

MINUTES

**ROANE COUNTY COMMISSION
REGULAR MEETING
JULY 9, 2012**

**STATE OF TENNESSEE
COUNTY OF ROANE**

BE IT REMEMBERED, that the County Commission of Roane County, Tennessee convened in regular session in Kingston, Tennessee on the 9th day of May, 2012 at 7:00 P.M.

The Commission was called to order by **Bailiff Herbert Griffin**.

Invocation was given by **Commissioner Cantrell**.

The Pledge of Allegiance to the Flag of the United States of America was led by Herbert Griffin.

Present and presiding was the Honorable **James Brummett** and the following Commissioners: **Bacon, Berry, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder. (14)**

Absent: **Forrester (1) out of town on business.**

THEREUPON Chairman Brummett announced the presence of a quorum. Also present was the Honorable **Ron Woody**, County Executive, Budget Director **Kaley Walker**, County Attorney **Tom McFarland**, Deputy Clerk **Bobbie Tipton** and Building & Codes Inspector **Glenn Coffey**.

APPROVE MINUTES OF THE JUNE 11, 2012 MEETING.

MOTION was made by **Commissioner Collier** with second by **Commissioner Bacon** to approve the minutes of the June 11, 2012 meeting.

Motion **Passed** upon unanimous voice vote.

ACCEPTANCE OF COMMITTEE REPORTS AND CORRESPONDENCE:

- 1. Minutes** of Budget Committee for 05-17-12.
- 2. Minutes** of Budget Committee for 05-29-12.
- 3. Minutes** of Budget Committee for 06-14-12.
- 4. Minutes** of Board of Public Utilities for 05-24-12.
- 5. Minutes** of Solid Waste Meeting for 05-29-12.
- 6. Minutes** of Sheriff's Liaison Committee for 06-04-12.
- 7. Minutes** of Public Records Committee for 06-06-12.
- 8. Minutes** of Fire Board for 06-12-12.

9. **Minutes** of Road Committee for 06-14-12.
10. **Minutes** of Commission Work Session 06-26-12.
11. **Minutes** of Beer Board for 06-26-12.
12. **Minutes** of Planning Commission for 05-16-12.
13. **Correspondence** from Fred Congdon, Executive Director,
Re: Attorney General's Opinion No. 12-60-Application of
Open Meeting Act.
14. **Letter** from Peter B. Lyons, DOE to Ron Woody, County
Executive, Re: SMR.
15. **Letter** from James B. Arnette, Director, Division of Local
Government Audit Re: Correctional Incentive Program review.
16. **Letter** from Judith Lambert, Department of Correction Re:
Incentive Program review.
17. **Letter** from Paula Mitchell, TDEC, Re: recent HHHW event.
18. **Letter** from Jill Bachus, Director, TCRS Re: New TCRS Local
Government Plan Options.
19. **Lawsuits** Re: Roane County vs. Wayne & Regenni Lewis and
Roane County vs. Jane Janamae McInnis.
20. **Lawsuit** Re: Siteworx, LLC Vs. Incorporated, Henson
Construction Services, Inc., Clay Williams & Associates,
Inc., And Roane County and J&M Incorporated vs. Brian
Mullins.

Motion to receive the Committee Reports and Correspondence was made by **Commissioner Berry** with second by **Commissioner Tedder**.

Motion to adopt as **Passed** upon voice vote.

NOTARIES:

The following persons desiring to be elected as a Notary Public in Roane County were presented to the Commission by Deputy Clerk Bobbie Tipton: Sharla Bowman, V. Gale Brown, Jennifer Buckner, Brittany Catron, Jennifer Fisher, Sharon L. Newman, Stacey Thompson, and Maria Tipton.

Motion to elect was made by **Commissioner Cantrell** with second by **Commissioner Nelson**.

Motion **Passed** upon unanimous voice vote.

HEARING OF DELEGATION:

Roberta Dennis re: bad conditions of Bournemouth Road. Rockwood, TN.

Melissa Price re: requested help in getting the death certificate corrected in the cause of death for her son and a letter of apology from Dr. Bennett.

