,000
508	Premium on Corporate Surety Bonds	-	-	200
524	In-Service/Staff Development	200	100	100
599	Other Charges	109	150	500
709	Data Processing Equipment	469	2,593	24,000
711	Furniture & Fixtures	406	810	3,000
719	Office Equipment	-	-	1,000
	TOTAL	**826,488**	**870,433**	**1,014,923**
53310	**GENERAL SESSIONS JUDGE**			
102	Judge(s)	402,911	414,596	425,790
103	Assistants(s)	46,730	48,132	49,576
133	Paraprofessionals	146,438	144,235	164,000
185	Educational Incentive	1,000	1,000	1,000
186	Longevity Pay	-	2,500	-
199	Other Per Diem & Fees	5,999	5,999	6,000
201	Social Security	42,162	42,851	50,000
204	State Retirement	28,705	29,435	32,000
206	Life Insurance	316	316	320
207	Medical Insurance	64,737	69,062	73,000
208	Dental Insurance	1,668	1,668	1,700
217	Retirement-Hybrid Stabilization	-	2,854	3,000

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
53310	**GENERAL SESSIONS JUDGE cont'd**			
299	Other Fringe Benefits	1,440	1,440	1,440
309	Contracts with Government Agencies	-	1,200	10,000
312	Contracts with Private Agencies	16,470	21,298	45,000
320	Dues and Memberships	2,437	3,766	2,500
329	Laundry Service	99	55	250
331	Legal Services	-	-	500
333	Licenses	174	-	1,000
334	Maintenance Agreements	-	-	2,000
349	Printing, Stationery and Forms	1,012	1,406	-
355	Travel	4,225	1,571	7,500
355	Travel-MAG	4,173	3,919	6,000
399	Other Contracted Services	3,855	4,139	4,000
411	Data Processing	-	1,331	5,000
432	Library Books/Magazines	-	1,184	1,500
435	Office Supplies	405	954	2,500
451	Uniforms	-	537	600
524	In-Service/Staff Development	1,183	1,124	2,000
524	In-Service/Staff Development - MAG (Magistrate)	-	-	500
599	Other Charges	-	-	1,000
709	Data Processing	900	1,675	5,000
	TOTAL	**777,038**	**808,248**	**904,676**
53330	**DRUG COURT**			
105	Supervisor/Director	55,000	55,000	57,200
201	Social Security	4,633	4,153	4,380
204	State Retirement	4,682	4,196	4,410
206	Life Insurance	63	63	66
207	Medical Insurance	10,003	10,313	11,000
208	Dental Insurance	334	334	334
217	Retirement-Hybrid Stabilization	-	753	790
307	Communication	485	490	1,000
348	Postal Charges	-	-	500
349	Printing, Stationery & Forms	52	-	500
355	Travel	7,560	5,977	7,000
499	Other Supplies and Materials	3,795	3,638	6,500
499	Other Supplies and Materials - ASST	357	813	3,420
524	Inservices Staff Development	2,440	1,870	4,000
599	Other Charges	-	-	1,400
	TOTAL	**89,404**	**87,600**	**102,500**
53400	**CHANCERY COURT**			
101	County Official/Adm Officer	107,144	110,358	113,260
106	Deputy(ies)	206,826	193,125	205,260
169	Part-time Personnel	17,504	32,698	36,359
185	Educational Incentive	2,000	-	2,000
187	Overtime Pay	3,993	2,577	5,000
201	Social Security	25,226	24,827	28,000
204	State Retirement	19,858	21,677	24,000
206	Life Insurance	379	379	400

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
53400	**CHANCERY COURT cont'd**			
207	Medical Insurance	78,452	86,731	89,000
208	Dental Insurance	2,031	2,003	2,100
217	Retirement-Hybrid Stabilization	-	3,672	3,500
299	Other Fringe Benefits	602	480	480
307	Communication	-	165	400
312	Contracts w/Private Agencies	-	-	100
320	Dues and Memberships	2,068	2,122	2,400
331	Legal Services	-	609	1,000
332	Legal Notices, Recording, & Court Costs	22	22	100
334	Maintenance Agreements	20,965	20,925	24,000
349	Printing, Stationery and Forms	2,367	4,638	2,400
355	Travel	567	1,088	1,300
435	Office Supplies	1,158	1,337	2,000
437	Periodicals	109	109	200
451	Uniforms	500	781	1,000
499	Other Supplies & Materials	7,580	1,136	1,000
508	Premium on Corporate Surety Bonds	350	350	400
524	In-Service/Staff Development	725	245	1,000
708	Communication Equipment	-	-	5,000
709	Data Processing Equipment	1,936	802	5,000
711	Furniture & Fixtures	2,998	8,993	1,000
790	Other Equipment	34	1,114	1,000
	TOTAL	**505,394**	**522,963**	**558,659**
53500	**JUVENILE COURT**			
103	Assistants	58,651	94,050	107,986
105	Supervisor/Director	73,388	74,163	76,388
112	Youth Service Officer	147,184	150,549	162,210
140	Salary Supplements	7,031	-	-
164	Attendants	3,344	3,901	10,811
169	Part-Time Personnel	16,520	-	-
187	Overtime Pay	38,704	34,060	38,204
189	Other Salaries & Wages - SBC (Safe Baby Court)	35,346	56,500	62,281
199	Other Per Diem & Fees	6,000	7,153	7,200
201	Social Security	26,113	26,675	31,500
201	Social Security - SBC	2,550	4,295	4,674
204	State Retirement	19,697	22,116	25,600
204	State Retirement - SBC	2,462	4,144	4,422
206	Life Insurance	324	382	400
206	Life Insurance - SBC	37	63	48
207	Medical Insurance	55,467	68,190	70,000
207	Medical Insurance - SBC	5,034	10,313	8,643
208	Dental Insurance	1,405	1,688	2,005
208	Dental Insurance - SBC	167	334	250
217	Retirement-Hybrid Stabilization	-	3,222	2,900
217	Retirement-Hybrid Stabilization - SBC	-	685	1,230
299	Other Fringe Benefits	1,032	989	1,000
307	Communication	2,391	1,068	5,000
307	Communication - SBC	303	520	700
312	Contracts with Private Agencies	2,460	791	6,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
53500	**JUVENILE COURT cont'd**			
320	Dues and Memberships	300	277	1,000
322	Evaluation & Testing	-	-	10,000
334	Maintenance Agreements	5,970	1,925	8,000
335	Maint/Repair/Buildings	721	1,530	6,000
337	Maint/Repair/Office Equip	2,176	743	3,000
338	Maint/Repair/Vehicles	18,834	3,996	12,000
340	Medical & Dental Charges	3,779	3,999	4,000
349	Printing, Stationery and Forms	3,726	125	3,000
349	Printing, Stationery and Forms - SBC	578	-	1,000
355	Travel	8,404	7,647	15,000
355	Travel - SBC	110	-	1,500
399	Other Contracted Services	31,445	38,080	45,000
411	Data Processing Supplies	-	900	2,000
422	Food Supplies	366	1,260	1,500
425	Gasoline	6,158	8,040	10,000
432	Library Books	1,880	1,844	2,000
441	Prisoners Clothing	-	-	500
450	Tires & Tubes	1,756	-	2,500
451	Uniforms	1,962	1,059	2,000
499	Other Supplies & Materials - SBC	5,417	5,282	5,000
508	Premiums on Corporate Bonds	522	100	-
524	Inservice Staff Development	800	1,550	1,000
524	Inservice Staff Development - SBC	-	400	7,000
599	Other Charges	4,763	3,667	5,000
599	Other Charges - SBC	27,711	10,114	3,252
709	Data Processing Equipment	1,280	-	3,500
711	Furniture & Fixtures	4,678	1,046	2,000
	TOTAL	**638,943**	**659,436**	**786,704**
53900	**OTHER ADMINISTRATION OF JUSTICE**			
194	Jury and Witness Fees	6,686	9,616	27,650
201	Social Security	-	-	-
302	Advertising	202	358	350
307	Communication	948	903	1,000
355	Travel	-	-	12,000
422	Food Supplies	3,323	3,378	4,000
	TOTAL	**11,159**	**14,256**	**45,000**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54110	**SHERIFF'S DEPARTMENT**			
101	County Official	117,858	121,394	124,586
103	Assistant (Chief Deputy)	90,372	93,084	95,877
106	Deputy(ies)	1,939,284	2,145,801	2,440,515
106	Deputy(ies)-CHILD	60,029	61,829	63,684
140	Salary Supplements	74,500	53,450	74,500
140	Salary Supplements-SHRFF	20,000	27,000	41,666
141	Foremen (Courts)	99,529	108,670	138,168
169	Part-Time Personnel	39,601	19,282	70,975
170	School Resource Officer(s)	859,051	914,617	1,082,760
186	Longevity Pay	-	-	2,500
187	Overtime Pay	254,901	277,119	212,180
187	Overtime Pay-GHS	-	320	4,365
187	Overtime Pay-GHS23	1,025	-	-
187	Overtime Pay-GHS24	2,086	1,765	-
187	Overtime Pay-HIDTA	-	-	18,080
187	Overtime Pay-HOLI	90,704	99,746	85,132
187	Overtime Pay-SRO	242	50	12,554
187	Overtime Pay-TOCW	15,155	5,443	18,080
199	Other Per Diem & Fees	28,166	29,919	34,944
201	Social Security	274,689	292,535	344,000
204	State Retirement	205,394	223,537	276,100
206	Life Insurance	3,263	3,437	4,000
207	Medical Insurance	644,299	721,310	843,000
208	Dental Insurance	17,350	18,181	22,000
210	Unemployment Compensation	-	1,625	5,000
217	Retirement-Hybrid Stabilization	-	31,734	36,000
299	Other Fringe Benefits	8,512	8,920	9,000
307	Communication	40,968	47,486	50,000
309	Contracts w/ Gov't Agencies	2,680	2,680	2,814
309	Contracts w/ Gov't Agencies-NCIC	53,021	53,021	56,977
312	Contracts w/Private Agencies	-	-	32,760
320	Dues and Memberships	4,155	4,025	5,460
330	Operating Lease Payments	21,600	23,000	22,464
332	Legal Notices	-	-	1,000
333	Licenses	416	273	525
334	Maintenance Agreements	94,364	110,158	119,000
335	Maint/Repair/Buildings	3,532	4,578	5,000
337	Maint/Repair/Office Equipment	-	70	525
338	Maint/Repair/Vehicles	51,833	78,456	72,700
338	Maint/Repair/Vehicles-INS	16,726	8,962	15,000
348	Postal Charges	64	425	3,000
349	Printing, Stationary and Forms	4,787	5,159	7,500
355	Travel	25,407	20,271	30,000
357	Veterinary Services	-	-	525
399	Other Contracted Services	7,949	5,893	9,660
399	Other Contracted Services-MHT	25,305	74,439	143,345
399	Other Contracted Services-SOR	2,320	2,479	2,835
401	Animal Food	591	587	1,050
412	Diesel Fuel	1,125	1,907	9,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54110	**SHERIFF'S DEPARTMENT (cont'd)**			
415	Electricity	4,268	4,242	3,900
425	Gasoline	126,583	140,967	180,000
431	Law Enforcement Supplies	18,382	10,790	35,000
431	Law Enforcement Supplies-VEST	9,715	14,450	25,034
432	Library Books/Media	-	436	1,470
437	Periodicals	75	-	978
450	Tires and Tubes	40,286	27,490	34,020
451	Uniforms	17,169	13,474	22,680
454	Water & Sewer	1,099	1,310	1,200
499	Other Supplies & Materials	8,769	10,587	10,000
499	Other Supplies & Materials-CHILD	-	-	3,216
508	Premium on Corporate Surety Bonds	900	900	3,000
516	Other Self-Insured Claims	-	-	5,250
524	In-Service/Staff Development	12,170	25,731	30,000
524	In-Service/Staff Development-SROS	19,648	18,780	30,000
599	Other Charges-CHCGP	7,103	6,899	7,350
707	Building Improvements	7,708	-	-
709	Data Processing Equipment	8,959	9,887	9,450
716	Law Enforcement Equipment-GHS	-	5,842	7,000
716	Law Enforcement Equipment-GHS24	6,135	-	5,635
716	Law Enforcement Equipment-SRO	13,961	36,168	120,130
716	Law Enforcement Equipment-SROS	14,529	15,525	20,000
718	Motor Vehicles - MHT (Mental Health Transport)	39,817	-	-
718	Motor Vehicles - SRO	94,756	58,425	-
719	Office Equipment	519	-	5,250
790	Other Equipment-PLS	875	1,284	3,000
790	Other Equipment-RD20	-	-	15,750
	TOTAL	**5,656,277**	**6,107,826**	**7,230,119**
54210	**JAIL**			
160	Guards (Jailers)	1,900,731	2,160,105	2,257,978
169	Part-time Personnel	34,824	45,456	76,782
187	Overtime Pay	158,308	154,280	154,500
187	Overtime Pay-HOLI	71,705	88,658	61,108
199	Other Per Diem & Fees	2,760	2,760	5,500
201	Social Security	160,136	180,710	200,000
204	State Retirement	143,412	161,532	172,000
206	Life Insurance	2,241	2,362	2,400
207	Medical Insurance	432,892	462,554	480,000
208	Dental Insurance	11,481	12,176	13,000
210	Unemployment Compensation	-	-	2,000
217	Retirement-Hybrid Stabilization	-	25,982	25,000
299	Other Fringe Benefits	2,400	2,400	2,400
307	Communication	3,617	1,390	4,200
334	Maintenance Agreements	50,192	45,154	72,000
335	Maint/Repair/Building	48,294	55,870	70,000

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54210	**JAIL (cont'd)**			
336	Maint/Repair/Equipment	26,305	57,264	70,000
338	Main/Repair/Vehicles	4,450	8,467	8,652
340	Medical and Dental Service	772,016	676,625	600,000
340	Medical and Dental Service-ADMIN	3,760	-	-
340	Medical and Dental Service-HERTH	-	306,453	200,000
340	Medical and Dental Service-INPAT	-	-	10,500
349	Printing, Stationery, Forms	1,035	1,700	6,300
355	Travel	4,302	9,568	15,000
355	Travel-EXTRA	1,574	564	-
359	Disposal Fees	9,380	10,299	11,000
410	Custodial Supplies	58,788	49,573	72,000
412	Diesel Fuel	1,657	884	4,000
415	Electricity	82,951	81,492	81,870
421	Food Preparation Supplies	214	509	5,250
422	Food Supplies	331,229	343,762	351,750
422	Food Supplies-EXTRA	20	-	-
425	Gasoline	11,343	14,783	20,000
431	Law Enforcement Supplies	3,958	291	15,000
432	Library Books	597	114	8,000
434	Natural Gas	23,789	24,481	45,150
441	Prisoner Clothing	28,752	33,530	33,600
450	Tires and Tubes	3,059	1,114	5,000
451	Uniforms	10,562	12,242	18,500
454	Water and Sewer	107,085	117,530	123,000
499	Other Supplies	8,445	6,203	10,500
524	In-Service/Staff Development	4,565	2,664	15,000
709	Data Processing Equipment	-	5,620	10,000
711	Furniture and Fixtures	1,433	-	5,250
	TOTAL	**4,524,261**	**5,167,120**	**5,344,190**
54410	**CIVIL DEFENSE**			
103	Assistant(s)	87,783	92,506	95,280
103	Assistant(s)-EMPG	8,175	8,428	8,682
105	Supervisor/Director	37,500	112,480	113,260
140	Salary Supplement-DOE	5,000	5,000	5,000
169	Part-Time Personnel-HAZ	-	-	18,552
185	Educational Incentive		3,000	3,000
187	Overtime Pay- HOLI	-	-	1,000
199	Other Per Diem & Fees	1,800	2,908	3,500
201	Social Security	10,642	16,264	19,000
204	State Retirement	6,451	8,928	10,000
206	Life Insurance	126	183	200
207	Medical Insurance	10,003	19,669	21,000
208	Dental Insurance	667	969	1,001
217	Retirement-Hybrid Stabilization	-	600	600
299	Other Fringe Benefits	480	914	960
307	Communication	12,359	12,224	13,000
312	Contracts w/Private Agencies	7,493	6,696	20,150
320	Dues and Memberships	145	168	500
333	Licenses	-	-	1,300

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54410	**CIVIL DEFENSE (cont'd)**			
334	Maintenance Agreements	8,170	2,316	15,000
335	Maint/Repair/Building	432	672	12,000
336	Maint/Repair/Equip	2,985	1,402	10,000
337	Maint/Repair/Office Equip	-	181	2,000
338	Maint/Repair/Vehicles	20,422	14,577	30,000
348	Postal Charges	11	-	100
355	Travel	834	844	1,500
359	Disposal Fees	-	213	500
410	Custodial Supplies	321	197	500
412	Diesel Fuel	6,538	8,908	15,000
415	Electricity	-	1,983	2,000
422	Food Supplies	157	183	800
425	Gasoline	838	1,872	5,000
429	Instructional Supplies & Materials	23	-	3,500
435	Office Supplies	1,187	198	1,500
442	Propane Gas	-	-	200
446	Small Tools	896	965	1,000
450	Tires & Tubes	-	3,000	3,000
451	Uniforms	2,223	1,183	6,000
499	Other Supplies & Materials	798	731	1,500
499	Other Supplies & Materials-DOE	13,861	15,163	15,420
524	In-Service/Staff Development	946	1,075	4,000
599	Other Charges	6,968	2,302	15,000
708	Communication Equipment	15,550	8,214	10,000
709	Data Processing Equipment	-	-	1,000
711	Furniture & Fixtures	2,253	1,391	2,000
	TOTAL	**274,037**	**358,511**	**494,505**
54490	**OTHER EMERGENCY MANAGEMENT**			
309	Contracts w/Government Agencies E-911	482,280	482,280	496,749
		482,280	**482,280**	**496,749**
54610	**COUNTY CORONER/MEDICAL EXAMINER**			
312	Contracts w/Private Agencies	33,000	30,975	50,000
312	Contracts w/Private Agencies-ROI	10,900	10,125	13,000
599	Other Charges	113,552	113,270	150,000
599	Other Charges-BAGS	-	1,704	3,000
	TOTAL	**157,452**	**156,073**	**216,000**
55110	**LOCAL HEALTH CENTER**			
167	Maintenance Personnel	16,890	17,349	-
169	Part-time Personnel	14,277	12,106	14,217
199	Other Per Diem & Fees	-	-	-
201	Social Security	2,373	2,252	1,100
204	State Retirement	1,299	1,323	-
206	Life Insurance	25	25	-
207	Medical Insurance	4,024	4,136	-
208	Dental Insurance	134	134	-
217	Retirement-Hybrid Stabilization	-	237	-
302	Advertising	-	-	300

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55110	**LOCAL HEALTH CENTER (cont'd)**			
307	Communication	17,434	17,640	20,000
320	Dues & Memberships	675	700	1,000
334	Maintenance Agreements	8,541	12,330	15,000
335	Maint/Repair/Buildings	7,373	3,004	11,000
336	Maint/Repair Services	373	-	2,500
348	Postal Charges	-	1	100
349	Printing, Stationary and Forms	-	-	500
351	Rentals Appropriation to State-APPRO	-	-	-
355	Travel	-	400	2,500
359	Disposal Fees	1,220	1,665	1,580
410	Custodial Supplies	1,458	475	2,000
413	Drugs & Medical Supplies	911	1,318	3,000
415	Electricity	27,355	23,333	55,000
434	Natural Gas	6,406	6,981	15,000
435	Office Supplies	4,607	2,714	4,500
437	Periodicals	262	279	250
454	Water & Sewer	4,594	2,723	7,200
524	Inservice Staff Development	1,100	-	4,000
599	Other Charges	3,346	2,609	4,000
599	Other Charges-APPRO	6,754	3,000	12,048
711	Furniture And Fixtures	1,258	396	4,000
711-APPRO	Furniture And Fixtures	30,979	-	-
790	Other Equipment	2,189	-	8,500
	TOTAL	**165,858**	**117,129**	**189,295**
55190	**OTHER LOCAL HEALTH SERVICES**			
103	Assistants	72,128	99,809	102,593
131	Medical Personnel	248,505	308,317	346,326
188	Bonus Payments	-	4,180	3,681
201	Social Security	23,125	29,776	36,000
204	State Retirement	23,009	28,651	32,000
206	Life Insurance	442	542	600
207	Medical Insurance	98,825	118,988	146,578
208	Dental Insurance	2,335	2,863	2,942
217	Retirement-Hybrid Stabilization	-	4,778	8,000
299	Other Fringe Benefits	480	480	480
307	Communication	358	478	1,000
355	Travel	10,103	8,028	17,400
506	Liability Insurance	134	320	1,240
513	Workman's Comp Insurance	2,760	2,760	2,760
524	In-Service/Staff Development	-	-	1,000
524-ESR	In-Service/Staff Development	3,585	5,953	-
599-CARE	Other Charges	-	6,898	-
	TOTAL	**485,788**	**622,820**	**702,600**
55390	**APPROPRIATION TO STATE**			
399	Other Contracted Services	-	51,601	52,781
599	Other Charges	-	1,180	-
	TOTAL	**-**	**52,781**	**52,781**

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55590	**OTHER LOCAL WELFARE SERVICES**			
316	Contributions	-	-	150,000
316	Contributions-ADFAC	800	2,500	-
316	Contributions-AGING	300	800	-
316	Contributions-AML	1,700	5,000	-
316	Contributions-AMSE	-	2,000	-
316	Contributions-ARE30	-	2,400	-
316	Contributions-CAC	3,900	14,480	-
316	Contributions-CLINC	3,800	5,000	-
316	Contributions-ETHRA	9,200	-	-
316	Contributions-FAMIL	7,000	20,000	-
316	Contributions-FHFP	3,000	6,000	-
316	Contributions-FREMC	2,900	-	-
316	Contributions-HERTG	19,000	-	-
316	Contributions-HMERC	4,000	-	-
316	Contributions-KLF	3,400	16,000	-
316	Contributions-LIFEC	2,300	5,000	-
316	Contributions-MDUNN	15,000	15,000	-
316	Contributions-MECAA	18,300	20,000	-
316	Contributions-OSHIS	7,500	5,000	-
316	Contributions-PFS	-	3,000	-
316	Contributions-RCCM	4,500	-	-
316	Contributions-RCHG	-	-	-
316	Contributions-RCYL	-	-	-
316	Contributions-RIL	1,000	900	-
316	Contributions-RMA	3,000	8,000	-
316	Contributions-RS	28,200	-	-
316	Contributions-RSI	-	-	-
316	Contributions-SSN	2,300	920	-
316	Contributions-UNITE	1,700	5,500	-
316	Contributions-WARMC	1,400	7,000	-
316	Contributions-WBEF	1,600	5,500	-
799	Other Capital Outlay-RS	11,000	-	-
	TOTAL	**156,800**	**150,000**	**150,000**
56500	**LIBRARIES**			
316	Library - Contributions	20,000	20,000	45,800
432	Library Books	310	640	-
	TOTAL	**20,310**	**20,640**	**45,800**
56700	**PARKS & FAIR BOARDS**			
103	Assistant(s)	46,280	47,669	49,100
103	Assistant(s)-SPC	44,174	48,576	-
105	Supervisor/Director	54,337	60,135	60,770
169	Part-time Personnel-RILEY	28,441	42,506	39,140
169	Part-time Personnel-ROANE	60,215	70,975	72,100
169	Part-time Personnel-SPC	21,224	12,478	25,750
187	Overtime Pay	13,332	11,848	14,931
187	Overtime Pay-CCRA	-	-	-

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
56700	**PARKS & FAIR BOARDS (cont.)**			
187	Overtime Pay-SPC	356	1,149	2,262
199	Other Per Diem & Fees	3,000	3,000	1,800
201	Social Security	20,305	22,469	20,500
204	State Retirement	7,764	8,178	5,100
206	Life Insurance	189	189	130
207	Medical Insurance	42,851	44,669	37,000
208	Dental Insurance	1,001	1,001	700
217	Retirement-Hybrid Stabilization	-	799	-
299	Other Fringe Benefits	960	960	960
302	Advertising	43	-	-
307	Communication	5,119	5,198	4,500
320	Dues & Memberships	-	-	100
320	Dues & Memberships 652 Project	1,500	3,000	1,500
334	Maintenance Agreements	1,790	3,058	3,500
335	Maint/Repair Building-DOCK	-	477	500
335	Maint/Repair/Building-EMORY	2,700	2,100	3,000
335	Maint/Repair/Building-RILEY	2,485	4,960	6,500
335	Maint/Repair/Building-ROANE	25,971	17,576	45,000
335	Maint/Repair/Building-SPC	2,422	2,271	5,500
336	Maint/Repair/Equipment	10,219	11,234	17,000
338	Maint/Repair/Vehicles	9,549	1,330	7,500
351	Rentals-652	-	-	2,000
351	Rentals-RILEY	956	201	3,000
351	Rentals-ROANE	6,588	6,474	8,000
355	Travel	-	-	500
359	Disposal Fee	7,389	8,161	8,000
359	Disposal Fee-RILEY	6,203	8,357	10,000
399	Other Contracted Services-RILEY	36,966	27,266	35,000
410	Custodial Supplies	3,913	2,500	4,000
410	Custodial Supplies-RILEY	1,830	1,646	1,500
410	Custodial Supplies-SPC	-	216	500
415	Electricity	15,360	14,730	18,000
415	Electricity-RILEY	32,003	35,606	35,000
415	Electricity-SPC	3,200	2,743	2,000
422	Food Supplies	671	216	800
425	Gasoline	11,686	14,125	14,000
435	Office Supplies	213	203	500
442	Propane Gas	428	-	1,500
450	Tires and Tubes	1,780	3,941	4,000
451	Uniforms	1,126	1,167	3,000
453	Vehicle Parts	3,983	2,108	5,000
454	Water and Sewer	13,116	14,744	16,000
454	Water and Sewer-RILEY	6,062	8,447	7,200
454	Water and Sewer-SPC	857	607	700
499	Other Supplies & Materials 652 Project	820	-	1,000
524	Inservice Staff Development	-	-	1,000
599	Other Charges	4,498	5,796	7,000
599	Other Charges-RILEY	5,246	1,993	19,000
708	Communication Equipment	-	-	2,000
709	Data Processing Equipment	1,468	-	1,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
56700	**PARKS & FAIR BOARDS (cont.)**			
790	Other Equipment	-	5,400	3,500
791	Other Construction OTHER	-	-	2,000
791	Other Construction-TRAIL	-	-	2,000
799	Other Capital Outlay	-	-	2,000
799	Other Capital Outlay-RILEY	-	-	4,500
	TOTAL	**572,588**	**594,449**	**650,543**
57100	**AGRICULTURAL EXTENSION SERVICE**			
309	Contracts w/Gov't Agencies	136,334	146,541	158,367
316	Contributions	1,000	1,000	1,000
320	Dues & Memberships	325	510	1,000
334	Maintenance Agreements	147	-	-
351	Rentals	1,335	2,259	3,500
499	Other Supplies and Materials	5,000	10,136	11,000
	TOTAL	**144,141**	**160,447**	**174,867**
57500	**SOIL CONSERVATION**			
105	Supervisor/Director	40,048	41,250	45,756
169	Part-time Personnel	936	2,061	13,300
201	Social Security	3,091	3,264	4,600
204	State Retirement	1,316	1,355	1,535
206	Life Insurance	63	63	67
207	Medical Insurance	10,003	10,313	10,500
208	Dental Insurance	334	334	334
312	Contracts w/Private Agencies	3,200	3,200	3,200
	TOTAL	**58,991**	**61,840**	**79,292**
58120	**INDUSTRIAL DEVELOPMENT**			
310	Contracts w/ Gov't Agencies	150,000	180,000	220,000
316	Contributions	520,000	535,600	557,000
316	Contributions-ORCDC	-	-	150,000
316	Contributions-RSCC	15,000	15,000	40,000
320	Dues & Memberships	-	-	1,000
321	Engineering Services	-	-	20,000
355	Travel	2,499	-	1,000
524	In-Service/Staff Development	-	-	1,000
599	Other Charges	3,600	3,600	9,500
724	Site Development	-	-	5,000
	TOTAL	**691,099**	**734,200**	**1,004,500**
58300	**VETERANS SERVICES**			
169	Part-Time Personnel	45,648	50,979	78,416
189	Other Salaries & Wages	-	-	41,600
199	Other Per Diem and Fees	-	-	3,600
201	Social Security	3,488	3,901	6,600
204	State Retirement	-	-	3,300
206	Life Insurance	-	-	63
207	Medical Insurance	-	-	10,500
208	Dental Insurance	-	-	334
217	Retirement-Hybrid Stabilization	-	-	570
307	Communication	584	403	7,700

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
58300	**VETERANS SERVICES cont'd**			
320	Dues and Memberships	-	-	2,000
351	Rentals	-	-	27,000
355	Travel	497	858	7,500
410	Custodial Supplies	-	-	1,500
415	Electricity	-	-	7,500
422	Food Supplies	-	-	2,500
454	Water & Sewer	-	-	4,200
502	Building & Contents Insurance	-	-	2,000
599	Other Charges	1,935	1,897	8,000
709	Data Processing Equipment	-	2,200	-
	TOTAL	**52,152**	**60,238**	**214,883**
58500	**CONTRIBUTIONS TO OTHER AGENCIES**			
316	Contributions	49,220	138,342	-
599	Other Charges	2,000	12,100	-
	TOTAL	**51,220**	**150,442**	**-**
58600	**EMPLOYEE BENEFITS**			
207	Medical Insurance	42,412	47,984	125,125
210	Unemployment Compensation	-	-	-
	TOTAL	**42,412**	**47,984**	**125,125**
58900	**MISCELLANEOUS**			
302	Advertising	-	-	1,500
309	Contracts w/Gov't Agencies-AUDIT	23,498	24,032	24,000
309	Contracts w/ Gov't Agencies-DAG	15,000	15,000	15,000
316	Contributions	-	-	4,000
316	Contributions-RS	-	39,200	49,200
320	Dues & Memberships-ACM	2,360	2,596	2,800
320	Dues & Memberships-ATVG	830	830	830
320	Dues & Memberships-CHAMB	1,000	1,200	1,000
320	Dues & Memberships-ETDD	5,251	5,251	5,300
320	Dues & Memberships-ETHRA	-	9,000	9,000
320	Dues & Memberships-NACO	1,068	1,068	1,200
320	Dues & Memberships-TCCA	1,950	1,950	2,000
320	Dues & Memberships-TCSA	2,333	2,333	2,400
331	Legal Services	2,726	4,120	4,000
334	Maintenance Agreements	-	518	600
341	Pauper Burials	4,800	4,800	9,000
348	Postal Charges	92,226	100,472	95,000
349	Printing, Stationery and Forms	1,121	5,290	10,000
351	Rentals	3,244	1,694	3,100
413	Drugs & Medical Supplies	-	-	500
414	Duplicating Supplies	13,304	22,105	16,000
435	Office Supplies	18,663	17,106	22,000
510	Trustee's Commission	345,015	345,677	350,000
540	Tax Relief Program	-	-	80,000
599	Other Charges	31,236	16,896	35,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
58900	**MISCELLANEOUS cont'd**			
599	Other Charges-DTP	1,426	617	23,000
599	Other Charges-FSA	2,681	2,677	3,000
	TOTAL	**569,732**	**624,430**	**769,430**
	OTHER USES			
99100	**Transfers to Other Funds**			
590	Transfers to Other Funds-118	100,000	-	-
590	Transfers to Other Funds-127	-	-	-
590	Transfers to Other Funds-171	190,000	-	-
590	Transfers to Other Funds-CHJ	-	-	-
590	Transfers to Other Funds-RCC	-	-	-
	TOTAL	**290,000**	-	-
	TOTAL EXPENDITURES AND TRANSFERS	**24,523,523**	**26,258,677**	**30,281,773**
	Prior Year Encumbrances		**66,704**	-
	ENDING FUND BALANCE JUNE 30TH	**13,907,351**	**13,956,356**	**9,158,362**

Solid Waste Fund 116

The Solid Waste Fund supports the operation of twelve Convenience Centers. This fund is supported by Local Option Sales Tax.

Fund 116 Solid Waste

Cash calculation of fund

6/30/2026	Current Cash	1,279,312
	Receivables	3,842
	Prepaids	-
	Hybrid Stablization	9,582
	Total Anticipated Funds	**1,292,736**
	Accruals	(48,452)
	Total Anticipated Expenditures	**(48,452)**
	Rest/Comm/Assign	1,244,284
6/30/2026	**Total Equity**	**1,244,284**

Fund Balance calculation from 2025 audit

7/1/2025	Restricted	682,951
	Fund Balance calculation	**682,951**
	Revenue	1,945,951
	Total Revenue	**1,945,951**
	Expenditures	(1,384,618)
	Total Expenditures	**(1,384,618)**
	Rest/Comm/Assign	1,244,284
6/30/2026	**Total Equity**	**1,244,284**

7/1/2026	Beginning Fund Balance	1,244,284	Sales Tax: set amount	2,151,000
	Estimated Revenues	2,151,000		
	Estimated Expenditures	(1,773,129)		
	Transfer to Capital 171-CCC	(75,000)		
		(1,848,129)		
6/30/2027	Budget ending fund balance	1,547,155	Budget effect on fund balance/Net Loss	302,871
	Fall Out (10%)	177,313		
6/30/2027	Est. ending fund balance	1,724,468		
	FB % of expenditures	70.2%		
	FB Policy 10%-100%+:	Compliant		

Updated: 8/31/2026

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40210	Local Option Sales Tax	1,600,062	1,908,000	2,100,000
40210	Local Option Sales Tax - OUTST	49,500	37,951	51,000
	TOTAL	**1,649,562**	**1,945,951**	**2,151,000**
	RECURRING ITEMS			
44110	Investment Income	768	-	-
	TOTAL	**768**	**-**	**-**
	TOTAL REVENUE	**1,650,330**	**1,945,951**	**2,151,000**

	RESTRICTIONS	2024 Audited Reserves	2025 Audited Reserves	2026 Unaudited Reserves
34120	Encumbrances-Prior Year	-	-	543
34240	Prepaid Items	-	798	-
34530	Restricted for Public Health & Welfare	584,701	672,570	1,234,159
34587	Restricted for Hybrid Retirement Stabilization Fund	-	9,582	9,582
	TOTAL	**584,701**	**682,951**	**1,244,284**
	TOTAL AVAILABLE FUNDS	**2,235,031**	**2,628,901**	**3,395,284**

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55732	**CONVENIENCE CENTERS**			
141	Foremen	9,646	10,081	10,384
169	Part-time Personnel	363,664	385,722	400,074
187	Overtime Pay	1,021	502	3,500
189	Other Salaries & Wages	105,726	87,532	114,488
199	Other Per Diem & Fees	-	-	722
201	Social Security	36,323	36,586	40,500
204	State Retirement	7,703	6,286	10,100
206	Life Insurance	158	126	200
207	Medical Insurance	42,851	34,001	55,000
208	Dental Insurance	1,001	751	1,001
217	Retirement-Hybrid Stabilization	-	1,044	1,600
299	Other Fringe Benefits	480	240	-
307	Communication	5,905	6,184	15,000
321	Engineering Services	-	-	1,000
335	Maint/Repair/Building	248	56	5,000
336	Maint/Repair/Equipment	9,868	22,113	60,000
338	Maint/Repair/Vehicles	-	1,165	5,000
348	Postal Charges	267	251	450
359	Disposal Fees	901,134	724,523	950,000
408	Concrete	-	-	3,000
409	Crushed Stone	475	-	2,000
412	Diesel Fuel	10,743	6,144	18,000
415	Electricity	14,842	15,245	16,000
420	Fertilizer, Lime, & Chemicals	-	-	3,000
425	Gasoline	1,739	1,631	3,000
443	Road Signs	552	553	2,500
499	Other Supplies and Materials	-	-	1,500
506	Liability Insurance	2,761	3,514	4,400
510	Trustee's Commission	18,056	19,421	21,550
513	Workman's Comp. Insurance	11,160	11,160	11,160
599	Other Charges	5,050	9,787	11,000
733	Solid Waste Equipment	707	-	2,000
	TOTAL	**1,552,080**	**1,384,618**	**1,773,129**

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
99100	**OPERATING TRANSFERS**			
590	Transfers Out-171	-	-	75,000
	TOTAL	-	-	75,000
	Total Expenditures	1,552,080	1,384,618	1,848,129
	Ending Fund Balance June 30th	682,951	1,244,284	1,547,155

Ambulance Service Fund 118

This fund supports the Emergency Medical Service for Roane County. Roane County operates a 24-hour day ambulance service that provides emergency and non-emergency transportation for its citizens. This fund is supported by patient charges and the property tax associated with fund is countywide.

