



Loudon County Government

Department of Accounts and Budgets

Capital Projects Financial Report



October 30, 2026

Loudon County Government

2027 Capital Projects Financial Report

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General Capital Projects

FY 2027

10 Year Financial Summary



General Capital Projects
Fund 171
10 Year Financial Summary

FY 2017 - 2020

Sub Fund Title	Sub Fund	Fiscal Year 2017			Fiscal Year 2018			Fiscal Year 2019			Fiscal Year 2020		
		<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>
Capital Projects Committee FY 2016	016	16,663.00	(16,663.00)	-	-	-	-	-	-	-	-	-	-
Capital Projects Committee FY 2017	017	-	63,668.74	63,668.74	63,668.74	(63,668.74)	-	-	-	-	-	-	-
Capital Projects Committee FY 2018	018	-	-	-	-	97,487.19	97,487.19	97,487.19	(97,487.19)	-	-	-	-
Capital Projects Committee FY 2019	019	-	-	-	-	-	-	-	110,530.02	110,530.02	110,530.02	(110,530.02)	-
Capital Projects Committee FY 2020	020	-	-	-	-	-	-	-	-	-	-	120,607.75	120,607.75
Jail Renovation Project	15M	-	50.00	50.00	50.00	8,486,573.84	8,486,623.84	8,486,623.84	(158,206.06)	8,328,417.78	8,328,417.78	(7,363,657.35)	964,760.43
Del Conca PILOT Reimb	600	122,054.00	(54,081.39)	67,972.61	67,972.61	31,285.00	99,257.61	99,257.61	162,258.80	261,516.41	261,516.41	(41,464.00)	220,052.41
New Annex Project	7M	-	-	-	-	-	-	-	-	-	-	(33.01)	(33.01)
Americans w/Disability Act	ADA	2,986.25	-	2,986.25	2,986.25	-	2,986.25	2,986.25	-	2,986.25	2,986.25	-	2,986.25
Undesignated Cash Balance Avail.	BAL	17,658.31	-	17,658.31	17,658.31	9,706.82	27,365.13	27,365.13	55,623.32	82,988.45	82,988.45	6,226.51	89,214.96
Sheriff Department Vehicles	CAR	172,358.81	5,249.36	177,608.17	177,608.17	5,466.83	183,075.00	183,075.00	5,236.63	188,311.63	188,311.63	4,863.12	193,174.75
County Office Building Project	COB	16,554.80	(16,554.80)	-	-	-	-	-	-	-	-	-	-
Courthouse Fire - Insurance Recovery	CRT	-	-	-	-	-	-	-	696,246.27	696,246.27	696,246.27	4,853,426.85	5,549,673.12
Dixie Lee Junction	DLJ	-	4,500.00	4,500.00	4,500.00	-	4,500.00	4,500.00	-	4,500.00	4,500.00	-	4,500.00
Geographic Information Systems	GIS	64,475.36	2,636.00	67,111.36	67,111.36	5,038.00	72,149.36	72,149.36	3,819.50	75,968.86	75,968.86	1,566.84	77,535.70
Highway 72 Street Lighting Project	H72	13,212.16	906.82	14,118.98	14,118.98	-	14,118.98	14,118.98	(42.54)	14,076.44	14,076.44	(85,908.86)	(71,832.42)
Harrison Road Improvement Project	HAR	176,900.00	(176,899.50)	0.50	0.50	-	0.50	-	-	-	-	-	-
Simpson Road Reconstruction Project	SIM	89,819.61	0.39	89,820.00	89,820.00	-	89,820.00	89,820.00	-	89,820.00	89,820.00	-	89,820.00
Sheriff's Shooting Range	SSR	305.00	-	305.00	305.00	-	305.00	305.00	-	305.00	305.00	-	305.00