Teresa Daniels re: requested Court Cost be reduced.

County Executive Woody will get with Dr. Bennett regarding correcting the cause of death on the death certificate for Ms. Price's son.

COUNTY ATTORNEY'S REPORT:

Reported on the following Court Cases:

Mediation for Jail Site Work Case.

TWRA re: closing of Old Mountain Rd.

He also answered question regarding Prayer Policy.

COUNTY EXECUTIVE'S REPORT:

Distribution of Decision Making Analysis Draft regarding the Handling of Deceased Patients.

The Fire Board will receive the 2012 CTAS Fire Analysis Report at their July 10, 2012 meeting.

Hope everyone is getting their news letter.

He will discuss the Budget Resolution as they appear on the Agenda.

SPECIAL ORDERS:

Correct the Minutes of the April 14, 2012 County Commission meeting in regard to the disposition of Resolution # 04-12-12.

Motion was made by **Commissioner Berry** with second by **Commissioner Johnson** to correct the minutes stating that the Resolution did not Pass.

Motion **Passed** upon unanimous voice vote.

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Re-appointment of members to the Environmental Review Board whose terms are expiring. Mary Ann Koltowich (whose term expires 7-30-14, Frank Kornegay, David Reichele, and Bruce Kimmel (terms to expire 7-30-15).

Motion to approve was made by **Commissioner Berry** with second by **Commissioner Moore**.

Motion **Passed** upon unanimous voice vote.

OLD BUSINESS: None

NEW BUSINESS :

RESOLUTION # 07-12-01

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE.

A RESOLUTION authorizing **ROANE COUNTY** to refund to: Cheryl Ann and Dale Lowell Davis, 705 Babb Road, Lenoir City TN 37771, the sum of \$80.00.

WHEREAS, taxes on the following parcel were changed by the Property Assessor's office.

Reason: change due to land topo change because of gully

Map	Group	Parcel No.	Year	Amount of tax paid	Refund
061		073.00	2011	\$801.00	\$80.00

NOW, THEREFORE, BE IT RESOLVED, that **ROANE COUNTY** is hereby authorized to refund to: Cheryl Ann and Dale Lowell Davis, 705 Babb Road, Lenoir City TN 37771 the sum of \$80.00.

Upon motion of **Commissioner Kelley**, seconded by **Commissioner Moore**,

The following Commissioner voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder. (14)**

The following Commissioners passed: **-0-**

The following Commissioners voted No: **-0-**

Therefore, the County Chairman announced to the Court that said resolution had received a constitutional majority and ordered same spread record.

See attachment

Resolution # 07-12-02

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE.

A **RESOLUTION** authorizing **ROANE COUNTY** to refund to: Bunch's Country House % Barbara Bunch, PO Box 143, Oliver Springs TN 37840, the sum of \$15.00.

WHEREAS, taxes on the following parcel were changed by the Property Assessor's office.

Reason: delete 2011-business closed over 2 years ago

Map	Group	Parcel No.	Year	Amount of tax paid	Refund
008	093.00P	SI001	2011	\$15.00	\$15.00

NOW, THEREFORE, BE IT RESOLVED, that **ROANE COUNTY** is hereby authorized to refund to: Bunch's Country House %Barbara Bunch, PO Box 143, Oliver Springs TN 37840, the sum of \$15.00.

Upon motion of **Commissioner Kelley**, seconded by **Commissioner Moore**,

The following Commissioner voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder. (14)**

The following Commissioners passed: **-0-**

The following Commissioners voted No: **-0-**

Therefore, the County Chairman announced to the Court that said resolution had received a constitutional majority and ordered same spread record.

See attachment

RESOLUTION # 07-12-03

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE.

A RESOLUTION authorizing **ROANE COUNTY** to refund to: Lisa Brewer, 149 Bradford Village Way, Kingston TN 37763, the sum of \$252.00.

WHEREAS, taxes on the following parcel were changed by the Property Assessor's office.

