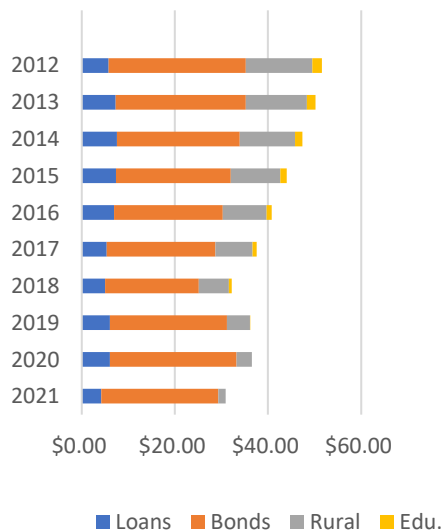


Debt Management

At the end of fiscal year 2021, the total outstanding debt was \$30,896,184 held in bonds, notes, other loans, and capital leases. The majority of Roane County debt is fixed rate with less than 5% in variable rate debt. The interest to service this debt is \$963,988, which is 3.12% of the total debt.

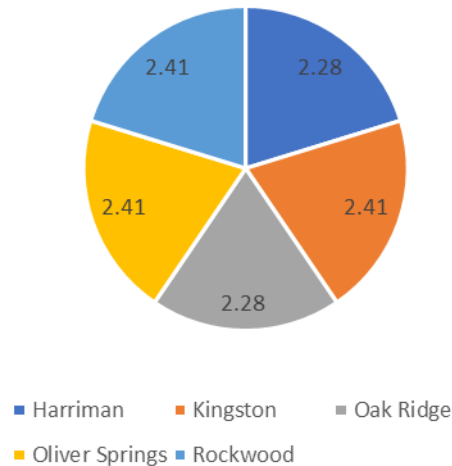
In Millions



Governmental & Business-Type Debt	
General Debt	\$25,125,000
Other Loans	\$852,317
Business-Type	\$3,327,867
School	\$1,591,000
Total	\$30,896,184

The information for this schedule was taken from Schedule L-1 and L-2 of the AFR. The debt for business-type activities is notated as Notes above.

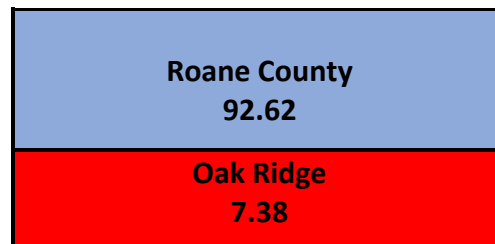
Roane County Property Taxes Division of the \$ 2021 Tax Rate



Tax Bill for a \$100,000 House

Appraised Value	\$100,000
Taxable Ratio	X 25%
Assessment Value	\$25,000
Taxed Per \$100	X 1%
2021 Tax Rate	X 2.47
Annual Tax Bill	\$618

School Funding is Divided by Attendance



County Commissioners

1st District

Ron Berry, Benny East, Darryl Meadows

2nd District

Randy Ellis, Junior Hendrickson,
Greg Ferguson

3rd District

Ben Gann

4th District

Jerry White, Charlotte Bowers

5th District

Mike Hooks

6th District

David Bell, David Brashears, Ben Wilson

7th District

Shannon Hester, Vacant Seat



Receiving a certificate for this report would require us to obtain the Certified Annual Financial Report. Hope to accomplish that for the 2022-year end.

This brochure is intended to provide a brief summary of the operations of Roane County Government for the fiscal year ended June 30, 2021. A copy of the County's Annual Financial Report (AFR) is available electronically at <https://roanecountyttn.gov/> or in the Roane County Finance Director office. The financial data presented in this report are Generally Accepted Accounting Principles (GAAP) numbers, although all GAAP Required Disclosures have not been shown in this report.



Roane County Government

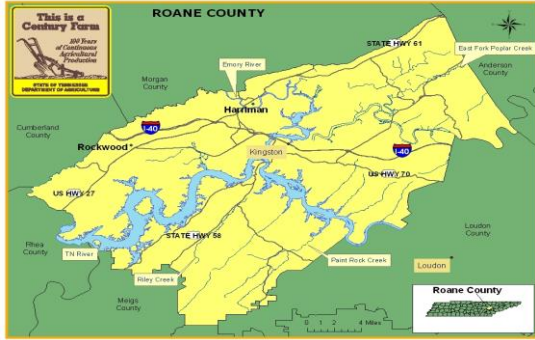
Popular Annual Financial Report

For the Fiscal Year Ended
June 30, 2021

Ron Woody, CPA, CGFM, CSBA
County Executive

Connie Cook, CCFO
Director of Accounts & Budgets

200 E Race St Suite 1
Kingston, TN 37763
www.roanecountyttn.gov



Roane County at a Glance

Date of Organization: 1801
Form of Government:
 Commission – County Executive
Area: 395 Square Miles
Miles of Water: 34
Libraries: 4
Parks: 5
Registered Voters: 34,311
School Facilities: 17
Public School Enrollment: 6,514
Cities: 4
Town: 1