General Capital Projects

Fund 171

10 Year Financial Summary

FY 2021 - 2024

Sub Fund Title	Sub Fund	Fiscal Year 2021			Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2024		
		<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>
Capital Projects Committee FY 2020	020	120,607.75	(120,607.75)	-	-	-	-	-	-	-	-	-	-
Capital Projects Committee FY 2021	021	-	264,114.50	264,114.50	264,114.50	(260,029.33)	4,085.17	4,085.17	(4,085.17)	-	-	-	-
Capital Projects Committee FY 2022	022			-	-	165,072.30	165,072.30	165,072.30	(165,018.90)	53.40	53.40	(53.40)	-
Capital Projects Committee FY 2023	023			-			-	-	150,510.49	150,510.49	150,510.49	(147,450.22)	3,060.27
Capital Projects Committee FY 2024	024			-			-			-	-	153,813.06	153,813.06
Jail Renovation Project	15M	964,760.43	(439,678.86)	525,081.57	525,081.57	(43,805.56)	481,276.01	481,276.01	(31,552.89)	449,723.12	449,723.12	(79,893.89)	369,829.23
Del Conca PILOT Reimb	600	220,052.41	49,909.90	269,962.31	269,962.31	50,976.84	320,939.15	320,939.15	(29,517.16)	291,421.99	291,421.99	(55,530.16)	235,891.83
New Annex Project	7M	(33.01)	33.01	-	-	-	-	-	-	-	-	-	-
Americans w/Disability Act	ADA	2,986.25	13,302.19	16,288.44	16,288.44	(10,210.45)	6,077.99	6,077.99	-	6,077.99	6,077.99	-	6,077.99
Archives & Storage	ARC			-			-	-	15,193.10	15,193.10	15,193.10	(11,750.00)	3,443.10
Undesignated Cash Balance Avail.	BAL	89,214.96	129,384.90	218,599.86	218,599.86	86,778.34	305,378.20	305,378.20	(202,888.65)	102,489.55	102,489.55	(83,909.59)	18,579.96
Centre 75 Land Sales	C75			-			-	-	221,490.00	221,490.00	221,490.00	131,964.20	353,454.20
Sheriff Department Vehicles	CAR	193,174.75	5,476.14	198,650.89	198,650.89	1,402.64	200,053.53	200,053.53	5,476.14	205,529.67	205,529.67	(120,565.95)	84,963.72
Courthouse Fire - County Costs	CCH	-	-	-	-	116,940.00	116,940.00	116,940.00	22,000.00	138,940.00	138,940.00	197,153.00	336,093.00
Courthouse Fire - Insurance Recovery	CRT	2,638,213.80	(1,141,977.47)	1,496,236.33	1,496,236.33	3,512,125.80	5,008,362.13	5,008,362.13	(1,696,838.30)	3,311,523.83	3,311,523.83	(699,103.40)	2,612,420.43
County Office Building Project	COB			-			-	-	760,991.57	760,991.57	760,991.57	(739,296.56)	21,695.01
Direct Appropriation Grant	DAG	-		-	-	497,420.00	497,420.00	497,420.00	(497,420.00)	-			-
Davis Road repairs	DAV			-			-			-	-	677,000.00	677,000.00
Freeze Insurance Recovery	FRZ			-			-	-	40,343.73	40,343.73	40,343.73	-	40,343.73
Dixie Lee Junction	DLJ	4,500.00	-	4,500.00	4,500.00	(4,500.00)	-	-	-	-	-	-	-
Geographic Information Systems	GIS	77,535.70	3,616.50	81,152.20	81,152.20	2,102.00	83,254.20	83,254.20	3,027.00	86,281.20	86,281.20	1,585.00	87,866.20
Government (Local) Support Grant	GSG	-	850,799.87	850,799.87	850,799.87	(823,216.41)	27,583.46	27,583.46	(27,294.00)	289.46	289.46	(289.46)	-
Highway 72 Street Lighting Project	H72	(71,832.42)	85,585.76	13,753.34	13,753.34	(13,753.34)	-			-	-		-
Simpson Road Reconstruction Project	SIM	89,820.00	-	89,820.00	89,820.00	-	89,820.00	89,820.00	(89,819.45)	0.55	0.55	(0.55)	-
Sheriff's Shooting Range	SSR	305.00	-	305.00	305.00	-	305.00	305.00	-	305.00	305.00	-	305.00

