

# Budget

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**Fiscal Year  
2016 - 2017**



*Roane County, Tennessee*

# ROANE COUNTY BUDGET

## 2016-2017 FISCAL YEAR

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# *General Information*

## **Roane County – Imagine the Possibilities**

Located in the Southern Appalachian Mountains on the banks of the Watts Bar Lake, Roane County, Tennessee is made up of lush green foliage, gently rolling hills punctuated by steep bluffs, and sweeping valleys cradling clear rivers. The Tennessee, Clinch and Emory Rivers meet at the Watts Bar Lake, one of the largest lakes in the south at 39,000 acres, creating more than 700 shoreline miles in the county.

Water recreation draws many visitors to our county each year, offering boating, world class fishing, and more. In addition to water recreation Roane County offers a variety of unique family festivals, historic downtowns and communities, an agricultural expo center, an authentic general store, pioneer-era fort, lakeside lodging, and Bluegrass music almost any night of the week.

Roane County is conveniently located, just 20 minutes west of Knoxville, less than an hour from the Smoky Mountains, an hour north of Chattanooga, and 1 ½ hours east of Nashville. Roane County is easily accessible with nine exits off of I-40 and minutes from I-75. US Route 70, the “Broadway of America;” US Route 27; and Hwy 58 provide access to about anywhere in the county.

Its continued growth, accessibility to the Smoky Mountains National Park, fascinating history, small town way of life and water frontage all equal an exciting and beautiful place to live or to visit.

Roane County is made up of several communities - Harriman, Kingston, Oak Ridge, Oliver Springs and Rockwood - with many having a waterfront location. Kingston's prime location on the banks of the Clinch and Tennessee Rivers offers an abundance of incredible water views, while Rockwood offers miles of predominantly undeveloped shoreline along the Tennessee River. The town of Harriman is located on the banks of the Emory River which provides the perfect location for Riverfront Park, complete with walking trails, pavilions, and memorials. On the water, there are countless private coves to anchor a boat as well as islands with natural sand beaches perfect for spending a lazy day of sunning or tent camping overnight.

### **Our History:**

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 many major United States markets.

After Peter Avery established the Avery Trace, connecting the cities of Knoxville and Nashville, early settlers constructed Fort Southwest Point high on a bluff overlooking the Clinch and Tennessee Rivers. This fort, located within Kingston's city limits, is the only colonial-era fort in the state reconstructed on its original site.

### **Kingston – leisure on the lake:**

The city of Kingston was named as one of the "Top 20 Retirement Towns" by the *Blue Ridge Country* publication. As people discover this beautiful city situated on Watts Bar Lake, local residents are proud to call it home.

Kingston, one of the oldest cities in the state, was established in 1799 as a result of the growing population around Fort Southwest Point. An example of the city's significance in Tennessee's history happened on September 21, 1807, when Kingston served as the state capital for one day, and the Tennessee House of Representatives convened in the historic Roane County Courthouse (c. 1854). On the National Register of Historic Places, today this courthouse is one of only seven remaining antebellum courthouses in the state and home to the Roane County Museum of History and Archives Library which is open to the public.

Fort Southwest Point (c. 1797) is also on the National Register of Historic Places and is open to the public. The fort's Visitor Center houses a museum containing artifacts excavated onsite under the supervision of the Tennessee Department of Archeology. The history of the Fort comes alive during the Living History Days each summer and during the Colonial Christmas Candlelight Tour in December. Staff members dress in period costumes, recreating activities from the fort's past, including bag-pipe serenades and firing of the canon.

Other historical structures have also been preserved, such as the Muecke House (c. 1840), also known as the Pennybacker House and currently serving as a restaurant and bakery, and the Bethel Cemetery and Presbyterian Church (c. 1818). The Gideon Morgan House (c. 1812), built by Corporal Gideon Morgan, a veteran of the American Revolutionary War, is Roane County's oldest home while the Parker House (c. 1850) is Kingston's newest designated historic home by the Association for the Preservation of Tennessee Antiquities.

New commercial and residential developments, such as Ladd Landing, have used Kingston's rich history as a theme combining the old southern traditional architecture with new urban designs and construction.

One of Kingston's greatest attractions is their waterfront location on the banks of scenic Watts Bar Lake. Everyone can enjoy a day on the water at Kingston's City Park, complete with a covered pavilion, boat launch and playground. A three-mile walking trail along the water connects Kingston City Park to two other parks – The Gravel Pit that provides a covered pavilion with spectacular views, and 58 Landing Park. The trail also winds along the water all the way to Fort Southwest Point.

Besides the events at the fort, Kingston is home to other events and festivals – many on the water. The annual 4<sup>th</sup> of July celebration – Smokin' the Water, is Roane County's largest event featuring boat and raft races, classic cars, the Miss Firecracker pageant, and a spectacular fireworks show over the water. The Storm the Fort Triathlon held in August has become an annual event, bringing in hundreds of athletes to town. There are many other events such as the Kingston Country Fair and Spooktacular Saturday in October, just to name a few.

### **Harriman – Victorian charm:**

The city of Harriman has a unique history. Known as “The Town that Temperance Built” a former Methodist minister and founder of the East Tennessee Land Company, Frederick Gates, envisioned a town of social temperance and industry where “no manufacture, storage, or sales of intoxicating liquor or beverages” would take place. He advertised his idea across the country, and thousands came to the 1890 Great Land Sale. The sale was a success, the city of Harriman was formed, and the rest is history.

The city of Harriman has been able to maintain many of the original town buildings including the Princess Theatre, now a Regional Arts Education, Entertainment and Conference Center. One of the most important roles the Princess will play is in providing a venue for educating students of all ages about the arts by giving them a place to gain the experience. Students at Roane County schools can be involved in communication, performing arts, music, and more. Tennessee Technology Center will offer students experience in theater and entertainment lighting, sound development and stage design. While Roane State Community College will give students the opportunity to take classes in radio and mass communications, computer art and design, television production, and more.

Harriman's 'Carnegie' Library (c. 1909) is one of only a few remaining buildings in the country originally funded by philanthropist Andrew Carnegie. The Temperance Building (c. 1891) was built shortly after the founding of Harriman to house the general offices of the East Tennessee Land Co. When the land company folded in 1897, the building was purchased by the American Temperance University, which is best remembered for its 1906 gridiron battle against the University of Tennessee, a game American lost 104-0 (the most points ever scored in a single game by UT). The University closed in 1908 and the building is now owned by the City of Harriman and houses offices as well as the Harriman Heritage Museum, which contains artifacts, photos, and memorabilia of Harriman's rich history.

Visitors can also view elaborate Victorian homes common during the period following the Great Land Sale while strolling on a self-guided tour through the Cornstalk Heights Historical District. During the Cornstalk Heights' Historic Christmas Home Tour, held the 2<sup>nd</sup> weekend in December, visitors can even tour the inside of many of these magnificent homes.

Harriman is also home to the Rocky Top General Store. Part retail - part museum, this authentic general store features an unusual array of mercantile from farm supplies to furniture. They also play host to the Tennessee "Polk" Salad Festival. Held the 2<sup>nd</sup> Saturday in May at Riverfront Park, Miss "Polk Salad" is crowned here each year. The park, located on the banks of the Emory River and within walking distance of downtown, is also home to several memorials and a farmers market.

As the population grew in Kingston, settlers traveled across the Clinch River into the area known as Midtown that today is part of Harriman. With the construction of Interstate 40 and the natural beauty of the river, Midtown grew and in the 1990s residents voted to incorporate it as a town. For a time the community maintained a municipal government but the incorporation was challenged in court and eventually overturned so it is now an unincorporated community.

Harriman has some great parks - Roane County Park, an 80-acre nature preserve with walking and hiking trails, is located along the banks of Watts Bar Lake. Today, visitors can enjoy playgrounds, swimming area, pavilions, ball fields, tennis courts, 18-hole disc golf course, and splash pad. Right next door is an upscale RV resort & marina on the lake where you will find many quality amenities including a waterfront pool and lakeside pavilion. The Midtown Drive-in Theater, also in Midtown, is one of only a few left in the country.

There are many wonderful and unique events in Harriman each year – the annual Tennessee Polk Salad Festival, Hooray for Harriman Labor Day Festival, Historic Harriman Christmas Tour, and Haunting of Harriman. But there are other events that occur monthly - Cruisin' in Harriman, Ghost Hunts, Babahatchie Community Concerts, and so much more!