Fund 118 Ambulance

Cash calculation of fund

6/30/2026	Current Cash	263,985
	Receivables	264,143
	Hybrid Stablization	174,932
	Prepaid Items	6,544
	Total Anticipated Funds	709,604
	Accruals	(119,615)
	Total Anticipated Expenditures	(119,615)
	Rest/Comm/Assign	500,000
	Ending Unassigned Fund Balance	89,989
6/30/2026	**Total Equity**	589,989

Fund Balance calculation from 2025 audit

7/1/2025	Fund Balance calculation	-
	Rest/Comm/Assign	445,254
	Total Fund Balance	445,254
	Revenues	3,812,119
	Transfer In-171-AMB	120,000
	Total Revenue	3,932,119
	Expenditures	(3,787,385)
	Total Expenditures	(3,787,385)
	Rest/Comm/Assign	500,000
	Ending Unassigned Fund Balance	89,989
6/30/2026	**Total Equity**	589,989

	2026 Tax Rate:	0.0120	2027 Tax Rate:	0.0192
7/1/2026	Beginning Fund Balance	589,989	Penny Value:	244,975
	Estimated Revenues	4,250,853	Property Tax Collections	470,353
	Estimated Expenditures	(4,363,457)		
6/30/2027	Budget Ending fund balance	477,385	Budget Effect on Fund Balance:	(112,604)
	Fall Out (10%)	436,346		
6/30/2027	Estimated Ending Fund Balance	913,731	Estimated Effect on Fund Balance	323,742
	FB % of expenditures	13.5%		
	FB Policy 10%-100%+:	Compliant		

Updated: 8/31/2026

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40110	Property Tax	146,484	289,609	470,353
40120	Trustee's Collections - Prior Year	6,499	2,471	9,000
40130	Clerk & Master Collections - Prior Year	3,036	5,995	5,000
40140	Interest & Penalty	1,225	809	1,500
	TOTAL	**157,244**	**298,883**	**485,853**
	GENERAL SERVICE CHARGES			
43120	Patient Charges	3,062,107	3,241,369	3,500,000
43120	Ambulance Charges-INSUR	(2,805)	(1,472)	-
43120	Ambulance Charges-MCARE	-	(457)	-
43120	Ambulance Charges-MHT	18,754	70,049	60,000
43120	Ambulance Charges-PRIV	(638)	(315)	-
43130	Past Due Collections-Ambulance	11,475	24,840	12,000
	TOTAL	**3,088,893**	**3,334,013**	**3,572,000**
	FEES			
43350	Copy Fees	-	120	-
	TOTAL	**-**	**120**	**-**
	EDUCATION CHARGES			
43990-AHA	Other Charges For Services	2,970	14,511	18,000
	TOTAL	**2,970**	**14,511**	**18,000**
	RECURRING ITEMS			
44110	Investment Income	13,180	-	-
44170	Miscellaneous Refunds	4,070	-	-
	TOTAL	**17,250**	**-**	**-**
	STATE OF TENNESSEE			
46330	Emergency Medical Services	21,600	17,600	20,000
	TOTAL	**21,600**	**17,600**	**20,000**
	FEDERAL GOVERNMENT			
	Federal Through State			
47240	Medicaid	147,480	146,992	155,000
	TOTAL	**147,480**	**146,992**	**155,000**
	OTHER SOURCES (NON-REVENUE)			
49800	Transfers In - General Fund-F101	100,000	120,000	-
		100,000	**120,000**	**-**
	TOTAL REVENUE	**3,535,437**	**3,932,119**	**4,250,853**

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2026

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	FUND BALANCE/RESTRICTIONS	**2024 Audited**	**2025 Audited**	**2026 Unaudited**
34240	Prepaid Items	2,263	485	6,544
34530	Restricted for Public Health & Welfare	614,552	269,837	408,513
34587	Restricted for Hybrid Retirement	142,247	174,932	174,932
	TOTAL	**759,062**	**445,254**	**589,989**
	TOTAL AVAILABLE FUNDS	**4,294,499**	**4,377,373**	**4,840,842**

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55130	**AMBULANCE SERVICE**			
105	Supervisor/Director	69,644	89,985	92,686
140	Salary Supplements	21,600	17,600	20,000
162	Clerical Personnel	91,729	99,375	100,662
164	Attendants	1,354,724	1,203,274	1,516,621
185	Educational Incentive Other Co. Em	3,000	1,000	1,000
187	Overtime Pay	712,233	776,419	781,289
189	Other Salaries & Wages	7,985	12,518	-
199	Other Per Diem & Fees	1,800	831	1,200
201	Social Security	168,523	163,693	193,000
204	State Retirement	135,810	136,823	176,000
206	Life Insurance	1,883	1,670	2,400
207	Medical Insurance	348,532	336,529	362,000
208	Dental Insurance	9,619	8,743	12,000
217	Retirement-Hybrid Stabilization	-	21,795	21,881
299	Other Fringe Benefits	3,120	2,430	2,500
307	Communication	16,529	17,263	20,000
309	Contracts w/Gov't Agencies-ANDER	59,000	59,000	59,000
312	Contracts w/Private Agencies	194,577	215,410	280,000
320	Dues & Memberships	745	665	750
333	Licenses	2,771	2,500	2,800
334	Maintenance Agreements	8,760	8,314	10,000
335	Maint/Repair/Building	13,721	8,223	12,500
336	Maint/Repair/Equipment	15,521	6,094	5,000
338	Maint/Repair/Vehicles	71,657	77,463	45,000
348	Postal Charges	66	70	250
349	Printing, Stationery and Forms	1,428	1,117	1,000
353	Towing Services	925	-	500
355	Travel	2,841	359	2,000
359	Disposal Fees	9,321	9,464	10,500
410	Custodial Supplies	1,473	1,763	3,000
411	Data Processing Supplies	234	-	250
413	Drugs & Medical Supplies	67,022	65,939	85,000
413-O2	Drugs & Medical Supplies-O2	8,143	7,940	10,000
413-PHARM	Drugs & Medical Supplies-PHARM	12,147	19,237	30,000
415	Electricity	20,174	17,459	22,000
422	Food Supplies	456	57	500
425	Gasoline	81,200	91,853	102,000
429	Instructional Supplies & Materials	467	1,164	1,000
434	Natural Gas	9,570	10,272	9,500
451	Uniforms	8,422	6,684	15,000
454	Water and Sewer	8,089	6,924	8,000
499	Other Supplies & Materials	5,748	2,160	5,000
502	Building & Contents Insurance	10,409	8,213	9,100
506	Liability Insurance	9,085	11,667	12,900
510	Trustee's Commission	35,209	39,931	47,200
511	Vehicle & Equipment Insurance	31,159	38,956	42,900

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55130	**AMBULANCE SERVICE (cont.)**			
513	Worker's Comp. Insurance	128,568	128,568	128,568
524	In-Service/Staff Development	11,731	1,701	12,000
530	Fines, Assessment, Penalties	67,580	37,680	72,500
599	Other Charges	4,135	-	2,500
599-AHA	Other Charges-American Heart Assoc	-	10,000	7,500
709	Data Processing Equipment	-	90	500
711	Furniture & Fixtures	159	500	4,000
	TOTAL EXPENDITURES	**3,849,245**	**3,787,385**	**4,363,457**
	TOTAL RESTRICTED FOR PH/WELFARE	**445,254**	**589,989**	**477,385**

Special Purpose Fund 121

The Special Purpose Fund supports Rural Fire Protection including an annual contribution to the Volunteer Fire Departments and operations of the Countywide Fire Department. This fund also supports Animal Control Activities. The property tax associated with this fund is a tax on rural residents only.

Fund 121 Fire Animal Control

Cash calculation of fund

6/30/2026	Current Cash	1,104,491
	Receivables	2,055
	Prepaids	-
	Hybrid Stablization	34,580
	Total Anticipated Funds	1,141,126
	Accruals	(31,337)
	Total Expenditures	(31,337)
	Rest/Comm/Assign	1,109,789
6/30/2026	**Total Equity**	1,109,789

Fund Balance calculation from 2025 audit

7/1/2025	Restricted	1,147,830
	Total Fund Balance	1,147,830
	Revenue	1,514,769
	Total Revenue	1,514,769
	Expenditures	(1,462,076)
	Transfer Out-171-OFI	(70,000)
	Encumbrances	(20,733)
	Total Expenditures	(1,552,809)
6/30/2026	**Total Equity**	1,109,789

	2026 Tax Rate:	0.0464	2027 Tax Rate:	0.0464
7/1/2026	Beginning Fund Balance	1,109,789	Penny Value:	148,618
	Estimated Revenues	1,570,187	Property Tax:	689,587
	Total Revenues	1,570,187		
	Expenditures - Fire	(1,248,753)	Sales Tax:	672,000
	Expenditures - Animal	(641,265)	State Rev. Sharing - TVA:	100,000
	Transfers Out-171-OFI	(20,000)		
	Total Expenditures	(1,910,018)		
6/30/2027	Budget Ending Fund Balance	769,958	Budget Effect on Fund Balance	(339,831)
	Fall Out (10%)	191,002		
6/30/2027	Estimated Ending Fund Balance	960,959		
	FB % of expenditures	58.1%		
	FB Policy 10%-100%+:	Compliant		

Updated 8/31/2026

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40110	Current Property Tax	672,495	692,548	689,587
40120	Trustee's Collections - Prior	7,037	11,460	13,000
40130	Cir Clk/Clk & Past Collections	18,218	17,985	18,000
40140	Interest and Penalty	2,002	2,682	3,000
	TOTAL	**699,752**	**724,675**	**723,587**
	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	510,000	580,085	663,000
40210	Local Option Sales Tax - OUTST	8,000	9,000	9,000
	TOTAL	**518,000**	**589,085**	**672,000**
	GENERAL SERVICE CHARGES			
43190	Other General Service Charges-ADOPT	8,590	5,405	13,000
43190	Other General Service Charges-BOARD	1,325	2,880	1,400
43190	Other General Service Charges-HARRI	8,645	7,005	7,200
43190	Other General Service Charges-KINGS	2,820	2,941	2,800
43190	Other General Service Charges-O/S	-	20	-
43190	Other General Service Charges-OS	2,235	2,295	2,200
43190	Other General Service Charges-OTI	2,450	2,960	2,500
43190	Other General Service Charges-ROCKW	11,110	11,336	8,000
43190	Other General Service Charges-RSRCH	429	777	500
43190	Other General Service Charges-SHFEE	3,444	4,666	3,500
43350	Copy Fees	10	20	-
	TOTAL	**41,058**	**40,305**	**41,100**
	RECURRING ITEMS			
44110	Investment Income	2,996	-	-
44120-CLINI	Lease/Rentals/PPP - Spay & Neuter Clinic	1,000	-	2,000
44170	Miscellaneous Refunds	21	-	-
	TOTAL	**4,017**	**-**	**2,000**
	NONRECURRING ITEMS			
44570	Contributions & Gifts	23,906	36,344	15,000
44570	Contributions & Gifts-BISSL	2,670	1,740	2,500
44570	Contributions & Gifts-CLINI	-	-	1,000
44570	Contributions & Gifts-FMGFP	-	-	7,000
44570	Contributions & Gifts-SUTHR	4,000	4,000	4,000
	TOTAL	**30,576**	**42,084**	**29,500**

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	OTHER STATE REVENUES			
46851	State Revenue Sharing-T.V.A.	100,000	100,000	100,000
46980	Other State Grants-FMGFP	4,000	5,600	-
46980	Other State Grants-PETFR	-	-	2,000
	TOTAL	**104,000**	**105,600**	**102,000**
	OTHER GOVERNMENT & CITIZENS GROUPS			
48990	Other-ENBRG	-	13,020	-
	TOTAL	**-**	**13,020**	**-**
	TOTAL REVENUE	**1,397,403**	**1,514,769**	**1,570,187**
	FUND BALANCE/RESERVES	**2024 Audited**	**2025 Audited**	**2026 Unaudited**
34120	Encumbrances-PY	-	-	42,092
34240	Prepaid Items	95	-	-
34525	Restricted for Public Safety	1,094,720	1,113,249	1,033,117
34587	Restricted for Hybrid	27,151	34,581	34,580
	TOTAL	**1,121,966**	**1,147,830**	**1,109,789**
	TOTAL AVAILABLE FUNDS	**2,519,369**	**2,662,599**	**2,679,976**

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54310	**FIRE PREVENTION & CONTROL**			
103	Assistant(s)	253,061	271,285	327,473
140	Salary Supplements	4,000	5,600	7,000
187	Overtime Pay	32,908	32,402	50,000
201	Social Security	22,027	23,666	32,000
204	State Retirement	19,985	21,599	30,000
206	Life Insurance	373	379	460
207	Medical Insurance	78,125	82,410	98,000
208	Dental Insurance	1,946	2,002	2,800
217	Retirement-Hybrid Stabilization	-	3,477	6,200
299	Other Fringe Benefits	480	480	480
309	Contracts w/Government Agencies	2,000	2,000	2,000
316	Contributions	-	-	125,000
316	Contributions-BLAIR	35,200	45,200	71,200
316	Contributions-EAST	35,200	45,200	71,200
316	Contributions-MID	35,200	45,200	71,200
316	Contributions- RETIR (Cont. for VFD)	5,450	-	-
316	Contributions-SOUTH	35,200	45,200	71,200
316	Contributions-WEST	35,200	45,200	71,200
355	Travel	-	-	1,500
410	Custodial Supplies	394	140	1,000
446	Small Tools	4,697	6,830	10,000
451	Uniforms	3,047	2,539	8,000
499	Other Supplies	1,436	778	2,500
506	Liability Insurance	1,404	1,806	3,800
510	Trustee's Commission	12,456	14,315	15,000
513	Workman's Comp Insur	17,040	17,040	17,040
524	Inservice Staff Development	-	1,183	10,000
709	Data Processing Equipment	2,368	1,974	3,000
735	Health Equipment	2,534	13,325	17,500

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54310	**FIRE PREVENTION & CONTROL (cont'd)**			
790	Other Equipment	45,727	27,720	47,000
790	Other Equipment-ENBRG	-	13,020	-
790	Other Equipment-HYDRT	51,500	42,500	75,000
799	Other Capital Outlay-BLAIR	26,000	26,000	-
799	Other Capital Outlay-EAST	26,000	26,000	-
799	Other Capital Outlay-MID	26,000	26,000	-
799	Other Capital Outlay-SOUTH	26,000	26,000	-
799	Other Capital Outlay-WEST	26,000	26,000	-
	TOTAL	**868,958**	**944,469**	**1,248,753**
55120	**RABIES & ANIMAL CONTROL**			
105	Supervisor/Director	58,011	70,000	72,100
106	Deputies	88,192	101,896	106,090
164	Attendants	87,888	118,883	123,600
169	Part-time Personnel	441	-	25,000
187	Overtime Pay	5,720	8,361	14,420
199	Other Per Diem & Fees	2,400	2,400	2,400
201	Social Security	17,661	21,996	26,300
204	State Retirement	13,050	16,402	18,000
206	Life Insurance	379	379	400
207	Medical Insurance	76,269	79,372	82,000
208	Dental Insurance	2,002	2,002	2,005
217	Retirement-Hybrid Stabilization	-	2,025	2,000
299	Other Fringe Benefits	1,440	1,440	1,440
302	Advertising	190	500	600
307	Communication	4,708	4,084	5,000
333	Licenses	23	980	1,300
334	Maintenance Agreements	1,870	865	2,500
336	Maint/Repair/Equipment	735	1,253	2,000
338	Maint/Repair/Vehicles	6,210	446	8,000

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55120	**RABIES & ANIMAL CONTROL (cont.)**			
348	Postal Charges	109	56	350
349	Printing, Stationery, Forms	493	539	1,000
355	Travel	1,277	443	3,500
359	Disposal Fees	2,112	1,608	2,500
399	Other Contracted Services	240	245	4,000
401	Animal Food & Supplies	1,359	1,888	6,000
410	Custodial Supplies	4,487	6,488	10,000
411	Data Processing	250	480	1,500
413	Drugs & Medical Supplies	6,291	7,108	10,000
415	Electricity	9,938	9,684	12,000
425	Gasoline	4,325	4,714	8,000
434	Natural Gas	4,151	5,040	6,000
435	Office Supplies	2,167	2,080	3,500
450	Tires & Tubes	-	1,491	3,000
451	Uniforms	1,899	819	4,000
454	Water & Sewer	6,560	5,703	10,000
499	Other Supplies and Materials	7,862	8,000	10,000
502	Building & Contents Insurance	2,283	1,875	2,500
506	Liability Insurance	1,508	1,985	3,340
510	Trustee's Commission	8,304	7,708	7,800
511	Vehicle & Equipment Insurance	1,207	1,750	2,000
513	Workman's Comp. Insurance	3,120	3,120	3,120
524	Inservice Staff Development	975	1,202	3,000
599	Other Charges	73	-	4,000
599	Other Charges-CLINI	-	-	2,000
599	Other Charges-PETFR	-	-	2,000
599	Other Charges-SUTHR	4,000	4,000	4,000
709	Data Processing Equipment	-	500	2,000
711	Furniture & Fixtures	-	-	5,000
712	Heating & Air Conditioning Equipment	-	5,800	10,000
	TOTAL	**442,179**	**517,607**	**641,265**

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
99100	**OTHER USES**			
590	Transfer to Other Funds-F171	-	70,000	20,000
	TOTAL TRANSFERS	-	70,000	20,000
	TOTAL EXPENDITURES	1,311,137	1,532,076	1,910,018
	Prior Year Encumbrances	60,402	-	-
	Encumbrances	-	20,733	-
34525	**ENDING FUND BALANCE JUNE 30TH**	1,147,830	1,109,789	769,958

Drug Control Fund 122

This fund supports the drug control function of the Sheriff's Department. This fund is supported by fees earned through the court system along with revenue from forfeitures and seizures.

Fund 122 Drug Control

	Cash calculation of fund	
		Total
6/30/2026	Current Cash	107,304
	Receivables	1,413
	Total Anticipated Funds	108,717
	Accruals	-
	Total Anticipated Expenditures	-
	Rest/Comm/Assign	108,717
6/30/2026	**Total Equity**	108,717

	Fund Balance calculation from 2025 audit	
7/1/2025	Fund Balance calculation	88,396
	Total Fund Balance	88,396
	Revenue	80,057
	Total Revenue	80,057
	Expenditures	(59,736)
	Total Expenditures	(59,736)
	Rest/Comm/Assign	108,717
6/30/2026	**Total Equity**	108,717

7/1/2026	Beginning Fund Balance	108,717		
	Estimated Revenues	19,000		
	Estimated Expenditures	(19,350)		
6/30/2027	Ending fund balance	108,367	Effect on Fund Balance:	(350)
	FB % of expenditures	561.8%		

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	DRUG CONTROL FINES			
42140	Drug Control Fines	1,157	1,900	4,000
42340	Drug Control Fines	2,473	3,040	3,000
42865	Drug Task Force Forfeitures	18,216	2,438	-
	TOTAL	**21,846**	**7,378**	**7,000**
	RECURRING ITEMS			
44110	Investment Income-EQS	1,430	1,413	-
	TOTAL	**1,430**	**1,413**	**-**
	NONRECURRING ITEMS			
44530	Sale of Equipment	-	47,255	-
44570	Contributions and Gifts	4,148	5,661	6,000
44570	Contributions and Gifts-DARE	6,795	450	6,000
	TOTAL	**10,943**	**53,366**	**12,000**
	DIRECT FEDERAL REVENUE			
47700	Asset Forfeiture Funds	7,928	-	-
		7,928	-	-
	OTHER SOURCES (Non- Revenue)			
49600	Proceeds From Sale of Capital	-	**17,900**	-
	TOTAL DRUG CONTROL	**42,146**	**80,057**	**19,000**
	RESTRICTIONS	**2024 Audited**	**2025 Audited**	**2026 Unaudited**
34120	Encumbrances-Prior Year	-	-	23,909
34525	Restricted for Public Safety	53,948	83,875	80,286
34525-GAMBL	Restricted for Public Safety-GAMBL	4,521	4,521	4,521
	TOTAL	**58,469**	**88,396**	**108,717**
	TOTAL AVAILABLE FUNDS	**100,615**	**168,453**	**127,717**

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54110	**SHERIFF'S DEPARTMENT**			
307	Communication	-	-	700
334	Maintenance Agreements	3,608	3,465	6,200
338	Maint/Repair/Vehicles	531	-	1,000
355	Travel	3,046	2,651	2,000
431	Law Enforcement Supplies	-	2,996	1,450
510	Trustee's Commission	104	727	500
524	In-Service/Staff Development	465	750	1,000
599	Other Charges-DARE	4,465	5,147	6,500
718	Motor Vehicles	-	44,000	-
	TOTAL	**12,219**	**59,736**	**19,350**
34545	**RESTRICTED FOR PUBLIC SAFETY**	**88,396**	**108,717**	**108,367**

Opioid Settlement Fund 127

On December 13,2021 Roane County Commission adopted Resolution 12-21-15 authorizing Roane County to enter into the Tennessee State-Subdivision Opioid Abatement Agreement. The State of Tennessee and some Tennessee Local Governments have filed lawsuits against opioid manufacturers, distributors, and retailers. These funds must be spent on opioid abatement and remediation purposes that are specifically approved by the Opioid Abatement Council and include a list of approved programs created by the Council.

Fund 127 Opioid Settlement Fund

Cash calculation of fund

6/30/2026	Current Cash	1,738,979
	Receivables	3,583
	Total Anticipated Funds	1,742,562
	Accruals	(14,073)
	Total Anticipated Expenditures	(14,073)
	Rest/Comm/Assign	1,728,489
6/30/2026	**Total Equity**	1,728,489

Fund Balance calculation from 2025 audit

7/1/2025	Fund Balance calculation	1,622,233
	Total Fund Balance	1,622,233
	Revenue	388,526
	Total Revenue	388,526
	Expenditures	(281,474)
	variance	(796)
	Total Expenditures	(282,270)
	Rest/Comm/Assign	1,728,489
6/30/2026	**Total Equity**	1,728,489

7/1/2026	Beginning Fund Balance	1,728,489		
	Estimated Revenues	358,562		
	Estimated Expenditures	(671,279)		
6/30/2027	Ending fund balance	1,415,772	Effect on Fund Balance:	(312,717)
	FB % of expenditures	257%		

OPIOID SETTLEMENT FUND

Fund 127 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	RECURRING ITEMS			
44110	Investment Income	1,055	24,604	-
	OTHER STATE REVENUE			
46845	Opioid Settlement Funds-TN Abatement Council	240,877	183,814	197,088
	OTHER GOVERNMENTS & CITIZENS GROUPS			
48991	Opioid Settlement Funds-Past Remediation	241,319	180,108	161,474
	TOTAL REVENUE	**483,251**	**388,526**	**358,562**
	RESTRICTIONS			
34530	**RESTRICTED FOR PUBLIC HEALTH AND WELFARE**	1,393,750	1,622,233	1,728,489
	TOTAL	**1,393,750**	**1,622,233**	**1,728,489**
	TOTAL AVAILABLE FUNDS	**1,877,001**	**2,010,759**	**2,087,051**

OPIOID SETTLEMENT FUND

Fund 127 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55110	**LOCAL HEALTH CENTER**			
189	Other Salaries and Wages	37,500	50,000	60,000
199	Other Per Diem & Fees	-	877	1,200
201	Social Security	2,603	3,601	4,700
204	State Retirement	2,813	3,882	4,715
206	Life Insurance	47	63	64
207	Medical Insurance	9,877	13,714	14,100
208	Dental Insurance	250	334	334
217	Retirement-Hybrid Stabilization	-	697	1,200
333	Licenses	-	-	5,100
349	Printing, Stationary, & Forms	-	-	300
355	Travel	-	618	3,000
425	Gasoline	-	102	5,000
435	Office Supplies	-	-	1,200
524	Inservice Staff Development	-	84	950
599	Other Charges	-	4,844	15,000
	TOTAL	**53,090**	**78,816**	**116,863**
55170	**ALCOHOL AND DRUG PROGRAMS**			
312-FRMH	Contracts With Private Agencies	-	-	25,000
312-SLT	Contracts With Private Agencies	-	-	25,000
316	Contributions	-	-	250,000
316-141	Contributions	80,000	80,000	80,000
316-CASA	Contributions	10,000	-	-
316-COVEN	Contributions	60,000	66,667	80,000
316-CRR	Contributions	-	18,126	-
316-FREMC	Contributions	28,500	-	-
355-Jail	Travel	581	-	-
510	Trustee Commission	2,054	211	5,000
524-141	Inservice Staff Development	15,564	23,116	27,500
599	Other Charges	201	140	-
599-141	Other Charges	-	-	2,500
599-COVEN	Other Charges	-	10,000	10,000
790-JAIL	Other Equipment	4,778	4,399	49,416
	TOTAL	**201,678**	**202,659**	**554,416**
	TOTAL EXPENDITURES	**254,768**	**281,474**	**671,279**
	Unknown Variance		796	
34530	**RESTRICTED FOR PUBLIC HEALTH AND WELFARE**	**1,622,233**	**1,728,489**	**1,415,772**

Recycling Fund 128

This fund supports the operation of the Recycling Center along with the Post Closure Care expense of the old landfill. The property tax that supports this fund is a countywide tax.

Fund 128 Recycling/Landfill

Cash calculation of fund

6/30/2026	Current Cash	1,281,785
	Receivables	2,638
	Prepaids	581
	Hybrid Stabilization	25,852
	Total Anticipated Funds	1,310,855
	Accruals	(37,698)
	Total Anticipated Expenditures	(37,698)
	Rest/Comm/Assign	1,273,157
6/30/2026	**Total Equity**	1,273,157

Fund Balance calculation from 2025 audit

7/1/2025	Fund Balance calculation	1,347,850
	Total Fund Balance	1,347,850
	Revenues	911,403
	Total Revenue	911,403
	Expenditures	(986,094)
	Total Expenditures	(986,094)
	Rest/Comm/Assign	1,273,157
6/30/2026	**Total Equity**	1,273,157

	2026 Tax Rate:	0.0110	2027 Tax Rate:	0.0100
7/1/2026	Beginning Fund Balance	1,273,157		
	Estimated Revenues	805,775	Penny Value:	244,975
	Estimated Expenditures	(1,440,060)	Property Tax:	244,975
	Transfer to 171-RCY	(145,000)		
		(1,585,060)		
			Budget Effect on Fund Balance:	(779,285)
6/30/2027	Budget Ending Fund Balance	493,872		
	Fall Out (15%)	216,009		
6/30/2027	Estimated Ending Fund Balance	709,881		
	FB % of expenditures	80.3%		
	FB Policy 10%-100%+:	Compliant		

Updated: 9-2-26

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40110	Current Property Tax	438,685	265,474	244,975
40120	Trustee's Collections - Prior Year	9,800	8,213	11,000
40130	Clerk & Master's Coll. - Prior Year	9,109	8,992	9,500
40140	Interest & Penalty	2,134	1,587	2,500
	TOTAL	**459,728**	**284,265**	**267,975**
	GENERAL SERVICE CHARGES			
43109	Transfer Waste Stations Coll. Charges-MTIRE	8,472	8,708	10,000
43109	Transfer Waste Stations Coll. Charges-NMTIR	6,290	6,204	7,800
43114	Solid Waste Disposal Fee	160,553	146,009	20,000
43116	Surcharge - Waste Tire Disposal	48,316	-	-
	TOTAL	**223,631**	**160,921**	**37,800**
	RECURRING ITEMS			
44110	Investment Income	2,419	-	-
44145	Sale of Recycled Materials	4,114	546	3,000
44145	Sale of Recycled Materials-ALUM	22,683	25,041	16,000
44145	Sale of Recycled Materials-CBATT	1,637	1,258	500
44145	Sale of Recycled Materials-CPO	108,933	-	-
44145	Sale of Recycled Materials-METAL	10,013	100,945	110,000
44145	Sale of Recycled Materials-MGLAS	-	104	-
44145	Sale of Recycled Materials-MPLAS	1,867	8,661	12,000
44145	Sale of Recycled Materials-MULCH	93,112	120	500
44145	Sale of Recycled Materials-OCC	2,097	68,903	95,000
44145	Sale of Recycled Materials-ONP	-	203	-
44170	Miscellaneous Refunds	35	-	2,000
	TOTAL	**246,910**	**205,781**	**239,000**
	NONRECURRING ITEMS			
44530	Sale of Equipment	985	-	-
	TOTAL	**985**	-	-
	OTHER LOCAL REVENUES			
44570	Contributions & Gifts	-	-	1,000
	TOTAL	-	-	**1,000**

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
	STATE OF TENNESSEE			
46170	Solid Waste Grants-Tire Tax	-	45,436	45,000
46851	State Revenue Sharing - TVA	215,000	215,000	215,000
46980	Other State Grants	-	-	-
	TOTAL	**215,000**	**260,436**	**260,000**
	TOTAL REVENUE	**1,146,254**	**911,403**	**805,775**
	RESTRICTIONS	**2024 Audited**	**2025 Audited**	**2026 Unaudited**
34120	Encumbrances-Prior Year	-	-	941
34240	Prepaid Items	-	-	581
34530	Restricted for Public Health & Welfare	1,369,369	1,329,528	1,213,833
34530-LIBER	Restricted for Public Health & Welfare	-	18,322	31,951
34587	Restricted for Hybrid Retirement Stabilization Fund	-	-	25,852
		1,369,369	**1,347,850**	**1,273,157**
	TOTAL AVAILABLE FUNDS	**2,515,623**	**2,259,253**	**2,078,932**

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55751	**RECYCLING CENTER**			
105	Supervisor/Director	65,930	55,883	69,506
169	Part-time Personnel	7,976	1,314	22,849
187	Overtime Pay	502	1,819	3,000
189	Other Salaries & Wages	274,435	259,291	306,644
199	Other Per Diem & Fees	2,091	1,025	2,161
201	Social Security	26,194	23,283	31,000
204	State Retirement	23,232	24,198	30,000
206	Life Insurance	521	515	600
207	Medical Insurance	94,821	91,751	101,500
208	Dental Insurance	2,808	2,419	2,700
217	Retirement-Hybrid Stabilization	-	4,345	4,600
299	Other Fringe Benefits	440	-	-
302	Advertising	-	-	1,500
307	Communication	4,035	3,652	6,200
309	Contracts with Government Agencies	4,530	-	5,000
312	Contracts with Private Agencies-MDUNN	27,246	16,724	35,000
320	Dues & Memberships	-	175	2,000
333	Licenses	-	225	350
334	Maintenance Agreements	3,292	5,285	10,000
335	Maint/Repair/Buildings	11,584	12,949	15,000
336	Maint/Repair/Equipment	32,000	32,438	65,000
337	Maint/Repair/Office Equipment	60	-	4,000
338	Maint/Repair/Vehicles	10,128	21,563	30,000
348	Postal Charges	-	-	150
353	Towing Services	-	3,325	2,000
355	Travel	1,947	1,108	3,000
359	Disposal Fees	144,165	138,380	175,000
359	Disposal-DOR	-	-	16,000
359	Disposal-LIBER	44,756	46,719	70,000
368	Drug Treatment	76	-	600

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55751	**RECYCLING CENTER (cont.)**			
409	Crushed Stone	-	-	2,000
410	Custodial Supplies	826	682	1,500
411	Data Processing Supplies	-	-	500
412	Diesel Fuel	24,549	37,090	50,000
413	Drugs & Medical Supplies	-	-	300
415	Electricity	12,025	11,741	15,000
422	Food Supplies	92	788	1,000
425	Gasoline	1,931	1,049	2,500
435	Office Supplies	1,108	203	1,500
437	Periodicals	-	-	200
443	Road Signs	192	90	1,500
450	Tires & Tubes	9,805	14,757	25,000
451	Uniforms	4,293	5,910	7,000
454	Water & Sewer	2,445	1,583	3,000
499	Other Supplies & Materials	5,109	2,310	7,000
502	Building & Contents Insurance	7,873	9,028	11,500
506	Liability Insurance	2,688	3,223	3,700
510	Trustee's Commission	15,443	11,486	15,000
511	Vehicle & Equipment Insurance	7,784	10,000	11,000
513	Worker's Comp. Insurance	7,000	7,000	7,000
516	Other Self Insured Claims	-	-	500
524	In-Service/Staff Development	550	474	1,000
599	Other Charges	20,978	17,159	35,000
719	Office Equipment	-	2,052	4,000
790	Other Equipment	3,850	-	25,000
	TOTAL	**911,312**	**885,008**	**1,247,060**
55770	**POSTCLOSURE CARE COSTS**			
321	Engineering Services	-	-	25,000
361	Permits	1,000	1,000	1,000
362	Penalties	18,000	18,000	18,000
366	Contracts for Postclosure Care	-	16,800	20,000
366	Contracts for Postclosure Care-GWM	18,235	20,400	30,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
55770	**POSTCLOSURE CARE COSTS (cont.)**			
399	Other Contracted Services	8,169	4,138	40,000
415	Electricity	1,504	1,272	2,000
420	Fertilizer, Lime, & Seed	18	-	2,500
454	Water and Sewer	46,537	39,277	50,000
599	Other Charges	-	200	4,500
	TOTAL	**93,462**	**101,086**	**193,000**
99100	**TRANSFERS OUT**			
590	Transfers To Other Funds-171	163,000	-	145,000
	TOTAL	**163,000**	**-**	**145,000**
	TOTAL EXPENDITURES	**1,167,773**	**986,094**	**1,585,060**
	RES. FOR PUBLIC HEALTH/WELFARE	**1,347,850**	**1,273,157**	**493,872**

Highway Fund 131

This fund supports the operation of the Road Department. It is responsible for the maintenance of all county roads including mowing, salting, paving, and patching pavement. This fund is supported by state and local taxes with the property tax in this fund being a countywide tax.