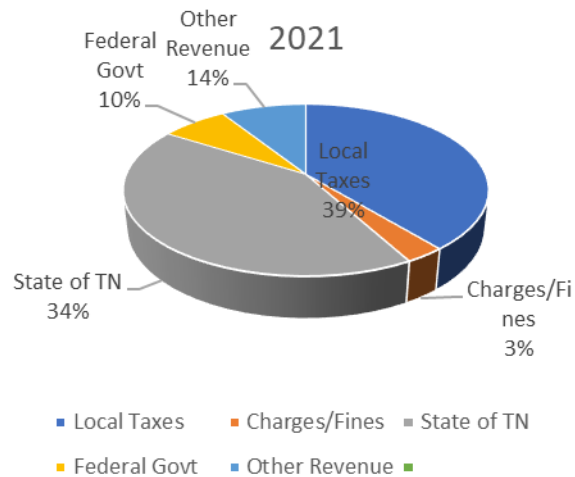
Population: 53,075
 Oak Ridge: 29,037
 Rockwood: 5,423
 Kingston: 5,927
 Harriman: 6,126
 Oliver Springs: 4,468

Median Age: 46.4
Median Household Income: \$53,367
Poverty Rate: 13.8%
Number of Employee: 22,195
Median Property Value: \$150,300

The information above was taken from the <https://datausa.io> website. It was based on the most recent figures taken from 2019.

**Roane County
 Statement of Revenues for the Years Ended
 June 30
 Revenues¹
 (\$ in thousands)**

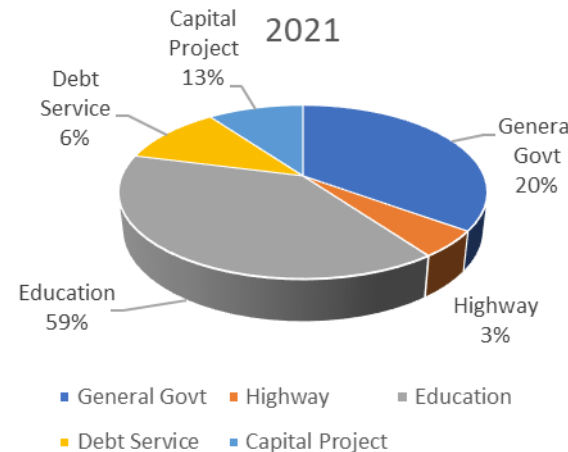
	2021	2020	2019	2018	2017
Local Taxes	\$49,131	\$46,942	\$43,827	\$42,596	\$42,294
Charges	\$3,805	\$4,170	\$4,504	\$4,278	\$4,110
State of TN	\$42,203	\$51,113	\$39,215	\$38,653	\$37,392
Federal Govt	\$13,082	\$8,118	\$8,288	\$7,850	\$7,458
Other	\$17,160	\$11,214	\$14,210	\$20,922	\$15,804
Total	\$125,381	\$121,557	\$110,044	\$114,299	\$107,058
Local Taxes	39%	39%	40%	37%	40%
Charges	3%	3%	4%	4%	4%
State of TN	34%	42%	36%	34%	35%
Federal Govt	10%	7%	8%	7%	7%
Other	14%	9%	13%	18%	15%
Total	100%	100%	100%	100%	100%



The information for this schedule was taken from CAFR Exhibits C-3 and K-4, which includes Governmental Funds and the School Department Fund. Proprietary Funds and Fiduciary funds are not reflected in this information.

**Roane County
 Statement of Expenditures for the Years
 Ended June 30
 Expenditures¹
 (\$ in thousands)**

	2021	2020	2019	2018	2017
General Govt	\$23,137	\$23,224	\$22,010	\$21,289	\$20,800
Highways	\$3,337	\$3,254	\$3,133	\$3,476	\$3,268
Education	\$69,835	\$26,478	\$63,089	\$62,960	\$60,799
Debt Service	\$6,640	\$7,144	\$5,211	\$21,646	\$16,637
Capital Project	\$15,132	\$6,961	\$4,843	\$3,958	\$4,247
Total	\$118,081	\$67,061	\$98,286	\$113,329	\$105,751
General Govt	20%	35%	22%	19%	20%
Highways	3%	5%	3%	3%	3%
Education	59%	39%	64%	56%	57%
Debt Service	6%	11%	5%	19%	16%
Capital Project	13%	10%	5%	3%	4%
Total	100%	100%	100%	100%	100%



The information for this schedule was taken from CAFR Exhibits C-3 and K-4, which includes Governmental Funds and the School Department Fund. Proprietary Funds and Fiduciary funds are not reflected in this information.

Citizens of Roane County,

Roane County Accounting Department is pleased to present its third Popular Annual Financial Report (PAFR) for fiscal year ending June 30, 2021. The PAFR provides an overview of financial activities and is a supplement to Annual Financial Report (AFR).

Within this report is an example of a Tax Bill based on a \$100,000 appraised value. Included in this report is an overview of the County's operations for the year ending June 2021.

Roane County has the potential to receive over \$15 million dollars of American Rescue Plan Funds that will help with infrastructure throughout the County. Progress has been made in areas of Parks and Recs, Broad Band, HVAC improvements to County facilities and future plans to improve water issues where they exist throughout the County.

I want to express my gratitude and appreciation to our Commissioners for the work that they have done and what they are going to have to do in order for us to meet deadlines set before us in the Final Review of the American Rescue Plan Act.

The 2022-2023 Budget year will have its challenges but with the guidance of our County Executive Ron Woody and Commissioners, we will again see a budget that will benefit both employees and citizens of Roane County.

Connie Cook,

Director of Accounts and Budgets