### **Rockwood – a town rich in history:**

Rockwood draws visitors to its downtown with its antique and specialty shops and restaurants, many in historical buildings. Children delight in the old-fashioned ice cream soda fountain located in Live & Let Live Drug Store (c. 1880s). Downtown Rockwood is also home to Homecoming Park, complete with a fountain and pavilion. Enjoy bluegrass and old-timey music at Yonder Hollow in the historic Peterman Building (c. 1896) stylized like the *O Brother, Where Art Thou* film as well as live music each weekend at the Rockwood Event Center, all in the center of downtown Rockwood.

Rockwood's history began after the Civil War, when a Union officer, John Wilder, discovered an abundance of iron on Walden Ridge in Roane County. He later returned with northern industrialists to form the Roane Iron Company in 1868. The population grew and the city of Rockwood was named after the company's first President, William O. Rockwood. Today, visitors can still see the symmetrical houses that the iron company built for its employees. Many historic homes have been restored, and the owners open their doors to visitors the first weekend in December for Rockwood's Annual Holiday Home Tour.

Each spring Rockwood hosts the Thunder Road Festival, named after the notorious thoroughfare that moonshiners used back in the day when Rockwood was part of the original Thunder Road. The festival spotlights Rockwood's Tennessee Highway Patrol Station Museum (c. 1936) as home of the 'revenuers' for this fun filled festival – and you might even see a still or two. Other events and festivals include Rockwood Cruise-in, Fall Festival, and the Rockwood Christmas Home Tour.

Mount Roosevelt State Forest is enjoyed by hikers and mountain bike enthusiasts. The trails run along Walden Ridge with breathtaking views of the valley, Watts Bar Lake, and the Great Smoky Mountains. Industry continues to impact the economy of Rockwood, which is the home of the Roane County Industrial Park, a large shopping plaza, the Rockwood Municipal Airport and a newly developed industrial park – Plateau Partnership. High-end residential developments are springing up along the banks of Watts Bar Lake with breathtaking views.

### **Oliver Springs – a great little town:**

The city of Oliver Springs was founded in 1830 and first known as Winter's Gap. Later, the town was named after its first postmaster, Richard Oliver and the natural springs that were nearby. Mr. Oliver was the first to develop the commercial potential of the mineral springs by operating an inn and transporting his guests to the springs. Later, a resort hotel was built near the

springs, catering to wealthy guests from all over the nation who came to drink the water and bathe in the springs. Sadly, the grand resort burned in 1905.

Today, visitors can see the original hotel ticket booth at the Oliver Springs Railroad Depot Museum. This unique museum, housed in an 1897 train depot, contains historical artifacts and photos of Oliver Springs. A restored southern caboose, horse-drawn fire wagon, and a 1950 Oliver Springs fire truck are located next to the museum. Currently, the Abston Garage, listed on the National Register of Historic Places, is currently being renovated to become a museum and event center.

Hollywood producers chose several sites in this quaint town to film scenes in the popular movie, “October Sky”. Several historical homes have been restored and antique, specialty and candy shops have moved into renovated downtown buildings. In fact, there is an annual event in October to celebrate this part of their history – the October Sky Fall Festival.

If visiting Oliver Springs on weekends you will probably notice lots of trucks hauling off-road vehicles heading to The Coal Creek OHV Area. There are 72,000 acres available for off-road fun - just bring your ATV's, motorcycles, Jeeps, buggies, or trucks and enjoy some of the best off-roading in the country. Near the Coal Creek area visitors can find inns and camping resorts as well as local specialty shops with off-road gear and souvenirs available. The Windmill Inn B&B is now open in the city limits, catering to those visiting the Coal Creek area.

### **Oak Ridge:**

The 1930's and 1940's dramatically changed Roane County. Two national programs had significant impact on the county. The Tennessee Valley Authority programs uprooted people from their land. The result was the people of the region got a new economy, additional electricity, and a year-round navigable waterway to Knoxville.

The second national program was the Manhattan Project. Colonel Leslie R. Groves, with the Army Corps of Engineers chose a large area in Roane County to develop nuclear weapons. Again, land was taken and whole communities disappeared for the efforts of the war. An example was the Wheat Community. Because of the “Atomic Bomb,” which was developed in this area, the costliest war in history - WWII - ended on August 14, 1945.

Roane County is proud to be home to the Oak Ridge National Laboratory (ORNL), established in 1942 as part of the Manhattan Project. In the decades since, the laboratory has attracted top talent from around the globe to work on projects ranging from green power to high-performance computing. Private start-up companies serving as contractors to the lab or to develop new

innovations have also been attracted to the area. ORNL also anchors Innovation Valley, a regional Knoxville-Oak Ridge area economic development effort.

### **Education:**

Roane County is a place where educational excellence is more than a goal, it is the standard. Roane County and Harriman City Schools merged together as of July 1, 2003. The total enrollment for Roane County Schools is more than 7,000 students. Roane County Schools continue to strive for high standards.

The Tennessee Technology Center at Harriman provides technical skills instruction as part of the Tennessee Board of Regents' system of higher education. In addition, Roane County has two private schools.

Roane County students can earn associate's degrees or complete two years towards bachelor's degrees at Roane State Community College, located in Roane County with branch campuses in nearby Anderson, Campbell, Cumberland, Loudon, and Scott Counties. The main campus is also home to the Henry/Stafford East Tennessee Agricultural Exposition Center, a performing arts theater in the O'Brien Humanities Building, and the Tamke-Allan Environmental Center on Watts Bar Lake. The Michael Dunn Center offers school services, vocational training, and 24-hour residential support for students with developmental disabilities. Roane County businesses and industries have cooperated in educational programs resulting in the establishment of the Partners in Education program. This relationship between the schools and industry has resulted in the growth of stronger school programs and increased community support.

### **Industrial Development:**

Roane County is a prime location for future industrial and retail development primarily because of its abundant transportation accessibility and low tax structure. The Roane County Industrial Development Board is responsible for attracting well-paying, environmentally sound, stable new industries and creating future employment opportunities for its citizens, as well as, working to facilitate expansion of existing industries. With the selection and purchase of a 654-acre site, known as Roane Regional Business & Technology Park, several industries have been secured for industrial development for Roane County. Thanks to the new regional partnership effort resulting in an industrial park next to the airport, Roane County now has four industrial parks ready for new businesses.

Volkswagen Group of America broke ground in March 2012 on their new Southeastern Distribution Center at the entrance to Roane Regional Business & Technology Park

## **Festivals & Attractions:**

Roane County's greatest asset is her people. Proud of their heritage, innovative and ready to welcome newcomers, Roane County has a number of events and attractions that help to define us as a location of choice. The five municipalities that make up Roane County continue to preserve their own unique heritage and individuality through unique festivals and events throughout the

One of the many festivals and events held annually throughout the year combines two of Roane County's best assets – the lake and music heritage. To enjoy the Half Moon Music Festival in Ten Mile you can come by car or by boat – either way, plan to do some dancing.

Fort Southwest Point tours are free, including the Colonial Christmas Candlelight Tour held in December. The Roane State Expo Center hosts events nearly every month of the year from barrel racing to rodeos to tractor pulls to horse shows, all under one roof, and many of them for free. A visit to the Rocky Top General Store is always a treat – literally. Part retail store, part museum, and a whole lot of fun – be sure and enjoy old-fashioned bottled Coke and free popcorn while you browse nostalgic merchandise. Bluegrass music can be found about any night of the week. For some foot-stompin' fun visit Yonder Hollow in downtown Rockwood, where you can hear a Bluegrass music show in the style of *O' Brother Where Art Thou*. Music lovers as well as pickers are all welcome at Bradbury Community Club for the jammin' sessions every Tuesday night and concerts the 3<sup>rd</sup> Saturday of each month.

For those individuals who prefer the great outdoors Caney Creek RV Park and Marina offers full upscale RV hookups, a riverside pool, and pontoon, paddle boat and canoe rentals. The new Riley Creek Campground also offers full hookups, swimming areas and wooded spots on the banks of Watts Bar Lake, while Roane County Park offers primitive camping sites.

Away from the water, Oak Ridge offers the Secret City Scenic Excursion Train ride through the setting of the historic Manhattan Project, complete with a narrated one hour ride.

## **Conclusion:**

So much to offer - beautiful scenery, accessibility to major metropolitan areas and the Great Smoky Mountains National Park, fascinating history, compelling science and technology, small town way of life, low crime statistics, low tax structure and more lake miles than any other area in East Tennessee. Roane County, imagine the possibilities.