General Capital Projects
Fund 171
10 Year Financial Summary

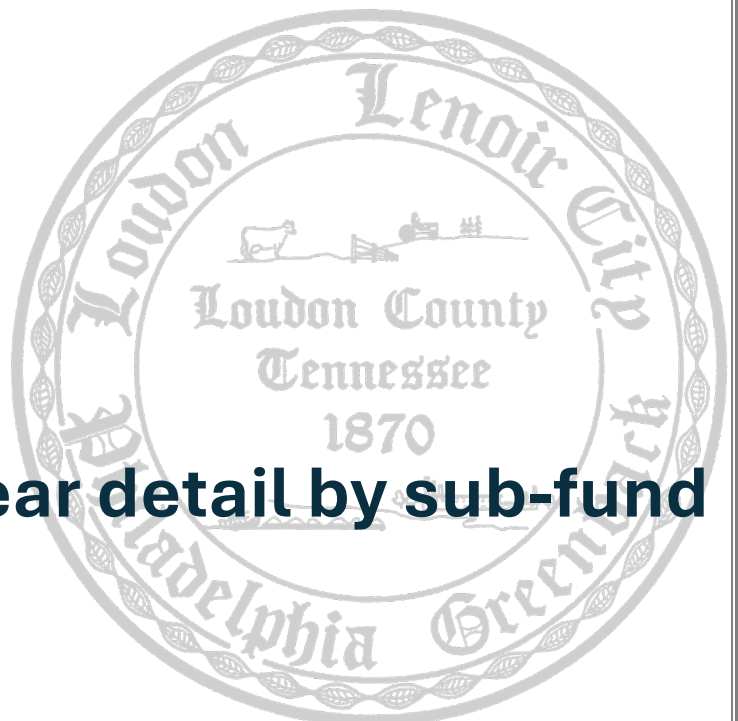
FY 2025 - 2027

Sub Fund Title	Sub Fund	Fiscal Year 2025			Fiscal Year 2026			Fiscal Year 2027		
		<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>
Capital Projects Committee FY 2023	023	3,060.27	(3,060.27)	-	-	-	-	-	-	-
Capital Projects Committee FY 2024	024	153,813.06	(104,229.52)	49,583.54	49,583.54	(678.57)	48,904.97	48,904.97	(48,904.97)	-
Capital Projects Committee FY 2025	025	-	177,572.56	177,572.56	177,572.56	(152,631.33)	24,941.23	-	-	-
Capital Projects Committee FY 2026	026	-	-	-	-	134,438.59	134,438.59	134,438.59	(10,092.08)	124,346.51
Capital Projects Committee FY 2027	027	-	-	-	-	-	-	-	223,669.24	223,669.24
Jail Renovation Project	15M	369,829.23	13,808.11	383,637.34	383,637.34	(383,637.34)	-	-	-	-
Del Conca PILOT Reimb	600	235,891.83	(235,891.83)	-	-	-	-	-	-	-
Americans w/Disability Act	ADA	6,077.99	(6,077.99)	-	-	-	-	-	-	-
Archives & Storage	ARC	3,443.10	(3,443.10)	-	-	-	-	-	-	-
Undesignated Cash Balance Avail.	BAL	18,579.96	255,213.20	273,793.16	273,793.16	(250,000.00)	23,793.16	23,793.16	25,855.23	49,648.39
Centre 75 Land Sales	C75	353,454.20	48,554.80	402,009.00	402,009.00	(200,000.00)	202,009.00	202,009.00	35,786.53	237,795.53
Sheriff Department Vehicles	CAR	84,963.72	5,476.14	90,439.86	90,439.86	5,476.14	95,916.00	95,916.00	-	95,916.00
Courthouse Fire - County Costs	CCH	336,093.00	(227,613.33)	108,479.67	108,479.67	(59,426.37)	49,053.30	49,053.30	-	49,053.30
Courthouse Fire - Insurance Recovery	CRT	2,612,420.43	77,459.36	2,689,879.79	2,689,879.79	(2,195,525.32)	494,354.47	494,354.47	-	494,354.47
County Office Building Project	COB	21,695.01	(21,695.01)	-	-	-	-	-	-	-
Davis Road repairs	DAV	677,000.00	(672,700.00)	4,300.00	4,300.00	-	4,300.00	4,300.00	-	4,300.00
Freeze Insurance Recovery	FRZ	40,343.73	(3,530.00)	36,813.73	36,813.73	(36,813.73)	-	-	-	-
Geographic Information Systems	GIS	87,866.20	2,343.00	90,209.20	90,209.20	1,885.50	92,094.70	92,094.70	610.00	92,704.70
Health Facilities Grant	HFG	-	-	-	-	829.86	829.86	829.86	-	829.86
Sheriff's Shooting Range	SSR	305.00	-	305.00	305.00	-	305.00	305.00	-	305.00

General Capital Projects

FY 2027

Current year detail by sub-fund



General Capital Projects - Fund 171

Subfunds: 024, 026, & 027

These are new projects that were approved during the fiscal year. These projects are relatively of smaller costs and/or will be more likely to be completed during the fiscal year that is was budgeted. Any funds remaining after project completion will be transferred to subfund BAL.