Fund 131 Highway

Cash calculation of fund

6/30/2026	Current Cash	877,285
	Receivables	238,629
	Hybrid Stabilization	47,009
	Total Anticipated Funds	1,162,922
	Accruals	(103,982)
	Due to General Fund	(87,500)
	Total Anticipated Expenditures	(191,482)
	Rest/Comm/Assign	971,440
6/30/2026	**Total Equity**	971,440

Fund Balance calculation from 2025 audit

	Fund Balance calculation	1,821,489
7/1/2025	**Total Fund Balance**	1,821,489
	Revenues	5,406,726
	Transfers In	547,000
	Total Revenue	5,953,726
	Expenditures	(6,334,924)
	Transfers Out	(468,852)
	Total Expenditures	(6,803,776)
	Rest/Comm/Assign	971,440
6/30/2026	**Total Equity**	971,440

	2026 Tax Rate:	0.0914	2027 Tax Rate:	0.0914
7/1/2026	Beginning Fund Balance	971,440	Property Tax:	2,239,075
	Estimated Revenues	5,992,375		
	Estimated Expenditures	(6,678,506)		
6/30/2027	Budget ending fund balance	285,309	Net Operations	(686,131)
	Fall Out (3%)	200,355		
6/30/2027	Est. Ending Fund Balance	485,664	Est. effect on Fund Balance	(485,776)
	Est. FB% of expenditures	14.5%		
	FB Policy 7%-15%:	Compliant		

HIGHWAY

Fund 131 – Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40110	Current Property Tax	1,462,188	2,205,804	2,239,075
40120	Trustee's Collection Prior Year	32,663	27,373	20,000
40130	Clerk and Master's Prior Year	30,363	29,975	20,000
40140	Interest and Penalty	7,107	7,125	5,000
	TOTAL	**1,532,321**	**2,270,277**	**2,284,075**
40280	Mineral Severance Tax	109,002	140,442	53,000
	TOTAL	**109,002**	**140,442**	**53,000**
	OTHER LOCAL REVENUES			
44110	Investment Income	5,141	-	-
44130	Sale of Materials & Supplies	21,321	8,605	5,500
44130	Sale of Materials & Supplies-SALT	-	-	1,000
44135	Sale of Gasoline	7,637	42,698	6,000
44145	Sale of Recycled Materials	2,298	2,650	3,000
44170	Miscellaneous Refunds	-	252	-
	TOTAL	**36,397**	**54,205**	**15,500**
44500	**NONRECURRING ITEMS**			
44530	Sale of Equipment	16,317	4,521	5,000
	TOTAL	**16,317**	**4,521**	**5,000**
	STATE OF TENNESSEE			
46420	State Aid Program	519,163	199,865	-
46430	Litter Program	26,103	35,720	51,800
46430	Litter Program-TVA	8,000	8,000	8,000
	TOTAL	**553,266**	**243,585**	**59,800**
	OTHER STATE REVENUES			
46920	Gasoline and Motor Fuel Tax	2,642,766	2,616,610	2,600,000
46925	Hybrid Electric Vehicle Registration	29,767	41,702	15,000
46930	Petroleum Special Tax	35,385	35,385	35,000
	TOTAL	**2,707,918**	**2,693,696**	**2,650,000**
	Other Sources (Non-Revenue)			
49800	Transfers In	245,521	547,000	925,000
		245,521	**547,000**	**925,000**
	TOTAL REVENUES	**5,200,742**	**5,953,726**	**5,992,375**

REVENUE cont'd

	FUND BALANCE RESTRICTIONS	2024 Audited	2025 Audited	2026 Unaudited
	Restricted for Highways	1,638,440	1,821,489	971,440
34550	**TOTAL**	**1,638,440**	**1,821,489**	**971,440**
	TOTAL AVAILABLE FUNDS	**6,839,182**	**7,775,215**	**6,963,815**

HIGHWAY

Fund 131 – Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
61000	**ADMINISTRATION**			
101	County Official	117,858	121,394	124,586
103	Assistant	170,880	180,333	183,529
199	Other Per Diem & Fees	3,000	3,000	3,000
201	Social Security	21,936	22,893	24,000
204	State Retirement	9,758	10,131	11,000
206	Life Insurance	189	189	200
207	Medical Insurance	29,964	30,939	32,000
208	Dental Insurance	999	1,001	1,001
299	Other Fringe Benefits	1,438	1,440	1,440
320	Dues	3,826	3,826	3,826
332	Legal Notices, Recording, & Cost	27	-	-
335	Maint/Repair/Building	464	624	5,000
348	Postal Charges	61	-	75
349	Printing, Stationary and Forms	-	-	200
355	Travel	1,663	1,848	3,000
399	Other Contracted Services	240	220	240
413	Drugs & Medical Supplies	1,266	1,455	1,500
435	Office Supplies	824	974	1,500
508	Premiums on Corporate Surety Bonds	792	-	-
524	In-Service/Staff Development	625	-	1,000
719	Office Equipment	4,083	106	4,000
	TOTAL	**369,893**	**380,373**	**401,097**
62000	**HIGHWAY AND BRIDGE MAINTENANCE**			
143	Equipment Operator	700,581	786,677	841,282
169	Part-Time Personnel	122,568	161,821	207,610
187	Overtime Pay	77,049	68,508	72,100
199	Other Per Diem & Fees	1,920	1,920	1,920
201	Social Security	67,408	75,704	86,000
204	State Retirement	47,550	51,098	57,000
206	Life Insurance	857	907	930
207	Medical Insurance	158,120	183,874	185,000
208	Dental Insurance	4,531	4,657	4,700
210	Unemployment Compensation	3,325	869	4,194
217	Retirement-Hybrid Stabilization	-	7,266	7,400
299	Other Fringe Benefits	1,180	1,360	1,440
312	Contracts with Private Agencies	219,909	41,756	100,000

Fund 131 – Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
62000	**HIGHWAY AND BRIDGE MAINTENANCE (cont.)**			
321	Engineering Services	10,931	31,522	25,000
404	Asphalt - Hot Mix	1,241,236	3,168,602	3,365,000
408	Concrete	69	36	2,000
409	Crushed Stone	23,106	41,171	40,000
420	Fertilizer/Lime/Chemicals/Seed	-	-	200
438	Pipe	29,305	34,272	45,000
443	Road Signs	5,229	17,491	25,000
444	Salt	34,901	28,118	40,000
445	Sand	-	-	200
447	Structural Steel	1,094	-	750
455	Wood Products	-	-	500
499	Other Supplies & Materials	967	595	750
726	State Aid Projects	522,424	199,865	-
	TOTAL	**3,274,260**	**4,908,089**	**5,113,976**
63100	**OPERATION AND MAINTENANCE OF EQUIPMENT**			
142	Mechanic(s)	115,865	147,820	151,587
187	Overtime Pay	4,136	6,000	4,500
199	Other Per Diem & Fees	360	360	361
201	Social Security	9,090	11,666	12,000
204	State Retirement	6,611	9,177	9,500
206	Life Insurance	129	158	165
207	Medical Insurance	13,348	28,213	31,000
208	Dental Insurance	473	930	1,001
217	Retirement-Hybrid Stabilization	-	1,286	1,200
299	Other Fringe Benefits	480	480	480
336	Maintenance/Repair/Equipment	56,646	62,751	80,000
338	Maintenance/Repair/Vehicles	16,244	11,755	30,000
351	Rentals	3,500	-	3,000
353	Towing Services	150	575	2,000
410	Custodial Supplies	938	290	2,000
412	Diesel Fuel	55,597	102,862	80,000
418	Equipment and Machinery Parts	152,056	146,592	165,000
424	Garage Supplies	22,318	19,789	25,000
425	Gasoline	64,957	78,098	70,000
433	Lubricants	10,024	5,751	15,000
450	Tires and Tubes	33,891	33,171	40,000

Fund 131 – Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
63100	**OPERATION AND MAINTENANCE OF EQUIPMENT (cont.)**			
451	Uniforms	15,073	8,875	18,000
	TOTAL	**581,886**	**676,598**	**741,794**
63600	**TRAFFIC CONTROL**			
167	Maintenance Personnel	36,530	-	-
199	Other Per Diem & Fees	291	-	-
201	Social Security	2,829	-	-
204	State Retirement	1,101	-	-
206	Life Insurance	26	-	-
207	Medical Insurance	7,661	-	-
208	Dental Insurance	278	-	-
299	Other Fringe Benefits	400	-	-
443	Road Signs	3,766	-	5,000
728	Traffic Control Equipment	9,764	900	10,000
	TOTAL	**62,646**	**900**	**15,000**
64000	**LITTER AND TRASH COLLECTION**			
105	Supervisor/Director	15,076	-	9,000
149	Laborers	18,040	-	17,000
201	Social Security	2,496	-	2,000
204	State Retirement	2,535	-	2,000
206	Life Insurance	40	-	44
207	Medical Insurance	4,188	-	10,200
208	Dental Insurance	140	-	220
217	Retirement-Hybrid Stabilization	1	-	-
299	Other Fringe Benefits	2	-	10
422	Food Supplies	577	-	-
599	Other Charges	2,784	16,573	14,526
599	Other Charges-TVA	7,779	4,136	8,000
	TOTAL	**53,658**	**20,710**	**63,000**
65000	**OTHER CHARGES**			
307	Communication	30,679	38,121	36,000
333	Licenses	140	170	500
334	Maintenance Agreements	105	-	500
359	Disposal Fees	1,439	1,668	1,600
415	Electricity	7,493	8,981	7,500

HIGHWAY

Fund 131 – Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
65000	**OTHER CHARGES (cont.)**			
422	Food Supplies	672	766	1,000
434	Natural Gas	6,751	7,372	5,500
454	Water and Sewer	1,752	2,970	2,350
502	Building and Contents Insurance	15,131	16,135	16,135
506	Liability Insurance	49,493	55,707	55,707
510	Trustee's Commission	58,516	73,493	55,000
511	Vehicle & Equipment Insurance	29,978	34,023	36,000
516	Other Self-Insured Claims	2,237	-	2,500
	TOTAL	**204,386**	**239,404**	**220,292**
66000	**EMPLOYEE BENEFITS**			
207	Medical Insurance	9,193	9,624	9,122
513	Workmen's Compensation	99,225	99,225	99,225
	TOTAL	**108,418**	**108,849**	**108,347**
68000	**CAPITAL OUTLAY**			
707	Building Improvements	-	-	15,000
718	Motor Vehicles	1,553	-	-
	TOTAL	**1,553**	**-**	**15,000**
	TOTAL EXPENDITURES	**4,656,700**	**6,334,924**	**6,678,506**
	OPERATING TRANSFERS			
590	Transfers to Other Funds	190,000	250,000	-
590	Transfers to Other Funds-171	-	47,859	-
590	Transfers to Other Funds-FD151	170,993	170,993	-
	TOTAL	**360,993**	**468,852**	**-**
	TOTAL OPERATIONS	**5,017,693**	**6,803,776**	**6,678,506**
34550	**RESTRICTED FOR HIGHWAYS JUNE 30TH**	**1,821,489**	**971,440**	**285,309**

General Purpose Schools Fund 141

This fund supports the operation of the 17 Schools in the County K-12 system. This fund is primarily supported by funding from the State of Tennessee through TISA (Tennessee Investment in Student Achievement)

The property tax associated with this fund is a countywide tax. Proceeds must be shared with the City of Oak Ridge School System according to the ADA (Average Daily Attendance) between the two school districts.

Fund 141 General Purpose School Fund

	Cash calculation of fund	
6/30/2026	Current Cash	19,447,594
	Receivables	4,815,814
	Prepaid	356,568
	Hybrid Stabilization	1,455,205
	Total Anticipated Funds	**26,075,180**
	Accruals	(3,395,427)
	Total Anticipated Expenditures	**(3,395,427)**
	Rest/Comm/Assign	2,902,425
	Ending Unassigned Fund Balance	19,777,328
6/30/2026	**Total Equity**	**22,679,753**

	Fund Balance calculation from 2025 audit	
7/1/2025	Restricted	2,851,446
	Fund Balance calculation	18,582,253
	Total Fund Balance	**21,433,699**
	Revenue	78,156,746
	Transfers In	89,526
	Total Revenue	**78,246,274**
	Expenditures	(74,655,654)
	Encumbrances	(72,965)
	Transfer to 177-LDV	(2,271,600)
	Total Expenditures	**(77,000,219)**
	Rest/Comm/Assign	2,902,425
	Ending Unassigned Fund Balance	19,777,328
6/30/2026	**Total Equity**	**22,679,753**

	Tax Rate: 2026	0.6218	2027 Tax Rate:	0.6057
7/1/2026	Beginning Fund Balance	22,679,753	Penny Value:	244,975
	Estimated Revenues	73,747,669	Property Tax:	13,383,000
	Transfer from Other Funds	87,349		
	Total Revenues	**73,835,018**	Sales Tax:	8,800,000
	Estimated Expenditures	(78,828,700)		
	Transfer Out to 177-LDV	(2,500,000)		
	Total Est. Expenditures	**(81,328,700)**		
6/30/2027	Budget Ending Fund Balance	**15,186,071**	Budget effect on fund balance	(7,493,682)
	Fall out (3.5%)	2,759,005		
6/30/2027	Estimated ending fund balance	**17,945,076**		
	FB % of expenditures	27.89%		
	FB Policy 7%-15%+:	Compliant		

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40110	Current Property Tax	13,532,403	13,393,492	13,383,000
40120	Trustee's Collection - Prior Year	305,942	254,394	310,000
40130	Clerk and Master's Prior Year	287,596	272,818	375,000
40140	Interest and Penalty	66,213	56,296	70,000
40150	Pick-up Taxes	-	-	10,000
40162	Payments in Lieu of Tax - Local	331,939	333,207	360,000
	TOTAL	**14,524,093**	**14,310,205**	**14,508,000**
	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	11,530,161	12,538,636	8,800,000
40210	Local Option Sales Tax - Out of State	146,957	104,721	-
40275	Mixed Drink Tax	73,598	53,300	24,000
	TOTAL	**11,750,716**	**12,696,657**	**8,824,000**
	LICENSES AND PERMITS			
41110	Marriage Licenses	2,871	3,069	2,875
	TOTAL	**2,871**	**3,069**	**2,875**
	CHARGES FOR CURRENT SERVICES			
43350	Copy Fees	25	-	-
	TOTAL	**25**	-	-
	EDUCATION CHARGES			
43542	Contract for Instructional Services with Other LEA's	-	-	1,750
43570	Receipts From Individual Schools	40,727	30,526	29,500
43990	Other Charges for Services	-	-	50,000
43990	Other Charges for Services-TECH	48,437	42,020	-
	TOTAL	**89,164**	**72,546**	**81,250**
	OTHER LOCAL REVENUES			
44110	Investment Income	1,527,837	1,240,864	180,100
44145	Sale of Recycled Materials	3,933	2,265	4,000
44170	Miscellaneous Refunds	3,520	5,218	2,500
44180	Expenditure Credits	11	14,502	100
		1,535,301	**1,262,848**	**186,700**
	NONRECURRING ITEMS			
44530	Sale of Equipment	-	544	2,000
44560	Damages from Individuals	1,103	899	3,000
44560	Damages from Individuals - TECH	2,010	4,254	-
44570	Contributions & Gifts	358	34,554	6,000
		3,471	**40,251**	**11,000**
	OTHER LOCAL REVENUES			
44990	Other Local Revenues	14,848	11,918	2,500
44990	Other Local Revenues- JUUL	36,728	-	-
	TOTAL	**51,576**	**11,918**	**2,500**

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	STATE EDUCATION FUNDS			
46175	On-Behalf Contributions for OPEB	226,495	-	-
46510	TN Investment in Student	42,988,586	43,971,540	45,000,000
46513	TISA-On-behalf Payments	105,944	86,172	-
46515	Early Childhood Education	708,617	569,175	724,000
46515	Early Childhood Education-SSPG	-	21,223	-
46590	Other State Education Funds	529,060	1,094,189	1,692,000
46590	Other State Education Funds-LCSLC	-	606,432	-
46590	Other State Education Funds-TTIG	-	31,807	-
46596	Paid Parental Leave	136,690	107,973	-
46610	Career Ladder Program	85,668	74,784	106,800
46790	Other Vocational	-	164	1,652,544
46790	Other Vocational-ISM	1,771,478	2,227,750	-
46845	Opioid Settlement Funds - TN	80,000	80,000	-
46851	State Revenue Sharing - TVA	760,000	760,000	760,000
46980	Other State Grants	22,607	5,336	150,000
46980	Other State Grants-SSG	-	122,707	-
46990	Other State Revenues	2,130	-	-
	TOTAL	**47,417,275**	**49,759,252**	**50,085,344**
	FEDERAL GOVERNMENT			
47143	Special Education-Grants to States	15,797	-	45,000
47590	Other Federal through State	103,359	-	-
	TOTAL	**119,156**	**-**	**45,000**
	OTHER GOVERNMENT AND CITIZENS GROUPS			
48130	Contributions	1,190,093	-	-
		1,190,093	**-**	**-**
	OTHER SOURCES (NON-REVENUE)			
49600	Proceeds From Sale Of Capital	9,208	-	-
49700	Insurance Recovery	-	-	1,000
49800	Transfers In	84,361	89,526	87,349
	TOTAL	**93,569**	**89,526**	**88,349**
	TOTAL REVENUES/TRANSFERS	**76,777,310**	**78,246,272**	**73,835,018**
	FUND BALANCE/RESTRICTIONS	**2024 AUDITED**	**2025 AUDITED**	**2026 UNAUDITED**
34120	Prior Year Encumbrances	-	75,010	85,913
34240	Prepaid Items	64,102	388,725	356,568
34555	Restricted for Education	6,545	-	-
34560	Restricted For Instruction - CL	-	5,630	1,861
34587	Restricted for Hybrid Ret. Stabilization Fund	1,140,489	1,640,284	1,455,205
34660	Committed for Education-TECH	332,494	330,931	322,951
34790	Assigned for Encumbrances	646,363	-	-
34790	Assigned for Other Purposes-ERI	-	388,115	433,386
34790	Assigned for Other Purposes-LEAVE	-	213,298	246,541
39000	Beg. Unassigned Fund Balance	16,880,558	18,391,707	19,777,329
	BEGINNING FUND BALANCE	**19,070,551**	**21,433,699**	**22,679,753**
	TOTAL AVAILABLE FUNDS	**95,847,861**	**99,679,971**	**96,514,771**

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
71100	**REGULAR INSTRUCTION PROGRAM**			
116	Teachers	23,802,836	24,732,136	25,943,543
116	Teachers-LCSLC	-	347,525	-
117	Career Ladder Program	118,495	47,797	65,000
127	Career Ladder Extended Contracts	-	63,390	80,000
128	Homebound Teachers	10,912	5,052	12,000
163	Educational Assistants	1,003,492	1,136,253	1,449,000
163	Educational Assistants-LCSLC	-	13,813	-
188	Bonus Payment	533,937	851,350	95,000
189	Other Salaries & Wages	238,190	261,919	240,000
195	Certified Substitute Teachers	118,214	149,656	155,000
198	Non-Certified Substitute Teachers	252,000	233,821	190,000
201	Social Security	1,534,631	1,614,016	1,752,013
201	Social Security-LCSLC	-	22,945	-
204	State Retirement	1,743,370	1,744,080	2,233,061
204	State Retirement-LCSLC	-	23,034	-
206	Life Insurance	12,817	12,756	12,375
207	Medical Insurance	3,793,898	3,569,304	4,267,814
208	Dental Insurance	107,895	110,790	112,500
210	Unemployment Compensation	5,886	8,619	20,000
211	Local Retirement	152,281	153,425	187,500
212	Medicare	361,286	380,519	409,745
212	Medicare-LCSLC	-	5,366	-
217	Retirement - Hybrid Stabilization (does not reflect in audit)	-	108,943	189,809
217	Retirement - Hybrid Stabilization-LCSLC	-	1,652	-
356	Tuition	-	1,250	-
399	Other Contracted Services	247,163	160,973	280,000
429	Instructional Suppl & Materials	2,076	1,440	243,000
429	Instructional Suppl & Materials-BES	20,485	20,040	-
429	Instructional Suppl & Materials-CMS	16,907	16,891	-
429	Instructional Suppl & Materials-DSES	10,632	10,587	-
429	Instructional Suppl & Materials-HHS	11,719	10,563	-
429	Instructional Suppl & Materials-HMS	9,519	8,635	-
429	Instructional Suppl & Materials-KES	40,104	25,592	-
429	Instructional Suppl & Materials-LCSLC	7,250	-	-
429	Instructional Suppl & Materials-LIT	7,345	12,082	-
429	Instructional Suppl & Materials-MATH	5,461	5,807	-
429	Instructional Suppl & Materials-MES	13,542	17,614	-
429	Instructional Suppl & Materials-MHS	7,091	5,040	-
429	Instructional Suppl & Materials-MMS	6,311	6,787	-
429	Instructional Suppl & Materials-MTES	10,819	9,036	-
429	Instructional Suppl & Materials-OSHS	10,758	9,815	-
429	Instructional Suppl & Materials-OSMS	7,753	6,271	-
429	Instructional Suppl & Materials-RCHS	20,589	21,678	-
429	Instructional Suppl & Materials-RHS	10,444	11,456	-
429	Instructional Suppl & Materials-RMS	8,868	9,556	-
429	Instructional Suppl & Materials-RVES	19,955	18,614	-
429	Instructional Suppl & Materials-TTIG	-	3,391	-
430	Textbooks-Electronic	160,126	89,438	450,000
449	Textbooks-Bound	442,534	456,554	150,000
471	Software	5,400	421,128	295,000
471	Software-LCSLC	17,824	12,933	-
499	Other Supplies & Materials-LCSLC	5,488	7,895	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
71100	REGULAR INSTRUCTION PROGRAM (cont.)			
535	Fee Waivers	695	580	5,000
595	TISA-On-Behalf Payments	84,465	43,305	-
599	Other Charges	-	10	3,000
722	Regular Instruction Equipment	422,664	373,831	660,000
722	Regular Instruction Equipment-BES	16,963	16,575	-
722	Regular Instruction Equipment-CMS	18,393	16,287	-
722	Regular Instruction Equipment-DSES	10,130	9,765	-
722	Regular Instruction Equipment-HHS	11,329	11,686	-
722	Regular Instruction Equipment-HMS	9,282	10,698	-
722	Regular Instruction Equipment-KES	16,014	23,864	-
722	Regular Instruction Equipment-MES	13,005	13,000	-
722	Regular Instruction Equipment-MHS	6,434	5,691	-
722	Regular Instruction Equipment-MMS	5,810	5,874	-
722	Regular Instruction Equipment-MTES	6,600	8,696	-
722	Regular Instruction Equipment-OSHS	8,213	9,314	-
722	Regular Instruction Equipment-OSMS	3,284	5,921	-
722	Regular Instruction Equipment-RCHS	13,390	17,958	-
722	Regular Instruction Equipment-RHS	8,200	10,069	-
722	Regular Instruction Equipment-RMS	7,507	8,729	-
722	Regular Instruction Equipment-RVES	18,720	18,642	-
722	Regular Instruction Equipment-TECH	3,863	-	-
	TOTAL	**35,601,264**	**37,589,719**	**39,500,360**
71150	**ALTERNATIVE SCHOOLS**			
116	Teachers	106,689	104,461	109,921
117	Career Ladder Program	-	-	1,000
163	Educational Assistants	19,300	35,335	49,503
188	Bonus Payments	2,300	2,600	600
195	Certified Substitute Teachers	305	126	1,750
198	Non-Certified Substitute Teacher	734	924	1,750
201	Social Security	7,562	8,186	10,254
204	State Retirement	9,604	11,150	14,492
206	Life Insurance	112	135	132
207	Medical Insurance	17,385	38,628	39,061
208	Dental Insurance	930	1,170	1,200
211	Local Retirement	250	500	1,750
212	Medicare	1,769	1,914	2,399
217	Retirement - Hybrid Stabilization (does not reflect in audit)	-	1,545	3,000
429	Instructional Supplies & Materials	2,728	2,989	3,000
	TOTAL	**169,668**	**209,663**	**239,812**
71200	**SPECIAL EDUCATION PROGRAM**			
116	Teachers	3,329,059	3,615,092	3,966,090
116	Teachers-SSPG	-	2,864	-
117	Career Ladder Program	4,600	4,600	7,000
128	Homebound Teachers	6,975	4,988	9,000
163	Educational Assistants	627,752	559,284	648,900
163	Educational Assistants-SSPG	-	8,445	-
171	Speech Pathologist	262,583	404,478	415,935
171	Speech Pathologist-SSPG	-	796	-
188	Bonus Payments	111,575	175,375	15,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
71200	**SPECIAL EDUCATION PROGRAM (cont.)**			
195	Certified Substitute Teachers	12,749	14,742	15,000
198	Non-Certified Substitute Teachers	15,322	23,044	15,000
201	Social Security	255,818	282,650	315,699
201	Social Security-SSPG	-	751	-
204	State Retirement	299,307	319,826	539,421
204	State Retirement-SSPG	-	390	-
206	Life Insurance	2,430	2,558	2,640
207	Medical Insurance	738,408	673,946	855,901
208	Dental Insurance	21,660	22,650	24,000
210	Unemployment Compensation	1,300	-	3,500
211	Local Retirement	25,630	27,001	29,000
212	Medicare	59,894	66,160	73,833
212	Medicare-SSPG		176	-
217	Retirement - Hybrid Stabilization (does not reflect in audit)	-	27,126	22,500
312	Contracts with Private Agencies	218,300	68,780	200,000
429	Instructional Suppl & Materials	19,068	19,301	20,000
429	Instructional Suppl & Materials-SSPG	2,942	2,232	-
449	Textbooks	-	-	2,500
471	Software	-	-	5,970
499	Other Supplies & Materials	152	695	2,000
499	Other Supplies & Materials-SSPG	3,000	1,200	-
595	TISA-On-Behalf Payments	21,479	42,867	-
599	Other Charges	460	13,198	13,500
725	Special Education Equipment	-	11,734	12,500
725	Special Education Equipment-SSPG	5,752	2,231	-
	TOTAL	**6,046,215**	**6,399,177**	**7,214,889**
71300	**VOCATIONAL EDUCATION PROGRAM**			
116	Teachers	1,766,710	1,876,073	2,034,761
116	Teachers-ISM INNOVATIVE SCHOOL MODELS	52,640	42,340	-
117	Career Ladder Program	3,000	3,000	4,500
188	Bonus Payments	35,450	59,450	8,000
189	Other Salaries & Wages	-	3,000	-
189	Other Salaries & Wages-ISM	-	3,000	-
195	Certified Substitute Teachers	15,677	19,341	13,000
198	Non-Certified Substitute Teacher	19,159	13,106	15,000
201	Social Security	107,925	115,813	128,666
201	Social Security-ISM	3,101	2,811	-
204	State Retirement	131,109	135,182	184,253
204	State Retirement-ISM	3,380	2,320	-
206	Life Insurance	944	937	924
206	Life Insurance-ISM	-	17	-
207	Medical Insurance	316,025	313,570	297,330
208	Dental Insurance	7,965	7,710	8,400
208	Dental Insurance-ISM	-	150	-
210	Unemployment Compensation	-	-	3,000
211	Local Retirement	9,350	9,700	13,000
211	Local Retirement-ISM	-	250	-
212	Medicare	25,994	27,167	30,091
212	Medicare-ISM	-	612	-
217	Retirement - Hybrid Stabilization (does not reflect in audit)	-	10,866	15,000
399	Other Contracted Services	14,456	8,928	10,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
71300	**VOCATIONAL EDUCATION PROGRAM (cont.)**			
399	Other Contracted Services-ISM	1,010	21,751	-
429	Instructional Suppl & Materials	52,591	55,159	65,000
429	Instructional Suppl & Materials-CON	-	3,141	-
429	Instructional Suppl & Materials-ISM	16,610	28,817	20,000
429	Instructional Suppl & Materials-ISM/CON	-	24,199	10,000
471	Software-ISM	40,280	26,544	34,243
499	Other Supplies & Materials	12,912	15,302	14,000
499	Other Supplies & Materials-ISM	6,178	3,887	5,301
524	Inservice Staff Development	7,233	2,904	6,500
730	Vocational Equipment	18,021	19,381	21,000
730	Vocational Equipment - ISM	1,163,858	1,094,659	450,000
	TOTAL	**3,831,578**	**3,951,086**	**3,391,969**
72110	**ATTENDANCE**			
105	Supervisor	59,814	62,324	65,558
188	Bonus Payments	2,650	3,150	-
189	Other Salaries & Wages	111,697	121,688	127,505
201	Social Security	10,364	11,123	19,885
204	State Retirement	10,378	10,166	17,389
206	Life Insurance	16	56	63
207	Medical Insurance	9,247	23,243	14,750
208	Dental Insurance	-	330	750
211	Local Retirement	750	750	1,000
212	Medicare	2,424	2,601	2,799
217	Retirement-Hybrid Stabilization	-	-	300
355	Travel	-	11	500
471	Software	48,070	48,368	51,500
499	Other Supplies & Materials	3,144	28	3,500
524	In-Service/Staff Development	4,291	5,669	5,000
704	Attendance Equipment	825	-	3,500
	TOTAL	**263,670**	**289,507**	**313,999**
72120	**HEALTH SERVICES**			
105	Supervisor/Director-CSH	92,022	95,883	96,937
131	Medical Personnel	555,475	637,678	669,707
131	Medical Personnel-LCSLC	15,540	15,090	-
188	Bonus Payments	11,700	9,000	300
188	Bonus Payments-CSH	1,000	-	-
201	Social Security	38,871	43,944	47,551
201	Social Security-LCSLC	963	755	-
204	State Retirement	39,491	44,462	67,675
204	State Retirement-LCSLC	903	730	-
206	Life Insurance	475	462	429
207	Medical Insurance	130,325	121,997	129,146
208	Dental Insurance	3,510	4,320	3,900
211	Local Retirement	5,700	4,950	6,500
212	Employee Medicare	9,091	10,277	11,121
212	Employee Medicare-LCSLC	225	177	-
217	Retirement-Hybrid Stabilization	-	3,136	5,500
217	Retirement-Hybrid Stabilization-LCSLC	-	70	-
320	Dues and Memberships	140	141	500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72120	**HEALTH SERVICES (cont.)**			
355	Travel	114	-	2,000
399	Other Contracted Services	12,170	13,510	20,000
413	Drugs & Medical Supplies	258	-	16,500
413	Drugs & Medical Supplies-BES	677	639	-
413	Drugs & Medical Supplies-CMS	701	638	-
413	Drugs & Medical Supplies-DSES	397	401	-
413	Drugs & Medical Supplies-HHS	451	452	-
413	Drugs & Medical Supplies-HMS	374	360	-
413	Drugs & Medical Supplies-KES	875	803	-
413	Drugs & Medical Supplies-MES	513	511	-
413	Drugs & Medical Supplies-MHS	211	232	-
413	Drugs & Medical Supplies-MMS	235	257	-
413	Drugs & Medical Supplies-MTES	342	348	-
413	Drugs & Medical Supplies-OSHS	366	381	-
413	Drugs & Medical Supplies-OSMS	211	226	-
413	Drugs & Medical Supplies-RCHS	593	796	-
413	Drugs & Medical Supplies-RHS	416	417	-
413	Drugs & Medical Supplies-RMS	99	367	-
413	Drugs & Medical Supplies-RVES	726	707	-
499	Other Supplies & Materials	9,099	27,503	37,000
499	Other Supplies & Materials-CSH	3,113	19,829	-
524	In-Service/Staff Development	4,271	6,262	14,500
524	In-Service Staff Development-CSH	5,060	3,770	-
599	Other Charges	900	1,149	2,250
790	Other Equipment	-	443	2,000
	TOTAL	**947,603**	**1,073,071**	**1,133,516**
72130	**OTHER STUDENT SUPPORT**			
117	Career Ladder Program	3,000	2,000	2,000
123	Guidance Personnel	1,271,770	1,401,147	1,437,242
123	Guidance Personnel-PPL	674	-	-
162	Clerical Personnel	-	-	6,300
188	Bonus Payments	27,500	40,400	5,000
189	Other Salaries & Wages	346,829	371,569	459,374
189	Other Salaries & Wages-FRC	65,920	69,809	-
201	Social Security	101,035	110,712	144,005
204	State Retirement	109,758	113,929	209,040
206	Life Insurance	776	792	858
207	Medical Insurance	252,013	256,071	241,071
208	Dental Insurance	6,600	7,200	7,800
210	Unemployment Compensation	-	-	1,500
211	Local Retirement	10,500	10,000	12,750
212	Medicare	23,642	25,905	33,679
217	Retirement - Hybrid Stabilization	-	7,143	12,000
309	Contracts w/ Gov't Agencies	50,000	50,000	50,000
322	Evaluation & Testing	7,191	6,843	35,000
355	Travel	4,460	6,472	5,000
399	Other Contracted Services	76,352	34,100	92,000
471	Software	5,728	5,882	24,000
499	Other Supplies & Materials	1,907	1,995	6,500
499	Other Supplies & Materials-AMH	-	4,836	-
499	Other Supplies & Materials-BES	200	188	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72130	**OTHER STUDENT SUPPORT (cont'd)**			
499	Other Supplies & Materials-CMS	-	192	-
499	Other Supplies & Materials-DSES	198	200	-
499	Other Supplies & Materials-FRC	86	99	-
499	Other Supplies & Materials-HHS	196	180	-
499	Other Supplies & Materials-HMS	198	211	-
499	Other Supplies & Materials-KES	205	201	-
499	Other Supplies & Materials-MES	200	206	-
499	Other Supplies & Materials-MHS	188	198	-
499	Other Supplies & Materials-MMS	190	166	-
499	Other Supplies & Materials-MTES	198	-	-
499	Other Supplies & Materials-OSHS	200	197	-
499	Other Supplies & Materials-OSMS	188	199	-
499	Other Supplies & Materials-RCHS	-	197	-
499	Other Supplies & Materials-RHS	386	194	-
499	Other Supplies & Materials-RMS	200	195	-
499	Other Supplies & Materials-RVES	183	156	-
524	In-Service/Staff Development	1,919	2,280	12,000
524	In-Service/Staff Development-FRC	839	847	-
524	In-Service/Staff Development-ISM	9,311	12,940	-
599	Other Charges	42,351	30,311	51,000
599	Other Charges-FRC	2,999	2,997	-
790	Other Equipment	1,911	1,999	3,000
	TOTAL	**2,428,001**	**2,581,157**	**2,851,119**
72210	**REGULAR INSTRUCTIONAL PROGRAM**			
105	Supervisors	289,541	302,893	317,018
117	Career Ladder Program	3,500	3,500	8,100
129	Librarians	881,148	934,536	1,051,881
137	Education Media Personnel	150,279	146,976	166,245
161	Secretary(s)	23,947	25,425	26,962
188	Bonus Payments	24,639	44,009	4,500
189	Other Salaries & Wages	357,009	383,547	533,436
196	In-Service Training	-	270	-
196	In-Service Training-TTIG	-	9,030	-
201	Social Security	95,157	103,765	130,705
201	Social Security-TTIG	-	577	-
204	State Retirement	101,087	103,149	189,733
204	State Retirement-TTIG	-	568	-
206	Life Insurance	656	692	750
207	Medical Insurance	263,484	261,459	281,006
208	Dental Insurance	5,805	5,964	6,720
210	Unemployment Compensation	-	-	1,000
211	Local Retirement	10,000	9,315	10,500
212	Medicare	23,852	25,195	30,568
212	Medicare-TTIG	-	131	-
217	Retirement - Hybrid Stabilization	-	4,901	8,000
217	Retirement - Hybrid Stabilization-TTIG	-	60	-
320	Dues and Memberships	3,440	840	2,000
355	Travel	1,177	191	4,000
399	Other Contracted Services	13,489	21,371	20,000
432	Library Books/Media	-	-	95,000
432	Library Books-BES	7,980	7,667	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72210	**REGULAR INSTRUCTIONAL PROGRAM (cont.)**			
432	Library Books-CMS	8,262	3,307	-
432	Library Books-DSES	4,702	4,739	-
432	Library Books-HHS	5,421	5,545	-
432	Library Books-HMS	4,473	3,855	-
432	Library Books-KES	12,187	11,071	-
432	Library Books-MES	6,187	6,202	-
432	Library Books-MHS	3,105	1,961	-
432	Library Books-MMS	2,769	2,948	-
432	Library Books-MTES	3,964	4,286	-
432	Library Books-OSHS	4,396	4,519	-
432	Library Books-OSMS	2,557	2,766	-
432	Library Books-RCHS	7,479	10,027	-
432	Library Books-RHS	4,620	5,082	-
432	Library Books-RMS	4,259	4,311	-
432	Library Books-RVES	8,948	8,031	-
471	Software	-	3,000	85,000
471	Software-TECH	22,814	-	-
499	Other Supplies & Materials	20,686	20,374	20,000
524	In-Service/Staff Development	14,081	17,864	18,000
524	In-Service/Staff Development - TTIG	-	18,050	-
599	Other Charges	292	717	2,000
790	Other Equipment	1,526	1,790	8,000
	TOTAL	**2,398,918**	**2,536,474**	**3,021,124**
72215	**ALTERNATIVE SCHOOL SUPPORT**			
105	Supervisor/Director	102,981	107,302	107,302
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	39,765	36,857	38,587
188	Bonus Payments	2,300	2,800	300
201	Social Security	8,631	8,661	9,242
204	State Retirement	8,050	7,621	13,247
206	Life Insurance	66	66	66
207	Medical Insurance	17,329	11,036	17,782
208	Dental Insurance	600	600	600
211	Local Retirement	1,000	1,000	1,250
212	Employee Medicare	2,019	2,025	2,155
217	Retirement-Hybrid Stabilization	-	-	100
355	Travel	-	17	250
499	Other Supplies & Materials	2,895	2,783	3,000
	TOTAL	**186,636**	**181,767**	**194,881**
72220	**SPECIAL EDUCATION PROGRAM**			
105	Supervisors	116,039	120,908	126,552
117	Career Ladder Program	4,000	4,000	4,000
124	Psychological Personnel	328,296	341,500	443,678
124	Psychological Personnel-SSPG	-	566	-
162	Clerical Personnel	44,060	54,914	60,981
188	Bonus Payments	45,300	33,400	2,100
189	Other Salaries & Wages	413,234	449,291	474,328
201	Social Security	55,157	58,420	68,922
201	Social Security-SSPG	-	35	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72220	**SPECIAL EDUCATION PROGRAM (cont.)**			
204	State Retirement	57,656	60,742	100,047
204	State Retirement-SSPG	-	33	-
206	Life Insurance	660	647	924
207	Medical Insurance	101,275	108,501	145,167
208	Dental Insurance	6,090	5,280	8,400
210	Unemployment Compensation	2,366	76	2,500
211	Local Retirement	5,895	4,337	7,500
212	Medicare	12,747	13,908	16,119
212	Medicare-SSPG	-	8	-
217	Retirement - Hybrid Stabilization	-	4,325	4,500
312	Contracts With Private Agencies	79,560	94,320	80,000
320	Dues and Memberships	-	85	500
336	Maint/Repair/Equipment	8,834	9,385	15,000
355	Travel	5,366	7,071	7,500
399	Other Contracted Services	2,240	8,480	9,000
399	Other Contracted Services-SSPG	125,329	-	-
499	Other Supplies & Materials	10	494	500
524	In-Service/Staff Development	1,516	1,699	2,500
524	In-Service/Staff Development-SSPG	-	1,497	-
790	Other Equipment	4,757	9,626	10,000
	TOTAL	**1,420,387**	**1,393,547**	**1,590,718**
72230	**VOCATIONAL EDUCATION PROGRAM**			
105	Supervisor Director	94,511	99,804	104,888
161	Secretary	57,343	60,921	64,640
188	Bonus Payments	3,600	5,100	600
189	Other Salaries & Wages	87,820	92,283	89,783
201	Social Security	14,066	14,825	16,114
204	State Retirement	13,716	13,406	23,392
206	Life Insurance	66	106	99
207	Medical Insurance	48,721	46,176	68,514
208	Dental Insurance	600	900	900
211	Local Retirement	1,000	1,000	1,500
212	Medicare	3,290	3,467	3,769
355	Travel	14,858	26,511	25,000
355	Travel-ISM	1,912	2,934	-
499	Other Supplies & Materials	3,087	1,839	3,000
524	In-Service/Staff Development	1,053	fe0	1,000
599	Other Charges	5,873	8,000	7,000
790	Other Equipment - ISM	72,785	167,840	33,000
	TOTAL	**424,301**	**545,113**	**443,199**
72250	**TECHNOLOGY**			
105	Supervisor Director	89,080	92,753	96,536
138	Instructional	262,459	303,234	320,079
161	Secretary	49,827	48,425	56,897
188	Bonus Payments	6,000	2,500	-
201	Social Security	23,853	26,021	29,358
204	State Retirement	18,791	21,570	42,616
206	Life Insurance	211	231	264
207	Medical Insurance	79,036	83,086	92,114