*\*Information submitted by Pamela D. May, Manager/Tourism & Marketing, The Roane Alliance, August 3, 2012*

# *County Officials*

### County Commission

District 1 Ron Berry  
District 1 Darryl Meadows  
District 1 Benny East  
District 2 Greg Ferguson  
District 2 Junior Hendrickson  
District 2 Randy Ellis  
District 3 Todd Fink  
District 4 James Brummett

District 4 Steve Kelley  
District 5 Mike Hooks  
District 6 Chris Johnson  
District 6 Peggy Collier  
District 6 David Bell  
District 7 Carolyn Granger  
District 7 Stanley Moore

### Elected Officials

County Executive  
County Attorney  
Sheriff  
Road Supervisor  
Trustee  
County Clerk  
Circuit Court Clerk  
General Sessions Court Clerk  
General Sessions Judge, Part 1  
General Sessions Judge, Part 2  
Register of Deeds  
Assessor of Property

Ron Woody  
Greg Leffew  
Jack Stockton  
Dennis Ferguson  
Wilma Eblen  
Barbara Anthony  
Ann Goldston  
Ann Goldston  
Jeff Wicks  
Dennis Humphrey  
Sharon Brackett  
Molly Hartup

### Appointed Officials

Director of Schools  
Clerk and Master  
Director of Accounts and Budgets  
Administrator of Elections  
Purchasing Agent  
Wastewater  
Emergency Services

Dr. Leah R. Watkins  
Shannon Conley  
Connie Aytes  
Charles Holiway  
Lynn Farnham  
Gene McClure  
Scott Stout

### Department Heads

Solid Waste  
Codes Enforcement & Zoning  
Park & Recreation  
Emergency Medical Services  
Animal Control  
Health Department  
Historian

Ralph Stewart  
Glen Cofer  
Mike Beard  
Tim Suter  
John Griffin  
Laura Conner  
Robert Bailey

### Board of Education

Larry Brackett  
Michael Miller  
Darrell Langley  
Danny Wright  
Dadine Jackson