Reason: correct error of structural elements of building

Map	Group	Parcel No.	Year	Amount of tax paid	Refund
068G	C	020.00	2011	\$1,745.00	\$252.00

NOW, THEREFORE, BE IT RESOLVED, that **ROANE COUNTY** is hereby authorized to refund to: Lisa Brewer, 149 Bradford Village Way, Kingston TN 37763 the sum of \$252.00.

Upon motion of **Commissioner Kelley**, seconded by **Commissioner Moore**,

The following Commissioner voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder. (14)**

The following Commissioners passed: **-0-**

The following Commissioners voted No: **-0-**

Therefore, the County Chairman announced to the Court that said resolution had received a constitutional majority and ordered same spread record.

See attachment

Resolution # 07-12-04

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, 2012 and ending June 30, 2013.

Motion to adopt was made by **Commissioner Kelley** with second by **Commissioner Johnson**.

Motion was made by **Commissioner Moore**, with second by **Commissioner Cantrell** to amend by adding the following sentence to the end of Section 6: "The 2% raise provided for county employees shall be given equally to full time employees as a 2% increase in their individual salary, and each permanent part time employee's hourly rate is increased by 2%.

Upon roll call vote the following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder (14)**

The following Commissioners Passed: **-0-**

The following Commissioners voted No: **-0-**

Thereupon the Chairman announced the motion **Passed**.

Motion was made by **Commissioner**

Resolution # 07-12-04 As Amended

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, 2012 and ending June 30, 2013.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 9th day of July, 2012 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, 2012 and ending June 30, 2013 according to the following schedule.

GENERAL FUND	FY 13
<u>101-COUNTY GENERAL FUND</u>	
<u>General Government</u>	
County Commission	141,205
Board of Equalization	15,360
Beer Board	5,576
Budget and Finance Committee	12,244
Other Boards and Committees	61,635
County Executive	257,107
County Attorney	120,223
Election Commission	440,178
Register of Deeds	305,407
Planning & Zoning	87,489
Code Enforcement	243,634
County Buildings	457,244
Other General Administration	28,650
Preservation of Records	106,346
Risk Management * moved from the 266 Fund	30,969
 Total General Government	 <u>2,313,267</u>
 <u>Finance</u>	
Accounting and Budgeting	452,659
Purchasing	168,256
Property Assessor's Office	550,949
Reappraisal Program	227,472
County Trustee's Office	273,052
County Clerk's Office	574,408
 Total Finance	 <u>2,246,796</u>
 <u>Administration of Justice</u>	
Circuit Court	197,009
General Sessions Court	485,281
General Sessions Judge	553,350

Chancery Court	294,295
Juvenile Court	746,648
Other Administration of Justice	23,425

Total Administration of Justice	<u>2,300,008</u>
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Public Safety

Sheriff Department	3,089,572
Jail	2,615,136
Civil Defense	451,561
Rescue Squad	35,000
County Coroner	44,400

Total Public Safety	<u>6,235,669</u>
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Public Health and Welfare

Local Health Center	176,224
Animal Control (Animal Control OH)	148,000
Maternal & Child Health Service	2,780
Other Local Health Services	484,700
State Health Department	52,781
Other Local Health & Welfare	90,070
Sanitation Management	-

Total Public Health & Welfare	<u>954,555</u>
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Social, Cultural and Recreational Services

Libraries	16,300
Parks and Fair Boards	325,695

Total Social, Cultural & Recreational	<u>341,995</u>
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Agricultural and Natural resources

Agricultural Ext. Service	97,107
Soil Conservation	56,367

Total Agricultural & Natural Resources	<u>153,474</u>
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Other General Government

Industrial Development	663,350
Veteran's Services	4,000
Employee Benefits	159,340
Miscellaneous	758,220
Total Other General Government	<u>1,584,910</u>

Litter and Trash Collection

Total Litter & Trash Collection	<u>58,000</u>
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Transfers

Total Transfers (400K is for 171-CHJ)	<u>400,000</u>
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Total County General Fund	<u>16,588,674</u>
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SPECIAL REVENUE FUNDS

111-URBAN SERVICES FUND

Fire Prevention	501,832
Animal Control	287,911
Total Urban Services Fund	<u>789,743</u>