Subfund '024	Fiscal Year <u>2027</u>
Beginning Cash Balance	\$48,904.97
Revenues (plus)	\$0.00
Expenditures (less)	<u>\$48,904.97</u>
Ending Cash Balance	\$0.00

Subfund '026	Fiscal Year <u>2027</u>
Beginning Cash Balance	\$134,438.59
Revenues (plus)	\$107.92
Expenditures (less)	<u>\$10,200.00</u>
Ending Cash Balance	\$124,346.51

Subfund '027	Fiscal Year <u>2027</u>
Beginning Cash Balance	\$0.00
Revenues (plus)	\$250,225.33
Expenditures (less)	<u>\$26,556.09</u>
Ending Cash Balance	\$223,669.24

General Capital Projects - Fund 171
Subfund: BAL - Balance

Subfund BAL is undesignated cash that may be assigned to new projects or utilized to offset expenses when project estimates are too low.

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	218,599.86	305,378.20	102,489.55	18,579.96	273,793.16	23,793.16
Revenues (plus)	110,001.34	114,067.35	131,651.41	285,213.20	0.00	275,855.23
Expenditures (less)	23,223.00	316,956.00	215,561.00	30,000.00	250,000.00	250,000.00
Ending Cash Balance	\$305,378.20	\$102,489.55	\$18,579.96	\$273,793.16	\$23,793.16	\$49,648.39

General Capital Projects - Fund 171

Subfund: C75 - Centre 75 land

Subfund C75 is proceeds related to land sales at Centre 75. This revenue is moved to other subfunds when cash is needed to fund expenses.

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	0.00	221,490.00	353,454.20	402,009.00	202,009.00
Revenues (plus)	0.00	221,490.00	1,297,072.20	804,580.80	0.00	237,795.30
Expenditures (less)	0.00	0.00	1,165,108.00	756,026.00	200,000.00	202,008.77
Ending Cash Balance	\$0.00	\$221,490.00	\$353,454.20	\$402,009.00	\$202,009.00	\$237,795.53

General Capital Projects - Fund 171
Subfund: CAR - Sheriff's Department Vehicles

Subfund CAR was established to set aside funding from a portion of property taxes for the purchase of new vehicles for the Sheriff's Department.

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	198,650.89	200,053.53	205,529.67	84,963.72	90,439.86	95,916.00
Revenues (plus)	5,476.14	41,175.14	5,476.14	5,476.14	5,476.14	0.00
Expenditures (less)	4,073.50	35,699.00	126,042.09	0.00	0.00	0.00
Ending Cash Balance	\$200,053.53	\$205,529.67	\$84,963.72	\$90,439.86	\$95,916.00	\$95,916.00

General Capital Projects - Fund 171
Subfund: CCH & CRT
Courthouse funds

Subfund CCH & CRT were established due to the Courthouse Fire in 2019. CCH is the subfund with expenses related to county costs that included upgrades to the new courthouse. CRT is the subfund related to funds received/expensed from insurance recovery.

Subfund CCH

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	116,940.00	138,940.00	336,093.00	108,479.67	49,053.30
Revenues (plus)	116,940.00	22,000.00	335,988.00	287,738.15	0.00	0.00
Expenditures (less)	0.00	0.00	138,835.00	515,351.48	59,426.37	0.00
Ending Cash Balance	\$ 116,940.00	\$ 138,940.00	\$ 336,093.00	\$ 108,479.67	\$ 49,053.30	\$ 49,053.30

Subfund CRT

	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	696,246.27	2,638,213.80	1,496,236.33	5,008,362.13	3,311,523.83	2,612,420.43	2,689,879.79	494,354.47
Revenues (plus)	829,391.05	3,397,697.19	316,148.64	3,820,174.24	629,556.82	1,139,705.32	4,358,200.56	0.00	0.00
Expenditures (less)	133,144.78	1,455,729.66	1,458,126.11	308,048.44	2,326,395.12	1,838,808.72	4,280,741.20	2,195,525.32	0.00
Ending Cash Balance	\$696,246.27	\$2,638,213.80	\$1,496,236.33	\$5,008,362.13	\$3,311,523.83	\$2,612,420.43	\$2,689,879.79	\$494,354.47	\$494,354.47

General Capital Projects - Fund 171
Subfund: DAV - Davis Lane

Subfund DAV was established to repair Davis Lane for road damages. These funds were transferred from County General fund balance to cover expenses. Any funds recouped by action of the county, will be returned to the County General Fund.