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72250	**TECHNOLOGY (cont.)**			
208	Dental Insurance	1,650	1,800	2,400
210	Unemployment Compensation	-	-	750
211	Local Retirement	830	950	4,000
212	Medicare	5,579	6,086	6,886
217	Retirement - Hybrid Stabilization	-	2,113	3,500
320	Dues and Membership	-	-	150
350	Internet Connection	55,920	51,260	125,000
355	Travel	-	-	815
399	Other Contracted Services	128,634	166,987	137,700
470	Cabling	2,440	10,777	8,000
471	Software	113,072	119,351	143,600
499	Other Supplies & Materials	10,201	9,193	20,000
524	In-Service/Staff Development	475	-	6,000
599	Other Charges	566	-	2,000
701	Administration	3,923	6,445	5,900
790	Other Equipment	225,527	68,842	100,000
	TOTAL	**1,078,074**	**1,021,623**	**1,204,565**
AUDIT	**OTHER PROGRAMS**			
215	On-behalf Payments to OPEB	226,495	-	
350	Internet Connectivity	1,180,593	-	-
	TOTAL	**1,407,088**	-	-
72310	**BOARD OF EDUCATION**			
118	Secretary to Board	4,000	4,000	4,000
191	Board and Committee Members Fees	45,140	58,438	75,000
201	Social Security	2,799	3,871	4,898
204	State Retirement	558	859	7,110
206	Life Insurance	655	-	-
212	Medicare	-	853	1,146
215	On-Behalf Pym't for Opeb	194,058	216,694	220,000
217	Retirement-Hybrid Stabilization	-	-	250
305	Audit Services	40,400	40,900	47,200
311	Contracts with Other School Systems	-	(340)	-
320	Dues & Memberships	13,108	12,645	25,000
331	Legal Services	7,705	13,117	20,000
399	Other Contracted Services	4,250	8,578	10,000
506	Liability Insurance	150,898	161,991	170,000
508	Premium on Bonds	-	-	800
510	Trustee's Commission	410,953	418,782	475,000
513	Workman's Compensation Insurance	110,708	185,218	184,300
516	Self-Insured Claims	147,581	564	30,000
524	In-Service/Staff Development	32,116	34,798	45,000
534	Rfnd to Appl-Crmn'l Investigation	9,062	11,788	7,500
599	Other Charges	10,634	5,107	10,000
	TOTAL	**1,184,625**	**1,177,862**	**1,337,204**
72320	**OFFICE OF THE SUPERINTENDENT**			
101	County Official	145,000	149,350	165,000
161	Secretary	115,137	121,541	124,541
188	Bonus Payments	18,000	18,000	16,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72320	**OFFICE OF THE SUPERINTENDENT (cont.)**			
189	Other Salaries & Wages	1,000	1,000	-
201	Social Security	16,913	17,138	18,944
204	State Retirement	19,848	18,956	38,000
206	Life Insurance	66	66	99
207	Medical Insurance	25,811	24,216	44,891
208	Dental Insurance	600	600	900
211	Local Retirement	1,000	1,000	1,500
212	Medicare	3,956	4,060	4,430
217	Retirement-Hybrid Stabilization	-	1,720	1,800
307	Communication	10,604	37,431	35,000
320	Dues & Memberships	4,190	4,217	5,000
348	Postal Charges	5,679	5,593	7,500
355	Travel	328	388	500
399	Other Contracted Services	940	300	1,500
435	Office Supplies	1,993	1,640	4,000
524	In-Service/Staff Development	3,503	4,302	5,000
599	Other Charges	7,405	11,441	7,500
701	Administration Equipment	-	1,193	3,000
	TOTAL	**381,973**	**424,152**	**485,105**
72410	**OFFICE OF THE PRINCIPAL**			
104	Principals	1,598,380	1,766,528	1,851,350
117	Career Ladder Program	1,669	1,500	5,000
139	Assistant Principals	1,419,517	1,379,789	1,406,625
139	Assistant Principals-LCSLC	29,412	43,612	-
161	Secretary(s)	1,350,109	1,442,807	1,529,113
188	Bonus Payments	74,964	94,855	9,000
201	Social Security	263,117	276,897	297,667
201	Social Security-LCSLC	1,823	2,661	-
204	State Retirement	268,348	263,816	412,826
204	State Retirement-LCSLC	2,000	2,434	-
206	Life Insurance	2,252	2,236	2,343
207	Medical Insurance	611,129	591,728	950,290
208	Dental Insurance	18,990	18,435	21,300
211	Local Retirement	24,520	25,475	34,250
212	Medicare	62,035	64,758	69,616
212	Medicare-LCSLC	427	622	-
217	Retirement - Hybrid Stabilization	-	10,234	9,000
217	Retirement - Hybrid Stabilization-LCSLC		197	-
307	Communication	39,792	20,842	27,000
320	Dues and Memberships	11,375	-	5,000
355	Travel	3,998	4,140	4,500
399	Other Contracted Services	6,800	7,650	9,000
499	Other Supplies and Materials	-	-	2,000
499	Other Supplies and Materials-OSMS	754	-	-
524	In-Service/Staff Development	11,872	14,110	24,000
599	Other Charges	1,364	-	1,250
701	Administration Equipment	350	-	31,000
701	Administration Equipment-BES	2,366	2,268	-
701	Administration Equipment-CMS	1,345	2,376	-
701	Administration Equipment-DSES	1,417	1,407	-
701	Administration Equipment-HHS	1,564	1,610	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72410	**OFFICE OF THE PRINCIPAL**			
701	Administration Equipment-HMS	1,210	1,287	-
701	Administration Equipment-KES	3,560	3,420	-
701	Administration Equipment-MES	1,818	1,820	-
701	Administration Equipment-MHS	927	758	-
701	Administration Equipment-MMS	728	920	-
701	Administration Equipment-MTES	1,209	1,149	-
701	Administration Equipment-OSHS	1,295	1,332	-
701	Administration Equipment-OSMS	-	563	-
701	Administration Equipment-RCHS	572	1,956	-
701	Administration Equipment-RHS	561	1,514	-
701	Administration Equipment-RMS	1,249	1,277	-
701	Administration Equipment-RVES	2,495	2,256	-
	TOTAL	**5,827,313**	**6,061,238**	**6,702,130**
72510	**FISCAL SERVICES**			
105	Supervisor/Director	95,709	101,580	105,567
119	Bookkeepers	343,668	374,023	390,274
188	Bonus Payments	5,000	3,250	-
189	Other Salaries & Wages	65	-	-
201	Social Security	26,730	28,679	30,742
204	State Retirement	19,174	21,560	42,826
206	Life Insurance	214	215	198
207	Medical Insurance	44,571	46,279	41,626
208	Dental Insurance	1,950	1,980	1,800
211	Local Retirement	3,250	3,250	3,500
212	Medicare	6,252	6,707	7,190
217	Retirement-Hybrid Stabilization	-	1,765	1,250
320	Dues and Memberships	1,599	749	1,600
355	Travel	-	-	750
399	Other Contracted Services	24,678	26,033	40,500
499	Other Supplies & Materials	5,469	4,445	8,000
524	In-Service/Staff Development	12,281	9,750	6,000
599	Other Charges	5,610	2,301	7,500
701	Administration Equipment	14,503	1,113	3,750
	TOTAL	**610,723**	**633,679**	**693,073**

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72520	**HUMAN SERVICES/PERSONNEL**			
105	Supervisor/Director	59,814	62,324	65,558
188	Bonus Pay	650	150	150
201	Social Security	3,581	3,760	4,074
204	State Retirement	3,845	3,662	5,914
206	Life Insurance	15	17	17
207	Medical Insurance	9,247	8,742	9,434
208	Dental Insurance	150	135	150
211	Local Retirement	250	250	250
212	Medicare	837	879	953
302	Advertising	-	-	750
320	Dues And Memberships	50	-	-
399	Other Contracted Services	725	1,279	6,500
471	Software	-	-	4,700
499	Other Supplies & Materials	5,361	2,512	2,000
524	Inservice Staff Development	1,236	1,450	-
	TOTAL	**85,761**	**85,161**	**100,450**
72610	**OPERATION OF PLANT**			
328	Janitorial Services	1,460,381	1,494,324	1,540,250
333	Licenses	3,327	3,533	5,000
347	Pest Control	9,180	10,005	15,000
351	Rentals	2,145	-	5,000
359	Disposal Fees	65,132	71,106	63,000
399	Other Contracted Services	20,170	25,710	27,000
410	Custodial Supplies	119,837	66,141	73,000
415	Electricity	1,483,704	1,492,283	1,884,375
434	Natural Gas	277,811	314,033	386,925
454	Water & Sewer	287,746	367,269	432,150
499	Other Supplies & Materials	38,253	57,991	46,000
502	Building & Contents Insurance	323,261	314,461	325,000
599	Other Charges	141,539	112,859	113,000
720	Plant Operation Equipment	8,204	9,743	10,000
	TOTAL	**4,240,690**	**4,339,457**	**4,925,700**
72620	**MAINTENANCE OF PLANT**			
105	Supervisor	88,821	92,485	96,260
167	Maintenance Personnel	718,599	786,404	837,709
188	Bonus Payments	14,000	7,500	-
201	Social Security	47,960	51,806	57,906
204	State Retirement	52,315	54,424	84,057
206	Life Insurance	464	462	462
207	Medical Insurance	153,317	141,140	126,140
208	Dental Insurance	3,930	3,900	4,200
210	Unemployment Compensation	-	-	1,000
211	Local Retirement	2,500	2,500	4,000
212	Medicare	11,217	12,116	13,543
217	Retirement-Hybrid Stabilization	-	7,520	7,500
307	Communication	19,359	15,802	30,000
320	Dues And Memberships	-	475	500
335	Maint/Repair/Building	49,936	72,656	75,000
336	Maint/Repair/Equipment	89,518	100,527	100,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72620	**MAINTENANCE OF PLANT (cont.)**			
355	Travel	-	925	-
399	Other Contracted Services	93,647	112,904	105,000
399	Other Contracted Services-SSG	-	43,920	-
471	Software	7,648	11,911	10,000
499	Other Supplies & Materials	88,102	72,221	75,000
524	Inservice Staff Development	854	144	2,500
599	Other Charges	42,043	26,876	27,000
599	Other Charges-TSS	87,206	122,999	123,000
701	Administration Equipment-SSG	35,427	70,254	-
717	Maintenance Equipment	5,468	9,999	10,000
790	Other Equipment	2,262	4,898	5,000
790	Other Equipment-SSG	-	8,533	-
	TOTAL	**1,614,593**	**1,835,299**	**1,795,777**
72710	**TRANSPORTATION**			
146	Bus Drivers	75,454	103,137	134,972
146	Bus Drivers-LCSLC	-	28,274	-
146	Bus Drivers-LCSTR	23,350	-	-
188	Bonus Payments	4,000	1,000	-
189	Other Salaries	90,565	84,959	86,820
201	Social Security	10,805	11,058	13,751
201	Social Security-LCSLC	-	1,753	-
201	Social Security-LCSTR	1,448	-	-
204	State Retirement	7,799	8,642	19,961
204	State Retirement-LCSLC	-	1,652	-
204	State Retirement-LCSTR	1,119	-	-
206	Life Insurance	76	52	231
207	Medical Insurance	-	-	9,911
208	Dental Insurance	240	720	2,100
211	Local Retirement	500	500	750
212	Employer Medicare	2,832	2,737	3,216
212	Employer Medicare-LCSLC	-	410	-
212	Employer Medicare-LCSTR	338	-	-
217	Retirement-Hybrid Stabilization	-	800	750
217	Retirement-Hybrid Stabilization-LCSLC	-	252	-
313	Contracts w/Parents	-	-	2,500
412	Diesel Fuel-LCSLC	-	20,000	-
412	Diesel Fuel-LCSTR	18,134	-	-
450	Tires And Tubes - LCSLC	-	20,074	-
450	Tires And Tubes - LCSTR	18,878	-	-
499	Other Supplies & Materials-LCSLC	-	24,303	-
599	Other Charges	1,801	2,228	2,000
599	Other Charges - LCSTR	29,599	-	-
729	Transportation Equipment-ISM	26,625	204,688	-
	TOTAL	**313,563**	**517,237**	**276,962**

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
73100	**FOOD SERVICE**			
165	Cafeteria Personnel-LCSLC	-	3,737	-
201	Social Security-LCSLC	-	232	-
204	State Retirement	-	47	-
204	State Retirement-LCSLC	-	238	-
212	Employer Medicare-LCSLC	-	54	-
217	Retirement-Hybrid Stabilization-LCSLC	-	51	-
422	Food Supplies-LCSLC	3,801	3,895	-
	TOTAL	**3,801**	**8,253**	**-**
73400	**EARLY CHILDHOOD EDUCATION**			
116	Teachers	184,917	202,316	212,899
163	Educational Assistants	66,482	70,120	75,209
188	Bonus Payments	7,800	8,850	900
195	Certified Substitute Teachers	244	378	1,000
198	Non-Certified Substitute Teacher	2,221	957	3,500
201	Social Security	15,437	17,040	17,868
204	State Retirement	18,665	19,263	25,716
206	Life Insurance	198	198	198
207	Medical Insurance	37,347	34,420	33,920
208	Dental Insurance	1,800	1,800	1,800
211	Local Retirement	2,000	2,450	2,500
212	Medicare	3,610	3,985	4,179
217	Retirement-Hybrid Stabilization	-	1,914	1,400
310	Contracts W/other Public Agencies	364,640	359,111	359,111
355	Travel	-	99	300
399	Other Contracted Services	9,000	9,000	9,000
429	Instructional Suppl & Materials	9,674	10,360	10,000
499	Other Supplies & Materials	2,810	3,166	3,000
524	In-Service/Staff Development	-	409	1,500
	TOTAL	**726,845**	**745,837**	**764,000**
76100	**Capital Outlay**			
399	Other Contracted Services-ISM	373,063	587,991	100,000
711	Furniture & Fixtures	2,142	-	20,000
718	Motor Vehicles	95,147	166,959	200,000
799	Other Capital Outlay	50,000	60,000	87,500
	TOTAL	**520,352**	**814,951**	**407,500**
82130	**Principal on Debt**			
620	Debt Service Contribution to Primary Fund 151	200,520	240,624	240,648
	TOTAL	**200,520**	**240,624**	**240,648**

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
99100	**OPERATING TRANSFERS**			
590	Transfers Out	2,500,000	2,271,600	2,500,000
	TOTAL	**2,500,000**	**2,271,600**	**2,500,000**
	TOTAL EXPENDITURES	**74,414,162**	**76,927,254**	**81,328,700**
	Encumbrances	-	72,965	-
39000	**END. UNASSIGNED FUND BALANCE JUNE 30TH**	**21,433,699**	**22,679,753**	**15,186,071**

School Federal Projects Fund 142

This fund supports the operation of federally funded programs relating to Roane County Schools. Each of the grants has an individual subfund to maintain the integrity of the funds and ensure they are being spent according to the requirements laid out by the Federal Government. There is no property tax associated with this fund it contains only federal money.

Fund 142 School Federal Fund

Cash calculation of fund

6/30/2026	Current Cash	1,673,748
	Receivables	422,146
	Total Anticipated Funds	**2,095,894**
	Accruals	(95,942)
	Total Anticipated Expenditures	**(95,942)**
	Rest/Comm/Assign	1,999,953
6/30/2026	**Total Equity**	**1,999,953**

Fund Balance calculation from 2025 audit

7/1/2025	Restricted	1,999,983
	Total Fund Balance	**1,999,983**
	Revenue	4,191,258
	Total Revenue	**4,191,258**
	Expenditures	(4,101,762)
	Transfers out	(89,526)
	Total Expenditures	**(4,191,288)**
	Rest/Comm/Assign	1,999,953
6/30/2026	**Total Equity**	**1,999,953**

7/1/2026	Beginning Fund Balance	1,999,953
	Estimated Revenues	4,266,903
	Estimated Expenditures	(4,181,422)
	Transfers Out	(85,481)
	Total Expenditures	(4,266,903)
6/30/2027	Ending Fund Balance	1,999,953

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
TITLE 1-A				
REVENUE				
	FEDERAL THROUGH STATE			
47141-101	ESEA Title I	1,520,307	1,435,308	1,563,270
47189-101	Eisenhower Prof Development State	81,562	-	-
47590-101	Other Federal Through State	55,628	-	-
	TOTAL	**1,657,497**	**1,435,308**	**1,563,270**
34555-101	**RESTRICTED FOR EDUCATION**	-	-	-
EXPENDITURES				
71100	**REGULAR INSTRUCTION PROGRAM**			
116-101	Teachers	590,486	439,850	470,000
163-101	Educational Assistants	408,770	346,549	340,000
188-101	Bonus Payments	-	-	1,800
195-101	Certified Substitutes	244	2,520	3,693
198-101	Non-Certified Substitutes	390	4,100	2,605
201-101	Social Security	58,145	44,201	52,000
204-101	State Retirement	64,852	54,282	75,000
206-101	Life Insurance	845	331	660
207-101	Medical Insurance	165,987	107,822	145,000
208-101	Dental Insurance	7,080	4,830	7,000
211-101	Local Retirement	6,300	3,500	10,000
212-101	Medicare	13,598	10,951	13,000
429-101	Instructional Supplies and Materials	49,666	51,313	56,000
722-101	Regular Instructional Equipment	55,384	104,138	70,000
	TOTAL	**1,421,747**	**1,174,387**	**1,246,758**
72130	**OTHER STUDENT SUPPORT**			
189-101	Other Salaries & Wages	-	3,890	-
201-101	Social Security	-	241	-
204-101	State Retirement	-	306	-
212-101	Employer Medicare	-	56	-
599-101	Other Charges	18,021	20,083	31,000
	TOTAL	**18,021**	**24,577**	**31,000**
72210	**REGULAR INSTRUCTION PROGRAM**			
105-101	Supervisor/Director	71,777	74,788	75,000
161-101	Secretary(s)	35,921	38,138	39,000
188-101	Bonus Payments	-	-	180
196-101	In-Service/Staff Development	-	-	6,000
201-101	Social Security	6,052	6,852	7,100
204-101	State Retirement	5,814	5,635	10,500

72210	**REGULAR INSTRUCTION PROGRAM (cont.)**			
206-101	Life Insurance	40	24	66
207-101	Medical Insurance	16,838	11,819	17,000
208-101	Dental Insurance	360	216	600
211-101	Local Retirement	-	360	600
212-101	Medicare	1,416	1,602	1,700
499-101	Other Supplies & Materials	9,853	7,200	13,000
524-101	In-Service/Staff Development	35,325	58,005	82,765
	TOTAL	**183,396**	**204,638**	**253,511**
99100	**OPERATING TRANSFERS**			
504-101	Indirect Cost	34,334	31,707	32,002
		34,334	**31,707**	**32,002**
	TOTAL EDUCATION	**1,657,497**	**1,435,308**	**1,563,270**
	Restriction Adjustment	-	-	-
34555-101	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
TITLE 1-A				
REVENUE				
	FEDERAL THROUGH STATE			
47141-151	Grants to Local Ed Agencies	84,635	82,943	77,935
	TOTAL	**84,635**	**82,943**	**77,935**
34555-151	**RESTRICTED FOR EDUCATION**	-	-	-
EXPENDITURES				
71100	**INSTRUCTION**			
429-151	Instructional Supplies & Materials	44,502	38,892	46,303
722-151	Regular Instruction Equipment	17,299	24,098	12,900
	TOTAL INSTRUCTION	**61,801**	**62,990**	**59,203**
72130	**Support Services**			
599-151	Other Charges	2,284	2,243	2,338
	TOTAL	**2,284**	**2,243**	**2,338**
72210	**Regular Instruction Program**			
499-151	Other Supplies And Materials	14,453	13,070	10,000
524-151	In Service/Staff Development	4,655	3,239	5,000
	TOTAL	**19,108**	**16,309**	**15,000**
99100	**Other Uses**			
504-151	Operating Transfers: Indirect Cost	1,443	1,402	1,394
	TOTAL	**1,443**	**1,402**	**1,394**
	TOTAL EDUCATION	**84,635**	**82,943**	**77,935**
34555-151	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
TITLE: ADDITIONAL TARGETED SUPPORT & IMPROVEMENT				
REVENUE				
	FEDERAL THROUGH STATE			
47141-170	Title 1 Grants To Local Education	90,731	86,852	100,000
	TOTAL	**90,731**	**86,852**	**100,000**
34555-170	**RESTRICTED FOR EDUCATION**	-	-	-
EXPENDITURES				
71200	**SPECIAL EDUCATION PROGRAM**			
116-170	Teachers	-	51,991	62,178
163-170	Educational Assistants	23,525	-	-
169-170	Part-Time Personnel	33,495	-	-
201-170	Social Security	3,343	3,159	3,740
204-170	State Retirement	2,974	4,154	5,430
206-170	Life Insurance	66	36	33
207-170	Medical Insurance	9,499	-	0
208-170	Dental Insurance	600	300	300
211-170	Local Retirement	225	-	500
212-170	Employer Medicare	782	739	1,036
725-170	Special Education Equipment	14,590	-	-
	TOTAL	**89,099**	**60,379**	**73,217**
72210	**REGULAR INSTRUCTION PROGRAM**			
399-170	Other Contracted Services	-	25,000	25,000
	TOTAL	**-**	**25,000**	**25,000**
99100	**OTHER USES**			
504-170	Operating Transfers: Indirect Cost	1,632	1,473	1,783
	TOTAL	**1,632**	**1,473**	**1,783**
	TOTAL EDUCATION	**90,731**	**86,852**	**100,000**
34555-170	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
TITLE 11-A				
REVENUE				
	FEDERAL THROUGH STATE			
47189-201	Eisenhower Prof Development State Grants	200,336	184,968	302,269
	TOTAL	**200,336**	**184,968**	**302,269**
34555-201	**RESTRICTED FOR EDUCATION**	**46**	**(48)**	**(48)**
EXPENDITURES				
71100	**REGULAR INSTRUCTION PROGRAM**			
116-201	Teachers	1,000.00	2,000.00	$ 2,000.00
201-201	Social Security	62.00	-	$ 140.00
204-201	State Retirement	64.00	-	$ 180.00
212-201	Employer Medicare	14.00	-	$ 35.00
	TOTAL	**1,140.00**	**2,000**	**$ 2,355.00**
72130	**OTHER STUDENT SUPPORT**			
322-201	Evaluation And Testing	-	-	3,000
	TOTAL	-	-	**3,000**
72210	**REGULAR INSTRUCTION PROGRAM**			
172-201	Instructional Coaches	113,048	84,282	126,000
188-201	Bonus Payments	-	-	450
195-201	Certified Substitute Teachers	-	1,764	5,000
198-201	Non-Certified Substitute Teachers	-	2,407	3,000
201-201	Social Security	6,866	5,471	7,800
204-201	State Retirement	7,724	4,911	12,000
206-201	Life Insurance	35	33	100
207-201	Medical Insurance	4,225	3,681	6,000
208-201	Dental Insurance	315	300	900
211-201	Local Retirement	250	-	750
212-201	Medicare	1,606	1,279	1,900
524-201	In-Service/Staff Development	61,735	74,435	126,536
	TOTAL	**195,804**	**178,563**	**290,436**
99100	**Other Uses**			
504-201	Operating Transfers: Indirect Cost	3,487	4,406	6,478
	TOTAL	**3,487**	**4,406**	**6,478**
	TOTAL EDUCATION	**200,430**	**184,968**	**302,269**
34555-201	**RESTRICTED FOR EDUCATION**	**(48)**	**(48)**	**(48)**

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
Title III				
REVENUE				
	FEDERAL THROUGH STATE			
47146-301	English Language Acquisition Grants	14,825	7,326	6,919
	TOTAL	**14,825**	**7,326**	**6,919**
34555-301	**RESTRICTED FOR EDUCATION**	-	-	-
EXPENDITURES				
71100	**REGULAR INSTRUCTION PROGRAM**			
429-301	Instructional Supplies & Materials	7,165	3,378	1,100
471-301	Software	4,540	3,350	4,649
	TOTAL	**11,705**	**6,728**	**5,749**
72210	**OTHER STUDENT SUPPORT**			
499-301	Other Supplies and Materials	495	-	-
524-301	Inservice Staff Development	2,051	-	-
599-301	Other Charges	347	598	1,055
	TOTAL	**2,893**	**598**	**1,055**
91000	**OTHER USES**			
99100	**Transfers Out**			
504-301	Indirect Cost	227	-	115
	TOTAL	**227**	-	**115**
	TOTAL EDUCATION	**14,825**	**7,326**	**6,919**
34555-301	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
Title IV				
REVENUE				
	FEDERAL THROUGH STATE			
47189-401	Eisenhower Prof Development State	2,119	-	-
47590-401	Other Federal Through State	62,349	108,978	121,303
	TOTAL	**64,468**	**108,978**	**121,303**
34555-401	**RESTRICTED FOR EDUCATION**	-	-	-
EXPENDITURES				
71100	**REGULAR INSTRUCTION PROGRAM**			
399-401	Other Contracted Services	8,075	7,900	10,000
429-401	Instructional Supplies & Materials	-	20,535	-
722-401	Regular Instruction Equipment	-	38,417	-
	TOTAL	**8,075**	**66,852**	**10,000**
72130	**OTHER STUDENT SUPPORT**			
189-401	Other Salaries & Wages	14,858	19,705	21,600
201-401	Social Security	921	1,222	2,500
204-401	State Retirement	1,035	1,318	3,000
212-401	Employer Medicare	215	286	600
	TOTAL	**17,029**	**22,531**	**27,700**
72210	**REGULAR INSTRUCTION PROGRAM**			
524-401	In-Service/Staff Development	-	-	60,367
790-401	Other Equipment	38,814	13,456	17,000
	TOTAL	**38,814**	**13,456**	**77,367**
72250	**TECHNOLOGY**			
524-401	Inservice Staff Development	-	-	4,000
790-401	Other Equipment	-	4,896	-
	TOTAL	**-**	**4,896**	**4,000**
99100	**Transfers Out**			
504-401	Indirect Cost	550	1,244	2,235
	TOTAL	**550**	**1,244**	**2,235**
	TOTAL EDUCATION	**64,468**	**108,978**	**121,303**

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
AMERICAN RESCUE PLAN-HOMELESS				
REVENUE				
	FEDERAL GOVERNMENT			
47404-701	American Rescue Plan Act Grant #4	7,024	-	-
	TOTAL	**7,024**	-	-
34555-701	**RESTRICTED FOR EDUCATION**	**39**	-	-
EXPENDITURES				
72130	**OTHER STUDENT SUPPORT**			
399-701	Other Contracted Services	1,800	-	-
599-701	Other Charges	4,474	-	-
	TOTAL	**6,274**	-	-
72710	**TRANSPORTATION**			
313-701	Contracts With Parents	789	-	-
	TOTAL	**789**	-	-
	TOTAL EXPENDITURES	**7,063**	-	-
34555-701	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025-	Unaudited Actual 2025-2026	Approved Budget 2026-2027
CARL PERKINS				
REVENUE				
	FEDERAL THROUGH STATE			
47131-801	Vocational Program Improvement	137,261	117,097	133,394
	TOTAL	**137,261**	**117,097**	**133,394**
34555-801	**RESTRICTED FOR EDUCATION**	-	-	-
EXPENDITURES				
71300	**VOCATIONAL EDUCATION**			
499-801	Other Supplies and Materials	11,955	20,948	12,000
730-801	Vocational Instructional Equipment	77,740	44,065	70,216
	TOTAL	**89,695**	**65,013**	**82,216**
72130	**OTHER STUDENT SUPPORT**			
524-801	In Service/Staff Development	13,009	16,998	14,500
599-801	Other Charges	24,550	20,952	26,679
599-801	Other Charges-CTS	-	1,364	-
	TOTAL	**37,559**	**39,314**	**41,179**
72230	**VOCATIONAL EDUCATION PROGRAM**			
524-801	In Service/Staff Development	4,000	5,015	4,000
	TOTAL	**4,000**	**5,015**	**4,000**
72710	**TRANSPORTATION**			
146-801	Bus Drivers	6,007	7,755	6,000
	TOTAL	**6,007**	**7,755**	**6,000**
	TOTAL EXPENDITURES & OTHER USES	**137,261**	**117,097**	**133,394**
34555-801	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
IDEA PART B				
REVENUE				
	FEDERAL THROUGH STATE			
47143-901	Special Education-Grants to States	1,928,977	1,974,266	1,851,542
	TOTAL	**1,928,977**	**1,974,266**	**1,851,542**
34555-901	**RESTRICTED FOR EDUCATION**	**(30)**	**-**	**-**
EXPENDITURES				
71200	**SPECIAL EDUCATION PROGRAM**			
116-901	Teachers	37,586	32,003	35,000
163-901	Educational Assistants	705,884	734,275	414,327
171-901	Speech Pathologists	5,880	6,407	5,000
201-901	Social Security	42,976	44,139	41,000
204-901	State Retirement	42,988	47,277	59,000
206-901	Life Insurance	850	1,211	1,400
207-901	Medical Insurance	198,304	196,341	325,000
208-901	Dental Insurance	7,830	7,710	11,500
211-901	Local Retirement	5,900	5,150	19,000
212-901	Medicare	10,051	10,323	9,500
312-901	Contracts with Private Agencies	34,305	30,250	25,000
399-901	Other Contracted services	-	-	500
429-901	Instructional Supplies	41,615	3,058	10,000
499-901	Other Supplies	637	954	3,000
725-901	Special Education Equipment	28,106	7,241	5,000
	TOTAL INSTRUCTION	**1,162,912**	**1,126,339**	**964,227**
72220	**SPECIAL EDUCATION PROGRAM**			
124-901	Psychological Personnel	2,674	4,978	7,500
161-901	Secretary(s)	33,340	34,940	36,500
162-901	Clerical Personnel	93,364	100,000	95,000
189-901	Other Salaries & Wages	326,533	374,038	291,224
201-901	Social Security	26,373	28,550	25,500
204-901	State Retirement	28,533	33,011	36,750
206-901	Life Insurance	848	939	12,165
207-901	Medical Insurance	105,568	127,219	225,946
208-901	Dental Insurance	6,390	6,750	12,000
211-901	Local Retirement	2,980	3,480	20,000
212-901	Medicare	6,168	6,871	6,000
312-901	Contracts With Private Agencies	53,000	45,800	26,307

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
IDEA PART B				
EXPENDITURES				
72220	**SPECIAL EDUCATION PROGRAM (cont.)**			
322-901	Evaluation & Testing	11,064	14,942	3,000
355-901	Travel	-	-	2,000
399-901	Other Contracted Services	-	630	7,500
499-901	Other Supplies & Materials	4,234	2,446	10,000
524-901	In-Service/Staff Development	15,482	15,281	22,500
524-901	In-Service/Staff Development-COMP	-	-	1,000
599-901	Other Charges	-	160	7,000
790-901	Other Equipment	9,108	1,096	-
	TOTAL SUPPORT SERVICES	**725,659**	**801,130**	**847,892**
99100	**OPERATING TRANSFERS**			
504-901	Indirect Cost	40,405	46,827	39,423
	TOTAL	**40,405**	**46,827**	**39,423**
	TOTAL EDUCATION	**1,928,977**	**1,974,296**	**1,851,542**
34555-901	**RESTRICTED FOR EDUCATION**	**(30)**	**(30)**	**-**

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
IDEA PRESCHOOL				
REVENUE				
	FEDERAL THROUGH STATE			
47145-911	Special Education Preschool Grants	106,498	103,604	98,770
	TOTAL	**106,498**	**103,604**	**98,770**
34555-911	**RESTRICTED FOR EDUCATION**	-	-	-
71200	**SPECIAL EDUCATION PROGRAM**			
116-911	Teachers	31,017	32,936	26,102
163-911	Educational Assistants	22,282	24,265	29,101
171-911	Speech Pathologist	-	-	1,500
201-911	Social Security	2,874	3,242	4,250
204-911	State Retirement	3,688	3,752	3,000
206-911	Life Insurance	45	50	45
207-911	Medical Insurance	23,376	15,438	4,000
208-911	Dental Insurance	450	450	450
211-911	Local Retirement	500	500	750
212-911	Medicare	672	758	995
312-911	Contracts With Private Agencies	9,555	10,800	6,000
429-911	Instructional Supplies	1,264	700	4,000
499-911	Other Supplies	494	-	3,261
725-911	Special Education	-	-	2,500
	TOTAL	**96,217**	**92,890**	**85,954**
72220	**SPECIAL EDUCATION PROGRAM**			
124-911	Phycological Personnel	-	1,440	1,000
201-911	Social Security	-	89	62
204-911	State Retirement	-	83	90
212-911	Medicare	-	21	15
312-911	Contracts With Private Agencies	8,000	6,400	7,000
355-911	Travel	-	-	1,000
399-911	Other Contracted Services	-	-	513
524-911	In-Service/Staff Development	-	213	500
790-911	Other Equipment	-	-	586
	TOTAL	**8,000**	**8,246**	**10,765**
99100	**OPERATING TRANSFERS**			
504-911	Indirect Cost	2,282	2,468	2,051
	TOTAL	**2,282**	**2,468**	**2,051**
	TOTAL EDUCATION	**106,498**	**103,604**	**98,770**
34555-911	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
ESSER 3.0				
REVENUE				
	FEDERAL GOVERNMENT			
47401-934	American Rescue Plan Act Grant #1	1,185,038	-	-
	TOTAL	**1,185,038**	-	-
34555-934	**RESTRICTED FOR EDUCATION**	-	-	-
EXPENDITURES				
71100	**REGULAR INSTRUCTION PROGRAM**			
116-934	Teachers	-		-
201-934	Social Security	-		-
204-934	State Retirement	-		-
206-934	Life Insurance	-		-
207-934	Medical Insurance	-		-
208-934	Dental Insurance	-		-
211-934	Local Retirement	-		-
212-934	Medicare	-		-
471-934	Software	425,463		-
722-934	Regular Instructional Equipment	-	-	-
	TOTAL	**425,463**	-	-
72120	**HEALTH SERVICES**			
131-934	Medical Personnel	-	-	-
201-934	Social Security	-	-	-
204-934	State Retirement	-	-	-
206-934	Life Insurance	-	-	-
207-934	Medical Insurance	-	-	-
208-934	Dental Insurance	-	-	-
211-934	Local Retirement	-	-	-
212-934	Employer Medicare	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
72120	**HEALTH SERVICES (cont.)**			
499-934	Other Supplies & Materials	-	-	-
	TOTAL	-	-	-
72130	**OTHER STUDENT SUPPORT**			
123-934	Guidance Personnel	-	-	-
188-934	Bonus Payments	-	-	-
189-934	Other Salaries & Wages	-	-	-
201-934	Social Security	-	-	-
204-934	State Retirement	-	-	-
206-934	Life Insurance	-	-	-
207-934	Medical Insurance	-	-	-
208-934	Dental Insurance	-	-	-
211-934	Local Retirement	-	-	-
212-934	Medicare	-	-	-
	TOTAL	-	-	-
72210	**REGULAR INSTRUCTION PROGRAM**			
189-934	Other Salaries & Wages	-	-	-
201-934	Social Security	-	-	-
204-934	State Retirement	-	-	-
206-934	Life Insurance	-	-	-
208-934	Dental Insurance	-	-	-
211-934	Local Retirement	-	-	-
212-934	Employer Medicare	-	-	-
790-934	Other Equipment	-	-	-
	TOTAL	-	-	-
72220	**SPECIAL EDUCATION PROGRAM**			
189-934	Other Salaries & Wages	-	-	-
201-934	Social Security	-	-	-
204-934	State Retirement	-	-	-
206-934	Life Insurance	-	-	-
207-934	Medical Insurance	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
72220	**SPECIAL EDUCATION PROGRAM (cont.)**			
208-934	Dental Insurance	-	-	-
211-934	Local Retirement	-	-	-
212-934	Employer Medicare	-	-	-
	TOTAL	-	-	-
72610	**OPERATION OF PLANT**			
720-934	Plant Operation Equipment	-	-	-
	TOTAL	-	-	-
72620	**MAINTENANCE OF PLANT**			
399-934	Other Contracted Services	-	-	-
	TOTAL	-	-	-
72710	**TRANSPORTATION**			
146-934	Bus Drivers	-	-	-
201-934	Social Security	-	-	-
204-934	State Retirement	-	-	-
212-934	Medicare	-	-	-
729-934	Transportation Equipment	-	-	-
	TOTAL	-	-	-
76100	**REGULAR CAPITAL OUTLAY**			
399-934	Other Contracted Services	-		-
706-934	Building Construction	-		-
707-934	Building Improvements	759,575		-
	TOTAL	**759,575**	-	-
99100	**OPERATING TRANSFERS**			
504-934	Indirect Cost	-	-	-
	TOTAL	-	-	-
	TOTAL EDUCATION	**1,185,038**	-	-
	Restricted Adjustment	-	-	-
34555-934	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
RESILIENT SCHOOL COMMUNITIES GRANT				
REVENUE				
	FEDERAL GOVERNMENT			
47590-941	Other Federal Through State	16,365	-	-
	TOTAL	**16,365**	-	-
EXPENDITURES				
72130	**OTHER STUDENT SUPPORT**			
399-941	Other Contracted Services	9,030	-	-
	TOTAL	**9,030**	-	-
72210	**REGULAR INSTRUCTION PROGRAM**			
524-941	Inservice Staff Development	7,335	-	-
	TOTAL	**7,335**	-	-
	TOTAL EDUCATION	**16,365**	-	-
34555-941	**RESTRICTED FOR EDUCATION**	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
CASH FLOW				
REVENUE				
	FEDERAL THROUGH STATE			
49800-999	Transfers In	-	-	-
	TOTAL	-	-	-
	BEG. RESTRICTED FOR EDUCATION	**2,000,000**	**2,000,000**	**2,000,000**
34555-999	**END. RESTRICTED FOR EDUCATION**	**2,000,000**	**2,000,000**	**2,000,000**

School Cafeteria Fund 143

This fund supports the operation of all School Cafeterias. No property tax is associated with this fund.