116-SOLID WASTE/SANITATION FUND

Total Sanitation Fund	<u>1,162,393</u>
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118-AMBULANCE SERVICE FUND

Total Ambulance Service Fund	<u>2,976,239</u>
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122-SHERIFF'S DRUG FUND

Total Sheriff's Drug Fund	<u>88,900</u>
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123-RECYCLING FUND

Total Recycling Fund	<u>965,849</u>
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126-DISTRICT ATTORNEY GENERAL

Total District Attorney General	<u>48,000</u>
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131-COUNTY ROAD FUND

Administration	227,507
Highway & Bridge Maintenance	1,957,182
Operation & Maintenance of Equipment	591,445
Traffic Signs	57,502
Other Charges	189,250
Employee Benefits	58,410
Capital Outlay	89,000
Operating Transfers	130,894
 Total Highway Fund	 <u>3,301,190</u>

141-GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	27,221,163
Alternative Schools	214,477
Special Education Program	4,716,196
Vocational Education Program	1,525,974
Attendance	104,462
Health Services	628,139
Other Student Support	1,748,349
Instructional Support	2,585,231
Alternative Schools Support	116,131
Special Education Support	867,860
Vocational Education Support	83,321
Board of Education	914,877
Office of Superintendent	284,516
Office of Principal	4,016,821
Fiscal Services	317,305
Human Services/Personnel	23,866
Operation of Plant	4,093,281
Maintenance of Plant	1,092,375
Transportation	197,056
Community Services	730,261
Early Childhood Education	662,903
Capital Outlay	60,000
Education Debt	100,000

Transfers to Other Funds	-
Total General Purpose School (Bottom Line Set)	<u>52,304,564</u>
<u>142-SCHOOL FEDERAL PROJECTS FUND</u>	
Total School Federal Projects	<u>4,761,753</u>
<u>143-SCHOOL CAFETERIA FUND</u>	
Total School Cafeteria Fund	<u>4,066,737</u>
<u>144-TRANSPORTATION FUND</u>	
Total Transportation Fund	<u>2,664,786</u>
<u>146-EXTENDED SCHOOL PROGRAM</u>	
Total Extended School Program	<u>253,983</u>
DEBT SERVICE FUNDS	
<u>151-GENERAL DEBT SERVICE FUND</u>	
Principal on Debt	1,754,650
Interest on Debt	1,383,934
Other Debt Service	25,681
Fixed Charges	98,000
Total General Debt Service Fund	<u>3,262,265</u>
<u>152-RURAL DEBT SERVICE</u>	
Principal on Debt	1,150,000
Interest on Debt	612,165
Fixed Charges	40,623
Total Rural Debt Service Fund	<u>1,802,788</u>
<u>156-EDUCATION DEBT SERVICE</u>	
Principal on Debt	260,000
Interest on Debt	76,873

Fixed Charges	16,000
Total Education Debt Service	<u>352,873</u>

SUBTOTAL OF OPERATING BUDGETS	95,390,737
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CAPITAL PROJECTS FUNDS

171-GENERAL CAPITAL PROJECTS

<u>BAL - Balance Sub Fund</u>	70,000
<u>CCC - Capital for Convenience Centers Sub Fund</u>	100,000
<u>CHJ - Courthouse & Jail Maintenance Sub Fund</u>	415,000
<u>H12 - Homeland Security Grant FY12 Sub Fund</u>	-
<u>HET - Heritage Grant Sub Fund</u>	-
<u>HOM - Home Grant Sub Fund</u>	-
<u>HSG - Homeland Security Grant FY11 Sub Fund</u>	-
<u>OFI - Other Facility Improvements Sub Fund</u>	-
<u>REC - Recreation Sub Fund</u>	66,000
<u>RCY - Recycling Sub Fund</u>	300,000
<u>RED - FIDP Red Diamond Grant Sub Fund</u>	-
<u>SIA - SIA RRBTP Grant Sub Fund</u>	-
<u>TEQ - TVA Equipment</u>	-
<u>VEH - Vehicles Sub Fund</u>	225,000
<u>VWL - Volkswagen Land Grant Sub Fund</u>	-
<u>VWR - Volkswagen Road Grant Sub Fund</u>	-
Total General Capital Projects	<u>1,176,000</u>

