

**UPDATED 5/7/2026**

**In lieu of salary increases, it is proposed to assist with insurance coverage**

- LIMITED PPO EMP ONLY \$676/mo → \$776/mo can also apply to dental/vision
- $676*6 + 676*5\%*6 = \$8,315$  →  $\$776*6 + 776*5\%*6 = 9,545$

Currently, 95 employees are taking this benefit.

▪ Fund 101 – 72	$8300 \times 72 = 597,600 \rightarrow 687,240 = 72 \times 9545$
▪ Fund 111 – 7	$8300 \times 7 = 58,100 \rightarrow 66,815 = 7 \times 9545$
▪ Fund 116 – 5	$8300 \times 5 = 41,500 \rightarrow 47,725 = 5 \times 9545$
▪ Fund 118 – 11	$8300 \times 11 = 91,300 \rightarrow 104,995 = 11 \times 9545$

**FUND 122 COUNTY DRUG**

Response from CTAS Wes Robertson on using Fund 122 for purchasing a generator or a vehicle.

Yes, the drug fund can be used to purchase nonrecurring general law enforcement expenditures. Those should both qualify as nonrecurring expenditures.

TCA 39-17-420(a)

(1) Except as provided in subdivision (a)(2) and in subsection (d), all fines and forfeitures of appearance bonds received because of a violation of any provision of this part and that are specifically set forth in this part, and the proceeds of goods seized and forfeited under § 53-11-451 and disposed of according to law, shall be accounted for in a special revenue fund of the jurisdiction that initiated the arrest, or in a special reserve fund of the university employing the campus police officers if the arrest was initiated by campus police officers as defined in § 49-7-118 or in the special revenue fund of the department of correction if the arrest was initiated by the internal affairs director or an internal affairs special agent of the department of correction. All financial activities related to funds received under this part shall be accounted for in this fund. Cash transactions related to undercover investigative operations of county or municipal drug enforcement programs shall be administered in compliance with procedures established by the comptroller of the treasury. **Moneys in the special revenue fund may be used only for the following purposes:**

- (A) Local drug enforcement program;
- (B) Local drug education program;
- (C) Local drug treatment program; and
- (D) Nonrecurring general law enforcement expenditures.**

*Waiting for confirmation from TN Comptroller / Local Audit Division*

Statement of Proposed Operations

171 - Capital Projects Fund

For Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	PROPOSED 2026-2027	
<b>40000</b>	<b>LOCAL TAXES</b>				
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>				
171 - 40285	Adequate Facilities / Development Tax	24,500	1,430,828	300,000	FY26 Enbridge Solar Farm
	<b>Total County Local Option Taxes</b>	<b>24,500</b>	<b>1,430,828</b>	<b>300,000</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>				
171 - 43190	Other	300,000	300,000	300,000	CoreCivic Administration Fees
	<b>Total Current Services</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>				
171 - 44110	Investment Income	-	12,374	72,000	interest from CDs
	<b>Total Other Local Revenues</b>	<b>-</b>	<b>12,374</b>	<b>72,000</b>	
	<b>TOTAL REVENUES</b>	<b>324,500</b>	<b>1,743,202</b>	<b>672,000</b>	
<b>58000</b>	<b>OTHER GENERAL GOVERNMENT</b>				
<b>58400</b>	<b>OTHER CHARGES</b>				
171 - 58400-510	Trustee Commission	245	14,832	7,392	1% commission on revenues
	<b>Total Other Charges</b>	<b>245</b>	<b>14,832</b>	<b>7,392</b>	
<b>90000</b>	<b>CAPITAL PROJECTS</b>				
<b>91120</b>	<b>ADMINISTRATION OF JUSTICE PROJECTS</b>				
	<b>JAIL / JUSTICE CENTER</b>				
171 - 91120-399-JAIL	Other Contracted Services	10,000	-	10,000	Jail - Engineering, Professional Services
171 - 91120-715-JAIL	Land	139,459			
	<b>EMERGENCY TOWER</b>				
171 - 91120-399-TOWER	Other Contracted Services		1,750	450,000	Tower - Engineering, Professional Services
<b>91130</b>	<b>PUBLIC SAFETY PROJECTS</b>				
171 - 91130-706	Building Construction		-	200,000	Fire Dept - Garage Building
	<b>Total Capital Projects</b>	<b>149,459</b>	<b>1,750</b>	<b>660,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>149,704</b>	<b>16,582</b>	<b>667,392</b>	
	<b>TOTAL REVENUES</b>	<b>\$ 324,500</b>	<b>\$ 1,743,202</b>	<b>\$ 672,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>149,704</b>	<b>16,582</b>	<b>667,392</b>	
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>174,796</b>	<b>1,726,620</b>	<b>4,608</b>	
	<b>OTHER FINANCING SOURCES</b>				
171 - 49800	Transfers In - Transfer from Other Funds	-	-	406,205	From ARPA
171 - 99100-590	Transfers Out - Transfers to Other Fund	-	-	(600,000)	to Fund 101
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>(193,795)</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>174,796</b>	<b>1,726,620</b>	<b>(189,187)</b>	
	<b>FUND BALANCE JULY 1</b>	<b>808,973</b>	<b>983,769</b>	<b>2,710,389</b>	
	<b>FUND BALANCE JUNE 30</b>	<b>983,769</b>	<b>2,710,389</b>	<b>2,521,202</b>	