Sam Cox  
Michael Taylor  
Rob Jago  
Hugh Johnson  
Victor (Vic) King

**Roane County Commissioners**  
**September 1, 2014 - August 31, 2018**

**District 1**

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

**Benny East**

262 Benny East Road  
Rockwood TN 37854  
354-1456 (home)

**Darryl Meadows**

108 S Church Street  
Rockwood, TN 37854  
250-6308 (mobile)

**District 2**

**Randy Ellis**  
319 Virginia Avenue NW  
Harriman, TN 37748  
335-7981 (mobile)

**Greg Ferguson**

119 Duncan Hollow Road  
Harriman, TN 37748  
740-7705 (mobile)

**Junior Hendrickson**

949 Swan Pond Circle  
Harriman, TN 37748  
590-7134 (home)

**District 3**

**Todd Fink**  
222 Rock Bridge Road  
Harriman, TN 37748  
250-6735 (mobile)

**District 4**

**James Brummett**  
560 Kingston Avenue  
**P O Box 606**  
Oliver Springs TN 37840  
435-1501 (home)

**Steve Kelley**

106 Oklahoma Avenue  
Oak Ridge TN 37830  
865-482-7131 (home)

**District 5**

**Mike Hooks**  
3627 Kingston Highway  
Kingston, TN 37763  
617-3780 (cell)

**District 6**

**David Bell**  
267 Lane Hedgecock Road  
Kingston, TN 37763  
696-2284 (cell)

**Peggy Collier**

126 Arsenault Crossing  
Kingston TN 37763  
376-5914 (home)

**Chris Johnson**

126 White Oak Drive  
Harriman TN 37748  
882-0216 (home)

**District 7**

**Carolyn Granger**  
407 Forest Trail  
Kingston TN 37763  
376-7940 (home)

**Stanley Moore**

276 Dearmond Road  
Kingston TN 37763  
207-8821 (mobile)

## Roane County School Board

### **District 1**

#### **Larry Brackett**

227 Scott Cir  
Rockwood, TN 37854  
865-354-5891  
Term Expires: 2018

#### **Michael Miller**

PO Box 522  
Rockwood, TN 37854  
865-354-2015  
Term Expires: 2016

### **District 2**

#### **Darrell Langley**

517 Russell Ave  
Harriman, TN 37748  
865-882-6770  
Term Expires: 2016

#### **Danny Wright**

1172 Swan Pond Circle Road  
Harriman, TN 37748  
865-590-9272  
Term Expires: 2016

### **District 7**

#### **Nadine Jackson**

617 Mans Hollow Rd  
Kingston, TN 37763  
865-414-3313  
Term Expires: 2020

### **Districts 3 & 4**

#### **Sam Cox**

2478 Old Harriman Hwy  
Oliver Springs, TN 37840  
865-435-0765  
Term Expires: 2018

#### **Michael Taylor**

281 Mays Valley Rd.  
Harriman, TN 37748  
865-882-0786  
Term Expires: 2018

### **Districts 5 & 6**

#### **Rob Jago**

600 Calvin St.  
Kingston, TN 37763  
865-376-4549  
Term Expires: 2016

#### **Hugh Johnson**

310 Woodlawn Dr.  
Kingston, TN 37763  
865-376-9433  
Term Expires: 2016

#### **Victor (Vic) King**

602 Scenic Drive  
Kingston, TN 37763  
865-376-9951  
Term Expires: 2016

**PRINCIPALS/ASSISTANT PRINCIPALS**  
**ROANE COUNTY SCHOOLS**  
**2016 - 2017**

<b><u>SCHOOL</u></b>	<b><u>PHONE</u></b>	<b><u>PRINCIPAL</u></b>	<b><u>ADDRESS</u></b>	<b><u>E-MAIL ADDRESS</u></b>
<b><u>ELEMENTARY SCHOOLS</u></b>				
Bowers Elementary	882-1185 882-1748** 882-3203***	Brenda Arwood Kevin Ayers*	120 Breazeale St. Harriman, TN 37748	<a href="mailto:barwood@roaneschools.com">barwood@roaneschools.com</a> <a href="mailto:ksayers@roaneschools.com">ksayers@roaneschools.com</a>
Dyllis Springs Elementary	435-6357 717-5446** 435-3402***	Jenny Spakes Jeanne Armstrong*	120 Ollis Rd. Oliver Springs, TN 37840	<a href="mailto:jspakes@roaneschools.com">jspakes@roaneschools.com</a> <a href="mailto:jharmstrong@roaneschools.com">jharmstrong@roaneschools.com</a>
Kingston Elementary	376-5252 717-5447** 376-8535***	Shelia Sitzlar Billy M. Linville*	2000 Kingston Hwy. Kingston, TN 37763	<a href="mailto:ssitzlar@roaneschools.com">ssitzlar@roaneschools.com</a> <a href="mailto:bmlinville@roaneschools.com">bmlinville@roaneschools.com</a>
Midtown Elementary	882-1228 882-9278** 882-8165***	Kendra Inman Laura Fisher*	2830 Roane State Hwy. Harriman, TN 37748	<a href="mailto:kjinman@roaneschools.com">kjinman@roaneschools.com</a> <a href="mailto:lpfisher@roaneschools.com">lpfisher@roaneschools.com</a>
Midway Elementary	376-2341 717-5448** 376-8512***	Tim Thompson Dawn Click*	130 Laurel Bluff Rd. Kingston, TN 37763	<a href="mailto:tthompson@roaneschools.com">tthompson@roaneschools.com</a> <a href="mailto:dclick@roaneschools.com">dclick@roaneschools.com</a>
Ridge View Elementary	354-2111 354-5151 354-5153** 354-5150***	Angela Spurgeon Christy Kamikawa*	625 Pumphouse Rd. Rockwood, TN 37854	<a href="mailto:arspurgeon@roaneschools.com">arspurgeon@roaneschools.com</a> <a href="mailto:cgkamikawa@roaneschools.com">cgkamikawa@roaneschools.com</a>
<b><u>MIDDLE SCHOOLS</u></b>				
Cherokee Middle	376-9281 717-5445** 376-8525***	Elizabeth Rose Marlene Holton*	200 Paint Rock Ferry Rd. Kingston, TN 37763	<a href="mailto:ecrose@roaneschools.com">ecrose@roaneschools.com</a> <a href="mailto:dmholton@roaneschools.com">dmholton@roaneschools.com</a>
Harriman Middle	882-1727 882-0681** 882-6285***	Leslie Smith Travis Langley*	1025 Cumberland St. Harriman, TN 37748	<a href="mailto:lnsmith@roaneschools.com">lnsmith@roaneschools.com</a> <a href="mailto:tlangley@roaneschools.com">tlangley@roaneschools.com</a>
Midway Middle	717-5464 717-5465** 376-0948***	Amy Cawood Lu Howard*	104 Dogtown Rd. Ten Mile, TN 37880	<a href="mailto:acawood@roaneschools.com">acawood@roaneschools.com</a> <a href="mailto:lhoward@roaneschools.com">lhoward@roaneschools.com</a>
Oliver Springs Middle	435-0011 717-5449** 435-1621***	Nancy K. Wilson Pam Henry*	317 Roane St. Oliver Springs, TN 37840	<a href="mailto:nkwilson@roaneschools.com">nkwilson@roaneschools.com</a> <a href="mailto:pdhenry@roaneschools.com">pdhenry@roaneschools.com</a>
Rockwood Middle	354-0931 717-5451** 354-5160***	Amanda Evans Leanne Malicoat*	434 W. Rockwood St. Rockwood, TN 37854	<a href="mailto:abevans@roaneschools.com">abevans@roaneschools.com</a> <a href="mailto:lmalicoat@roaneschools.com">lmalicoat@roaneschools.com</a>
<b><u>HIGH SCHOOLS</u></b>				
Harriman High	882-1821 882-8371** 882-6479***	Scott Calahan Bobby Clark*	920 North Roane St. Harriman, TN 37748	<a href="mailto:scalahan@roaneschools.com">scalahan@roaneschools.com</a> <a href="mailto:rlclark@roaneschools.com">rlclark@roaneschools.com</a>
Midway High	376-5645 717-5452** 376-8516***	Scott Mason Chastity Qualkenbush*	530 Loudon Hwy. Kingston, TN 37763	<a href="mailto:smason@roaneschools.com">smason@roaneschools.com</a> <a href="mailto:cdqualkenbush@roaneschools.com">cdqualkenbush@roaneschools.com</a>
Oliver Springs High	435-7216 435-6775** 435-6774***	Justin Nivens Lyndon Johnson*	419 Kingston Ave. P. O. Box 309 Oliver Springs, TN 37840	<a href="mailto:jdnivens@roaneschools.com">jdnivens@roaneschools.com</a> <a href="mailto:ljjohnson@roaneschools.com">ljjohnson@roaneschools.com</a>
Roane County High	376-6534 717-5454** 376-8530***	Lance Duff Cheryl Kennedy* Kent Millsaps*	540 W. Cumberland St. Kingston, TN 37763	<a href="mailto:lduff@roaneschools.com">lduff@roaneschools.com</a> <a href="mailto:ckennedy@roaneschools.com">ckennedy@roaneschools.com</a> <a href="mailto:kmillsaps@roaneschools.com">kmillsaps@roaneschools.com</a>
Rockwood High	354-0882 354-5171** 354-5170***	Shannon Cawood Marti Sparks*	512 W. Rockwood St. Rockwood, TN 37854	<a href="mailto:cscawood@roaneschools.com">cscawood@roaneschools.com</a> <a href="mailto:mrsparks@roaneschools.com">mrsparks@roaneschools.com</a>
Midtown Educational Ctr	882-3700 882-7734***	Chris B. Johnson	3096 Roane State Hwy. Harriman, TN 37748	<a href="mailto:cbjohnson@roaneschools.com">cbjohnson@roaneschools.com</a>

\*Assistant Principal

\*\* Cafeteria

\*\*\* Fax Number

Revised 11/3/16

# *Summary of Current Operations*

FY 17 Working Template of Operations with calculated beginning figures from active year

	A	B	C	D	E	F	G	H	I	J	M	N	O
1													
2	DATE:		10/12/2016	Calculated						Ending			
3				Fund	Amended			Amended		Fund	Recomm	Effect on	
4	FUND		FUND	Balance	Revenue	Transfer	Available	Expenditures	Transfer	Balance	Property	Fund Bal w/	
5	NUMBER		TITLE	07/01/16	10/05/16	In	Funds	10/06/16	Out	6/30/2017	Tax	rest/comm/as	
6	GENERAL FUND												
7		101	GENERAL	7,108,859	16,808,795	-	23,917,654	17,601,416	119,000	6,197,238	0.695	(911,621)	
8													
9	SPECIAL REVENUE FUNDS												
10		116	SOLID WASTE	544,270	908,000	-	1,452,270	984,651	50,000	417,619	-	(126,651)	
11		118	AMBULANCE SERVICE	745,110	2,635,600	-	3,380,710	2,566,283	-	814,427	0.020	69,317	
12		121	FIRE & ANIMAL CONTROL	491,833	706,800	-	1,198,633	866,223	-	332,410	0.060	(159,423)	
13		122	SHERIFF DRUG CONTROL	124,964	47,700	-	172,664	153,921	-	18,743	-	(106,221)	
14		123	RECYCLING	388,330	739,500	-	1,127,830	792,436	70,000	265,394	0.030	(122,936)	
15		131	HIGHWAY/PUBLIC WORKS	1,137,633	4,097,900	-	5,235,533	4,351,116	319,894	564,523	0.100	(573,110)	
16													
17	EDUCATION FUNDS												
18		141	GENERAL PURPOSE SCHOOL	5,085,471	53,614,538	32,766	58,732,775	53,554,391	400,000	4,778,384	1.225	(307,087)	
19		142	SCHOOL FEDERAL PROJECTS	504,504	4,796,174	-	5,300,678	4,763,408	32,766	504,504	-	-	
20		143	SCHOOL CENTRAL CAFETERIA	1,200,981	3,830,000	-	5,030,981	3,880,000	-	1,150,981	-	(50,000)	
21		144	SCHOOL TRANSPORTATION	808,270	2,143,000	-	2,951,270	2,243,000	-	708,270	-	(100,000)	
22		146	EXTENDED SCHOOL PROGRAM	33,752	235,000	-	268,752	235,000	-	33,752	-	-	
23													
24	DEBT SERVICE FUNDS												
25		151	GENERAL DEBT SERVICE	2,074,701	2,771,100	159,269	5,005,070	3,154,917	-	1,850,153	0.145	(224,548)	
26		152	RURAL DEBT SERVICE	1,166,075	1,430,650	-	2,596,725	1,667,958	-	928,767	0.145	(237,308)	
27		156	EDUCATION DEBT SERVICE	498,170	219,500	-	717,670	300,730	-	416,940	0.020	(81,230)	
28	<b>OPERATIONAL FUNDS TOTAL</b>			<b><u>21,912,922</u></b>	<b><u>94,984,257</u></b>	<b><u>192,035</u></b>	<b><u>117,089,214</u></b>	<b><u>97,115,450</u></b>	<b><u>991,660</u></b>	<b><u>18,982,104</u></b>	<b><u>2,440</u></b>	<b><u>(2,930,818)</u></b>	
29													
30	CAPITAL PROJECTS FUNDS												
31		171	GENERAL CAPITAL PROJECTS*	1,964,930	2,060,968	339,000	4,364,898	3,786,433	100,000	478,465	0.050	(1,486,465)	
32		176	HIGHWAY CAPITAL PROJECTS*	525,138	300,000	200,000	1,025,138	700,000	-	325,138	-	(200,000)	
33		177	EDUCATIONAL CAP. PROJECTS*	842,265	999,600	400,000	2,241,865	1,340,017	-	901,848	0.085	59,583	
34													
35	PROPRIETARY FUNDS												
36		204	WASTEWATER TREATMENT**	1,074,833	1,100,000	-	2,174,833	1,081,976	39,375	1,053,482	-	(21,351)	
37		264	EMP. HEALTH INSURANCE	182,517	557,000	-	739,517	558,000	-	181,517	-	(1,000)	
38		266	WORKERS COMPENSATION	1,224,737	552,240	-	1,776,977	694,704	-	1,082,273	-	(142,464)	
39													
40	TRUST AND AGENCY FUNDS												
41		357	JUD. DIST. DRUG	155,516	265,000	-	420,516	215,646	-	204,870	-	49,354	
42		359	ECONOMIC & COMM. DEV.	312,744	59,860	-	372,604	167,024	-	205,580	-	(107,164)	
43		364	DISTRICT ATTY GENERAL	26,134	25,500	-	51,634	16,700	-	34,934	-	8,800	
44	<b>TOTAL FUNDS</b>			<b><u>28,221,736</u></b>	<b><u>100,904,425</u></b>	<b><u>1,131,035</u></b>	<b><u>130,257,196</u></b>	<b><u>105,675,950</u></b>	<b><u>1,131,035</u></b>	<b><u>23,450,211</u></b>	<b><u>2,575</u></b>	<b><u>(4,771,525)</u></b>	