Fund 143 Central Cafeteria

Cash calculation of fund

6/30/2026	Current Cash	922,135
	Receivables	857,514
	Prepaids	4,960
	Total Anticipated Funds	**1,784,609**
	Accruals	(372,654)
	Total Anticipated Expenditures	**(372,654)**
	Rest/Comm/Assign	1,411,954
6/30/2026	**Total Equity**	**1,411,954**

Fund Balance calculation from 2025 audit

	Restricted	1,223,625
7/1/2025	**Total Fund Balance**	**1,223,625**
	Revenue	6,273,847
	Transfers In	40,001
	Total Revenue	**6,313,848**
	Expenditures	(6,072,717)
	Encumbrances	(52,801)
	Total Expenditures	**(6,125,518)**
	Rest/Comm/Assign	1,411,954
6/30/2026	**Total Equity**	**1,411,954**

7/1/2026	Beginning Fund Balance	1,411,954		
	Estimated Revenues	5,509,000		
	Total Revenues	**5,509,000**		
	Estimated Expenditures	(5,876,350)		
	Total Expenditures	**(5,876,350)**		
6/30/2027	Budget Ending Fund Balance	**1,044,605**	effect on FB:	(367,350)
	FB % of expenditures	24%		

Updated Date: 9-2-26

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	CHARGES FOR CURRENT SERVICES			
43521	Lunch Payments - Children	10,126	11,284	10,000
43522	Lunch Payments - Adults	68,442	63,006	70,000
43523	Income from Breakfast	9,163	9,940	20,000
43525	A La Carte Sales	243,495	249,467	260,500
43990	Other Charges - Services	7,310	6,815	3,000
	TOTAL	**338,536**	**340,512**	**363,500**
	RECURRING ITEMS			
44110	Investment Income	46,718	37,928	20,000
44165	Commodity Rebates	9,684	10,568	5,000
44170	Miscellaneous Refunds	22	-	-
	TOTAL	**56,424**	**48,496**	**25,000**
	NON RECURRING ITEMS			
44530	Sale of Equipment	-	-	500
	TOTAL	**-**	**-**	**500**
	STATE OF TENNESSEE			
46520	School Food Service	34,380	37,424	35,000
46980	Other State Grants	-	20,000	-
	TOTAL	**34,380**	**57,424**	**35,000**
	FEDERAL FUNDS THROUGH STATE			
47111	USDA School Lunch	3,377,377	3,678,591	3,350,000
47112	USDA Commodity	284,520	476,612	270,000
47113	Breakfast	1,420,421	1,603,295	1,400,000
47114	USDA- Other	67,688	68,916	65,000
	TOTAL	**5,150,006**	**5,827,414**	**5,085,000**
	OTHER SOURCES (NON-REVENUE)			
49800	Transfers In	-	40,001	-
	TOTAL	**-**	**40,001**	**-**
	TOTAL REVENUES	**5,579,346**	**6,313,848**	**5,509,000**
RESERVES				
	FUND BALANCE/RESERVES			
34570	Restr. For Op, of Non-Instructional Services	1,521,252	1,223,625	1,411,954
	TOTAL	**1,521,252**	**1,223,625**	**1,411,954**
	TOTAL AVAILABLE FUNDS	**7,100,598**	**7,537,473**	**6,920,954**

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
73100	**FOOD SERVICE**			
105	Supervisor	71,521	82,943	87,079
119	Accountants/Bookkeepers	64,342	67,272	75,980
162	Clerical Personnel	92,276	98,406	105,572
165	Cafeteria Personnel	1,581,093	1,649,304	1,703,392
188	Bonus Payments	50,000	32,750	-
201	Social Security	107,902	112,407	122,265
204	State Retirement	89,416	94,054	88,527
206	Life Insurance	1,747	1,748	1,995
207	Medical Insurance	414,199	363,704	475,066
208	Dental Insurance	14,130	13,650	16,500
210	Unemployment Compensation	329	217	1,500
211	Local Retirement	4,655	4,865	5,500
212	Medicare	25,235	26,289	28,594
217	Retirement-Hybrid Stabilization	1,880	1,140	4,000
320	Dues and Memberships	1,398	1,332	1,400
336	Maintenance/Repair/Equipment	40,743	39,770	72,000
347	Pest Control	6,300	6,230	6,500
354	Transportation - Other than Students	19,161	26,840	24,500
355	Travel	3,513	1,182	3,350
359	Disposal Fees	72,034	81,054	100,000
361	Permits	1,200	1,200	1,500
399	Other Contracted Services	44,265	58,019	61,000
421	Food Preparation Supplies	164,252	170,163	200,000
422	Food Supplies	2,491,989	2,568,452	2,300,000
469	USDA- Commodity	284,520	476,612	260,000
499	Other Supplies and Materials	10,367	12,016	11,000
513	Workman's Comp. Insurance	20,000	20,000	20,000
524	In-Service/Staff Development	5,274	22,033	21,630
599	Other Charges	352	1,126	2,500
710	Food Service Equipment	192,880	37,940	75,000
	TOTAL	**5,876,973**	**6,072,717**	**5,876,350**
	Prior Year Encumbrances	**-**	**52,801**	**-**
34570	**RESTR. FOR OP. OF NON-INSTRUCT. SVCS**	**1,223,625**	**1,411,954**	**1,044,605**

School Transportation Fund 144

This fund supports transportation services for county students. This fund is supported with revenue from the State of Tennessee through TISA as well as local option sales tax.

Fund 144 School Transportation

Cash calculation of fund

6/30/2026	Current Cash	842,701
	Receivables	810,882
	Total Anticipated Funds	**1,653,583**
	Accruals	(13,975)
	Total Anticipated Expenditures	**(13,975)**
	Rest/Comm/Assign	1,639,608
6/30/2026	**Total Equity**	**1,639,608**

Fund Balance calculation from 2025 audit

	Restricted	1,301,366
7/1/2025	**Total Fund Balance**	**1,301,366**
	Revenue	2,715,506
	Transfers In	30,413
	Total Revenue	**2,745,919**
	Expenditures	(2,407,678)
	Total Expenditures	**(2,407,678)**
	Rest/Comm/Assign	1,639,608
6/30/2026	**Total Equity**	**1,639,608**

7/1/2026	Beginning Fund Balance	1,639,608		
	Estimated Revenues	2,673,250	Sales Tax:	1,800,000
	Estimated Expenditures	(3,060,625)		
6/30/2027	Budget Ending Fund Balance	**1,252,233**	effect on FB:	(387,375)
	FB % of expenditures	54%		

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	COUNTY PROPERTY TAXES			
40210	Local Option Sales Tax	1,800,000	1,800,000	1,800,000
	TOTAL	**1,800,000**	**1,800,000**	**1,800,000**
	EDUCATION CHARGES			
43570	Receipts from Individual Schools	92,032	106,407	90,000
43990	Other Charges For Services	29,175	1,725	15,000
	TOTAL	**121,207**	**108,132**	**105,000**
	RECURRING ITEMS			
44110	Investment Income	59,999	57,113	15,000
44135	Sale of Gasoline	25,309	-	-
44145	Sale of Recycled Materials	-	-	1,000
	TOTAL	**85,308**	**57,113**	**16,000**
	NONRECURRING ITEMS			
44530	Sale of Equipment	-	-	500
44560	Damages Recovered from Individuals	293	262	500
	TOTAL	**293**	**262**	**1,000**
	STATE OF TENNESSEE			
46510	TN Investment in Student	750,000	750,000	750,000
	TOTAL	**750,000**	**750,000**	**750,000**
	OTHER SOURCES (NON-REVENUE)			
49600	Proceeds From Sale of Capital	-	1,000	1,250
49800	Transfers In	-	29,413	-
	TOTAL	**-**	**30,413**	**1,250**
	TOTAL REVENUE	**2,756,808**	**2,745,919**	**2,673,250**
RESTRICTIONS				
34665	Committed for Support Service	959,441	1,301,366	1,639,608
	TOTAL	**959,441**	**1,301,366**	**1,639,608**
	TOTAL AVAILABLE FUNDS	**3,716,249**	**4,047,286**	**4,312,858**

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
72710	**STUDENT TRANSPORTATION**			
105	Supervisor/Director	79,177	85,230	90,563
142	Mechanic(s)	226,968	216,895	264,133
146	Bus Drivers	907,477	941,951	1,178,712
146	Bus Drivers-PPL	3,000	-	-
162	Clerical Personnel	37,661	40,896	43,985
188	Bonus Payments	55,000	19,000	-
189	Other Salaries & Wages	161,790	161,577	212,066
201	Social Security	81,381	83,221	110,379
204	State Retirement	82,597	81,881	146,727
206	Life Insurance	1,126	1,172	2,500
207	Medical Insurance	40,291	33,008	42,446
208	Dental Insurance	11,010	10,380	15,000
210	Unemployment Compensation	-	-	2,500
211	Local Retirement	3,575	3,250	7,500
212	Medicare	21,135	21,018	25,814
217	Retirement - Hybrid Stabilization	8,385	9,216	10,000
307	Communication	4,497	4,497	4,500
336	Maintenance and Repair	3,550	664	4,000
353	Tow - in Service	2,900	3,625	4,900
355	Travel	-	-	100
359	Disposal Fees	-	20	500
399	Other Contracted Services	44,355	38,284	45,000
412	Diesel Fuel	212,201	211,219	310,000
424	Garage Supplies	5,814	2,033	15,000
425	Gasoline	46,304	74,939	60,000
433	Lubricants	4,742	2,325	10,000
446	Small Tools	-	534	1,000
450	Tires and Tubes	25,192	12,756	27,500
453	Vehicle Parts	118,145	106,535	146,000
499	Other Supplies & Materials	4,233	949	4,500
511	Vehicle & Equipment Insurance	170,321	204,479	211,750
513	Workman's Comp. Insurance	35,867	24,294	50,000
524	In-Service/Staff Development	5,531	794	2,750
599	Other Charges	1,524	4,979	5,000
701	Administration Equipment	66	2,533	800
729	Transportation Equipment	9,067	3,523	5,000
	TOTAL	**2,414,883**	**2,407,678**	**3,060,625**
34665	**COMMITTED FOR SUPPORT SERVICES**	**1,301,366**	**1,639,607**	**1,252,233**

Extended School Program Fund 146

This fund supports activities related to before and after school care as well as summer programs. This fund is supported by user fees as well as by the State of Tennessee. No property tax is associated with this fund.

Fund 146 Before and After School

Cash calculation of fund

6/30/2026	Current Cash	649,997
	Receivables	-
	Prepaids	-
	Total Anticipated Funds	**649,997**
	Accruals	(3,862)
	Total Anticipated Expenditures	**(3,862)**
	Rest/Comm/Assign	646,135
6/30/2026	**Total Equity**	**646,135**

Fund Balance calculation from 2025 audit

7/1/2025	Restricted	657,422
	Total Fund Balance	**657,422**
	Revenues	125,749
	Transfers In	3,530
	Total Revenue	**129,279**
	Expenditures	(140,566)
	Total Expenditures	**(140,566)**
	Rest/Comm/Assign	646,135
6/30/2026	**Total Equity**	**646,135**

7/1/2026	Beginning Fund Balance	646,135		
	Estimated Revenues	102,500		
	Estimated Expenditures	(178,859)		
6/30/2027	Budget Ending Fund Balance	**569,776**	effect on FB:	(76,359)
	FB % of expenditures	361%		

Updated Date: 9-2-26

EXTENDED SCHOOL PROGRAM FUND

Fund 146 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	EDUCATION CHARGES			
43581	Community Service Fees - Children	231,657	125,749	100,000
	TOTAL	**231,657**	**125,749**	**100,000**
	OTHER LOCAL REVENUE			
44170	Miscellaneous Refunds	147	-	-
	TOTAL	**147**	**-**	**-**
	STATE OF TENNESSEE			
46110	Juvenile Services Program	16,052	-	2,500
	TOTAL	**16,052**	**-**	**2,500**
	OTHER SOURCES (NON-REVENUE)			
49800	Transfers In	-	3,530	-
	TOTAL	**-**	**3,530**	**-**
	TOTAL REVENUE	**247,855**	**129,279**	**102,500**
RESTRICTIONS				
34570	Restricted for Op of Non-Instructional Services	602,884	657,422	646,135
	TOTAL	**602,884**	**657,422**	**646,135**
	TOTAL AVAILABLE FUNDS	**850,739**	**786,700**	**748,635**

EXPENDITURES				
73300	**COMMUNITY SERVICES**			
189	Other Salaries & Wages	162,650	107,725	120,000
201	Social Security	10,082	6,674	7,440
204	State Retirement	2,022	3,922	1,080
206	Life Insurance	33	34	99
207	Medical Insurance	-	-	20,000
208	Dental Insurance	60	600	900
210	Unemployment Compensation	1,343	-	-
211	Local Retirement	250	-	1,500
212	Medicare	2,358	1,561	1,740
217	Retirement - Hybrid Stabilization	208	711	500
355	Travel	2,195	2,028	3,000
399	Other Contracted Services	6,800	5,000	9,000
422	Food Supplies	99	-	600
499	Other Supplies & Materials	2,866	2,311	5,500
524	In-Service/Staff Development	-	-	500
599	Other Charges	2,351	10,000	5,500
701	Administration Equipment	-	-	1,500
	TOTAL	**193,317**	**140,566**	**178,859**
34570	**RESTRICTED FOR OP. OF NON-INSTR SVCS**	**657,422**	**646,135**	**569,776**

General Debt Service Fund 151

This fund pays the principal and interest on Roane County's general debt obligations, pursuant to the debt policy adopted in March 2011. As of FY2026, it no longer receives current property tax collections.

Fund 151 General Debt Service

Cash calculation of fund

6/5/2026	Current Cash	5,796,245
	Receivables	1,558,840
	Total Anticipated Funds	7,355,085
	Accruals	(2,684,390)
	Total Anticipated Expenditures	(2,684,390)
	Rest/Comm/Assign	4,670,695
6/30/2026	**Total Equity**	4,670,695

Fund Balance calculation from 2025 audit

7/1/2025	Restricted	5,392,246
	Total Fund Balance	5,392,246
	Revenues	1,656,718
	Transfer from 131	170,993
	Total Revenue	1,827,711
	Expenditures	(2,549,261)
	Total Expenditures	(2,549,261)
	Rest/Comm/Assign	4,670,695
6/30/2026	**Total Equity**	4,670,695

7/1/2026	Beginning Fund Balance	4,670,695		
	Estimated Revenues	1,455,747		
	Estimated Expenditures	(2,528,518)	effect on FB:	(1,072,771)
6/30/2027	Budget Ending Fund Balance	3,597,924	FB Policy 50%-150%:	
	FB % of expenditures	184.7%		

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
40100	**COUNTY PROPERTY TAXES**			
40110	Current Property Taxes	731,596	-	-
40120	Trustee's Collection - Prior Years	23,444	13,078	45,000
40130	Clerk and Master's Prior Years	39,472	20,982	45,000
40140	Interest and Penalty	4,583	2,027	5,000
40163	Payments in Lieu of Taxes-DOE	1,348,443	1,329,419	1,070,123
	TOTAL	**2,147,538**	**1,365,506**	**1,165,123**
44100	**RECURRING ITEMS**			
44110	Investment Income	50,000	50,000	50,000
44170	Miscellaneous Refunds	72,448	-	
	TOTAL	**122,448**	**50,000**	**50,000**
44900	**Other Local Revenue**	**-**	**587**	**-**
48100	**OTHER GOVERNMENTS**			
48130	Contributions	200,520	240,624	240,624
	TOTAL	**200,520**	**240,624**	**240,624**
49000	**OTHER SOURCES**			
49800-HWY	Transfers In-HWY10	170,993	170,993	-
	TOTAL	**170,993**	**170,993**	**-**
	TOTAL REVENUE	**2,641,499**	**1,827,711**	**1,455,747**
34580	**RESTRICTED FOR DEBT SERVICE**	**5,219,702**	**5,392,246**	**4,670,695**
	TOTAL AVAILABLE FUNDS	**7,861,201**	**7,219,957**	**6,126,442**

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
82110	**GENERAL GOVERNMENT**			
601	Principal on Bonds-2017A	1,400,000	1,500,000	1,500,000
601	Principal on Bonds-2018			
601	Principal on Bonds-2020J	25,000	25,000	30,000
612	Principal on Other Loans-TRI17			
	TOTAL	**1,425,000**	**1,525,000**	**1,530,000**
82130	**EDUCATION**			
601	Principal on Bonds-2019s	170,000	180,000	190,000
601	Principal on Bonds-2020s	100,000	105,000	105,000
612	Principal on Other Loans	167,170	223,656	224,784
	TOTAL	**437,170**	**508,656**	**519,784**
82210	**GENERAL GOVERNMENT**			
603	Interest on Bonds-2017A	155,500	127,500	93,750
603	Interest on Bonds-2018	-	-	
603	Interest on Bonds-2020J	25,350	24,100	22,850
613	Interest on Other Loans-TRI17			
	TOTAL	**180,850**	**151,600**	**116,600**
82230	**EDUCATION**			
603	Interest on Bonds-2019S	215,150	206,650	197,650
603	Interest on Bonds-2020S	98,894	93,894	88,644
613	Interest on Other Loans	18,092	16,968	15,840
	TOTAL	**332,136**	**317,512**	**302,134**
82310	**GENERAL GOVERNMENT**			
312	Contract w/Private Agencies	1,500	1,500	3,000
510	Trustee's Commission	71,926	27,462	36,000
699	Other Debt Service-PEAST	20,373	17,531	21,000
	TOTAL	**93,799**	**46,493**	**60,000**
99100	**TRANSFERS OUT**			
590-F101	Transfers To Other Funds-General Fund	-	-	-
	TOTAL	-	-	-
	TOTAL EXPENDITURES	**2,468,955**	**2,549,261**	**2,528,518**
34580	**RESTRICTED FOR DEBT SERVICE**	**5,392,246**	**4,670,695**	**3,597,924**

General Capital Projects Fund 171

This fund is used to purchase medium and major capital assets related to the operation of the general county government. This fund is organized by subfund to maintain the integrity of the funding for each specific project. Projects may last multiple years. The property tax associated with this fund is a countywide tax.

Fund 171 – General Capital Projects: Overview

Roane County's **General Capital Projects fund (Fund 171)** uses **subfunds** to meticulously track and manage diverse funding sources. This structure aims to minimize county debt for capital asset acquisitions and construction, while ensuring rigorous accounting and project management. Each subfund is directly linked to an operating fund (either the General Fund or a Special Revenue fund), allowing for the precise segregation of funds, especially important where different tax rates are levied.

Every subfund maintains its own financial records, including cash balance, balance sheet, and statements of revenues and expenditures. Any unspent funds remain within their respective subfunds or are returned to their originating operating fund. Property tax designated for this fund is initially held in a central subfund until specific project approvals are granted by the Budget Committee and County Commission.

Fund 171 Financial Summary

Total revenue for Fund 171 is $6,925,645, derived from:

- Property Tax: $1,837,315
- Trustee Collections: $20,000
- Clerk & Master: $10,000
- Interest & penalties: $4,000
- Interest: $700,000
- Transfers In: $240,000
- Fees: $100,000
- Grants: $3,066,050
- TVA Impact Funds: $948,280

The total appropriation for this fund is $7,365,849, with details provided by subfund below.

Capital Policy

The Capital Policy was adopted by the County Commission in April 2011 and subsequently revised in July 2012, April 2017, and re-established in March 2022.

Fund 171 Subfund Breakdown

AMB – Ambulance

Purpose: Purchase new ambulances and large capital medical equipment (e.g., durable medical equipment, heart monitors, power cots).

- **Funding:** $245,000 from Property Tax.
- **Appropriation:** $347,024 for one ambulance, health equipment and matching funds for an ambulance grant.

ARP – American Rescue Plan Act

Purpose: Manage federal American Rescue Plan Act (ARPA) funds for county projects.

- **Total Received:** $10,368,828 from the Federal Government.
- **Status:** All funds were obligated as of December 31, 2024.
- **Governance:** Resolution 08-21-01 establishes approval and administration policies.
- **Note:** Projects approved but not yet completed will roll over into fiscal year 2027. A budget amendment is anticipated in September 2026 due to expected expenditures not being spent before the end of fiscal year 2026.

BAL – Balance

Purpose: Serve as a repository for Property Tax and other local revenue designated for Capital Projects. Property Tax from this subfund can be transferred to any other subfund within the Capital Fund as needed.

- **Property Tax Allocation:** 7.5 pennies of Property Tax are to be distributed to other subfunds as needed. $202,315 will remain in this subfund.
- **Estimated Revenue:** $1,648,280 in Investment Income and TVA impact funds will be collected.
- **Appropriation**: $1,650,000, covering trustee commission, storage building for Sheriff, land use planning, HR software, a transfer to the Highway Department and Highway Capital.
- **Note:** Investment Income will be distributed to appropriate subfunds when projects are needed or approved.

CCC – Capital for Convenience Centers

Purpose: Purchase capital items for County Solid Waste Operations, with revenue restricted to operations outside of all cities. Aims to improve efficiency at convenience sites through new equipment and site configuration.

- **Funding:** Transfer from Fund 116 Solid Waste ($75,000).
- **Appropriation:** $170,000 to purchase a compactor combo, receiver boxes, and concrete work at centers

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CHJ – Courthouse and Jail Maintenance

Purpose: Fund construction, maintenance, and repairs for the Courthouse or Jail.

- **Funding:** Property Tax and the litigation tax collected by court clerks. Litigation tax is initially collected into General Fund 101 and then periodically transferred from its reserve account into this subfund.
- **Appropriation:** $380,000. (See summary sheet for approved projects.)

CIF – Community Investment Fund

Purpose: Invest money for economically improving Roane County communities.

- **Funding:** $60,000 from Property Tax has been budgeted for community projects.
- **Appropriation:** $60,000. Community projects as requested throughout the year.
- **Requirements:** Requests for funds must meet qualifications set in Resolution #07-17-03.

DEC – TDEC ARP Water, Sewer & Stormwater

Purpose: Reflect the operations of TDEC's $5,316,994 federal portion of the Water Infrastructure Investment Plan, which operates on a reimbursable schedule.

- **County Match:** $1,329,429 from the ARP subfund.
- **Deadlines:** Funds must be obligated by December 2024 and fully spent by December 31, 2026.
- **Use of Funds:** Contributions to cities, utility companies, and Community Development Partners for managing fees.
- **Note:** Projects approved but not yet completed will roll over into fiscal year 2027. A budget amendment is anticipated in September 2026 due to expected expenditures not being spent before the end of fiscal year 2026.

EQP – Equipment

Purpose: Accumulate funds for replacing major county equipment, including for the Sheriff's Office and Office of Emergency Services. Most purchases are on a replacement schedule.

- **Funding:** $325,000 from Property Tax.
- **Appropriation:** $354,000. (See summary sheet for approved equipment

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IND – Industrial Development

Purpose: Established due to a tax money shift from Fund 151 (General Debt Fund) after the sale of industrial property to Volkswagen, once the property's debt was paid. Created to maintain fund balance policy/debt compliance.

- **FY 2026 Status:** No appropriations or projects this fiscal year.

NRT – Natural Resource Trust

Purpose: Establish walking and horse trails around the Caney Creek area in South Kingston, and for stabilizing recreational areas in Roane County.

- **Status:** A NRDAR Grant (Natural Resource Damages and Restoration Grant) was awarded last fiscal year for the Poplar creek kayak launch project. The project hasn't started therefore will be reappropriated for FY27 September 2026.

NUC – Nuclear Projects

Purpose: Stores direct revenue from Nuclear Energy Company pilot programs and Tax Increment Financing (TIF) agreements to fund future capital requirements.

- **Funding:** Revenue accumulates in this subfund until the Budget Committee and County Commission formally approve a project allocation.

OES – Office of Emergency Services

Purpose: Provide funding for data and emergency equipment for the Office of Emergency Services. The county applies for Homeland Security Grants annually for safety equipment.

- **Funding:** The county has applied for a $16,050 Homeland Security Grant.
- **Appropriation:** $41,050 for OES Station building maintenance and grant funds for radios or parts needed for OES or Sheriff Offic

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OFI – Other Facility Improvements

Purpose: Fund building improvements to county-owned properties not specifically covered by other revenues. This includes repairs, additions, or new buildings unrelated to the Courthouse or Jail (e.g., Animal Shelter, Health Department, Office of Emergency Services, Codes, Soil Conservation).

- **Funding:** $50,000 in Property Tax and a $20,000 transfer from Fund 121 (Animal Control) have been budgeted for projects at the Animal Shelter, Records Management, and Veterans Service building.
- **Appropriation:** $90,000. (See summary sheet for approved projects).

RCC – Riley Creek Campground

Purpose: Campsite improvements.

- **Funding:** Includes $750,000 from an ARC grant and $1,775,275 from an NRDAR grant. Roane County's $750,000 match will come from the $1,000,000 currently in the subfund.
- **Appropriation:** $3,275,275. Will update the campground, including septic, restrooms, sewer, utilities, and paving.
- **Note:** General Fund 101 collects campsite fees, which are netted against maintenance costs and camp management. An annual adjustment allows transfers to this subfund if funds are available.

RCY – Recycling

Purpose: Provide funding for capital improvements to the Recycling Center and improvements related to the closed landfill.

- **Funding**: $145,000 transfer from Fund 128 Recycling operations.
- **Appropriation:** $243,500. (See summary sheet for approved projects).

REC – Recreation

Purpose: Fund capital projects related to recreation activities within the Roane County Park System (Roane County Park, Emory Gap Park, Riley, Caney Creek RV Park, and Caney Creek Marina).

- **Revenue:** Received from the Caney Creek RV Park and Caney Creek Marina.

- **Appropriation:** $97,000 (See summary sheet for approved projects).

SPC – Swan Pond Complex

Purpose: Fund capital projects related to activities at the Swan Pond Sports Complex, which is owned by TVA and leased to Roane County as a recreation facility under the recreation department.

- **FY 2027 Status:** No specific project planned for the sports center this fiscal year.

VEH – Vehicles

Purpose: Purchase vehicles for various county departments (school system and highway department have separate capital funds for vehicles).

- **Revenue:** $615,000 from property tax, along with proceeds from surplus vehicle sales dedicated to supporting replacement vehicle purchases.
- **Appropriation:** $658,000. Vehicles budgeted for: Sheriff, Jail, Codes, Planning and Maintenance truck.
- **Note:** Only for vehicles or vehicles operating equipment. New vehicles are replacements for cars or trucks ready for surplus. Surplused vehicles may be given to another county department, donated to a volunteer fire department, or sold on the GovDeals website.

VOT – Voting Machines

Purpose: Specifically for the purchase of voting machines for the Election Commission Office.

- **Funding:** Property Tax.
- **FY 2027 Status:** No appropriations this year.