	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	677,000.00	4,300.00	4,300.00
Revenues (plus)	677,000.00	0.00	0.00	0.00
Expenditures (less)	0.00	672,700.00	0.00	0.00
Ending Cash Balance	\$677,000.00	\$4,300.00	\$4,300.00	\$4,300.00

General Capital Projects - Fund 171
Subfund: GIS - Geographic Information System

Subfund GIS was established for revenues/expenses associated with the Loudon County Geographic Information System Board (LCGIS).

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	81,152.20	83,254.20	86,281.20	87,866.20	90,209.20	92,094.70
Revenues (plus)	2,102.00	3,027.00	1,585.00	2,343.00	1,885.50	610.00
Expenditures (less)	0.00	0.00	0.00	0.00	0.00	0.00
Ending Cash Balance	\$83,254.20	\$86,281.20	\$87,866.20	\$90,209.20	\$92,094.70	\$92,704.70

General Capital Projects - Fund 171
Subfund: HFG - Health Facilities Grant

Subfund HFG was established for revenues/expenses related to a ARPA Health Department Grant. This grant was received for the Health Department renovation.

	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	829.86
Revenues (plus)	409,630.34	0.00
Expenditures (less)	408,800.48	0.00
Ending Cash Balance	\$829.86	\$829.86

General Capital Projects - Fund 171

Subfund: SCH - School

Subfund SCH was established to reflect the bond proceeds and contribution to the school system related to the new Middle/High School (Ridgeview).

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
Revenues (plus)	2,600,000.00	2,975,000.00	0.00	35,416,223.74	62,450,680.00
Expenditures (less)	2,600,000.00	2,975,000.00	0.00	35,416,223.74	62,450,680.00
Ending Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

General Capital Projects - Fund 171
Subfund: SSR - Sheriff's Shooting Range

Subfund SSR was established to accept a donation to the construction of a firing range for the Loudon County Sheriff's Department.

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	305.00	305.00	305.00	305.00	305.00	305.00
Revenues (plus)	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures (less)	0.00	0.00	0.00	0.00	0.00	0.00
Ending Cash Balance	\$305.00	\$305.00	\$305.00	\$305.00	\$305.00	\$305.00

Education Capital Projects

FY 2027

10 Year Financial Summary



Education Capital Projects**Fund 171****10 Year Financial Summary****FY 2017 - 2027**

Sub Fund Title	Sub Fund	Fiscal Year 2017			Fiscal Year 2018			Fiscal Year 2019			Fiscal Year 2020		
		<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>
Bond 2013b	2.M	36,696.44	(36,696.44)	-	-	-	-	-	-	-	-	-	-
School Building Bond	43M	8,332.81	(8,332.81)	-	-	-	-	-	-	-	-	-	-
Bond, Series 2014b	9.8	8,248,245.50	(7,277,791.86)	970,453.64	970,453.64	(834,949.28)	135,504.36	135,504.36	(135,504.36)	-	-	-	-
Adequate Facility Tax	AFT	1,225,473.34	616,565.98	1,842,039.32	1,842,039.32	507,446.79	2,349,486.11	2,349,486.11	280,218.45	2,629,704.56	2,629,704.56	(434.25)	2,629,270.31
Fire Marshall	FIR	21,333.60	-	21,333.60	21,333.60	-	21,333.60	21,333.60	(18,724.25)	2,609.35	2,609.35	-	2,609.35
Capital Improvements	IMP	1,682.69	-	1,682.69	1,682.69	-	1,682.69	1,682.69	-	1,682.69	1,682.69	-	1,682.69