\* CAPITAL FUNDS DO NOT MATCH AUDIT SINCE AUDIT KEEPS ENCUMBRANCES FROM PRIOR YEARS SKEWING BUDGETS

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

Roane County Government					=35,181,860*.2	7,036,372.00	reduc OR Real Value		
Real & Personal Property									
	6-Jan-16	All Others	156	152	121				
	Countywide	Educ.	Rural			(2016 Tax Levy)	(2015 Tax Levy)		
	Tax	Debt	School	Rural		2017 BUDGET	2016 BUDGET	Diff	Percent
REAL									Change
Oak Ridge	139,036,884					139,036,884	145,881,670	(6,844,786)	-4.692%
Harriman	105,774,980	105,774,980				105,774,980	105,711,662	63,318	0.060%
Kingston	138,173,071	138,173,071	138,173,071			138,173,071	138,402,979	(229,908)	-0.166%
Rockwood	71,826,835	71,826,835	71,826,835			71,826,835	72,217,172	(390,337)	-0.541%
Oliver Springs	8,892,935	8,892,935	8,892,935			8,892,935	8,928,728	(35,793)	-0.401%
Rural	<u>687,131,537</u>	<u>687,131,537</u>	<u>687,131,537</u>	<u>687,131,537</u>		<u>687,131,537</u>	<u>686,066,436</u>	<u>1,065,101</u>	<u>0.155%</u>
Total Real	<u>1,150,836,242</u>	<u>1,011,799,358</u>	<u>906,024,378</u>	<u>687,131,537</u>		<u>1,150,836,242</u>	<u>1,157,208,647</u>	<u>(6,372,405)</u>	<u>-0.551%</u>
PERSONAL									
Oak Ridge	8,101,424					8,101,424	9,141,184	(1,039,760)	-11.374%
Harriman	4,168,077	4,168,077				4,168,077	4,823,423	(655,346)	-13.587%
Kingston	5,210,956	5,210,956	5,210,956			5,210,956	6,001,682	(790,726)	-13.175%
Rockwood	13,219,204	13,219,204	13,219,204			13,219,204	14,360,696	(1,141,492)	-7.949%
Oliver Springs	294,067	294,067	294,067			294,067	341,605	(47,538)	-13.916%
Rural	<u>16,670,303</u>	<u>16,670,303</u>	<u>16,670,303</u>	<u>16,670,303</u>		<u>16,670,303</u>	<u>18,812,672</u>	<u>(2,142,369)</u>	<u>-11.388%</u>
Total Personal	<u>47,664,031</u>	<u>39,562,607</u>	<u>35,394,530</u>	<u>16,670,303</u>		<u>47,664,031</u>	<u>53,481,262</u>	<u>(5,817,231)</u>	<u>-10.877%</u>
(2016 Tax Levy) (2015 Tax Levy)									
PUBLIC UTILITY 2015 Utilities 2015 Utilities 2014 Utilities									
Oak Ridge	2,358,032					2,358,032	1,877,503	480,529	25.594%
Harriman	5,640,592	5,640,592				5,640,592	5,724,702	(84,110)	-1.469%
Kingston	2,730,417	2,730,417	2,730,417			2,730,417	2,784,475	(54,058)	-1.941%
Rockwood	5,006,594	5,006,594	5,006,594			5,006,594	4,886,418	120,176	2.459%
Oliver Springs	1,086,208	1,086,208	1,086,208			1,086,208	1,072,008	14,200	1.325%
Rural	<u>25,584,087</u>	<u>25,584,087</u>	<u>25,584,087</u>	<u>25,584,087</u>		<u>25,584,087</u>	<u>25,791,326</u>	<u>(207,239)</u>	<u>-0.804%</u>
Subtotal	<u>42,405,930</u>	<u>40,047,898</u>	<u>34,407,306</u>	<u>25,584,087</u>		<u>42,405,930</u>	<u>42,136,432</u>	<u>269,498</u>	<u>0.640%</u>
Total	<u>1,240,906,203</u>	<u>1,091,409,863</u>	<u>975,826,214</u>	<u>729,385,927</u>		<u>1,240,906,203</u>	<u>1,252,826,341</u>	<u>(11,920,138)</u>	<u>-0.951%</u>
Divided by									
100	12,409,062	10,914,099	9,758,262	7,293,859					
Muliplied by									
95%	11,819,632	10,395,679	9,294,745	6,947,401					
Muliplied by									
0.01	<u>118,196</u>	<u>103,957</u>	<u>92,947</u>	<u>69,474</u>					
Numbers Used	<u>118,000</u>	<u>104,000</u>	<u>93,000</u>	<u>69,000</u>					
		0.95 School ADA		112,100					
		0.05 Oak Ridge ADA		<u>5,900</u>					
				118,000					
Estimate									
Value of Penny:	2016	2015	2014	2013	2012				
County Wide	118,000	118,000	120,000	120,000	120,000				
Education Debt	104,000	103,000	104,000	104,000	104,000				
Rural School Debt	93,000	92,000	94,000	94,000	94,000				
Rural	69,000	68,000	70,000	70,000	70,000				
RCSL/ADA	112,000	112,000	113,000	113,000	113,000				
OR/ADA	6,000	6,000	7,000	7,000	7,000				

1,240,906,203	<u>Countywide</u>
1,091,409,863	<u>Harriman Incl.</u>
975,826,214	<u>Rural School</u>
729,385,927	<u>Rural</u>

ADA Percentages	
Roane County	0.95
Oak Ridge City	0.05
	<u>1.00</u>

95%

Fund Number	Fund Title	*Rural Tax Rate	**Inside 1 Tax Rate	***Inside 2 Tax Rate	****Inside 3 Tax Rate	Amount of Tax Levy	Variance Factor	Collection of Taxes
101	County General	0.695	0.695	0.695	0.695	8,624,298	409,654	8,214,644
118	Ambulance Service	0.020	0.020	0.020	0.020	248,181	11,789	236,393
121	Fire & Animal Control	0.060				437,632	20,787	416,844
123	Recycling Center	0.030	0.030	0.030	0.030	372,272	17,683	354,589
131	Highway/Public Works	0.100	0.100	0.100	0.100	1,240,906	58,943	1,181,963
141	G.P.S.(ADA .95)	1.164	1.164	1.164	1.164	14,441,046	685,950	13,755,096
151	General Debt Service	0.145	0.145	0.145	0.145	1,799,314	85,467	1,713,847
152	Rural Debt Service	0.145	0.145			1,414,948	67,210	1,347,738
156	Education Debt Service	0.020	0.020	0.020		218,282	10,368	207,914
171	General Capital Projects	0.050	0.050	0.050	0.050	620,453	29,472	590,982
177	School Capital Projects (ADA .95)	0.081	0.081	0.081	0.081	1,002,032	47,597	954,435
356	Oak Ridge - Schools (ADA .05)	<u>0.065</u>	0.065	0.065	0.065	709,416	33,697	675,719
	<b>Total</b>	<u>2.575</u>	<u>2.450</u>	<u>2.305</u>	<u>2.285</u>	<u>30,419,364</u>	<u>1,444,920</u>	<u>28,974,444</u>

	Collection
County General Fund 101	8,214,644
Special Revenue Funds 118-123	1,007,826
Highway Fund 131	1,181,963
School Fund 141	13,755,096
Debt Funds 151-156	3,269,498
Capital Funds 171-177	1,545,417
Oak Ridge Schools	675,719
	<u>29,650,163</u>

Roane County, Tennessee  
 Calculation of the taxes levied on each city  
 6-Jan-16