	A	B	C	D	E
1	Roane County				
2	General Capital Project				
3	Fund 171				
4			AMB	ARP	BAL
5			(Ambulance)	(American Rescue Plan)	(Balance)
6	Current Cash as of 6/30/2026	9,341,666	113,404	127,319	2,971,183
7	Receivables	1,174,193	-	191	1,120,850
10	Accruals	(510,993)	-	(24,770)	(0.05)
13	Ending Fund Balance	10,004,866	113,404	102,740	4,092,033
14					
15		Total	AMB	ARP	BAL
16	As of 7/1/2026				
17	Beginning Fund Balance	10,004,866	113,404	102,740	4,092,033
18		10,004,866			
19					
20	Revenues				
21	Property Tax $1,837,315	1,837,315	245,000		202,315
22	Trustee Collections	20,000			20,000
23	Clerk & Master	10,000			10,000
24	Interest and Penalty	4,000			4,000
25	Interest-	1			1
26	Local	-			
27	Donations	-			
28	Rent	-			
29	Fees	100,000			
30	Grant	3,066,050			
31	Other Sources	948,280			948,280
32	101 Litigation Tax	-			
33	116 sw	75,000			
34	128-rcy	145,000			
35	121 ac	20,000	-	-	-
36	Total Revenue	6,225,646	245,000	-	1,184,596
37	xc	6,225,646			
38					
39	Total Available Funds	16,230,512	358,404	102,740	5,276,629
40					
41	Transfer In	-			
42	Transfer Out	-			
43					
44	Appropriations 2027	(7,365,849)	(347,024)	-	(1,650,000)
46					
47	Ending fund balance	8,864,663	11,380	102,740	3,626,629
48					
49			Ambulance	ARP projects	Trustee Commission
50			171-AMB-91140-718	Approved projects from PY	171-BAL-91110-510
51			220,000	not yet completed will be	60,000
52			Health Equipment	carried over	HRM Software- HR Dept
53			for Ambulance	and reappropriated in July	171-BAL-91110-790
54			171-AMB-91140-735		25,000
55			41,000	Any remaining funds	Land Use Planning/engineering
56				will be from fall out projects	171-BAL-91110-799
57			Placeholder for	or interest accrued	200,000
58			match $ for CDBG		Sheriff
59			171-AMB-91140-718		(carryover)
60			86,024		Storage building at shooting range
61					171-BAL-91130-799-SHERF
62					190,000
63					
64					Transfer Out to Fund 131/176
65					171-BAL-99100-590
66					1,175,000
67					
68					
69					
70					
71					

	A	G	H	I	J
1	Roane County				
2	General Capital Project				
3	Fund 171				
4		BFG	CCC	CHJ	CIF
5		(Brownfield Green)	(County Convienience Centers)	(Courthouse & Jail Maintenance)	(Community Investment Funding)
6	Current Cash as of 6/30/2026	(7,301)	110,328	35,947	-
7	Receivables	-	-	1,740	-
10	Accruals	-	-	-	-
13	Ending Fund Balance	(7,301)	110,328	37,687	-
14					
15		BFG	CCC	CHJ	CIF
16	As of 7/1/2026				
17	Beginning Fund Balance	(7,301)	110,328	37,687	-
18					
19					
20	Revenues				
21	Property Tax $1,837,315			340,000	60,000
22	Trustee Collections				
23	Clerk & Master				
24	Interest and Penalty				
25	Interest-				
26	Local				
27	Donations				
28	Rent				
29	Fees				
30	Grant				
31	Other Sources				
32	101 Litigation Tax				
33	116 sw		75,000		
34	128-rcy				
35	121 ac	-	-	-	-
36	Total Revenue	-	75,000	340,000	60,000
37	xc				
38					
39	Total Available Funds	--	185,328	377,687	60,000
40					
41	Transfer In				
42	Transfer Out				
43					
44	Appropriations 2027	-	(170,000)	(380,000)	(60,000)
46					
47	Ending fund balance	(7,301)	15,328	(2,313)	-
48					
49			Compactor Combo	Jail	Various Community
50			171-CCC-91140-733	Shower wall	Funding
51			50,000	171-CHJ-91130-707-JAIL	171-CIF-91150-316
52			Receiver boxes	80,000	60,000
53			171-CCC-91140-733	Fix Gate/Fence	
54			20,000	171-CHJ-91130-707-JAIL	
55			Concrete work at centers	20,000	
56			171-CCC-91140-724	Inmate Storage	
57			100,000	171-CHJ-91130-707-JAIL	
58				80,000	
59				Replace A/C	
60				171-CHJ-91130-712-JAIL	
61				100,000	
62				Floor scrubber	
63				171-CHJ-91130-790-JAIL	
64				15,000	
65				Courthouse	
66				Sewer lines	
67				171-CHJ-91110-707-CH	
68				50,000	
69				Upgrade 1st Fl bathrooms	
70				171-CHJ-91110-707-CH	
71				35,000	

	A	K	L	N	O	P
1	Roane County					
2	General Capital Project					
3	Fund 171					
4		DEC	EQP	IND	NRT	NUC
5		(TDEC Grant)	(Equipment)	(Industrial Development)	Natrual Resource Trust)	(Nuclear Projects)
6	Current Cash as of 6/30/2026	430,853	90,003	3,389,308	25,000	10,726
7	Receivables	-	-	-		-
10	Accruals	(467,853)	-	-	-	-
13	Ending Fund Balance	(37,000)	90,003	3,389,308	25,000	10,726
14						
15		DEC		IND	NRT	NUC
16	As of 7/1/2026					
17	Beginning Fund Balance	(37,000)	90,003	3,389,308	25,000	10,726
18						
19						
20	Revenues					
21	Property Tax $1,837,315		325,000			
22	Trustee Collections					
23	Clerk & Master					
24	Interest and Penalty					
25	Interest-					
26	Local					
27	Donations					
28	Rent					
29	Fees					
30	Grant					
31	Other Sources					
32	101 Litigation Tax					
33	116 sw					
34	128-rcy					
35	121 ac	-	-	-	-	-
36	Total Revenue	-	325,000	-	-	-
37	xc					
38						
39	Total Available Funds	(37,000)	415,003	3,389,308	25,000	10,726
40						
41	Transfer In					
42	Transfer Out					
43						
44	Appropriations 2027	-	(354,000)		-	
46						
47	Ending fund balance	(37,000)	61,003	3,389,308	25,000	10,726
48						
49			Jail	No projects		
50			Speaker/Amplifier Upgrade			
51			171-EQP-91130-790-JAIL			
52			35,000			
53			Uturn-Health Equipment			
54			171-EQP-91130-735-JAIL			
55			65,000			
56			Courthouse-officers			
57			Radios			
58			171-EQP-91130-790-SECUR			
59			10,000			
60			Weapon Detetion Scanner			
61			171-EQP-91130-716-SECUR			
62			150,000			
63			Patrol			
64			Rifles			
65			171-EQP-91130-716-SHRFF			
66			70,000			
67			Radios			
68			171-EQP-91130-790-SHRFF			
69			24,000			
70						
71						

	A	Q	R	T	U
1	Roane County				
2	General Capital Project				
3	Fund 171				
4		OES	OFI	RCC	RCY
5		(Office of Emergency Services)	(Other Facility Improvements)	(Riley Creek Campground)	(Recycling)
6	Current Cash as of 6/30/2026	87,870	103,787	1,000,302	101,108
7	Receivables	-	-	-	-
10	Accruals	-	(725)	-	-
13	Ending Fund Balance	87,870	103,062	1,000,302	101,108
14					
15		OES	OFI	RCC	RCY
16	As of 7/1/2026				
17	Beginning Fund Balance	87,870	103,062	1,000,302	101,108
18					
19					
20	Revenues				
21	Property Tax $1,837,315		50,000		
22	Trustee Collections				
23	Clerk & Master				
24	Interest and Penalty				
25	Interest-				
26	Local				
27	Donations				
28	Rent				
29	Fees				
30	Grant	16,050		3,050,000	
31	Other Sources				
32	101 Litigation Tax				
33	116 sw				
34	128-rcy				145,000
35	121 ac	-	20,000	-	-
36	Total Revenue	16,050	70,000	3,050,000	145,000
37	xc				
38					
39	Total Available Funds	103,920	173,062	4,050,302	246,108
40					
41	Transfer In				
42	Transfer Out				
43					
44	Appropriations 2027	(41,050)	(90,000)	(3,275,275)	(243,500)
46					
47	Ending fund balance	62,870	83,062	775,027	2,608
48					
49		OES stations building maint.	Animal	Septic/Restrooms	TDEC-10 year Plan
50		171-OES-91140-707	Security cameras (carryover)	Sewer/utilities	171-RCY-91140-321
51		25,000	171-OFI-91140-790-ANIML	171-RCC-91150-724	25,000
52			20,000	Non matching avail funds	Extension plastics area
53		GRANTS	Animal control equip		171-RCY-91140-707
54		HSG25/Radio/parts	171-OFI-91140-790-ANIML		50,000
55		171-OES-91130-790	20,000	Match Funds	Replace bay doors
56		16,050		750,000	171-RCY-91140-707
57			Records/Storage	ARC Grant	27,500
58			(10) file cabinets	750,000	Daycab Truck
59			171-OFI-91110-790-RCRDS	NRDAR Grant	171-RCY-91140-718
60			10,000	1,775,275	45,000
61					Cameras
62			Veterans Service		171-RCY-91140-790
63			Office equipment		20,000
64			171-OFI-91110-719-VET		Containers
65			20,000		171-RCY-91140-790
66			Build out for building		46,000
67			171-OFI-91110-707-VET		Waste Oil Heater
68			20,000		(Prior yr carryover)
69					171-RCY-91140-790
70					30,000
71					

	A	V	W	X	Y
1	Roane County				
2	General Capital Project				
3	Fund 171				
4		REC	SPC	VEH	VOT
5		(Recreation)	(Swan Pond Sports Complex)	(Vehicles)	(Voting Machines)
6	Current Cash as of 6/30/2026	280,272	77,545	136,489	257,524
7	Receivables	34,465	-	16,947	-
10	Accruals	-	-	(17,645)	-
13	Ending Fund Balance	314,737	77,545	135,791	257,524
14					
15		REC	SPC	VEH	VOT
16	As of 7/1/2026				
17	Beginning Fund Balance	314,737	77,545	135,791	257,524
18					
19					
20	Revenues				
21	Property Tax $1,837,315			615,000	
22	Trustee Collections				
23	Clerk & Master				
24	Interest and Penalty				
25	Interest-				
26	Local				
27	Donations				
28	Rent				
29	Fees	100,000			
30	Grant				
31	Other Sources				
32	101 Litigation Tax				
33	116 sw				
34	128-rcy				
35	121 ac	-	-	-	-
36	Total Revenue	100,000	-	615,000	-
37	xc				
38					
39	Total Available Funds	414,737	77,545	750,791	257,524
40					
41	Transfer In				
42	Transfer Out				
43					
44	Appropriations 2027	(97,000)	-	(658,000)	-
46					
47	Ending fund balance	317,737	77,545	92,791	257,524
48					
49		Roane Co Park projects	No projects	Sheriff	
50		Security System		171-VEH-91130-718-SHERF	
51		(carryover)		465,000	
52		171-REC-91150-790-SECUR		Jail	
53		25,000		Transport Van	
54		Mower		171-VEH-91130-718-JAIL	
55		171-REC-91150-717		80,000	
56		12,000		Codes	
57		Replace #4 playground		171-VEH-91110-718-CODES	
58		171-REC-91150-707		39,000	
59		60,000		Planning	
60				171-VEH-91110-718-PLAN	
61				39,000	
62				Maintenace Truck	
63				171-VEH-91110-718-MAINT	
64				35,000	
65					
66					
67					
68					
69					
70					
71					

Highway Capital Projects Fund 176

This fund is used to purchase medium and major capital assets related to highways and bridges. This fund receives transfers in from the operating budget to use as revenue for capital items.

Fund 176 - Highway Capital Projects: Overview

Roane County's Highway Capital Projects fund (**Fund 176**) uses a subfund system to meticulously track and manage multiple funding sources. This structure ensures accurate accounting and management of capital projects while financially positioning the Highway Department to limit its debt for the purchase or construction of capital assets. Each subfund maintains its own financial records, including a separate cash balance, balance sheet, and statements of revenues and expenditures. The appropriations for this fund are detailed by subfund.

Fund 176 Financial Summary

The total revenue for this fund is **$250,000**, which is derived from:

- **Transfers In:** $250,000 from General Capital Projects Fund 171-BAL (Balance)

The total appropriation for this fund is $330,000, with details provided by subfund below.

Fund 176 Subfund Breakdown

EQP (Equipment)

- **Purpose:** To purchase vehicles, heavy equipment, and machinery needed for road repairs.
- **Funding:** $250,000 in transfers from Fund 171-BAL (Balance).
- **Appropriation:** $280,000.

BRG (Bridge)

- **Purpose:** To repair bridges throughout Roane County. No projects have been approved this fiscal year.

CCB (Caney Creek Bridge)

- **Purpose:** For repairs specifically made to the Caney Creek Bridge.
- **Appropriation:** $50,000.

RxR (Railroad Crossings)

- **Purpose:** To put in railroad crossings throughout Roane County.
- **Status:** No projects have been approved for this fiscal year.

Highway Capital Projects Fund 176

	Total	BRG	CCB	EQP	RXR
Current Cash 6/30/2026	583,703	383,382	50,000	53,851	96,470
Aniticipated Revenue	26,971	-	-	26,971	-
Anticipated Expenditures	-	-	-	-	-
Beginning Fund Balance 7/1/2026	610,674	383,382	50,000	80,822	96,470
Revenues					
171 Transfer In- Interest	250,000	-	-	250,000	-
131 Transfers In	-	-	-	-	-
Total Revenue	250,000	-	-	250,000	-
Total Available Funds	860,674	383,382	50,000	330,822	96,470
Appropriations 2027	(330,000)	-	(50,000)	(280,000)	-
Subfund Transfer	-				
Ending Estimated Fund Balance 6/30/2027	530,674	383,382	-	50,822	96,470
		for possible culverts or unexpected bridge work	Caney Creek Bridge 50,000	Vehicles/Equipment 280,000	Rail Road Crossings

Updated Date: 9-2-26

Educational Capital Projects Fund 177

This fund is used to purchase medium and major capital assets related to the Roane County School System. These include building improvements, school bus purchases, and large maintenance projects.

Fund 177 - School Capital Projects: Overview

Roane County's School Capital Projects fund (**Fund 177**) uses a subfund structure to monitor and manage a variety of funding sources. This approach helps the Roane County Schools limit debt for capital asset purchases and construction while ensuring proper accounting. Each subfund has its own financial records, including a separate cash balance, balance sheet, and statements of revenues and expenditures. Appropriations are detailed for each subfund.

Fund 177 Financial Summary

The total revenue for this fund is $5,380,767, which is derived from:

- **Property Tax:** $2,743,867
- **Trustee Collections:** $47,500
- **Clerk & Master:** $28,000
- **Interest & Penalty:** $11,400
- **Other State Revenue:** $50,000
- **Transfers In:**
    - **From Fund 141:** $2,500,000

The total appropriation for this fund is $3,475,354.

Fund 177 Subfund Breakdown

71M (7.1 million)

- **Purpose:** To account for the construction of the Oliver Springs Middle/High School Project and for upgrades to the Midway Sewer system.
- **Status:** $10,224 remaining funds- no appropriations this fiscal year.

BUS (School Buses)

- **Purpose:** To account for the purchase of new school buses each year to replace the buses that are being surplused.
- **Appropriation:** $718,344- (4) buses

EIP (Education Improvement Project)

- **Purpose:** To account for the funding for the construction of two new schools.
- **Appropriation:** $16,000-trustee commission

MNT (Maintenance)

- **Purpose:** To account for the maintenance of all Roane County Schools and the School Board Building.
- **Appropriation:** $1,734,278-Lighting project at HHS stadium

RRF (Roof Recovery Fund)

- **Purpose:** To account for roof maintenance for all Roane County Schools and the School Board Building.
- **Appropriation:** $1,006,732- finishing the Midway Highway School roof and replacing the Midtown Education Center roof.

TRN (Trane)

- **Purpose:** To account for energy efficiency projects throughout the Roane County Schools.
- **Status:** $2,614 remaining funds-no appropriations for this fiscal year.

177 Education Capital Fund

7/1/2026	Total	71M (OS/Midway Construction)	BUS (Buses)	EIP (Education Improvement Projects)	LDV (Land and Development)	MNT (Maintenance)	RRF (Roof Recovery Fund)	TRN (Trane Project)
Beginning Fund Balance	10,436,233	10,224	377,801	2,811,749	4,698,656	1,403,368	1,131,821	2,614
Revenues								
Property Tax	2,743,867	-	554,531	753,527	-	881,278	554,531	-
Trustee Collections	47,500	-	14,000	1,500	-	20,000	12,000	-
Clerk and Master Prior Year	28,000	-	12,000	2,000	-	10,000	4,000	-
Interest and Penalty	11,400	-	2,900	2,000	-	4,000	2,500	-
Contributions	-	-	-	-	-	-	-	-
Other State Revenue	50,000	-	50,000	-	-	-	-	-
Transfer from 141	2,500,000	-	-	-	2,250,000	250,000	-	
Transfer from 144	-	-	-	-	-	-	-	-
Total Revenue	5,380,767	-	633,431	759,027	2,250,000	1,165,278	573,031	-
Total Available Funds	**15,817,000**	**10,224**	**1,011,232**	**3,570,776**	**6,948,656**	**2,568,646**	**1,704,852**	**2,614**
Appropriations	(3,475,354)	-	(718,344)	(16,000)	-	(1,734,278)	(1,006,732)	-
6/30/2027 Estimated Ending fund balance	**12,341,646**	**10,224**	**292,888**	**3,554,776**	**6,948,656**	**834,368**	**698,120**	**2,614**
(not programmed)		No projects	4 buses	Trustee Commission	No projects	Lighting project at HHS	MHS/ MEC	

Wastewater Treatment Fund 204

This fund supports the operation of the County owned Sewer System. This is an Enterprise Fund and it is managed and maintained by the Public Utility Board. This fund is supported by user fees of the wastewater system, no property tax is associated with this fund.

Fund 204 Wastewater

Cash calculation of fund

6/5/2026	Current Cash	2,496,853
	Receivables	202,876
	Hybrid Stablization	11,980
	Pension	171,499
	Capital Assets	5,078,292
	PY Encumbrance	
	Total Anticipated Funds	7,961,501
	Other Loan Proceeds	(2,053,431)
	OPEB	(161,750)
	Accruals	(325,995)
	Total Anticipated Expenditures	(2,541,176)
	Net Assets-Unrestricted	5,420,325
6/30/2026	**Total Equity**	5,420,325

Net Position calculation from 2025 audit

7/1/2025	Net Assets-Unrestricted	5,340,124
	Revenues	2,064,142
	Total Revenue	2,064,142
	Expenditures	(1,864,842)
	Encumbrances	(119,100)
	Total Expenditures	(1,983,942)
	Net Assets-Unrestricted	5,420,325
6/30/2026	**Total Equity**	5,420,325

7/1/2026	Beginning Net Assets	5,420,325		
	Estimated Revenues	2,314,083		
	Estimated Expenditures	(2,594,434)		
			effect on Net Assets:	(280,351)
6/30/2027	Budget Ending Net Assets	5,139,974		
	Cash Flow % of expenditures	208.9%		
	FB Policy:	Cash Flow Available		

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2027
ENTERPRISE FUND

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
43000	**GENERAL SERVICE CHARGES**			
43115	Water Treatment Charges	1,584,853	1,751,848	1,709,243
43193	Water Tap Sales	-	-	50,000
	TOTAL	**1,584,853**	**1,751,848**	**1,759,243**
44000	**OTHER LOCAL REVENUES**			
44110	Investment Income	-	91,935	-
	TOTAL	**-**	**91,935**	**-**
46000	**STATE OF TENNESSEE**			
46980	Other State Grants	-	-	371,500
	TOTAL	**-**	**-**	**371,500**
47000	**FEDERAL GOVERNMENT**			
47590-AMP	Other Federal Through State	-	66,660	183,340
47590-TDEC	Other Federal Through State	-	153,699	-
	TOTAL	**-**	**220,359**	**183,340**
49000	**OTHER SOURCES (NON-REVENUE)**			
49600	Proceeds From Sale Of Capital	-	-	-
	TOTAL REVENUES	**1,584,853**	**2,064,142**	**2,314,083**

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2027
ENTERPRISE FUND

	Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES			
55739 OTHER WASTE COLLECTION			
103 Assistant(s)	291,541	327,999	400,000
105 Supervisor/Director	89,096	99,375	105,000
169 Part time Personnel	5,821	14,729	23,000
187 Overtime Pay	26,873	32,400	22,000
187 Overtime Pay-GVB	-	8,219	-
188 Bonus Payments	8,000	10,000	12,000
191 Board & Committee Mbr Fees	5,600	7,200	9,000
199 Other Per Diem & Fees	28,462	8,723	10,000
201 Social Security	31,294	36,498	45,000
204 State Retirement	37,642	26,387	33,000
206 Life Insurance	505	526	550
207 Medical Insurance	108,648	120,358	120,000
208 Dental Insurance	2,669	2,641	2,700
210 Unemployment Compensation	285	-	-
217 Retirement-Hybrid Stabilization	-	3,295	6,600
299 Other Fringe Benefits	960	960	960
302 Advertising	34	42	100
307 Communication	3,774	3,777	3,500
320 Dues & Memberships	500	1,880	1,000
321 Engineering Services	2,363	53,844	25,000
321 Engineering Services-AMP	-	83,325	105,000
321 Engineering Services-STATE	-	4,018	-
331 Legal Services	19,853	20,830	10,000
333 Licenses	200	400	600
334 Maintenance Agreements	7,742	9,643	12,700
335 Maint/Rpr Srv/Building	13,660	15,251	13,000
336 Maint/Rpr Srv/Equipment	32,737	40,851	40,000
337 Maint/Rpr Office Equipment	407	-	-
338 Maint/Rpr Srv/Vehicle	2,529	5,870	4,000
348 Postal Charges	7,273	7,944	10,000
349 Printing, Stationery & Forms	812	972	1,100
351 Rentals	-	-	1,000
355 Travel	1,113	6,595	1,000
359 Disposal Fees	10,481	18,299	16,000
361 Permits	4,840	400	7,500
409 Crushed Stone	1,500	-	2,500
410 Custodial Supplies	937	930	1,000
412 Diesel Fuel	3,266	7,332	5,000
415 Electricity	15,742	71,772	60,000
422 Food supplies	727	732	1,000
425 Gasoline	8,856	11,102	10,000
435 Office Supplies	1,450	996	1,000
450 Tires & Tubes	2,548	1,480	2,500

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2027
ENTERPRISE FUND

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
55739	**OTHER WASTE COLLECTION (cont.)**			
451	Uniforms	4,237	3,693	5,000
454	Water & Sewer	3,230	1,226	1,700
463	Testing	9,093	21,009	30,000
468	Chemicals	28,782	26,417	30,550
502	Building & Contents Ins	10,073	11,805	11,805
506	Liability Insurance	6,980	8,677	7,677
509	Refunds	274	-	1,500
510	Trustee's Commission	15,888	17,401	17,000
511	Vehicle & Equipment Ins	7,630	10,404	10,000
513	Workman's Comp Ins	5,520	5,520	5,520
514	Depreciation	292,167	294,676	300,000
524	Inservice Staff Development	2,815	7,296	4,500
599	Other Charges	2,184	2,190	2,500
613	Interest on Other Loans	-	42,372	42,372
711	Furniture & Fixtures	-	2,059	-
799	Other Capital Outlay	-	342,502	1,000,000
TOTAL EXPENDITURES		**1,169,611**	**1,864,842**	**2,594,434**
34120	Prior Year Encumbrances	**-**	**119,100**	**-**
OPERATING INCOME(LOSS)		**415,242**	**199,300**	**(280,351)**
Nonoperating Revenues/ Expenses				
613	Interest on Loans	(46,362)		-
44110	Investment Income	95,474	-	-
Total Nonoperating Revenue (Expenses)		**49,112**	**-**	**-**
	Income (Loss)	**464,354**	**199,300**	**(280,351)**
	Change in Net Position	464,354	199,300	(280,351)
	Net Position July 1	**4,875,770**	**5,340,124**	**5,420,325**
	Net Position June 30	**5,340,124**	**5,420,325**	**5,139,974**

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2027
ENTERPRISE FUND

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
CASH FLOW				
Cash Flow from Operating Activities			Completed after audit has been issued	
	Receipts from Customers and Users	1,588,087	-	
	Payments to Vendors	(199,410)	-	-
	Payments to Employees	(600,679)		-
	Payment for Admin. Costs	(15,888)	-	-
	Payments to Insurers	(30,203)	-	-
	CASH FROM OPERATIONS	**741,906**	**-**	**-**
Cash Flows from Capital and Related Financing				
	Principal Paid on Other Loans Payable	(214,200)	-	-
55739-613	Interest on Other Loans	(46,362)		-
NET CASH USED IN CAPITAL FINANCING		**(260,562)**	**-**	**-**
Cash Flows Investing Activities				
	Acquisition of Capital Assets	(151,154)		
	Sale of Equipment	-		
	Net Proceeds from Disposal of Capital Assets	1		
	Interest on Investments	93,620	-	-
	Contributions to Pension Stabilization Reserve Trust	(2,746)	-	-
	Net Cash Provide By (Used In) Investing Activities	**(60,279)**	**-**	**-**
Increase (Decrease) in Cash		421,065	-	-
Beginning Cash		2,124,073	2,545,138	2,545,138
Ending Cash		**2,545,138**	**2,545,138**	**2,545,138**
APPROPRIATION		**1,169,611**	**1,864,842**	**2,594,434**

Employee Insurance Fund 264

This fund is used to consolidate payments to the insurance providers. Each of the operating funds pay their premiums into this fund and the insurance providers are paid out from this fund. No property tax is directly associated with this fund.

Fund 264 Employee Insurance

	Cash calculation of fund	Total	Designated		Gen Government	Highway	Schools
6/30/2026	Current Cash	517,394	254,411		93,870	28,908	140,205
	Receivables	41,880	17,439		22,849	1,592	-
	Prepaids	-	-		980	80	3,092
	Total Anticipated Funds	**559,274**	**271,850**	#	**117,699**	**30,580**	**143,297**
	Accruals	-	-		-	-	-
	Total Anticipated Expenditures	**-**	**-**		**-**	**-**	**-**
	Committed	271,850	271,850		-	-	-
	Ending Fund Balance	291,576	-		117,699	30,580	143,297
6/30/2026	**Total Equity**	**563,426**	**271,850**		**117,699**	**30,580**	**143,297**
7/1/2025	Fund Balance calculation from 6/30/25 audit	278,707	-		99,130	26,331	153,246
	Committed	254,411	254,411		-	-	-
	Total Fund Balance	**533,118**	**254,411**		**99,130**	**26,331**	**153,246**
	Revenues	591,141	17,439		140,707	9,149	423,847
	Total Revenue	**591,141**	**17,439**		**140,707**	**9,149**	**423,847**
	Expenditures	(560,833)	-		(122,138)	(4,900)	(433,796)
	Total Expenditures	**(560,833)**	**-**		**(122,138)**	**(4,900)**	**(433,796)**
	Committed						
	Ending Fund Balance	563,426	271,850		117,699	30,580	143,297
6/30/2026	**Total Equity**	**563,426**	**271,850**		**117,699**	**30,580**	**143,297**
7/1/2026	Beginning Fund Balance	563,426	271,850		117,699	30,580	143,297
	Estimated Revenues	594,500	15,000		144,500	10,000	425,000
	Estimated Expenditures	(586,571)	-		(127,677)	(6,498)	(452,396)
6/30/2027	Ending fund balance	**571,355**	286,850		134,522	34,082	115,901

Updated: 9-2-26

Worker's Compensation Fund 266

This fund is used for the County's self-insured worker's compensation program. All medical claims, administration, and worker's compensation charges are paid out of this fund. The operating funds pay their premiums into this fund. No property tax is directly associated with this fund.

Fund 266 Workman's Comp

Cash calculation of fund

6/30/2026	Current Cash	2,672,712
	Receivables	89,432
	Total Anticipated Funds	2,762,144
	Claims & Judgements Payable	(825,291)
	Accruals	(21,600)
	Total Anticipated Expenditures	(846,891)
	Committed	
6/30/2026	Ending Fund Balance	1,915,253
	Total Equity	1,915,253

Fund Balance calculation from 2025 audit

7/1/2025	Restricted	2,265,968
	Total Fund Balance	2,265,968
	Revenues	718,417
	Total Revenue	718,417
	Expenditures	(604,376)
	Claims & Judgement Adj	(464,756)
	Total Expenditures	(1,069,132)
	Ending Fund Balance	1,915,253
6/30/2026	**Total Equity**	1,915,253

7/1/2026	Beginning Fund Balance	1,915,253		
	Estimated Revenues	693,985		
	Estimated Expenditures	(980,923)		
6/30/2027	Ending fund balance	1,628,315	Budget effect on FB	(286,938)
	FB % of expenditures	166%		

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actuals 2025-2026	Approved Budget 2026-2027
REVENUE				
43100	**GENERAL SERVICE CHARGES**			
43101	Self Insur Prem/Contributions-101	131,280	131,280	131,280
43101	Self Insur Prem/Contributions-1012	2,760	2,760	2,760
43101	Self Insur Prem/Contributions-116	11,160	11,160	11,160
43101	Self Insur Prem/Contributions-118	128,568	128,568	128,568
43101	Self Insur Prem/Contributions-121	17,040	17,040	17,040
43101	Self Insur Prem/Contributions-1211	3,120	3,120	3,120
43101	Self Insur Prem/Contributions-128	7,000	7,000	7,000
43101	Self Insur Prem/Contributions131	99,225	99,225	99,225
43101	Self Insur Prem/Contributions-141	100,708	175,218	102,628
43101	Self Insur Prem/Contributions-143	20,000	20,000	92,591
43101	Self Insur Prem/Contributions-144	35,867	24,294	24,293
43101	Self Insur Prem/Contributions-204	5,520	5,520	5,520
43101	Self Insur Prem/Contributions-357	3,800	3,800	3,800
	TOTAL	**566,048**	**628,985**	**628,985**
	OTHER LOCAL REVENUES			
44110	Investment Income	96,195	89,432	65,000
	TOTAL	**96,195**	**89,432**	**65,000**
	TOTAL REVENUE	**662,243**	**718,417**	**693,985**
	BEGINNING RESERVES			
	Reserved For Other General Purposes	5,599	5,599	5,599
39900	Reserved For Other General Purposes-10	1,141,432	1,193,651	1,256,552
39900	Reserved For Other General Purposes-10	(612,160)	(592,521)	(583,110)
39900	Reserved For Other General Purposes-10	67,023	70,684	74,339
39900	Reserved For Other General Purposes-11	79,241	86,390	96,212
39900	Reserved For Other General Purpose-118	101,248	146,525	243,910
39900	Reserved For Other General Purpose-121	107,358	123,854	106,668
39900	Reserved For Other General Purpose-121	50,149	20,701	(16,699)
39900	Reserved For Other General Purposes-12	40,001	45,489	50,646
39900	Reserved For Other General Purposes-13	125,610	197,927	(172,165)
39900	Reserved For Other General Purposes-14	663,342	621,675	723,573
39900	Reserved For Other General Purpose-143	56,103	(146,110)	(228,170)
39900	Reserved For Other General Purposes-14	342,396	518,819	379,597
39900	Reserved For Other General Purposes-20	(44,098)	(41,514)	(40,032)
39900	Reserved For Other General Purposes-35	11,575	15,036	18,574
39900	Reserved For Other General Purposes-36	8,893	8,893	8,893
39900	Reserved For Other General Purposes-36	(9,132)	(9,132)	(9,132)
39000	Beg. Undesignated Fund Balance	-	-	-
	TOTAL	**2,134,581**	**2,265,968**	**1,915,253**
	TOTAL AVAILABLE FUNDS	**2,796,824**	**2,984,385**	**2,609,238**

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2027		Audited Actual 2024-2025	Unaudited Actuals 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
58600	**EMPLOYEE BENEFITS**			
202	Handling Charges & Admin. Cost	30,353	27,715	28,223
355	Travel	-	780	2,000
507	Medical Claims		-	615,000
507	Medical Claims-101	16,292	28,988	-
507	Medical Claims-1011	40,553	7,447	-
507	Medical Claims-116	1,993	3,862	-
507	Medical Claims-118	45,386	25,521	-
507	Medical Claims-121	2,423	21,911	-
507	Medical Claims-1211	10,057	44,241	-
507	Medical Claims-131	12,547	24,631	-
507	Medical Claims-141	95,071	65,262	-
507	Medical Claims-143	56,379	114,316	-
507	Medical Claims-144	13,515	(207)	-
513	Workman's Comp Insurance		-	48,000
513	Workman's Comp Insurance-101	51,177	66,568	77,000
513	Workman's Comp Insurance-1012	390	438	500
513	Workman's Comp Insurance-116	3,715	4,281	5,500
513	Workman's Comp Insurance-118	31,194	35,289	39,500
513	Workman's Comp Insurance-121	3,276	3,725	5,000
513	Workman's Comp Insurance-1211	832	1,091	2,500
513	Workman's Comp Insurance-128	2,381	2,796	4,000
513	Workman's Comp Insurance-131	17,202	24,443	29,500
513	Workman's Comp Insurance-141	48,147	56,375	63,500
513	Workman's Comp Insurance-143	14,418	17,487	22,500
513	Workman's Comp Insurance-144	19,436	21,764	25,500
513	Workman's Comp Insurance-204	2,936	4,038	6,500
513	Workman's Comp Insurance-357	788	766	1,200
524	Inservice Staff Development	10,395	850	5,000
	TOTAL	**530,856**	**604,376**	**980,923**
21340	Claims & Judgements Adjustment	-	464,756	-
39900	**Net Assets**	**2,265,968**	**1,915,253**	**1,628,315**

Drug Task Force Fund 357

This fund supports the operation of the 9th Judicial District Drug Task Force. As an agency fund, Roane County is the bookkeeper for this entity. No property tax is associated with this fund.

Fund 357 Joint Venture (DTF)

Cash calculation of fund

6/30/2026	Current Cash	217,236
	Receivables	39,400
	Prepaids	12,798
	Total Anticipated Funds	**269,434**
	Accruals	(10,041)
	Total Anticipated Expenditures	(10,041)
	Rest/Comm/Assign	259,393
6/30/2026	**Total Equity**	**259,393**

Fund Balance calculation from 2025 audit

7/1/2025	Due to Joint Ventures	299,736
	Total Fund Balance	**299,736**
	Revenues	343,512
	Total Revenue	**343,512**
	Expenditures	(383,855)
	Total Expenditures	**(383,855)**
	Rest/Comm/Assign	
	Ending Fund Balance	259,393
6/30/2026	**Total Equity**	**259,393**

7/1/2026	Beginning Fund Balance	259,393
	Estimated Revenues	353,450
	Estimated Expenditures	(405,447)
6/30/2027	Ending fund balance	207,396
	FB % of expenditures	64.0%
	FB Policy:	Cash Flow Available

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	CIRCUIT COURT			
42110	Fines	-	950	-
42120	Officers Costs	120	40	100
42140	Drug Control Fines	28	953	-
	TOTAL	**148**	**1,943**	**100**
	GENERAL SESSIONS COURT			
42340	Drug Control Fines	9,078	14,259	11,000
	TOTAL	**9,078**	**14,259**	**11,000**
	OTHER COURTS IN COUNTY			
42620	Officers Costs	91	111	250
42641	Drug Court Fees	-	2,000	2,500
	TOTAL	**91**	**2,111**	**2,750**
	COURTS IN OTHER DISTRICT COUNTIES			
42760	District Attorney General Fees	7,575	7,926	8,000
	TOTAL	**7,575**	**7,926**	**8,000**
	JUDICIAL DISTRICT DRUG PROGRAM			
42810	Fines	41,896	42,823	45,000
42865	Drug Task Force Forfeitures	59,046	54,967	65,000
	TOTAL	**100,942**	**97,789**	**110,000**
	OTHER FINES, FORFEITURES AND PENALTIES			
42910	Proceeds from Confiscated Property	800	22,003	4,000
42990	Other Fines, Forfeitures, and Penalties	4,097	234	4,000
42990-ICF-ICAC	Other Fines, Forfeitures and Penalties	630	261	3,000
	TOTAL	**5,527**	**22,498**	**11,000**
	OTHER LOCAL REVENUES			
	RECURRING ITEMS			
44170	Miscellaneous Refunds	270	-	-
	TOTAL	**270**	**-**	**-**
	OTHER LOCAL REVENUES			
44570	Contributions and Gifts	-	5,212	-
	TOTAL	**-**	**5,212**	**-**
	PUBLIC SAFETY GRANTS			
46220-JAG	Drug Control Grants-JAG	70,000	56,250	75,000
	TOTAL	**70,000**	**56,250**	**75,000**

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE (cont.)				
	OTHER STATE REVENUES			
46990	Other State Revenue	89,423	82,739	65,000
46990-ICF	Other State Revenue-ICF	24,526	52,784	70,600
	TOTAL	**113,949**	**135,524**	**135,600**
	TOTAL REVENUES	**307,579**	**343,512**	**353,450**
RESTRICTIONS				
34240	Prepaid Items	-	16,668	12,798
34572	Restricted for Individuals, Orgs and Other Govt	346,513	283,068	246,595
	TOTAL	**346,513**	**299,736**	**259,393**
	AVAILABLE FUNDS	**654,092**	**643,248**	**612,843**

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
EXPENDITURES				
54150	**DRUG ENFORCEMENT**			
103	Assistants	68,210	74,435	76,669
140	Salary Supplements	36,505	36,505	40,000
169	Part Time Personnel	3,262	2,691	6,180
187	Overtime Pay	101,663	84,467	72,100
187-ICF	Overtime Pay-ICF	24,518	52,784	70,600
201	Social Security	9,207	10,247	12,000
204	State Retirement	9,100	9,952	12,000
206	Life Insurance	58	63	64
207	Medical Insurance	10,003	10,313	10,500
208	Dental Insurance	334	334	334
217	Retirement-Hybrid Stabilization	1,536	1,787	1,000
305	Audit Services	2,411	1,861	2,000
307	Communication	10,327	7,705	11,000
319	Confidential Drug Enforcement Payments	11,000	18,000	11,000
320	Dues & Memberships	970	320	1,000
333	Licenses	371	350	500
334	Maintenance Agreements	-	500	1,000
335	Maint/Repair Services-Buildings	-	844	1,000
336	Maint/Repair Services-Equip't	-	-	2,000
338	Maint/Repair/Vehicles	6,139	5,212	6,000
338-ICF	Maintenance/Repair Services-Vehicles	439	-	400
348	Postal Charges	60	42	100
349	Printing, Stationery, & Forms	-	-	100
353	Towing Services	350	6,325	2,000
355	Travel	2,882	2,119	2,000
355-ICF	Travel	1,478	-	1,200
425	Gasoline	9,098	9,356	8,000
431	Law Enforcement Supplies	1,669	-	6,000
431-ICF	Law Enforcement Supplies	-	-	1,000
435	Office Supplies	795	33	2,500
450	Tires & Tubes	1,147	785	3,000
451	Uniforms	-	922	300
471	Software	7,959	13,953	8,000
499	Other Supplies & Materials	13,852	14,107	10,000
499-ICF	Other Supplies & Materials	311	544	400
506	Liability Insurance		12,451	13,700
508	Premiums on Corporate Bonds	375	375	500
510	Trustee's Commission	670	672	3,000
511	Vehicle & Equipment Insurance	12,157	-	-
513	Workman's Compensation Insur	3,800	3,800	3,800
524	Inservice Staff Development	1,700	-	1,500
709	Data Processing Equipment	-	-	1,000
	TOTAL	**354,356**	**383,855**	**405,447**
34572	**Restricted for Individuals, Orgs & Other Govt**	**299,736**	**259,393**	**207,396**

Economic Community Development Fund 359

This fund is used to manage an EDA Loan Portfolio. The startup money came from the federal government. This money is loaned out to local businesses. No property tax is associated with this fund.