176-HIGHWAY CAPITAL PROJECTS FUNDS

Total Highway Capital Projects	<u>=</u>
<u>177-EDUCATION CAPITAL PROJECTS</u>	
Total Education Capital Projects	<u>5,814,174</u>
AGENCY AND TRUST FUNDS	
<u>204-WASTEWATER TREATMENT FUND</u>	
Total Wastewater Treatment Fund	<u>3,425,800</u>
<u>264-EMPLOYEE INSURANCE FUND</u>	
Total Health and Dental Insurance	<u>2,680,074</u>
<u>266-WORKER'S COMPENSATION FUND</u>	
Total Worker's Compensation Fund	<u>640,000</u>
<u>359-ECONOMIC AND COMMUNITY DEVELOPMENT FUND</u>	
Total Economic & Community Development	<u>158,208</u>
<u>363-JUDICIAL DISTRICT DRUG FUND</u>	
Total Judicial District Drug Fund	<u>299,063</u>
<u>GRAND TOTAL OF ALL FUNDS</u>	<u>109,584,056</u>

SECTION 2. BE IT FURTHER RESOLVED that the Fiscal Year 2013 Budget has been developed in consideration of the following financial policies:

- a. Resolution 03-11-22 established the Capital Projects Policy.
For Fiscal Year 2013 the County Budget is: in compliance with the Capital Projects Policy.
- b. Resolution 03-11-23 established the Debt Management Policy **and Resolution 07-12-XX revised the Policy.**

For Fiscal Year 2013 the County Budget is: in compliance with the Debt Management Policy.

- c. Resolution 04-11-32 established the Fund Balance Policy and Resolution 07-12-XX revised the policy; in addition the School Board Policy 4.38 sets forth their requirements. For Fiscal Year 2013 the County Budget is: not in compliance with our fund balance policy in two (2) funds. The General Fund (101) has lower than required fund balance and the Education Debt Service Fund (156) has higher than required fund balance. The General Fund is attempting to add to fund balance slowly over several years to get to the optimum level. The Education Debt Service Fund is using Fund Balance over the next several years to get down to within compliance with the Fund Balance Policy.
- d. Roane County's Spending Prioritization Policy is as follows; for the General Fund funds 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 agency funds, funds will be spent in the following order, unassigned, assigned, committed and finally restricted.

SECTION 3. 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 4. BE IT FURTHER RESOLVED, that the portions of commissions and fees for collecting taxes and licenses and for the administering of Deeds, Clerk & Master, and Circuit Court Clerk, who is also the General Sessions Court Clerk and their officially authorized Deputies and assistants, may severally be entitled to receive under State Law heretofore or hereafter enacted shall be turned over to the County Trustee's Office, each month, and converted into revenue for the General Fund (101), as provided by law. Expenditures for all salaries and operating expenses for the offices of the County Trustee, County Clerk, Circuit Court Clerk, Sessions Court Clerk, Clerk & Master and the Register of Deeds may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such authorization and may be paid by the Central Accounting Office from the General Fund (101) provided by this Resolution.

SECTION 5. BE IT FURTHER RESOLVED, that if the need shall arise, the Accounting Department with a written request from the Department Head or Elected Official and with written approval from the County Executive may transfer any amount from any item of appropriation to any other item of appropriation within the same function, with the exception of salary or benefit lines as per TCA 5-9-407 (c) (1). Transfers within the school budget shall be approved by the School Board in addition. Be it further provided that a record of every such transfer is provided to the Budget Committee at a subsequent Budget Committee Meeting, and that any such transfer shall be authorized by written minutes of meeting(s) of the Budget Committee. One copy of the authorization reflected in said minutes shall be filed with the

County Clerk, one copy with the Chairman of the Budget Committee, and one with the Accounting Department. **Be it further provided that any transfers involving benefit lines shall be approved by the Budget Committee.** Be it further provided that only the Roane County Legislative Body as a whole shall give approval for transfer to or from any line items involving salaries and between functions or between funds. The detailed printout "Revenue Estimate and Appropriation Requests for Year 2012-2013" Dated _____, 2012, is adopted by reference for line item details.