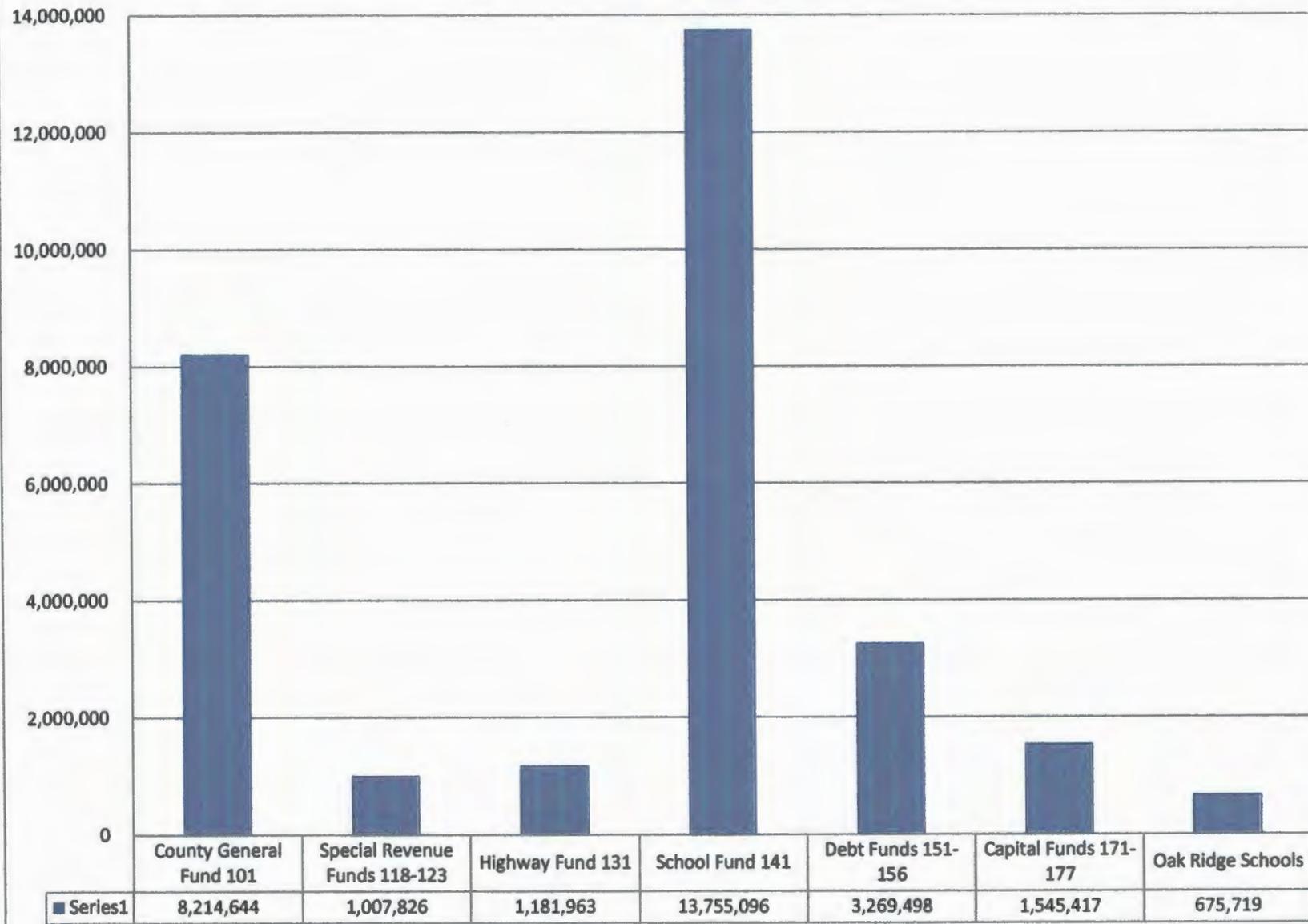
**2015/2016 Budget**

	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	110,535,085	155,022,854	144,404,661	86,577,868	9,270,333	704,879,108	1,210,689,909
PSC	<u>5,724,702</u>	<u>1,877,503</u>	<u>2,784,475</u>	<u>4,886,418</u>	<u>1,072,008</u>	<u>25,791,326</u>	<u>42,136,432</u>
Total Assessed	116,259,787	156,900,357	147,189,136	91,464,286	10,342,341	730,670,434	1,252,826,341
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /				
	1,162,598	1,569,004	1,471,891	914,643	103,423	7,306,704	12,528,263
	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x				
Value of Penny	11,626	15,690	14,719	9,146	1,034	73,067	125,283
Est. Tax Rate	x <u>237.0</u> x	x <u>235.0</u> x	x <u>251.5</u> x	x <u>251.5</u> x	x <u>251.5</u> x	x <u>257.5</u> x	x <u>N/A</u> x
Tax Levy	<u>2,755,357</u>	<u>3,687,158</u>	<u>3,701,807</u>	<u>2,300,327</u>	<u>260,110</u>	<u>18,814,764</u>	<u>31,519,522</u>

**2016/2017 Budget**

	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	109,943,057	147,138,308	143,384,027	85,046,039	9,187,002	703,801,840	1,198,500,273
PSC	<u>5,640,592</u>	<u>2,358,032</u>	<u>2,730,417</u>	<u>5,006,594</u>	<u>1,086,208</u>	<u>25,584,087</u>	<u>42,405,930</u>
Total Assessed	115,583,649	149,496,340	146,114,444	90,052,633	10,273,210	729,385,927	1,240,906,203
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /				
	1,155,836	1,494,963	1,461,144	900,526	102,732	7,293,859	12,409,062
	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x				
Value of Penny	11,558	14,950	14,611	9,005	1,027	72,939	124,091
Est. Tax Rate	x <u>230.450</u> x	x <u>228.5</u> x	x <u>245.0</u> x	x <u>245.0</u> x	x <u>245.0</u> x	x <u>257.5</u> x	x <u>N/A</u> x
Tax Levy	<u>2,663,625</u>	<u>3,415,244</u>	<u>3,579,073</u>	<u>2,205,839</u>	<u>251,642</u>	<u>18,778,041</u>	<u>30,893,465</u>
16-17 Tax Levy	2,663,625	3,415,244	3,579,073	2,205,839	251,642	18,778,041	30,893,465
15-16 Tax Levy	- <u>2,755,357</u> -	- <u>3,687,158</u> -	- <u>3,701,807</u> -	- <u>2,300,327</u> -	- <u>260,110</u> -	- <u>18,814,764</u> -	- <u>31,519,522</u> -
Difference	<u>(91,732)</u>	<u>(271,915)</u>	<u>(122,733)</u>	<u>(94,488)</u>	<u>(8,468)</u>	<u>(36,723)</u>	<u>(626,058)</u>

### Roane County Budget Fy 2016-17 Property Tax to support each fund



*Resolutions  
&  
Approvals*

**RESOLUTION # 07-16-04**

**A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2016.**

**BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled in session on the 11th day of July 2016, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2016, shall be \$2.575 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 \$2.515 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, and Rockwood, and \$2.37 on each \$100.00 of taxable property within the limits of the city of Harriman, and \$2.35 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	Rural	Kings, OS, Rock	Harriman	Oak Ridge
	Expenditures	Tax Rate	Tax Rate	Tax Rate	Tax Rate
Budgeted Value of the Penny		69,000	93,000	104,000	118,000
<b>FUNDS</b>					
County General	<b>17,720,416</b>	0.695	0.695	0.695	0.695
Solid Waste	<b>1,034,651</b>				
Ambulance Service	<b>2,566,283</b>	0.020	0.020	0.020	0.020
Fire and Animal Control	<b>866,223</b>	0.060			
Recycling Center	<b>862,436</b>	0.030	0.030	0.030	0.030
County Road	<b>4,671,010</b>	0.100	0.100	0.100	0.100
General Purpose Schools	<b>53,954,391</b>	1.225	1.225	1.225	1.225
School Federal Projects	<b>4,523,576</b>				
School Cafeterias	<b>3,880,000</b>				
School Transportation	<b>2,243,000</b>				
After School Program	<b>235,000</b>				
General Debt Service	<b>3,154,917</b>	0.145	0.145	0.145	0.145
Rural Debt Service	<b>1,667,958</b>	0.145	0.145		
Education Debt Service	<b>300,730</b>	0.020	0.020	0.020	
Capital Projects Fund	<b>1,889,295</b>	0.050	0.050	0.050	0.050
Education Capital Projects	<b>1,580,018</b>	0.085	0.085	0.085	0.085
Wastewater Treatment	<b>1,081,976</b>				
Employee Insurance	<b>569,000</b>				
Workers Compensation	<b>694,704</b>				
Judicial Drug Enforcement	<b>215,646</b>				
Economic & Community Dev	<b>167,024</b>				
Other Funds (122,364,176)	<b>870,621</b>				
<b>Total</b>	<b>104,733,875</b>	<b>2.575</b>	<b>2.515</b>	<b>2.370</b>	<b>2.350</b>
Prior Year	<b>106,285,924</b>	2.575	2.515	2.370	2.350

**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.

**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.

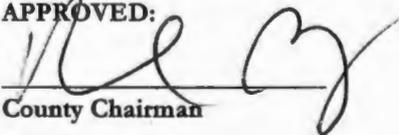
**BE IT FURTHER RESOLVED**, that there is hereby levied a tax upon the occupancy of every hotel of each tenant in the amount of five percent (5%) of the rate charged by the operator, as authorized by Chapter 166 of the 1992 Private Acts and all amendments thereto. The proceeds of said taxes shall accrue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

Upon motion of **Commissioner Kelley**, seconded by **Commissioner Hooks**.