Fund 359 Community Development

Cash calculation of fund

6/30/2026	Current Cash	818,937
	Notes Receivable	173,978
	Receivables	29,541
	Total Anticipated Funds	**1,022,456**
	Accruals	-
	Total Anticipated Expenditures	-
	Ending Fund Balance	1,022,456
6/30/2026	**Total Equity**	**1,022,456**

Fund Balance calculation from 6/30/25 audit

7/1/2025	Restricted	1,000,470
	Total Fund Balance	**1,000,470**
	Revenue	36,283
	Total Revenues	**36,283**
	Expenditures	(14,297)
	Total Expenditures	**(14,297)**
	Ending Fund Balance	1,022,456
6/30/2026	**Total Equity**	**1,022,456**

Tax Rate:

7/1/2026	Beginning Fund Balance	1,022,456	
	Estimated Revenues	42,198	
	Estimated Expenditures	(165,964)	Affect on Fund Balance (123,766)
6/30/2027	Ending fund balance	898,690	
	FB % of expenditures	616.1%	
	FB Policy:	Cash Flow Available	

ECONOMIC AND COMMUNITY DEVELOPMENT FUND

Fund 359 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	RECURRING ITEMS			
44110	Investment Income	30,650	28,505	15,000
	TOTAL	**30,650**	**28,505**	**15,000**
	OTHER LOCAL REVENUES			
44990	Interest-APP	-	-	-
44990	Interest-IAFP	1,282	1,087	884
44990	Interest-IATU	3,068	2,889	2,710
44990	Interest-IRR	787	-	-
44990	Interest-ITDB	4,184	3,802	3,708
44990	Interest-IUTW2	157	-	-
44990	Principal-PAFP	-	-	5,192
44990	Principal-PATU	-	-	4,935
44990	Principal-PTDB	-	-	9,769
		9,478	**7,778**	**42,198**
	Notes Receivable - Long Term	192,156	173,978	173,978
21900	**BEG. OTHER CURRENT LIABILITIES**	**974,212**	**1,000,470**	**1,022,456**
	AVAILABLE FUNDS	**1,014,340**	**1,036,753**	**1,064,654**
EXPENDITURES				
58120	**INDUSTRIAL DEVELOPMENT**			
202	Handling Charges & Admin.	13,869	14,285	14,714
331	Legal Services	-	-	1,200
599	Other Charges	-	12	50
799	Other Capital Outlay	-	-	150,000
	TOTAL	**13,869**	**14,297**	**165,964**
	Notes Receivable - Long Term	192,158	173,978	173,978
21900	**END. OTHER CURRENT LIABILITIES**	**1,000,470**	**1,022,456**	**898,690**

District Attorney General Fund 364

This fund supports the operation of the District Attorney General's Office and is funded by revenues from District Attorney Fees earned in courts around the district. Roane County serves as their bookkeepers. No property tax is associated with this fund.

Fund 364 District Attorney General

Cash calculation of fund

6/30/2026	Current Cash	31,565
	Receivables	611
	Prepaids	113
	Total Anticipated Funds	**32,289**
	Accruals	(253)
	Total Anticipated Expenditures	**(253)**
	Rest/Comm/Assign	32,037
6/30/2026	**Total Equity**	**32,037**

Fund Balance calculation from 2025 audit

7/1/2025	Fund Balance calculation	33,487
	Total Fund Balance	**33,487**
	Revenues	8,184
	Total Revenue	**8,184**
	Expenditures	(9,634)
	Total Expenditures	**(9,634)**
	Rest/Comm/Assign	32,037
6/30/2026	**Total Equity**	**32,037**

7/1/2026	Beginning Fund Balance	32,037		
	Estimated Revenues	14,400		
	Estimated Expenditures	(14,400)		
6/30/2027	Ending fund balance	32,037	Effect on Fund Balance:	-
	FB % of expenditures	222%		
	FB Policy:	Cash Flow Available		

DISTRICT ATTORNEY GENERAL

Fund 364 -- Fiscal Year Ending June 30, 2027

		Audited Actual 2024-2025	Unaudited Actual 2025-2026	Approved Budget 2026-2027
REVENUE				
	FEES			
42160	District Attorney General Fees	1,313	1,300	2,000
42360	District Attorney General Fees	1,912	1,582	3,000
42760	District Attorney General Fees	5,572	5,302	7,500
42990	Other Fines	71	-	400
	TOTAL	**8,867**	**8,184**	**12,900**
	STATE OF TENNESSEE			
46955	Public Safety fee	-	-	1,500
	TOTAL	**-**	**-**	**1,500**
	TOTAL REVENUES	**8,867**	**8,184**	**14,400**
	RESTRICTIONS			
34240	Prepaid Items	-	974	113
34572	Restricted for Individuals, Orgs & Other Govt	46,114	32,513	31,924
	TOTAL	**46,114**	**33,487**	**32,037**
	TOTAL AVAILABLE FUNDS	**54,981**	**41,671**	**46,437**
EXPENDITURES				
53600	**DISTRICT ATTORNEY GENERAL**			
307	Communication	2,917	2,433	3,000
319-GC	Confidential Drug Enforcement Payments	500	-	-
355	Travel	2,450	-	-
431	Law Enforcement Supplies	435	464	1,000
435	Office Supplies	399	70	1,000
471-GC	Software-GC	219	-	-
499	Other Supplies & Materials	4,105	3,296	6,000
499	Other Supplies & Materials - GC	891	-	-
510	Trustee's Commission	82	83	300
524	Inservice Staff Development	2,738	3,288	3,100
599-GC	Other Charges-GC	3,954	-	-
709-GC	Data Processing Equipment-GC	2,806	-	-
	TOTAL	**21,494**	**9,634**	**14,400**
34572	**RESTRICTED FOR ADMINISTRATION OF JUSTICE**	**33,487**	**32,037**	**32,037**

Appendix

Financial Policies

Fund Balance Policy

Roane County Fund Balance Policy
Revised with Adoption of Resolution #10-22-02
Revised with Adoption of Resolution #07-12-07
Original Resolution #04-11-32

Goal/Mission: To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of the County General Fund, Highway Fund, General Purpose School Fund, General and Education Debt Service Funds, all Special Revenue Funds, Capital Outlay Funds, Enterprise Funds, and Agency Funds.

Objectives:

1. Provide an educational briefing: defining the fund balance, the purpose of the fund balance and recommended fund balances needed in various county operational, debt service, special revenue, capital outlay, enterprise, and agencies' funds
2. Allow decisions to be transparent
3. Provide a medium in which fund balance management decisions can be made
4. Outline steps to be taken to reach an optimal fund balance, if an optimal fund balance does not exist
5. Summarize the Fund Balance Policy

1. **Educational Briefing**
   a. **Fund Balance defined for this policy:** Fund Balance shall be defined as all equity balances of restricted, committed, assigned, and unassigned within a fund.

   b. **Purpose of Fund Balance:**

      - To maintain sufficient funds to cash flow operations during the year until revenue is received, such as property tax.
      - To have emergency funds available due to revenue short falls or unanticipated expenditures/expenses.
      - To have investment funds available in order to accumulate interest to provide operating interest earnings to support operations thus limiting the need for property tax revenue.
      - To reflect financial stability and strength; thereby, portraying to the investment community the county's financial management strength and public investment security and low risk. Strong financial strength and stability should reflect a lower risk and thus lower interest rate for future debt issuance.

   c. **Fund balance needs for various funds shall be categorized as follows:**

      - **101 - General Fund -**
        The General Fund is heavily supported by property tax and, since property tax is not due until eight months into the fiscal year, must have a relatively high fund balance related to the appropriations in order to support cash flow needs. The fund balance should be sufficient to meet cash flow needs and available funds should also assist in investment planning, and is calculated at 35-45% of the current year appropriation.

- **131 - Highway Fund -**
  The Highway Fund is heavily supported by monthly revenue from the State of Tennessee gasoline and motor fuel tax. The fund balance should be sufficient to meet cash flow needs and is calculated at 7-15% of the current year appropriation.

- **141 - General Purpose School Fund -**
  See Fund Balance Policy adopted by Roane County Board of Education.

Debt Service Funds in General:
The County's number one priority is to ensure that funds will be available for debt obligations. The county typically will have at least one (1) year of future payments as fund balance, thereby maintaining 100% fund balance to appropriation. The county further recognizes that as the debt service obligations are paid off the fund balance would be scheduled to fall below 100% and conversely as additional debt is being anticipated the fund balance should grow above 100%. Further, a healthy fund balance reflects management's commitment to fiscal responsibility and should provide the investment community assurance to purchase the county's debt and thereby a low risk and low interest rate. Further, fund balances can be used as investments, thereby, providing operational revenue for the county.

- **151 - General Debt Service Fund –**
  The General Debt Service Fund is the primary fund used for the depository of monies to pay for county debt. The fund can be used for Education Debt Service and does include certain education debt repayment. The General Debt Service Fund shall have an optimal fund balance between 50-150%, typically around 100%.

- **Other Special Revenue Funds –**
  Other Special Revenue Funds should have sufficient fund balance to support cash flow needs. These funds' fund balances could be as low as 10% and exceed 100% due to the nature, use, and total appropriation of the fund. These fund balances shall be monitored and discussed annually with the Budget Committee as the respective funds are recommended to the County Commission.

- **Capital Projects Funds –**
  There are three capital project funds used by Roane County:
  - The 171 General Capital Project Fund for various capital improvements of the General Fund and certain special revenue funds. (The 171 General Capital Project Fund further will have restrictions established by state law which can only be used as specified in state law.)
  - The 176 Highway Capital Project Fund for highway projects.
  - 177 Education Capital Project Fund for Roane County school projects.

  The fund balance in each of the funds shall be sufficient for cash flow purposes. Further the funds shall be allowed to accumulate fund balances for planned and anticipated future capital investments.

- **Enterprise Fund –**
  As of 2011 Roane County operates the 204 Wastewater Treatment Enterprise Fund. The fund balance shall be sufficient for cash flow purposes and shall set aside funds for future capital replacement or expansion needs. This fund is managed by the Roane County Board of Public Utilities. Debt that is issued and repayment of such debt is the responsibility of the Roane County Board of Public Utilities.

- **Custodial Funds –**
  Custodial Funds are funds in which the county performs accounting services but the decision of use of the money falls outside county appropriations control. Fund balances in these funds are only for cash flow needs and expenditures/expenses are prohibited if the cash is not available. Certain funds may have additional control of operation which regulates their respective balances.

2. **Decisions shall be transparent**
   The County Budget Committee shall recommend an annual budget to the County Commission. The annual budget shall reflect the operational activity of the county and have an Operational Statement filed with the annual budget. The County Commission's deliberation on the annual budget shall consider the Operational Statement in the adoption of the annual budget. The Operational Statement shall become a part of the annual budget. The process for adoption of the annual budget shall be a public record and all meetings shall be public meetings.

3. **Method in which the Fund Balance Decisions shall be made**
   The management of the fund balances shall be transparent to the Commission and the public by the annual publication of an Operational Statement for each of the county funds. The Operational Statement shall reflect: **Estimated Beginning Fund Balance** plus **Estimated Revenue** less **Appropriation** equals **Estimated Ending Fund Balance**.

   The estimated beginning fund balance shall be estimated during the annual budget process and shall be continuously reviewed for each fund until the budget is adopted and/or the fiscal year end is closed. After the fiscal year end is closed, the operational statement shall be recalculated reflecting the ending fund balance closing (prior year), which is the beginning fund balance for the new budget. After the annual audit is complete, the operational statement is again updated with the audited fund balance (prior year).

   During the adoption of the annual budget, calculation shall be made comparing the percentage of Estimated Ending Fund Balance (for the proposed new year) with the proposed appropriation. This calculation shall be compared to the policy for compliance. Any variance outside of this policy shall be noted and explained and outline the reasoning for the variance and any proposal to comply with the policy.

   Attachment A notes an example of an Operational Statement and Fund Balance percentage.

4. **Steps To Be Taken If Fund Balance is Not Optimal**
   The Budget Committee and County Commission's action on the fund balance, which may be higher or lower than the policy, shall be set out as follows:

   - If the fund balance is lower than the stated policy the budget should consider increasing revenue or reducing appropriations to adjust the fund balance into an acceptable range. In the event the fund balance is in the Debt Service Fund, the policy should consider whether the Debt Service Fund anticipates future increases or decreases in annual appropriations before adjustments to revenues are made. Explanations should state why the fund balance should be increased or decreased.

   - If the fund balance in the General Fund, Highway Fund, or General-Purpose School Fund is greater than the stated optimal fund balance policy then the monies greater than the optimal fund balance should be used for capital expenses and possibly transferred to the respective capital project fund for capital improvements.

5. **Summary of Fund Balance**

   - 101 General Fund between 35 – 45% of proposed appropriation
   - 131 Highway Fund between 7 – 15% of proposed appropriation
   - 151 General Debt Service Fund between 50 – 150% of proposed appropriation
   - All Other Special Revenue Funds – specifically noted during budget deliberation 10-100%
   - Capital Project Funds – cash flow and proposed future scheduled projects – reviewed and discussed annually
   - Enterprise Fund – cash flow and capital projects – reviewed and discussed annually
   - Agency Funds – cash flow, and at request of agency

Capital Policy

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)
Established with the adoption of Resolution #03-11-22
Re-adoption Resolution #05-17-12

Goal/Mission: To provide management with appropriate guidelines and direction to assist in making sound decisions related to the procurement, construction, scheduling and managing of capital assets. To further demonstrate strong financial management practices for our county citizens, outside investors, and credit agencies.

The ultimate goal is to financially position Roane County to limit indebtedness for purchase/construction of capital assets and to insure proper accounting and management of capital projects.

This policy shall address all capital projects dedicated to: General Government Operation Fund 101 and all Special Revenue Funds, accounted for in the General Capital Project fund 171 along with the General Highway fund 131 accounted for in the Highway Capital Project Fund 176. However, certain exceptions shall be noted related to the Highway Fund 131, Highway Capital Projects Fund 176, the School Funds (141,142,143,144,146), Education Capital Projects Fund 177, and Wastewater Fund 204.

Objectives:

1. Provide an educational briefing of the categories of capital assets and their accounting in general operating funds and/or capital outlay funds.
2. Allow decisions to be transparent.
3. Provide long term planning for new and replacement assets can be studied.
4. Identify revenue streams that can support capital projects
5. Create an accounting plan which will help in establishing and maintaining creditability for capital management.

This Policy References:

- Resolution #10-99-05- Fixed Assets
- Various Resolutions noted in Section 4 and 5.
- Attachment A- Highway and Education Thresholds for Capital Planning
- Attachment B- Position Statement November 2010- Purchase of Replacement Schedule Assets

1. Categories of and Accounting for Capital Assets

Roane County shall classify capital assets for this policy into three (3) types of categories:

- **Minor capital asset** is considered an asset which is has a life expectancy from one (1) to five (5) years and a relatively small expenditure cost relative to the operating fund or department budget from which the asset is being purchased or constructed. Examples are: Computers, radios, furniture, certain tools and equipment. Estimated cost would be $1,000 to $20,000. Highway and Education thresholds are larger due to the size of the operating funds. (See Attachment A).

- Shall be purchased from their respective operating funds.

- **Medium capital asset** is considered an asset which has life expectancy from three (3) to 12 years, has a cost between $20,000 and $400,000. The asset cost could be a relatively small cost related to the operating fund or department budget from which the asset is being purchased or constructed. Examples are: Vehicles, roof replacement, certain heating and cooling replacement, walkways, roads improvement, and certain recreation improvements. Highway and Education thresholds are larger due to the size of the operating funds. (See Attachment A)

    - Shall generally be purchased out of a capital project fund but if the capital asset is classified as a replacement scheduled asset the asset could be purchased from operating fund (example would be vehicles).

- **Major capital asset** is considered an asset which has a life expectancy of 12 to 15 years or greater and has a large cost relative to the operating fund or department budget from which the asset is being purchased or constructed. Estimated cost would be between $200,000 and up. Generally, the asset would require the issuance of debt. Examples are: new construction of buildings, major replacement of roofs, certain road improvements. Highway and Education thresholds are larger due to the size of the operating funds. (See Attachment A)

    - Shall generally be purchased out of a capital project fund but in very limited cases could be charged to an operating fund.

Roane County could pay for the purchase or construction of capital asset(s) either in an operating fund (101-149), a capital outlay fund (171-179), or an enterprise fund (201-209).

Scheduled Replacement Assets- Discussion of scheduled replacement assets can be found in the Attachment B – Replacement Asset Position Statement.

2. Transparency

Capital budgets shall be adopted by project(s) and if annual revenue supports the projects(s) then annual budget adoption is required.

Capital budgets remain authorized until the project(s) are completed or closed.

Capital Plan responsibilities (Excluding Highways and Education)

Responsibilities for capital plans and reporting shall be assigned as follows:

Director of Accounts and Budgets (DoAB) shall:

- Have an understanding of the accounting Fixed Asset Policy (Resolution #10-99-05)
- Develop a capital asset request form which shall capture data as follows:

- Asset name and type
- Department assets to be replaced
- Estimated year needed- minor asset 1-3 years- medium asset 1-12 years-major asset 1-20 years
- Anticipated cost
- Any dedicated revenue source which may or could support the purchase of the asset
- Whether the asset should be considered as a replacement scheduled asset

- Distributed by February 1 to Department Heads/Elected Officials the capital asset request form
- Complete the state Public Infrastructure Needs Survey and file a summary report with the county commission. This report shall include the Highway Department and the Board of Education needs.
- Review the county's Fixed Asset Report and be familiar with any replacement asset needs
- Consolidate Department Heads/Elected Officials capital asset request by category
- Annually and periodically report projects status to the county commission

Department Heads/Elected Officials shall:

- Submit to the DoAB by March 1 their respective capital asset request

County Executive shall:

- Work with the DoAB to compile capital project needs
- Development a capital project funding plans
- Submit consolidated capital project plan/budgets to the respective committees or county commission with recommendation

County Budget Committee/respective committee(s) or ad hoc Capital Committee shall:

- Review consolidated capital project plan/budgets for consideration and recommendation to the county commission

County Commission shall:

- Consider any request for projects for approval and/or funding

Capital Plan responsibilities for Highways

The Highway Department shall follow the same policy, practices and procedures as the General Government.

Capital Plan responsibilities for Education

Responsibilities of education capital improvement planning shall be at the discretion of the Director of Schools and Board of Education.

The County Executive, Budget Committee and County Commission shall recommend and/or approve any funding which requires debt issuance.

The county encourages the Director of Schools and Board of Education to follow a similar capital plan as developed herein and to summit to the DoAB and County Executive annual and multi-year plans to be consolidated with the county's plan.

3. Medium for long term planning for new and replacement assets

During January and February of each year the Director of Accounts and Budgets (DoAB) shall request from each elected/appointed official and department head a listing of future capital projects. The DoAB shall compile a list of all projects and consolidate the new request with existing projects and establish additional listing within established sub funds or recommend the creation of new sub funds.

A consolidated budget shall be submitted to the county executive for recommendation to the budget committee. The budget committee shall submit a recommendation to the county legislative body at any time or during the annual adoption of the county budget.

Periodic reports shall be filed with the county commission for public records reflecting:

- Project name
- Accounting entity sub fund or project fund reflecting
  - Balance Sheet
  - Project Budget Remaining
  - Statement of Revenues and Expenditure against remaining project budget
  - Statement of Revenue and Expenditures for the entire project
- Time calendar or Gantt chart for project scheduling

Projects shall be placed in an established sub fund or a new sub fund shall be established to account for the projects.

4. Revenue Streams to support capital projects

Various revenues can be used or assigned to help support capital projects. The following revenues have been identified and shall be considered for capital projects; further certain revenues shall be noted in the annual appropriation resolution:

- Recreation Fee from the Caney Creek Marina and Riley Creek Campground to be used for recreation related capital asset activities and matching capital assets grants.
- Certain capital assets will have respective grant revenues
- Proceeds from debt issued
- Excess fund balance of other funds which may accumulated over time
- Any other revenue which may be identified at any point in time

5. **Accounting plan establishing and maintaining creditability for capital management**

Roane County shall establish a permanent General Capital Project Fund 171 in order to account and plan for the procurement and/or construction of medium and large Capital assets. General Capital Project Fund 171 shall be divided into sub funds in order to maintain accounting integrity and assist in scheduling and planning capital projects.

- Establishment of a BAL account to receive annual property tax for funding new projects (assets) and replacement schedule assets (i.e., vehicles) with the annual revenue being distributed to various sub fund annually as recommended by the Budget Committee.

- Shifting of Debt Service Revenues (Property Tax) to Capital Projects Funds. Debt Service Funds are adequately funded and annual Debt Fund payment are declining as debt is being paid off. This practice allowing a more level tax rate when adoption of Debt and Capital Tax Rates. Example would be General Debt Tax of $0.14 and Capital Tax of $0.05 equaling a total of $0.19. The debt could be reduced $0.05 increasing the Capital fund by $0.05. Total taxes for Debt and Capital would remain the same of $0.19. (must still comply with debt policy).

- Projects established as of the 2022 Budget:
  - DEC – Tennessee Department of Environment & Conservation -ARP funds
  - HEA – Health Department ARP from State

❖ **General Capital Projects Fund 171-subfunds are added and closed periodically overtime.**

- AMB – Specifically for the purchases of Ambulances and for facility improvements
- ARP – Investments of American Recue Fund
- BAL – Receive property tax revenue to be distributed to other sub funds and to account for data processing investment in Financial Management Software
- BRT – Bacon Ridge Trail
- CCC – Specifically for purchases or projects related to the convenience centers, (i.e. compactors, concrete pads, sheds covering compactors)
- CHJ – Specifically for major projects at the courthouse or jail
- CIF – Specifically for contributions to other organizations to help in infrastructure needs
- DEC – TN Department of Environment & Conservation - ARP Funds
- HEA – Health Department ARP Funds from State of TN
- IND – Specifically for capital projects performed within the three Industrial Parks. Grant funding from the State or Federal Government, property tax and Contributions from the Industrial Development help fund these projects
- NRT – State or Federal Grants provide the funding for ramps along the rivers of Roane County
- OES – Specifically for assets and capital projects for the Office of Emergency Services

- OFI – Specifically for other facility infrastructures. This would include the Animal Shelter, Juvenile Office, and UT Ag Building
- RAD – Will account for the purchase of emergency radios for the county wide emergency departments
- RCC – Will be used for the infrastructure needs of the Roane County Riley Creek Campground
- RCY – Specifically for projects relating to the Recycling Center located in Midtown
- REC – Specifically for projects needed at Roane County Parks
- SPC – Specifically for projects near the Swan Pond Sports Complex
- VEH – Specifically for vehicles for the Sheriff's department as well as other offices in need of vehicles
- VOT – accounts for the funding of new voting machines. The State may fund a portion of the purchase and if true then what funds are not needed will be returned to the BAL sub fund to be appropriated for other projects

❖ **For Highway Capital Project Fund 176**

- BRG – Support for the County's 93 Bridges
- CCB – Specifically for the Caney Creek Bridge
- EQP – Equipment replacement
- RXR – Accounts for the rail road crossing signs that the cost will be shared with the State

❖ **For the Education Capital Project Fund 177**

- 71M – used to account for the Construction of the Oliver Springs and Midway Sewer Projects
- BUS – (5) five buses are purchased and surplussed each year and paid out of this fund
- EIP – Educational Investment Plan – saving for Consolidation Projects
- MNT – Maintenance of all the Roane County Schools and School Board Building
- RRF – Maintenance of all the roofs in the school system
- SEC – used for the security projects throughout the schools
- UNA – unallocated funds are held in this subfund

Sub funds are used to account for either reoccurring or specific one-time projects and can be opened and closed with approval of the County Legislative Body.

Attachment A

Highway and Education Thresholds for Capital Planning

Highway Capital Threshold and Discussion

Capital items in the Highway Fund consist mainly of vehicles, equipment, and road improvements (hot mix asphalt and bridges). Even though Road improvement are considered major capital assets, Roane County has over 99.6% of all roads paved which would mean that most road improvements would fall under maintenance or scheduled replacement assets (Attachment B) in the operating fund.

It would be anticipated that any future local revenue contribution for highways should be allocated to the Highway Capital Project Fund 176; thereby, prohibiting future required maintenance of effort (TCA 67-3-901).

Education Capital Threshold and Discussion

Many capital items in the education department are considered replacement scheduled assets (Attachment B) such as (vehicles, computer, furniture and equipment); further, the Basic Education Program (BEP) funding formula earns capital outlay funding (BEP formula will not be used subsequent to 2023). The earnings by the formula come from both state and local revenue. These earnings are generated for the estimated construction cost of new facilities and a related estimated debt repayment schedule associated with the new facilities. Roane County has not requested the schools to pay for their own debt thereby freeing these funds up for other use.

The Board of Education has set aside a percentage of their capital earnings for replacement of HVAC, roofs and similar type of large ticket expenditures; thereby, not requesting the county to fund these expenditures with debt.

Attachment B

Date: November 2010

Position Statement: Purchase of Replacement Scheduled Capital Assets:

Goal: To continue the process of migrating into a Capital Projects and Debt Management Plan/Policy by beginning to purchase certain replacement scheduled capital assets without borrowing.

Objective: To purchase replacement scheduled assets such as computers, vehicles and certain capital assets that are not large ticket items without borrowing

Our office is in the process of developing a Capital Projects Plan/Policy and Debt Management Plan/Policy, but in the interim we must start the process by focusing on immediate issues that eventually will be encompassed in the overall program under development. As we formulate our Capital Projects and Debt Management Plans/Policies, we are taking a position on the county purchase of scheduled and replacement assets.

Items that would be considered scheduled replacement assets:

1. Computers
2. Radios
3. Sheriff's Patrol Cars
4. Ambulances
5. School Buses

Background:

- **Computers/Radios:** Roane County had historically purchased computers/radios from operations but within the last number of years began the program of issuing capital outlay notes for these assets. Some of these notes appear to be re-funded with longer term notes and as such, it is speculated that some debt could now exceed the asset's useful life. Our position is to no longer issue debt on computer and radio replacements and never issue debt for longer than an asset's useful life.

- **Sheriff's patrol cars**: The Sheriff's patrol cars have been purchased from operations, capital outlay notes, and in more recent years, on lease agreements. Our position is that lease agreements to purchase scheduled replacement assets should never be used and in reviewing the Roane County audit over a number of years, the imputed interest rates on leases have always exceeded the going interest rates on traditional loans available to county governments. Further, since a set number of Sheriff's patrol cars are replaced each year, the county should develop a financial position and policy that these assets are purchased either from operations or a capital fund and no debt be issued to purchase these assets.

- **Ambulances:** Ambulances have been purchased from both operations and capital outlay notes in the past. Since ambulances costs and service rates are set as a part of the Ambulance Operations Budget, sufficient funds should be available to purchase ambulances from operations or capital sub fund.

- **School Buses:** Changes to this practice of operating and financing school buses changed the reasoning, logic, and the need to purchase school buses by capital outlay notes. What changed was: (1) Harriman City School System became a part of the Roane County School System, and (2) a local Chancellor ruled that future issues of capital outlay note proceeds would have to be shared with a city school system. The financial and operational reasoning for capital outlay notes issued now does not exist.

Positions:

First: The least expensive of the above listed assets are computers and radios. Our position is that these replacement assets should be purchased from general operations without debt obligation.

Second: Scheduled vehicles that are purchased infrequently should have money set aside allowing the vehicles to be purchased without debt obligation either in the normal operating budget or in a capital budget.

Third: Large dollar amount purchased assets such as any group of Sheriff's patrol cars, ambulances, and school buses should have a replacement schedule and either be purchased from operating budgets or capital budgets. The revenue and expenses should be scheduled; thus no debt is issued for these assets.

Fourth: Our position is that any debt should not exceed an asset's useful life.

Fifth: Our position is that lease agreements for the purchase of assets should not be used.

Sixth: Our position is that we should work to stop the practice of "rolling debt".

The Problem – "Rolling Debt":

Roane County has been in the practice for a number of years of issuing debt for replacement scheduled assets. The County has been able to continue this practice by the informal practice of what I would refer to as **"rolling debt".** As debt is paid off more debt is issued for the same type or similar assets. Our position is that Roane County should take needed steps to stop the practice of "rolling debt".

The Solution:

The issue is how and when do we solve the "rolling debt" problem?

First, Sheriff's patrol cars will not be leased. Our office will propose the establishment of a capital projects sub-fund in December of 2010 or January of 2011 on vehicles. The county should use the property tax assigned to the General Capital Fund 171 (original tax in Fund 101) to purchase these vehicles. Our position is that no debt will be used to purchase/lease the Sheriff's patrol cars.

Second, the school fund balance generally, as the county develops a fund balance policy, would runs about one month of salaries which is between 7 % and 10% of the school general purpose budget. The schools are in a substantially better financial position than the County General Fund which continues to struggle for operations money but have and will take a financial position in managing proactively our capital debt operations.

Summary of Positions:

1. Replacement of computers and radios should be out of general operations and no debt issued.
2. Vehicles that are purchased infrequently should have money set aside for those purchases and no debt issued.
3. Sheriff's patrol cars, ambulances, and school buses should have replacement schedules and planned purchases out of operating or capital fund without debt issued.
4. Any debt should not exceed an asset's useful life.
5. Lease agreements for the purchase of assets should not be used.
6. The practice of "rolling debt" should be stopped.

Debt Policy

Roane County Debt Policy
Revised with adoption of Resolution #07-12-08
Original Resolution #03-11-23

Goal/Mission: To provide management with appropriate guidelines and direction to assist in making sound debt management decisions. To further demonstrate strong financial management practices for our county citizens, outside investors, and credit agencies.

Objectives:

1. Provide a synopsis of the types of financing available to Roane County in order to promote understanding of the transaction and related cost and risk
2. Enhance decision making process transparency
3. Identify all expenditures of principal, interest, and annual costs along with issue specific transaction costs
4. Address hiring outside professionals and any potential conflict of interest issues
5. Establish requirements and decision-making checklist for new debt **(Section 5)**

This policy references:

- Capital Asset Policy
- Capital Asset Plan
- Fund Balance Policy
- An Annual Debt Report
- Specific New Issue Report
- Attachment A- State Form CT-0253

1. Synopsis of the Types of Financing Available for Roane County and Related Cost and Risk

All financing shall be approved by the Roane County Commission and the Tennessee Comptroller's Office within legal guidelines of Tennessee Law and regulations set forth by the comptroller's office.

Potential Financing Methods:

- **Tax/Revenue Anticipation Notes** – Used for cash flow purposes until annual revenues are received for a particular fund. All borrowing is required to be fully paid back by the end of the current fiscal year. Tax/Revenue Anticipation Notes shall be used on a limited basis and if the need arises it is the county's intent to have sufficient funds available with the Trustee to meet these cash flow needs with internal borrowing from the County Trustee or among individual funds.

- Generally, for funds operating on property tax or other revenue that is not received on a monthly basis.

- Interest risk would be low since term of notes would be less than one year and interest would be paid back to the county

- **Lease Agreements**- Not anticipated to be used.

- **Grant Revenue Anticipation Notes (GRAN)** - Used when a fund does not have significant cash available to maintain a positive cash balance until a reimbursable grant can be received. Due to the cumbersome nature of GRAN, Roane County may decide to use Capital Outlay Notes in lieu of Grant Revenue Anticipation Notes

- **Capital Outlay Notes**- Used for capital borrowings which are 12 years or less in duration. Additionally, these can be funded internally (borrowing from the Trustee or individual fund) or funded by a bank financial institution as first choice. If borrowing would be from a non-bank financial institution, then it would be treated in this policy the same as a Long-Term Loan or Bond. Generally, Roane County's Capital Outlay Notes will be less than $1,000,000. Capital Outlay Notes duration cannot exceed the asset's life expectancy. It is the intent of Roane County not to borrow for a dollar amount less than $400,000. The County should be able through a capital project plan to pay for these projects with cash. Roane County's Capital Outlay Notes would generally be used for borrowing between $400,000 and $1,000,000. Capital Outlay Notes generally would be issued for medium capital assets as noted in the Capital Asset Policy.
  - External cost of borrowing (excluding interest rate) should be zero since debt would be issued through internal borrowing or with a bank financial institution.
  - Interest risk and thus interest rate would be low since time of indebtedness would be relatively short; typically, five (5) to ten (10) years or less and could be paid back to the Trustee.
- **Long Term Loans and Bonds**- Long term loans and bonds are generally used for indebtedness which would exceed 12 years for repayment and in a dollar amount greater than $1,000,000. These loans, situation dependent, could be as be low as $400,000. Funds may be borrowed from the private sector, federal or state agency loan programs. In cases of loans or bonds the county will be provided specific legal debt resolutions which shall be approved by the county legislative body. In certain cases, legal and bond counsel may be hired. Information within this policy gives guidance of disclosing the cost of these services and address any potential conflicts of interest. Long term loans and bonds would be anticipated on major capital assets as noted in the Capital Asset Policy.
  - External cost would be anticipated and fully disclosed on State Form CT- 0253 **(Attachment A)** prior to the contract to secure the funding.

- Interest risk and thus interest rate would be anticipated due to the length of the indebtedness.

- **Tax Increment Financing**-TIF is a financial tool that was created to assist blighted areas in acquiring funding by issuing bonds to be paid for from a specific economic district. This funding will theoretically come from the increased revenues generated from the revitalization of the area. Projects are generally to improve infrastructure.

  TIF is also a method to use future gains in taxes to subsidize current improvements, which are projected to create the conditions for said gains.

  Roane County shall only consider TIF on a limited basis. In most cases, Roane County would not consider TIF and TIF is generally considered prohibited; however, upon a thorough review and analysis of TIF, Roane County, with a 2/3 vote, as policy, will be required for approval of a TIF.

  The reasons for prohibiting Tax Increment Financing are:

  - Cost of administration is relatively high
  - Risk of an unsuccessful project is often high
  - Often Tax Incremental Financing reflects a backloaded debt
  - Success of an investment in a project which could be funded by Tax Increment Financing would also be successful with regular original financing

2. Enhance transparency of decisions by way of an Annual Debt Report, Annual Budgets, and New Debt Issuance Report-as needed

Responsibilities for analysis and reporting shall be with the County Executive and the Director of Accounts and Budgets (DoAB).

To ensure transparency of decisions, the following documents shall be prepared and available for public review: annual debt reports, annual budgets, and new debt issuance reports.

The County Legislative Body may assign an ad hoc Debt Management Committee to review reports, study debt standards, and assess ability to repay debt, but in the absence of a Debt Management Committee these duties will rest with the Budget Committee.

The county shall comply with legal requirements for notice and for public meetings related to debt issuance.

This policy will be reviewed annually at a minimum to ensure adequacy and ability to meet requirements set forth by the County Legislative Body and the State Comptroller's Office.

Annual Debt Report

An annual debt report shall be submitted to the county legislative body by June of each year, generally the report will be presented with the annual debt budget.

The annual report shall contain at a minimum:

- Multi-year annual budgets extending to the length of the longest issue. Graphical representation of: estimated revenue, expenditures, and fund balances each year.
- Net Debt Calculation (total principal outstanding less most recent year respective debt fund balance).
- Calculation of net debt per capita (net debt/population).
- Calculation of net debt as a percentage of estimated assessed value of taxable property (net debt/assessed property value).
- Ratio of debt service expenditures as a percentage of governmental fund expenditures - Funds 101-151. (Calculated as total budget expenditures of fund 151 divided by total budget expenditures of funds 101 through 151).
- Net debt per capita as a percentage of income per capita (per capita income/net debt per capita).
- All calculations and ratios shall be compared to benchmark as stated within this policy.
- Documentation of the most recent debt rating as available.
- Reports will reflect estimated fund balances which shall comply with a fund balance policy or specific explanation of variances. Fund Balance policy approved through a separate policy and resolution.
- Percentage of fixed versus variable rate debt.

Annual Debt Budgets

Annual Debt Budgets shall be adopted by the county legislative body and comply with legal notice and filings requirements for county budgets TCA 5-12.

New Debt Issuance report

A new debt issuance report shall be prepared before consideration of new debt. Details of the new debt issuance report are noted in the following section 3 of this policy.

3. Cost of Debt- Principal, Interest, Annual Management Cost, and New Issuance Cost

In order to assist the county in making better short- and long-term debt decisions and to reflect the cost of debt Roane County shall:

For internal borrowing:

- Prepare at minimum a **New Debt Issuance Report** for loans that have no interest risk or are obtained through internal borrowing which shall include:
    - Approval of the County Legislative Body by resolution.
    - Cash Flow "pro forma"
    - Approval of the Director of State and Local Finance in the State Comptroller's Office.

For external borrowing:

All of the requirements for internal borrowing apply as well as:

- Prepare a multi-year budget of the current debt cost of principal, interest and estimated annual cost over the life of the existing debt. Create a graph of the multi-year budget. This graph will allow the county to determine if extra capacity exists to issue new debt, what the capacity may be or if a revenue shortage is anticipated.

- Prepare a **New Debt Issuance Report** for loans that have interest risk and require additional revenue for support or are obtained through external borrowing which shall include at minimum:
    - Straight line amortization repayment schedule of the proposed new debt.

    - Comparison of Straight-line amortization repayment schedule to any other proposed repayment schedule to determine if the alternative repayment schedule provides for advanced payment of principal or back loaded payment of principal. Comparison shall reflect the difference in interest cost.