SECTION 6. 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, 2013. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item. "The 2% raise provided for county employees shall be given equally to full time employees as a 2% increase in their individual salary, and each permanent part time employee's hourly rate is increased by 2%."

SECTION 7. 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 unassigned fund balance.**

SECTION 8. 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 during fiscal year 2010-11.

SECTION 9. 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 show 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 10. 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, 2013 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, 2013. 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 11. BE IT FURTHER RESOLVED, in accordance with TCA 5-9-101 (23) the County Legislative Body may appropriate money as follows: “to non-profit volunteer fire departments or to non-profit Countywide fire department authorized by TCA 5-17-101, upon such terms as may be agreed to by the County Legislative Body.”

SECTION 12. BE IT FURTHER RESOLVED, within the budget for the Highway Fund (131) approximately \$1,356,000 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 13. 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.

SECTION 14. 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 established at \$100 per meeting.

SECTION 15. BE IT FURTHER RESOLVED, that the Roane County Legislative Body members be paid for each Committee meeting, with payment being made only for those meetings that are in conjunction with the Open Meeting or “Sunshine” Law, for which a quorum was present, for which official minutes have been filed with the County Executive, and the County Clerk, and for which funds are available within the specific budget appropriation. **Pay for Commissioners is set through a separate resolution that is generally passed in September.**

SECTION 16. 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.

SECTION 17. 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	600,000
118 Ambulance Service	400,000
204 Wastewater	400,000
264 Employee Insurance	200,000

For the Employee Insurance Fund (264) Resolution #2373 of May, 1992 allowed the Designation to fall below the \$515,000 amount previously denoted.

At the end of each Fiscal Year each of the commitments may not be below the initial amount committed.

SECTION 18. BE IT FURTHER RESOLVED, revenues earned through lease agreements for the Caney Creek Marina and Caney Creek RV Park shall be receipted into the 171 Capital Projects Fund, subfund REC (Recreation) for capital improvements or grant match requirements. In addition, it is the intent that any profit received on the County operated Riley Creek Campground is used for investment in the County Park system.

SECTION 19. BE IT FURTHER RESOLVED, that all available Rural Local Option Sales Tax proceeds (discretionary amount) shall accrue to the General Fund (101) except the first \$330,000 shall be received into the Urban Services Fund (111), and the next \$350,000 collected shall be received into the Solid Waste/Sanitation Fund (116). This availability is considering the contract with the City of Kingston.

SECTION 20. BE IT FURTHER RESOLVED, that investment interest shall be accrued as follows; Fund 141, 142, 146, and 177 shall accrue interest to Fund 141. Funds 143, 144, 152,

156, 264, 266, 333, 359 and 363 shall accrue interest to their respective funds. All other funds shall accrue interest into Fund 151.

SECTION 21. BE IT FURTHER RESOLVED, the budget for the School Federal Projects Fund (142) for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and the Carl Perkins Vocational Projects shall be the budget approved for separate projects within the fund by the Roane County Board of Education.

SECTION 22. BE IT FURTHER RESOLVED, the Local Option Sales Tax contribution to the School Transportation Fund (144) shall not exceed \$1,800,000. Until said amount is received in the Transportation Fund the monthly Local Option Sales Tax for education shall be split 60% General Purpose Schools Fund (141), and 40% Transportation Fund (144) with the calculation having been done on their ADA basis . 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).

SECTION 23. BE IT FURTHER RESOLVED, the State Revenue Sharing – TVA account (Revenue Line 46851) contribution to the Solid Waste/Sanitation Fund (116) shall not exceed \$415,000. Said amount shall be given to the Solid Waste/Sanitation Fund as received, until the total budgeted amount is reached. The next \$760,000 shall be given to the General Purpose School Fund (141), as received until the total budgeted amount has been received. The remaining revenue shall be received into the General Fund (101).