Sub Fund Title	Sub Fund	Fiscal Year 2021			Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2024		
		<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>
Adequate Facility Tax	AFT	2,629,270.31	(783,429.01)	1,845,841.30	1,845,841.30	(379,415.27)	1,466,426.03	1,466,426.03	(483,361.76)	983,064.27	983,064.27	(403,610.82)	579,453.45
Fire Marshall	FIR	2,609.35	-	2,609.35	2,609.35	-	2,609.35	2,609.35	-	2,609.35	2,609.35	-	2,609.35
Capital Improvements	IMP	1,682.69	-	1,682.69	1,682.69	-	1,682.69	1,682.69	-	1,682.69	1,682.69	-	1,682.69
New School - Ridgeview	SCH	-	-	-	-	-	-	-	2,589,197.86	2,589,197.86	2,589,197.86	(2,112,461.18)	476,736.68

Sub Fund Title	Sub Fund	Fiscal Year 2025			Fiscal Year 2026			Fiscal Year 2027		
		<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>	<i>Beg Cash</i>	<i>Net income/(loss)</i>	<i>End Cash</i>
Adequate Facility Tax	AFT	579,453.45	133,131.31	712,584.76	712,584.76	(224,908.30)	487,676.46	487,676.46	167,283.74	654,960.20
BOE Capital Projects	CAP	-	34,203.96	34,203.96	34,203.96	199,561.03	233,764.99	233,764.99	(305,645.78)	(71,880.79)
Fire Marshall	FIR	2,609.35	-	2,609.35	2,609.35	-	2,609.35	2,609.35	-	2,609.35
Capital Improvements	IMP	1,682.69	-	1,682.69	1,682.69	-	1,682.69	1,682.69	-	1,682.69
New School - Ridgeview	SCH	476,736.68	(318,523.70)	158,212.98	158,212.98	5,559,449.81	5,717,662.79	5,717,662.79	43,588,339.34	49,306,002.13

Education Capital Projects

FY 2027

Current year detail by sub-fund



Education Capital Projects - Fund 177

Subfund: AFT - Adequate Facilities Tax

Subfund AFT is reflective of a tax on residential development, which is required to be used exclusively for the purpose of funding education capital expenditures, including the retirement of bonded indebtedness per TCA, section 67-4-2911.

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	1,845,841.30	1,466,426.03	983,064.27	579,453.45	712,584.76	487,676.46
Revenues (plus)	282,711.05	251,823.03	240,845.00	244,954.11	234,835.76	207,539.68
Expenditures (less)	662,126.32	735,184.79	644,455.82	111,822.80	459,744.06	40,255.94
Ending Cash Balance	\$1,466,426.03	\$983,064.27	\$579,453.45	\$712,584.76	\$487,676.46	\$654,960.20

Education Capital Projects - Fund 177
Subfund: CAP- BOE Capital Projects

Subfund CAP was established with the purpose of funding education capital projects. These projects are relatively smaller costs and/or will likely be completed during the fiscal year of the established budget.

	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	34,203.96	233,764.99
Revenues (plus)	524,267.60	690,353.88	3,409.36
Expenditures (less)	490,063.64	490,792.85	309,055.14
Ending Cash Balance	\$34,203.96	\$233,764.99	-\$71,880.79

Education Capital Projects - Fund 177
Subfund: FIR - Fire Marshal

Subfund FIR was established for expenses associated with meeting requirements of the Fire Marshal at all schools.

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	2,609.35	2,609.35	2,609.35	2,609.35	2,609.35	2,609.35
Revenues (plus)	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures (less)	0.00	0.00	0.00	0.00	0.00	0.00
Ending Cash Balance	\$2,609.35	\$2,609.35	\$2,609.35	\$2,609.35	\$2,609.35	\$2,609.35

Education Capital Projects - Fund 177
Subfund: IMP - Capital Improvements

Subfund IMP was established for expenditures associated with school buildings and classroom improvements.

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69
Revenues (plus)	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures (less)	0.00	0.00	0.00	0.00	0.00	0.00
Ending Cash Balance	\$1,682.69	\$1,682.69	\$1,682.69	\$1,682.69	\$1,682.69	\$1,682.69

Education Capital Projects - Fund 177

Subfund: SCH - School

Subfund SCH was established to reflect the bond proceeds and expenses related to the new Middle/High School (Ridgeview).