    - Any new debt cost of principal, interest and annual cost as if the debt exists by itself. This shall be an annual budget of the new debt by itself.

- This cost shall be graphed as a cost by itself and reflect the estimated tax needed to support the debt as if no other revenue or debt existed.

- The new debt annual budget proposed with the existing multi-year annual budget; thereby, determining the need for additional revenue to support the new proposed debt.

- Reflect new ratios as noted in the Annual Debt Report (income/debt per capita)

- Ensure that State Form CT- 0253 is complete for new issues.

Cost of Issuance of New Debt

Roane County shall:

- Complete or have completed by external party State Form CT-0253 in order to compare the cost for issuance of debt prior to contracting for funding.

- Compare at least two proposals of issuance cost and estimated interest rate cost.

4. Hiring Professional Assistance and Conflict of Interest Issues

Roane County shall:

- From time to time hire legal counsel, a financial advisor or underwriter to assist in the issuance of debt.

- Ensure that all professionals hired to assist in the issuance of debt are fully certified by the appropriate body within their respective field and fully insured and bonded.

- Require all professionals to disclose the estimated cost to the county of their respective services including "soft" costs or compensations in lieu of direct payments.

- Require the advisor to disclose all relationships (fees and payments) to any other transaction participant including "soft" costs or compensations in lieu of direct payments.

- Require all professionals to enter into an engagement letter related to their proposed services, cost, and disclose any potential conflict of interest.

- Understand that Roane County bears sole responsibility for the development, adoption, and implementation of this policy, even when using professional assistance.

- Ensure that any legal or financial advisor may not privately bid on an issue for which they are, or have been, providing advisory services for the issuance.

5. Establish Requirements and Decision-Making Checklist for New Debt or Refinancing of Current Debt

Certain requirements must be met prior to the issuance of new debt. The requirements used as a checklist prior to issuing additional debt are as follows:

- Annual Debt Report completed on existing debt. **Section 2**
- Specific Issue Report which reflects the impact on the multi-year budget, if any, with the new debt. **Section 3**
- Borrowing only for assets in the current Capital Outlay Plan or in emergency situations.
- Borrowing for major assets as outlined in the Capital Project Policy.
- Borrowing for medium assets as outlined in the Capital Project Policy where the assets are for emergencies or in cases that have been noted for borrowed funds in the Capital Outlay Plan.
- Amortization schedule will not exceed the useful life of the asset.
- Amortization schedule uses the straight-line method of repayment or wrapping principal which does not exceed 3 years. Any other repayment schedule must be approved by the comptroller's office in writing and fully disclose the additional interest cost compared to straight-line repayment. **Section 3**
- Compare the proposed repayment schedule with the straight-line method noted whether the new debt has an advanced repayment schedule, straight-line or back loaded schedule. **Section 3**
- Compare at least two proposals of issuances cost and estimated interest rate cost.
- Leases can be used only in very limited cases and where there is an imputed interest rate, amount, and term of the lease which is stated on the face of the document.

- Consider variable debt in the county's overall debt management plan. The county recognizes that the Trustee has investments from month to month which earn interest. Roane County also understands that the Trustee's investment interest rates fluctuate over time and the interest rate earning and interest rate debt expense should move in concert; therefore, Roane County will calculate and project the available idle funds based on fund balances. Roane County will consider that variable debt for the same amount of the invested fund should not impact the percentage of variable verse fixed rate indebtedness.

- Consider having the variable rate debt equal to the Trustee's invested idle funds, at minimum.

- Consider having variable rate debt which would not exceed 30% of total indebtedness; however, Roane County will consider the current debt market and anticipated direction of future interest rates before selecting variable rate instruments.

- In the event of variable rate debt, Roane County shall set aside an amount above the variable rate to protect the county in the event of an upswing in interest rates. Roane County shall budget at least 3% above the variable rate on the initial issuance.

- In the case of refinancing, an analysis report shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing which will include not only interest charges but also the fees associated with the transaction.

- Ensure that refinanced debt will not exceed the associated asset's useful life.

- Ensure that no debt is issued which engages in interest swap agreements or complex financing arrangements.

- Complete State Form CT- 0253 prior to a new issue reflecting a preliminary estimated cost of issuance.

- Ensure all legal requirements for notice and for public meetings related to debt issuance are followed.

Preparing a multi-year budget is considered the key element in gaining an understanding of how a proposed new debt issue impacts the annual budget. The multi-year budget will be the catalyst for decision making. Upon the development of the multi-year budget, a series of graphs will be presented allowing a better understanding of the county's ability to pay future obligations and review capacity or potential revenue shortage in future years.

6. Debt Tax and Capital Fund Tax-Balancing

It is the intent of Roane County to purchase assets out of Capital funds, when possible, without acquiring new debt. The process of managing the Debt Service Revenue and Capital Revenues together allows the tax rates to be more constant comparing the Debt Tax and Capital Tax. An example would be 2012 General Debt Tax of $0.14 and Capital Tax of $0.03 equaling a total tax of $0.17. For 2013, if the Debt Tax could be reduced by $0.04 (must still comply with the Debt Policy); the Capital Tax would be increased by $0.04. The total taxes for Debt and Capital for 2012 to 2013 would remain the same at $0.17.

By electing to balance the Debt and Capital Revenue with one another, the county is establishing a system in which we invest in purchasing Capital assets instead of borrowing for their purchase. We fully understand that the system will not always balance but we are committed to establish and work the plan and only take exceptions when fully discussed, disclosed, and approved by the County Legislative Body.

Bench Marks

Net Debt Per Capita: Total Debt of a County divided by County's population. **Bench Mark as established by Roane County is a goal to have no more than $800 (debt per capita) but to insure we do not exceed $1,400.**

Net Debt to Assessed Property Value (Net Debt/Assessed Property Value). **The overall net debt should not exceed 10% of assessed value.**

Ratio of Debt Expenditures to Total governmental expenditures (excludes capital and agencies funds). Calculated as total budget expenditures of fund 151 divided by total budget expenditures of funds 101-151. **Ratio should not exceed 5%.**

Debt as a Percentage of Personal Income (per capita income/net debt per capita). **Ratio should not exceed 15%.**

More Statistics

About This Section:

- **Purpose:** Provides quick access to frequently asked questions and key statistical data.
- **Updates:** Contents are reviewed and updated annually.
- **Scope:** This section supports further research and discussion; it does not draw conclusions or replace comprehensive reports like Annual Audits.
- **Goal:** Using historical data and economic projections helps leaders make informed decisions to achieve our County's goals.

Various Revenues Received and Collected in Roane County

Tax/Fee	Collected by	Time Frame
Alcoholic Beverage Tax	State of Tennessee	Quarterly
Archive Record Fee	County Court Clerk	Per Occurrence
Bank Excise Tax	State of Tennessee	Annually
Beer Permit	County Clerk	Annually
Beer Tax	State of Tennessee	Twice a Year
Building Permit	Codes	Per Occurrence
Business Tax	State of Tennessee	Monthly
Cable TV Franchise Fee	County Trustee	Quarterly
Chancery Court Fines/Fees	Clerk & Master	Monthly
Charges for Services - SROs	County Trustee	Annually
Circuit Court Fines/Fees	Circuit Court Clerk	Monthly
Commissary Sales	Sheriff	Monthly
Contracted Prisoner Board	State of Tennessee	Monthly
Delinquent Property Taxes	Clerk & Master	Monthly
Federal Grants	Federal Government	As Requested
Fees In Lieu of Salary	Fee Official	Monthly
Hotel/Motel Tax	County Court Clerk	Monthly
Income Tax	State of Tennessee	Annually
Juvenile Court Fines/Fees	Sessions Court Clerk	Monthly
Lease/Rentals	County Trustee	Monthly
Litigation Tax	Court Clerks	Monthly
Mixed Drink Tax	State of Tennessee	Monthly
PILOTS	County Trustee	Annually
Probation	County Trustee	Annually
Property Tax	County Trustee	Nov-Feb
Recreation Fees	County Trustee	Monthly
Sessions Court Fines/Fees	Sessions Court Clerk	Monthly
State Grants	State of Tennessee	As Requested
State Revenue Sharing - TVA	State of Tennessee	Quarterly
Supplement Election Official	State of Tennessee	Quarterly
Telephone Commissions	Sheriff	Monthly
Wholesale Beer Tax	County Trustee	Monthly

July 10, 2026

Roane County, Tennessee

County Technical Assistance Service
226 Anne Dallas Dudley Blvd, Suite 400
Nashville, TN 37219-1804

Roane County, Tennessee
Highway Fund Local Revenues
Certification for FY 2027

Account	Actual					Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Current Property Tax	1,387,056	1,406,943	1,445,484	1,462,188	2,201,740	2,239,075
Trustee's Collections - Prior Year	20,104	26,341	21,397	32,663	27,373	20,000
Circuit Clerk/Clerk and Master Collections - Prior Years	33,583	30,691	25,747	30,363	27,723	20,000
Interest and Penalty	5,210	6,465	5,896	7,107	7,125	5,000
Mineral Severance Tax	37,806	46,582	64,776	109,002	140,442	53,000
Investment Income	(1,013)	1,609	3,431	5,141	-	-
Total Local Revenues	**1,482,746**	**1,518,631**	**1,566,731**	**1,646,464**	**2,404,403**	**2,337,075**
Average = Total of 5 years local revenue divided by 5				**Five Year Average**	**1,723,795**	

The undersigned officials of Roane County, TN do hereby certify that $2,337,075 has been appropriated and allocated for County Highway purposes from Fiscal Year 2027 Local Revenue Sources as compared to $1,723,795 that represents the average of the most recent 5 years of Local Revenue Sources allocated and received for Roane County Highway purposes, pursuant to Tennessee Code Annotated 67-3-901.

Electronic Signature on File

Robert Creswell, County Executive

Electronic Signature on File

Dennis Ferguson, Hwy Chief Admin Off

2027 Roane County 5 Year Average Highway Certification

Account		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Budget 2027
40110 Current Property Tax		1,387,056	1,406,943	1,445,484	1,462,188	2,201,740	2,239,075
40115 Discount on Property Taxes		-	-	-	-	-	-
40120 Trustee's Collections - Prior Year		20,104	26,341	21,397	32,663	27,373	20,000
40125 Trustee's Collections - Bankruptcy		-	-	-	-	-	-
40130 Circuit Clerk/Clerk and Master Collections - Prior Years		33,583	30,691	25,747	30,363	27,723	20,000
40140 Interest and Penalty		5,210	6,465	5,896	7,107	7,125	5,000
40150 Pickup Taxes		-	-	-	-	-	-
40161 Payments in-Lieu-of Taxes - T.V.A.		-	-	-	-	-	-
40162 Payments in-Lieu-of Taxes - Local Utilities		-	-	-	-	-	-
40163 Payments in-Lieu-of Taxes - Other		-	-	-	-	-	-
40210 Local Option Sales Tax		-	-	-	-	-	-
40220 Hotel/Motel Tax		-	-	-	-	-	-
40240 Wheel Tax		-	-	-	-	-	-
40250 Litigation Tax - General		-	-	-	-	-	-
40260 Litigation Tax - Special Purpose		-	-	-	-	-	-
40270 Business Tax		-	-	-	-	-	-
40280 Mineral Severance Tax		37,806	46,582	64,776	109,002	140,442	53,000
40285 Adequate Facilities/Development Tax		-	-	-	-	-	-
40290 Other County Local Option Taxes		-	-	-	-	-	-
40320 Sank Excise Tax		-	-	-	-	-	-
40330 Wholesale Beer Tax		-	-	-	-	-	-
40331 Beer Privilege Tax		-	-	-	-	-	-
40340 Coal Severance Tax		-	-	-	-	-	-
40350 Interstate Telecommunications Tax		-	-	-	-	-	-
44110 Investment Income		(1,013)	1,609	3,431	5,141	-	-
44120 Lease/Rentals/PPP		-	-	-	-	-	-
44990 Other Local Revenues		-	-	-	-	-	-
	T	**1,482,746**	**1,518,631**	**1,566,731**	**1,646,464**	**2,404,403**	**2,337,075**
						5 Year Average:	**1,723,795**
						Difference:	**613,280**

Top Ten Taxpayers by Year 2016-2026

	Taxpayer	Business Type	FY 2026 Taxes	Prior Year
1	UT Battelle	National Security	689,366	1
2	Vw Credit Inc	Distribution Center	265,488	2
3	Norfolk Southern-Main Line/CNO	Railway	215,698	3
4	Befesa Zinc Us, Inc	Metal Processing	143,044	5
5	Woodstone Enterpises	Disposal of Hazardous Waste	98,573	6
6	GTS Duratek Bear Creek, Inc	Retail	78,719	9
7	East TN Natural Gas	Utilities	68,235	n/a
8	At&t Mobility	Telecommunications	65,508	n/a
9	Volunteer Energy Cooperative	Utilities	61,923	n/a
10	Crete Carrier Corp	Freight	61,463	n/a
	TOTAL		**1,748,017**	

	Taxpayer	Business Type	FY 2025 Taxes	Prior Year
1	UT Battelle	National Security	879,515	1
2	Vw Credit Inc	Distribution Center	336,839	2
3	Norfolk Southern-Main Line/CNO	Railway	206,685	4
4	Sentinel Technology	Bitcoin	165,918	3
5	Befesa Zinc Us, Inc	Metal Processing	149,429	N/A
6	Woodstone Enterprises	Construction	126,377	6
7	Walmart	Retail	85,560	7
8	Kroger	Food Chain	82,728	N/A
9	Gts Duratek Bear Creek, Inc.	Disposal of Hazardous Waste	81,526	5
10	Arch Pphrntn01	Real Estate	74,458	8
	TOTAL		**2,189,035**	

	Taxpayer	Business Type	FY 2024 Taxes	Prior Year
1	UT Battelle	National Security	879,515	1
2	Vw Credit Inc	Distribution Center	336,839	2
3	Sentinel Technology	Bitcoin	165,918	n/a
4	Norfollk Southern	Railway	153,050	n/a
5	Gts Duratek Bear Creek, Inc.	Disposal of Hazardous Waste	128,903	6
6	Woodstone Enterprises	Construction	126,377	7
7	Wal-Mart	Retail	86,112	4
8	Arch Pphrntn01	Real Estate	74,938	9
9	Toho Carbon Fibers	Manufacturing Industry	72,551	10
10	At&t Mobility	Retail	72,443	n/a
	TOTAL		**1,951,652**	

Top Ten Taxpayers by Year 2016-2026

	Taxpayer	Business Type	FY 2023 Taxes	Prior Year
1	UT Battelle	National Security	963,098	1
2	Vw Credit Inc	Distribution Center	336,839	2
3	Norfolk Southern	Rail Road	235,342	n/a
4	Duratek Services Inc	Disposal of Hazardous Waste	197,837	4
5	Befsa Zinc US Inc	Zinc Recycling	185,184	3
6	Brigadoon Partners	Business Services, Nec	133,417	5
7	Woodstone Enterprises	Construction	124,948	6
8	US Atomic Energy Comm	Department of Energy	118,302	7
9	Wal-Mart	Retail	103,700	8
10	Kroger	Food Chain	86,504	9
	TOTAL		**2,485,171**	

	Taxpayer	Business Type	FY 2022 Taxes	Prior Year
1	UT Battelle	National Security	963,098	1
2	Vw Credit Inc	Distribution Center	336,839	n/a
3	Befsa Zinc US Inc	Zinc Recycling	185,184	n/a
4	Duratek Services Inc	Disposal of Hazardous Waste	197,773	4
5	Brigadoon Partners	Business Services, Nec	133,417	5
6	Woodstone Enterprises	Construction	126,377	n/a
7	US Atomic Energy Comm	Department of Energy	118,302	7
8	Wal-Mart	Retail	103,700	8
9	Kroger	Food Chain	83,763	9
10	Arhc Pphmtn01 LLC	Evaluation of Historic Properties	74,938	n/a
	TOTAL		**2,323,391**	

	Taxpayer	Business Type	FY 2021 Taxes	Prior Year
1	UT Battelle	National Security	1,299,333	1
2	Norfolk Southern	Main Line Railroad	336,130	2
3	AZR Corporation	Zinc Recycling	268,653	3
4	GTS Duratek	Disposal of Hazardous Waste	230,768	4
5	Brigadoon Partners	Business Services, Nec	133,362	n/a
6	DWK Life Science	Manufacturing	128,540	5
7	US Atomic Energy Comm	Department of Energy	114,257	6
8	Wal-Mart	Retail	103,559	n/a
9	Kroger	Food Chain	96,547	8
10	AT & T Mobility, LLC	Utilities	96,274	n/a
	TOTAL		**2,807,423**	

Top Ten Taxpayers by Year 2016-2026

	Taxpayer	Business Type	FY 2020 Taxes	Prior Year
1	UT Battelle	National Security	1,689,022	1
2	Norfolk Southern	Main Line Railroad	280,596	2
3	Azr Corporation(Horsehead)	Zinc Recycling	232,783	n/a
4	GTS Duratek	Disposal of Hazardous Waste	120,621	4
5	DWK Life Science	Manufacturing	113,522	n/a
6	US Atomic Energy Comm	Department of Energy	103,930	n/a
7	93 Palladium Way Prop LLC	Research & Development	86,054	8
8	Wal-Mart Energy	Retail	86,009	7
9	AT & T Mobility, LLC	Utilities	85,970	9
10	East Tennessee Natural Gas, LLC	Utilities	84,098	10
	TOTAL		**2,882,605**	

	Taxpayer	Business Type	FY 2019 Taxes	Prior Year
1	UT Battelle	National Security	1,023,120	1
2	Norfolk Southern	Main Line Railroad	293,888	2
3	Horsehead	Zinc Recycling	236,437	3
4	GTS Duratek	Disposal of Hazardous Waste	134,538	4
5	BellSouth	Telecommunication	105,755	5
6	At & T Mobility	Utilities	86,331	n/a
7	East TN Natural Gas	Utilities	83,422	8
8	Wal-Mart Energy	Retail	82,720	7
9	93 Palladium Way Prop	Research & Development	82,541	9
10	Crete Carrier	Trucking	75,566	10
	TOTAL		**2,204,318**	

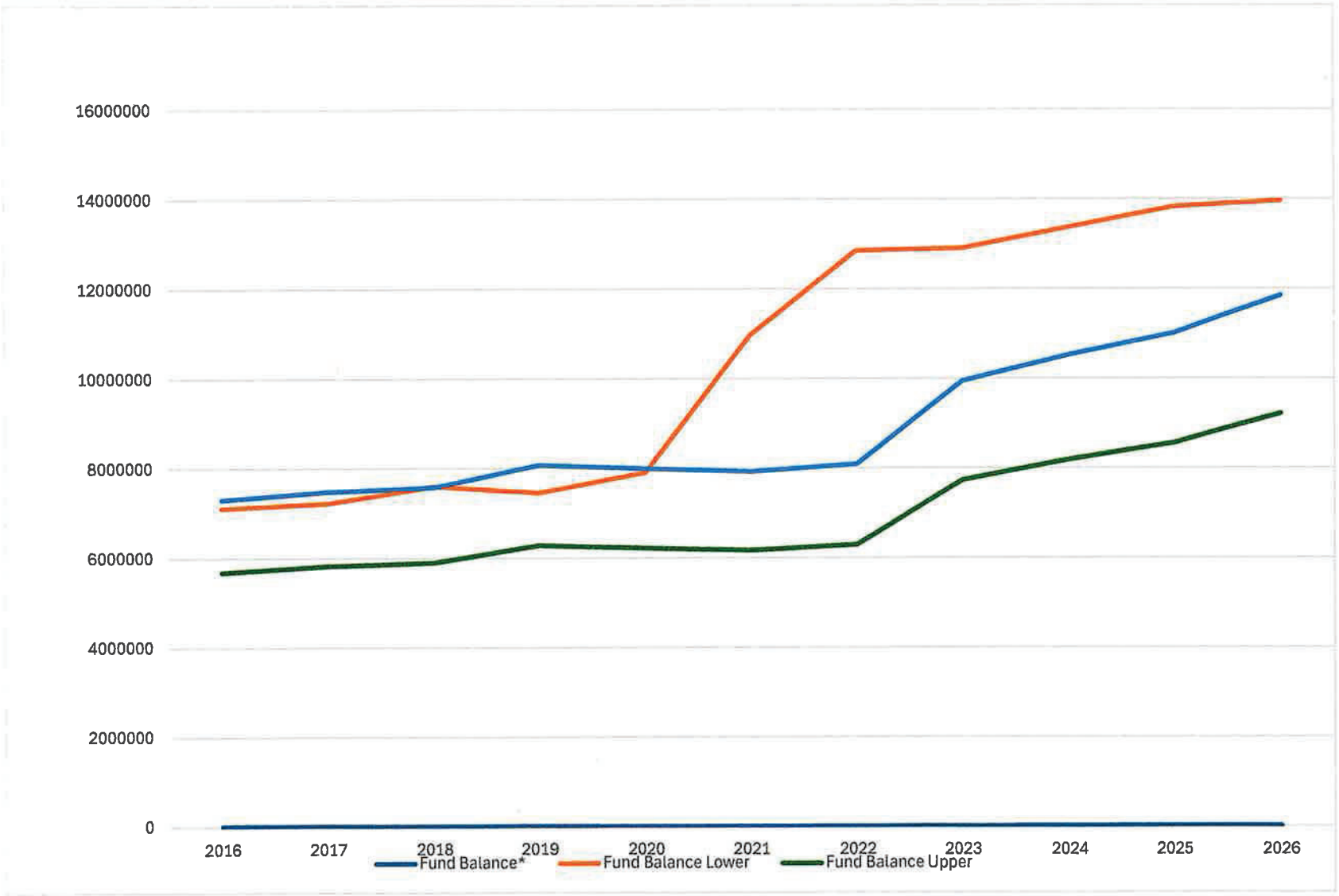
	Taxpayer	Business Type	FY 2018 Taxes	Prior Year
1	UT Battelle	National Security	1,023,120	1
2	Norfolk Southern	Main Line Railroad	294,996	2
3	Horsehead	Zinc Recycling	220,135	3
4	GTS Duratek	Disposal of Hazardous Waste	135,525	5
5	BellSouth	Telecommunication	120,475	4
6	Volunteer Energy Coop	Utilities	83,416	9
7	Wal-Mart Energy	Retail	82,750	7
8	East TN Natural Gas	Utilities	82,574	n/a
9	93 Palladium Way Prop	Research & Development	82,541	8
10	Crete Carrier	Trucking	74,541	10
	TOTAL		**2,200,073**	

Top Ten Taxpayers by Year 2016-2026

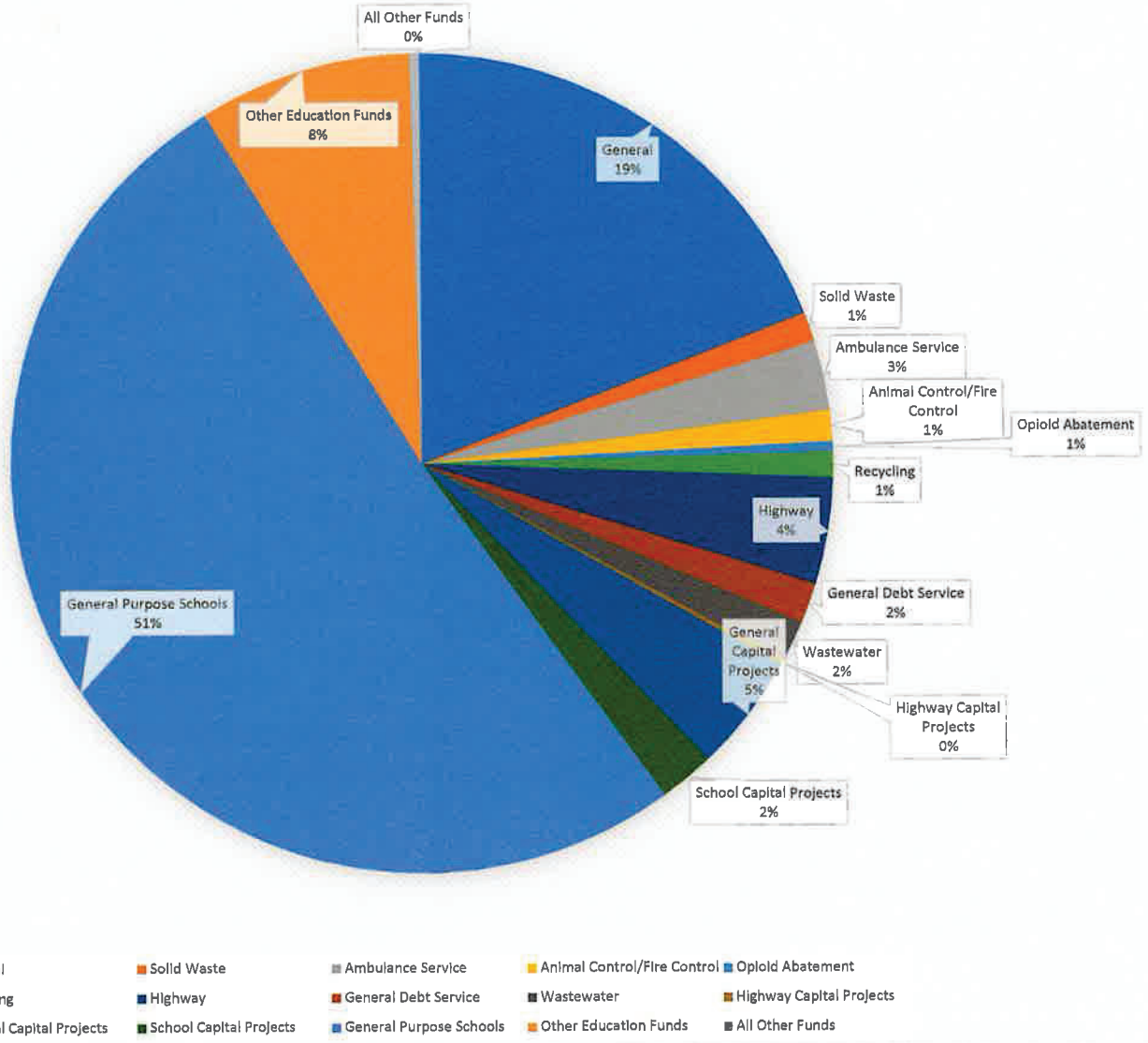
	Taxpayer	Business Type	FY 2017 Taxes	Prior Year
1	UT Battelle	National Security	1,023,120	1
2	Norfolk Southern	Railroad	328,686	2
3	Horsehead	Recycling	235,298	3
4	Bell South	Telecommunications	220,451	5
5	Duratek	Hazardous Waste Disposal	219,757	4
6	TOHO	Carbon Fibers	102,527	6
7	Walmart	Retail	100,423	7
8	93 Palladium Way Prop.	Research & Development	82,541	n/a
9	Volunteer Energy	Utilities	82,921	9
10	Crete Carrier	Trucking	74,844	8
	TOTAL		**2,470,568**	

	Taxpayer	Business Type	FY 2016 Taxes	Prior Year
1	UT Battelle	National Security	1,023,120	1
2	Norfolk Southern	Railroad	298,495	2
3	Horsehead	Zinc Recycling	219,212	3
4	Duratek	Disposal of hazardous waste	184,609	4
5	Bell South	Telecommunications	185,721	5
6	TOHO	Carbon Fibers	146,867	6
7	Walmart	Retail	89,829	7
8	Crete Carrier	Trucking	82,541	8
9	Volunteer Energy	Utilities	82,283	9
10	RRP LLC		73,753	10
	TOTAL		**2,386,430**	

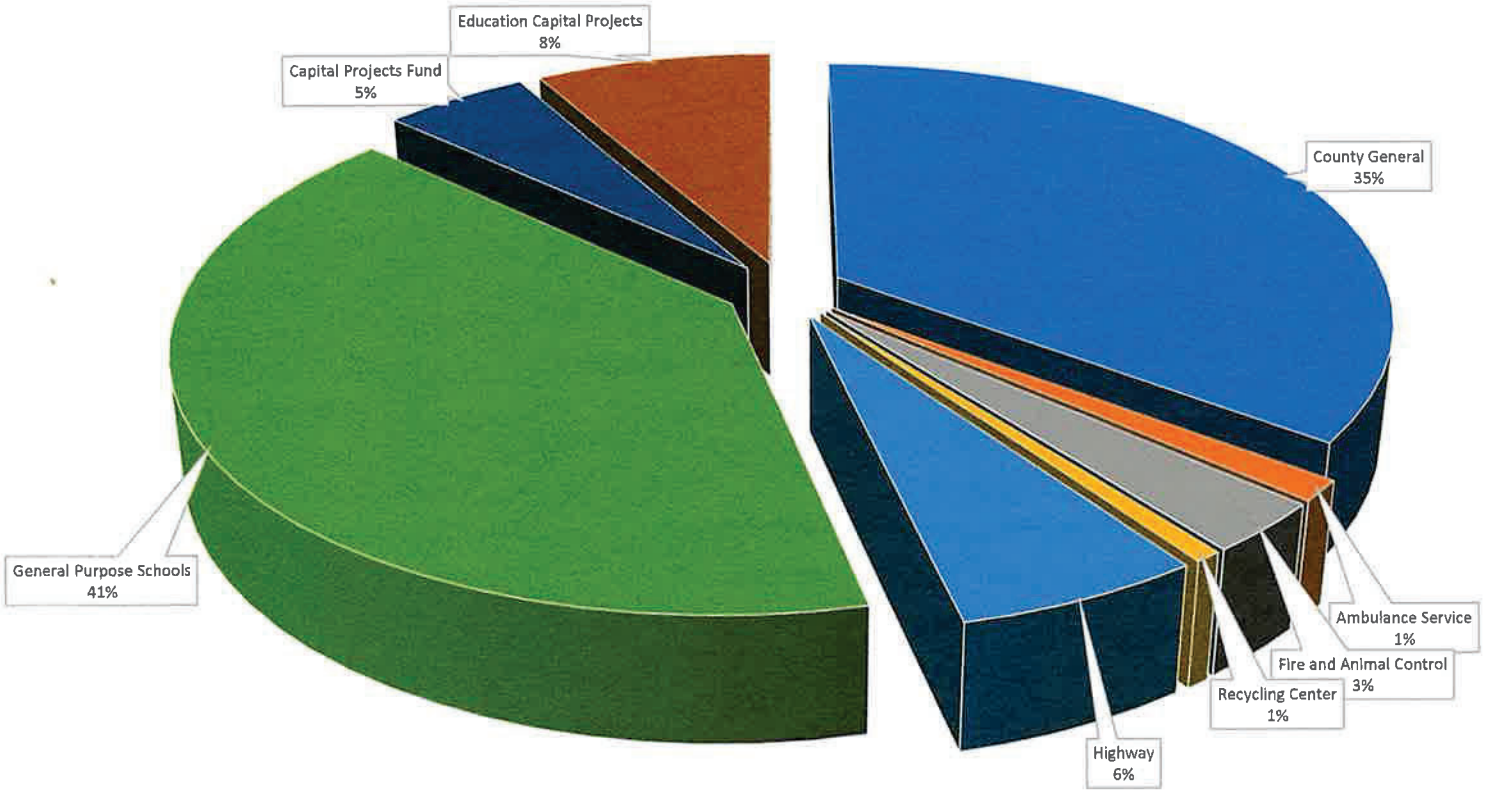
General Fund Balance and Recommended Range
2016-2026



Fiscal Year 2026-2027 Budget Expenditures
All funds except internal service 264/266 funds- $1,567,494



Distribution of the Rural tax Rate 1.4987
(Cities do not pay for Fire and Animal)



Roane County, Tennessee
Schedule of Changes in Long-term Bonds and Other Loans
For the Year Ended June 30, 2027

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-26	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-27
GOVERNMENTAL ACTIVITIES								
BONDS PAYABLE								
Payable through General Debt Service Fund								
General Obligation Refunding Bonds, Series 2017A	$ 9,770,000	2 to 2.50 %	5-19-17	5-1-29	$ 3,900,000	$ 0	$ 1,500,000	$ 2,400,000
General Obligation Bonds, Series 2019	7,100,000	3 to 5	5-10-19	5-1-49	6,280,000	0	190,000	6,090,000
General Obligation Bonds, Series 2020	4,900,000	2 to 5	2-14-20	5-1-49	4,305,000	0	135,000	4,170,000
Total Payable through General Debt Service Fund					$ 14,485,000	$ 0	$ 1,825,000	$ 12,660,000
Total Bonds Payable					$ 14,485,000	$ 0	$ 1,825,000	$ 12,660,000
OTHER LOANS PAYABLE								
Payable through General Debt Service Fund								
Energy Efficient Incentive School Loan	3,682,407	0	8-31-22	8-31-40	3,291,581	0	224,784	3,066,797
Total Other Loans Payable					$ 3,291,581	$ 0	$ 224,784	$ 3,066,797
BUSINESS-TYPE ACTIVITIES								
OTHER LOANS PAYABLE								
State Revolving Loan Fund	4,387,595	1.77	6-24-11	12-1-35	$ 2,271,519	$ 0	$ 221,904	$ 2,049,615
Total Other Loans Payable					$ 2,271,519	$ 0	$ 221,904	$ 2,049,615

Roane County, Tennessee
Tax Rates and Assessments
Last Ten Years

Audit/Tax Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fund										
General	0.7050	0.7050	0.7050	0.7385	0.74	0.74	0.83	0.8540	0.5321	0.529
Solid Waste/Sanitation	-	-	-	-	-	-	-	-	-	-
Ambulance	0.010	0.010	0.010	0.0092	0.01	0.01	0.02	0.0100	0.0120	0.0192
Fire and Animal Control	0.060	0.060	0.070	0.0643	0.06	0.06	0.06	0.0750	0.0464	0.0464
Recycling Center	0.030	0.030	0.030	0.0278	0.03	0.03	0.03	0.0300	0.0110	0.0100
Highway/Public Works	0.100	0.100	0.100	0.0925	0.10	0.10	0.10	0.1000	0.0914	0.0914
General Purpose School	1.225	1.225	1.175	1.1174	1.12	1.05	1.02	1.0210	0.6218	0.6057
General Debt Service	0.145	0.145	0.245	0.1856	0.13	0.13	0.07	0.0500	0.0000	0.0000
General Capital Projects	0.050	0.050	0.050	0.0000	0.06	0.06	0.05	0.0600	0.0750	0.0750
School Capital Projects	0.085	0.085	0.135	0.0890	0.09	0.22	0.22	0.2000	0.1090	0.1220
Total Inside Tax Rates	2.410	2.410	2.520	2.3243	2.34	2.40	2.40	2.4000	1.4987	1.4987
Rural Debt Service	0.145	0.145	0.160	0.1466	0.13	-	-	0.0000	0.0000	0.0000
Education Debt Service	0.020	0.020	0.005	-	-	-	-	0.0000	0.0000	0.0000
Total Tax Rates	2.575	2.575	2.685	2.4709	2.47	2.40	2.40	2.4000	1.4987	1.4987
Assessed Valuation										
Real and Personal	$ 1,214,091,644	$ 1,221,805,126	$ 1,265,223,807	$ 1,394,479,842	$ 1,391,401,579	$ 1,419,700,842	$ 1,468,071,743	$ 1,529,853,741	$ 2,464,023,788	2,528,461,657
Public Utilities	$ 41,096,721	$ 41,096,721	$ 37,892,637	$ 42,342,873	$ 42,324,225	$ 43,454,723	$ 33,203,094	$ 35,526,907	$ 47,975,101	50,226,171
Total Assessed Valuation	$ 1,255,188,365	$ 1,262,901,847	$ 1,303,116,444	$ 1,436,822,715	$ 1,433,725,804	$ 1,463,155,565	$ 1,501,274,837	$ 1,565,380,648	$ 2,511,998,889	$ 2,578,687,828
Percent Changes of R&P	0.17%	0.64%	3.55%	10.22%	-0.22%	2.03% *	3.41%	4.21%	61.06%	2.62%
Percent Changes of Utilities	6.48%	0.00%	-7.80%	11.74%	-0.04%	2.67% *	-23.59%	7.00%	35.04%	4.69%

Note: Tax rates decreased and Assessed Value increased in FY2026 due to reappraisal