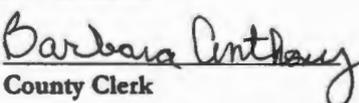
The following Commissioners voted Aye: **Bell, Berry, Brummett, East, Ellis, Ferguson, Fink, Granger, Hendrickson, Hooks, Johnson, Kelley, Meadows, Moore (14)**

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

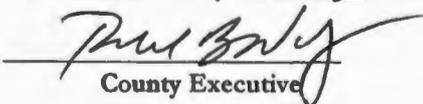
Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

APPROVED:  
  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 20<sup>th</sup> day of July, 2016.

ATTESTED:  
  
County Clerk

I hereby approve/veto the foregoing Resolution this 22 day of July, 2016.

  
County Executive

Recommended by Budget Committee

STATE OF TENNESSEE  
COUNTY OF ROANE  
Attest  
Barbara J. Anthony, Clerk  
Certified a true and correct copy  
October 20, 2016  
Month Day Year  
By Chiel Smith D.C.

## 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, 2016 and ending June 30, 2017.

**SECTION 1. BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled on this 11<sup>th</sup> day of July, 2016 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, 2016 and ending June 30, 2017 according to the following schedule.

	FY16	FY17	Variance
<b><u>101-COUNTY GENERAL FUND</u></b>			
<b><u>General Government</u></b>			
County Commission	155,616	137,392	(18,224)
Board of Equalization	33,200	11,400	(21,800)
Beer Board	5,925	5,620	(305)
Budget and Finance Committee	12,415	12,525	110
Other Boards and Committees	41,030	42,830	1,800
County Executive	284,854	282,326	(2,528)
County Attorney	123,151	121,848	(1,303)
Election Commission	386,925	448,063	61,138
Register of Deeds	320,253	319,003	(1,250)
Planning & Zoning	230,657	210,857	(19,800)
Codes Compliance	263,857	269,757	5,900
County Buildings	988,113	535,223	(452,890)
Other General Administration	149,398	36,350	(113,048)
Preservation of Records	118,142	130,342	12,200
Risk Management	<u>433,860</u>	<u>461,710</u>	<u>27,850</u>
Total General Government	<u>3,547,396</u>	<u>3,025,246</u>	<u>(522,150)</u>
<b><u>Finance</u></b>			
Accounting and Budgeting	468,070	468,370	300
Purchasing	175,213	182,813	7,600
Property Assessor's Office	578,736	582,086	3,350
Reappraisal Program	128,420	122,720	(5,700)
County Trustee's Office	317,521	306,896	(10,625)
County Clerk's Office	<u>606,758</u>	<u>624,320</u>	<u>17,562</u>
Total Finance	<u>2,274,718</u>	<u>2,287,205</u>	<u>12,487</u>

**Administration of Justice**

Circuit Court	217,926	266,597	48,671
General Sessions Court	538,628	498,047	(40,581)
General Sessions Judge	603,703	597,075	(6,628)
Drug Court	181,583	179,583	(2,000)
Chancery Court	325,809	325,772	(37)
Juvenile Court	433,431	428,741	(4,690)
Other Administration of Justice	<u>23,500</u>	<u>55,100</u>	<u>31,600</u>
Total Administration of Justice	<u>2,324,580</u>	<u>2,350,915</u>	<u>26,335</u>

**Public Safety**

Sheriff Department	3,817,739	3,702,080	(115,659)
Jail	3,124,346	3,037,339	(87,007)
Civil Defense	435,242	404,983	(30,259)
Rescue Squad	35,000		(35,000)
County Coroner	<u>68,000</u>	<u>68,000</u>	-
Total Public Safety	<u>7,480,327</u>	<u>7,212,402</u>	<u>(267,925)</u>

**Public Health and Welfare**

Local Health Center	174,513	173,863	(650)
Other Local Health Services	603,339	560,478	(42,861)
State Health Department	52,781	52,781	-
Other Local Health & Welfare	<u>105,000</u>	<u>120,000</u>	<u>15,000</u>
Total Public Health & Welfare	<u>935,633</u>	<u>907,122</u>	<u>(28,511)</u>

**Social, Cultural and Recreational Services**

Libraries	15,800	15,800	-
Parks and Fair Boards	<u>465,214</u>	<u>488,372</u>	<u>23,158</u>
Total Social, Cultural & Recreational	<u>481,014</u>	<u>504,172</u>	<u>23,158</u>

**Agricultural and Natural Resources**

Agricultural Ext. Service	85,917	85,917	-
Soil Conservation	<u>56,776</u>	<u>56,776</u>	-
Total Agricultural & Natural Resources	<u>142,693</u>	<u>142,693</u>	-

**Other General Government**

Industrial Development	820,770	613,850	(206,920)
Veteran's Services	55,491	55,191	(300)
Employee Benefits	64,000	64,000	-
Miscellaneous	<u>440,120</u>	<u>438,620</u>	<u>(1,500)</u>
Total Other General Government	<u>1,380,381</u>	<u>1,171,661</u>	<u>(208,720)</u>

**Transfers**

Total Transfers	<u>134,000</u>	<u>119,000</u>	<u>(15,000)</u>
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<b>Total County General Fund</b>	<b><u>18,700,742</u></b>	<b><u>17,720,416</u></b>	<b><u>(980,326)</u></b>
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**SPECIAL REVENUE FUNDS****116-SOLID WASTE/SANITATION FUND**

Convenience Centers	923,351	894,651	(28,700)
Transfer to Capital	=	<u>140,000</u>	<u>140,000</u>
Total Sanitation Fund	<u>923,351</u>	<u>1,034,651</u>	<u>111,300</u>

**118-AMBULANCE SERVICE FUND**

Total Ambulance Service Fund	<u>2,862,021</u>	<u>2,566,283</u>	<u>(295,738)</u>
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**121-FIRE & ANIMAL CONTROL FUND**

Fire Prevention	528,320	557,535	29,215
Animal Control	<u>310,750</u>	<u>308,688</u>	<u>(2,062)</u>
Total Fire & Animal Control Fund	<u>839,070</u>	<u>866,223</u>	<u>27,153</u>

**122-SHERIFF'S DRUG FUND**

Total Sheriff's Drug Fund	<u>146,421</u>	<u>153,921</u>	<u>7,500</u>
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**123-RECYCLING FUND**

Recycling Center	766,975	739,436	(27,539)
Post Closure Care	38,000	53,000	15,000
Transfer to Capital	=	<u>70,000</u>	<u>70,000</u>

Total Recycling Fund	<u>804,975</u>	<u>862,436</u>	<u>57,461</u>
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**131-COUNTY ROAD FUND**

Administration	333,461	318,674	(14,787)
Highway & Bridge Maintenance	2,450,840	2,947,203	496,363
Operation & Maintenance of Equipment	714,009	726,384	12,375
Traffic Signs	65,069	63,555	(1,514)
Litter and Trash Collection	52,400	52,400	-
Other Charges	171,960	169,800	(2,160)
Employee Benefits	73,100	73,100	-
Capital Outlay	40,000	-	(40,000)
Operating Transfers	<u>387,394</u>	<u>319,894</u>	<u>(67,500)</u>
Total Highway Fund	<u>4,288,233</u>	<u>4,671,010</u>	<u>382,777</u>