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year <u>2026</u>	Fiscal Year <u>2027</u>
Beginning Cash Balance	0.00	2,589,197.86	476,736.68	158,212.98	5,717,662.79
Revenues (plus)	2,589,197.86	3,006,335.92	480,918.27	36,370,503.76	62,770,890.19
Expenditures (less)	0.00	5,118,797.10	799,441.97	30,811,053.95	19,182,550.85
Ending Cash Balance	\$2,589,197.86	\$476,736.68	\$158,212.98	\$5,717,662.79	\$49,306,002.13

Highway Capital Projects

FY 2027

10 Year Financial Summary



Highway Capital Projects
Fund 176
10 Year Financial Summary

FY 2017 - 2027

Fiscal Year 2017			Fiscal Year 2018			Fiscal Year 2019			Fiscal Year 2020		
<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>
104,101.98	283,754.84	387,856.82	387,856.82	(32,820.53)	355,036.29	355,036.29	72,115.38	427,151.67	427,151.67	148,375.22	575,526.89

Fiscal Year 2021			Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2024		
<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>
575,526.89	(177,971.10)	397,555.79	397,555.79	(39,989.00)	357,566.79	357,566.79	(201,021.87)	156,544.92	156,544.92	(27,733.40)	128,811.52

Fiscal Year 2025			Fiscal Year 2026			Fiscal Year 2027		
<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>	<u>Beg Cash</u>	<u>Net income/(loss)</u>	<u>End Cash</u>
128,811.52	49,631.66	178,443.18	178,443.18	(133,682.70)	44,760.48	44,760.48	(20,161.77)	24,598.71

Highway Capital Projects

FY 2027

5 year financial detail



Highway Capital Projects - Fund 176

FY 2022

The information below reflects the detail of financial transactions for the FY 2022.

	Fiscal Year
	<u>2022</u>
Beginning Cash Balance	397,555.79
Revenues (plus)	307,009.26
Expenditures (less)	346,998.26
Ending Cash Balance	\$357,566.79

Breakdown of expenses:

Equipment

72,079.57

73,557.74

Asphalt

129,184.53

58,376.42

State Bridge Program Match

13,800.00

\$ 346,998.26

Highway Capital Projects - Fund 176

FY 2023

The information below reflects the detail of financial transactions for the FY 2023.

	Fiscal Year
	<u>2023</u>
Beginning Cash Balance	357,566.79
Revenues (plus)	139,791.62
Expenditures (less)	340,813.49
Ending Cash Balance	<u>\$156,544.92</u>

Breakdown of expenses:

Equipment

108,201.10

Other Contracted Svc.

39,492.25

Asphalt

188,520.14

State Bridge Program Match

4,600.00

\$ 340,813.49

Highway Capital Projects - Fund 176

FY 2024

The information below reflects the detail of financial transactions for the FY 2024.

	Fiscal Year <u>2024</u>
Beginning Cash Balance	156,544.92
Revenues (plus)	141,733.91
Expenditures (less)	169,467.31
Ending Cash Balance	<u>\$128,811.52</u>

Breakdown of expenses:

Equipment

106,849.76

Other Contracted Svc.

62,617.55

\$ 169,467.31

Highway Capital Projects - Fund 176

FY 2025

The information below reflects the detail of financial transactions for the FY 2025.

	Fiscal Year <u>2025</u>
Beginning Cash Balance	128,811.52
Revenues (plus)	146,801.66
Expenditures (less)	97,170.00
Ending Cash Balance	<u>\$178,443.18</u>

Breakdown of expenses:

Equipment

79,295.00

Other Contracted Svc.

17,875.00

\$ 97,170.00

Highway Capital Projects - Fund 176

FY 2026

The information below reflects the detail of financial transactions for the FY 2026.

	Fiscal Year <u>2026</u>
Beginning Cash Balance	178,443.18
Revenues (plus)	154,141.05
Expenditures (less)	287,823.75
Ending Cash Balance	\$44,760.48

Breakdown of expenses:

Equipment

250,155.00

Other Contracted Svc.

37,668.75

\$ 287,823.75

Highway Capital Projects - Fund 176
FY 2027

The information below reflects the detail of financial transactions for the FY 2027.

	Fiscal Year
	<u>2027</u>
Beginning Cash Balance	44,760.48
Revenues (plus)	1,458.21
Expenditures (less)	21,619.98
Ending Cash Balance	<u>\$24,598.71</u>

Breakdown of expenses:

Equipment

21,619.98

\$ 21,619.98