SECTION 24. BE IT FURTHER RESOLVED, for Industrial Development and Tourism a consistent level of funding will be maintained year over year. This funding level is set to include 1.5 pennies of property tax (approx. \$180,000), 100% of Hotel/Motel Tax, 100% of Wholesale Beer Tax, 100% of LCUB and ORUD payments in relation to the Roane Regional Business and Technology Park (RRBTP), 100% of PILOT for businesses within the RRBTP.

SECTION 25. BE IT FURTHER RESOLVED, that no claims shall be paid for travel inside Roane County, with the exception of the School Department, Property Assessor, Juvenile Department, Office of Emergency Management, and the County Executive’s Office, and reimbursement shall be on forms developed by the County Executive’s Office. 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 as follows:

1. Meals per day shall be at the rate set out within the rate schedule; however if the claimant did not have out-of-pocket expense for the meal, then no reimbursement is made. Upon use of the standard rate, receipts are not required.
2. Documentation is required to prove an overnight stay. Lodging reimbursement shall be set out within the rate schedule, unless lodging is at conference location, wherein reimbursement shall be the actual cost of lodging. All lodging requires receipts being filed. Sales tax shall not be paid due to government tax exempt status within the State of Tennessee.
3. Travel reimbursement for Commissioners shall be first approved and/or be within the guidelines of policies and procedures set by the County Commission.

SECTION 26. BE IT FURTHER RESOLVED, Roane County shall pay the Occupational Privilege Tax imposed by TCA 67-4-1709, on behalf of the professionals subject to the tax who are employed by the County.

SECTION 27. 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.

SECTION 28. BE IT FURTHER RESOLVED, Roane County shall make a contribution to the Roane Alliance 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. The Alliance shall adopt each year 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 29. BE IT FURTHER RESOLVED, that longevity pay of \$2,500 will be paid out to all county employees upon reaching 25 years of service. This pay shall be included as a onetime payment in the fiscal year following the 25 years of service date achieved.

SECTION 30. 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 Kelley, seconded by **Commissioner Johnson**,
 The following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder (14)**

No: **-0-**

Passed: **-0-**

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

Resolution # 07-12-05

A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2012.

BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 9th day of July, 2012, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2012, shall be \$2.18 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 \$2.13 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, and Rockwood, and \$1.99 on each \$100.00 of taxable property within the limits of the city of Harriman, and \$1.97 on each \$100.00 of taxable property within the limits of the city of Oak Ridge, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

	Proposed	Outside	1 Inside	2 Inside	3 Inside
Fund	Expenditures	Tax Rate	Tax Rate	Tax Rate	Tax Rate
County General	16,588,674	0.635	0.635	0.635	0.635
Urban Services	789,743	0.020			
Solid Waste/Sanitation	1,162,393	0.030			
Ambulance Service	2,976,239	0.010	0.010	0.010	0.010
Recycling Center	965,849	0.020	0.020	0.020	0.020
County Road	3,901,190	0.095	0.095	0.095	0.095
General Purpose Schools	52,304,564	1.000	1.000	1.000	1.000
School Federal Projects	4,761,753				
School Cafeterias	4,066,737				
School Transportation	2,664,786				

Extended School Program	253,983				
General Debt Service	3,262,265	0.100	0.100	0.100	0.100
Rural Debt Service	1,802,788	0.140	0.140		
Education Debt Service	352,873	0.020	0.020	0.020	
Capital Projects Fund	1,176,000	0.070	0.070	0.070	0.070
Education Capital Projects	5,814,174	0.040	0.040	0.040	0.040
Wastewater Treatment	3,425,800				
Employee Insurance	2,680,074				
Workers Compensation	640,000				
Economic & Community Dev	158,208				
Judicial Drug Enforcement	299,063				
Other Funds (122, 126,176)	136,900				
Total	110,184,056	2.180	2.130	1.990	1.970
Prior Year	125,891,136	2.180	2.130	1.990	1.970

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

2 - Within corporate city limits of Harriman.

3 – within corporate city limits of Oak Ridge.

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 09th day of July, 2012.

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.

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.

BE IT FURTHER RESOLVED, that there is hereby levied a tax upon the users of the Court System of Roane County a Litigation Tax to pay for the judge's salaries and mandated benefits over and above a base amount set forth by TCA 16-15-5006. The tax per case is set at \$61 and will be reviewed on an annual basis to determine if this is sufficient to cover expenditures. This tax may be adjusted up or down depending on the analysis, however a separate resolution must be approved by County Commission to amend this tax rate.

BE IT FURTHER RESOLVED, that there is hereby levied a tax upon the users of the Court System of Roane County a Litigation Tax to pay for capital improvements or debt reduction related to the Courthouse or Jail per TCA 67-4-601 subsection (b). This tax is set at \$50 per case.

BE IT FURTHER RESOLVED, that there is hereby levied a tax upon the occupancy of every hotel of each tenant in the amount of five percent (5%) of the rate charged by the operator, as authorized by Chapter 166 of the 1992 Private Acts and all amendments thereto. The proceeds of said taxes shall accrue to the County General Fund and shall be dedicated to tourism.

Upon motion of **Commissioner Kelley**, seconded by **Commissioner Collier**,

The following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder. (14)**

No: **-0-**

Passed **-0-**:

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

Resolution # 07-12-06

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF ROANE COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013.

WHEREAS, Section 5-9-109, TENNESSEE CODE ANNOTATED, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and

WHEREAS, the Roane County Legislative Body recognizes that various non-profit or charitable organizations located in Roane County have great need of funds to carry on their non-profit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Roane County, on this the 9th day of July, 2012:

That the following appropriations are made totaling \$127,850:

Child and Family Services	\$2,780
Michael Dunn	\$30,000
Mid-East Community Action Agency	\$13,547
Roane County Heritage Commission	\$1,500
ETHRA	\$9,200
Roane County Rescue Squad	\$35,000
Michael Dunn Day Care Center	\$10,823

Child Advocacy Center

\$25,000

BE IT FURTHER RESOLVED, that all appropriations enumerated in above are subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109 (c), T.C.A.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.
3. That it is the expressed interest of the County Commission of Roane County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Chapter 0309-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.
4. That appropriated funds shall be transferred to the appropriate organization on a quarterly basis no earlier than the first month of each quarter upon invoice from the organization.

UPON MOTION of **Commissioner Cantrell**, seconded by **Commissioner Collier**, the following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder (14)**

The following Commissioners Passed: **-0-**

The following Commissioners voted No: **-0-**

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

**Resolution # 07-12-07
IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE**

A RESOLUTION adopting a Roane County Fund Balance Policy

WHEREAS, Roane County adopted a Fund Balance Policy in 2011; and

WHEREAS, the Roane County Board of Education passed their own Fund Balance policy eliminating the need for education funds to be covered in the County Fund Balance Policy and requiring a revision to this policy to remove reference to the General Purpose School Fund, and

WHEREAS, a Fund Balance Policy is necessary 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 and Education Debt Service Funds, all Special Revenue Funds, Capital Outlay Funds, Enterprise Funds, and Agencies' Funds.

WHEREAS, the purpose of a Fund Balance Policy is:

- To have sufficient funds to cash flow operations during the year;
- To have emergency funds available due to revenue short falls or unanticipated expenditures/expenses;
- To have investment funds available in order to provide operating interest earnings to support operations thus limiting the need for property tax revenue;
- To reflect financial stability and strength;

NOW, THEREFORE, BE IT RESOLVED that the attached Roane County Fund Balance Policy, 6-05-12, is hereby adopted

BE IT FURTHER RESOLVED that this fund balance policy is a replacement policy for the one previously adopted under resolution 04-11-32.

BE IT FUTHER RESOLVED that it shall be the intent of the Roane County Commission to follow and adhere to this policy during budget preparation, adoption, and amending.

UPON MOTION of **Commissioner Moore**, seconded by **Commissioner Granger**, the following Commissioners voted Aye:

Bacon, Berry, Brummett, Cantrell, Collier, East. Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder (14)

The following Commissioners Passed: **-0-**

The following Commissioners voted No: **-0-**

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