**141-GENERAL PURPOSE SCHOOL FUND**

Regular Instruction Program	26,711,104	27,049,062	337,958
Alternative Schools	137,252	143,596	6,344
Special Education Program	4,709,026	4,855,697	146,671
Vocational Education Program	1,625,769	1,670,870	45,101
Attendance	130,172	136,944	6,772
Health Services	655,000	662,786	7,786
Other Student Support	1,809,983	1,834,193	24,210
Instructional Support	2,643,225	1,972,206	(671,019)
Alternative Schools Support	121,799	125,991	4,192
Special Education Support	944,480	977,199	32,719
Vocational Education Support	113,317	115,243	1,926
Technology	-	826,384	826,384
Board of Education	1,021,250	1,054,650	33,400
Office of Superintendent	351,402	340,231	(11,171)
Office of Principal	4,231,494	4,356,672	125,178
Fiscal Services	352,776	363,461	10,685
Human Services/Personnel	23,077	23,834	757
Operation of Plant	4,217,333	4,272,392	55,059
Maintenance of Plant	1,164,204	1,170,893	6,689
Transportation	280,904	281,183	279
Community Services	496,771	490,920	(5,851)
Early Childhood Education	674,732	681,668	6,936
Capital Outlay	50,000	50,000	-
Education Debt	98,316	98,316	-
Transfers to Other Funds	<u>35,000</u>	<u>400,000</u>	<u>365,000</u>
Total General Purpose School (Bottom Line)	<u>52,598,386</u>	<u>53,954,391</u>	<u>1,356,005</u>

Set)

**142-SCHOOL FEDERAL PROJECTS FUND**

Total School Federal Projects 4,599,623 4,523,576 (76,047)

**143-SCHOOL CAFETERIA FUND**

Total School Cafeteria Fund 3,886,000 3,880,000 (6,000)

**144-TRANSPORTATION FUND**

Total Transportation Fund 2,274,988 2,243,000 (31,988)

**146-EXTENDED SCHOOL PROGRAM**

Total Extended School Program 232,000 235,000 3,000

**DEBT SERVICE FUNDS**

**151-GENERAL DEBT SERVICE FUND**

Principal on Debt 1,890,000 1,970,000 80,000  
Interest on Debt 1,185,783 1,107,795 (77,988)  
Other Debt Service 25,606 25,500 (106)  
Fixed Charges 56,000 51,622 (4,378)  
Total General Debt Service Fund 3,157,389 3,154,917 (2,472)

**152-RURAL DEBT SERVICE**

Principal on Debt 1,305,000 1,375,000 70,000  
Interest on Debt 301,118 264,258 (36,860)  
Fixed Charges 35,000 28,700 (6,300)  
Total Rural Debt Service Fund 1,641,118 1,667,958 26,840

**156-EDUCATION DEBT SERVICE**

Principal on Debt 245,000 250,000 5,000  
Interest on Debt 53,210 44,840 (8,370)  
Fixed Charges 10,000 5,890 (4,110)  
Total Education Debt Service 308,210 300,730 (7,480)

**SUBTOTAL OF OPERATING BUDGETS 97,262,527 97,834,512 571,985**

**CAPITAL PROJECTS FUNDS**

**171-GENERAL CAPITAL PROJECTS**

AMB - Ambulance Sub Fund	274,000	197,000	(77,000)
BAL - Balance Sub Fund	90,300	100,000	9,700
CCC - Convenience Center Capital Sub Fund	280,000	140,000	(140,000)
CHJ - Courthouse/Jail Maintenance Sub Fund	460,506	355,000	(105,506)
HOM - Home Grant	250,000	-	(250,000)
HSG - Homeland Security Grant Sub Fund	12,687	16,095	3,408
IND - Industrial Development Sub Fund	468,670	-	(468,670)
OES - Emergency Services / Building	75,000	42,000	(33,000)
OFI - Other Facility Improvements Sub Fund	97,218	12,000	(85,218)
RCY - Recycling Sub Fund	75,000	100,000	25,000
REC - Recreation Sub Fund	289,000	335,000	46,000
RED - FIDP Red Diamond Grant Sub Fund	100,000	-	(100,000)
SPC - Swan Pond Sports Complex	450,000	276,000	(174,000)
TEQ - TVA Equipment Grant	29,138	-	(29,138)
VEH - Vehicles Sub Fund	<u>320,000</u>	<u>316,200</u>	<u>(3,800)</u>
Total General Capital Projects	<u>3,271,519</u>	<u>1,889,295</u>	<u>(1,382,224)</u>

**176-HIGHWAY CAPITAL PROJECTS FUNDS**

BRG - State Aid Bridge Project	150,000	310,000	160,000
EQP - Equipment	414,500	330,000	(84,500)
017 - FY17 Projects	<u>37,700</u>	<u>60,000</u>	<u>22,300</u>
Total Highway Capital Projects	<u>602,200</u>	<u>700,000</u>	<u>97,800</u>

**177-EDUCATION CAPITAL PROJECTS**

Total Education Capital Projects	<u>2,032,763</u>	<u>1,580,018</u>	<u>(452,745)</u>
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**AGENCY AND TRUST FUNDS**

**204-WASTEWATER TREATMENT FUND**

Total Wastewater Treatment Fund	<u>1,518,838</u>	<u>1,081,976</u>	<u>(436,862)</u>
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**264-EMPLOYEE INSURANCE FUND**

Total Health and Dental Insurance	<u>566,000</u>	<u>569,000</u>	<u>3,000</u>
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**266-WORKER'S COMPENSATION FUND**

Total Worker's Compensation Fund	<u>631,959</u>	<u>694,704</u>	<u>62,745</u>
<b><u>357-JUDICIAL DISTRICT DRUG FUND</u></b>			
Total Judicial District Drug Fund	<u>227,544</u>	<u>215,646</u>	<u>(11,898)</u>
<b><u>359-ECON. &amp; COMMUNITY DEVELOPMENT FUND</u></b>			
Total Economic & Community Development	<u>156,274</u>	<u>167,024</u>	<u>10,750</u>
<b><u>364-DISTRICT ATTORNEY GENERAL FUND</u></b>			
Total District Attorney General	<u>16,300</u>	<u>16,700</u>	<u>400</u>
<b><u>GRAND TOTAL OF ALL FUNDS</u></b>	<b><u>106,285,924</u></b>	<b><u>104,748,875</u></b>	<b><u>(1,537,049)</u></b>

## 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.

## FINANCIAL POLICIES

**SECTION 3. BE IT FURTHER RESOLVED** that the Fiscal Year 2017 Budget has been developed in consideration of the following financial policies:

- a) Resolution 04-11-32 established the Fund Balance Policy and Resolution 07-12-07 revised the policy; in addition, the School Board Policy 4.38 sets forth their requirements. For Fiscal Year 2017 the County Budget is: not in compliance with our fund balance policy in the General Purpose School Fund (141) which has lower than required fund balance. The General Purpose School Fund (141) is attempting to add to fund balance slowly over several years to get to the optimum level.
- b) Resolution 03-11-22 established the Capital Projects Policy.
- 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 01-13-07 established the Vehicle Procurement Policy.

- f) Resolution 07-13-10 section #3 established the Donation Acceptance Policy for Non State or Federal donations.
- g) 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.
- h) Resolution 04-16-05 stating the policy on investment in existing Industrial Park property improvements

**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	1,000,000
118 Ambulance Service	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 5. 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 6. 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. 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 (excluding schools) 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" is adopted by reference for line item details.

**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, 2017 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, 2017. 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 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 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 during fiscal year 2014-15.

**SECTION 10. BE IT FURTHER RESOLVED**, within the budget for the Highway Fund (131) approximately \$1,306,500 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**, 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 12. BE IT FURTHER RESOLVED**, that all available Rural Local Option Sales Tax proceeds (discretionary amount) shall accrue into the Special Purpose/Fire & Animal Fund (121), and the Solid Waste/Sanitation Fund (116) as budgeted with any additional sales tax

accruing to the General Fund (101). This availability is considering the contract with the City of Kingston.

**SECTION 13. 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 122 EQS, 143, 144, 152, 156, 264, 266, 333, 359 and 357 EQS shall accrue interest to their respective funds. All other funds shall accrue interest into Fund 151.

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

Solid Waste/Sanitation Fund	\$200,000
Recycling Fund	\$ 15,000
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) 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 16. 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 17. 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) and 100% of Hotel/Motel Tax (per Private Act 1992, Chapter 166). Additionally, 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 is used to supplement funding, as needed.

**SECTION 18. 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 19. 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 20. 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, 2017. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item.

**SECTION 21. 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 22. 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 23. 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." Any and all appropriations made to the Volunteer Fire Departments shall not be distributed unless all reporting requirements set forth by the Fire Board have been met, and said requests are made within the same fiscal year as the appropriations are made. No payments shall be made to any Volunteer Fire Departments after said appropriations have lapsed as of the end of the fiscal year June 30, 2017.

**SECTION 24. 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.

## **PAY AND BENEFITS**

**SECTION 25. 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. Commissioner pay is set using a separate resolution that is generally passed in September.

**SECTION 26. 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 27. 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 the 25 years of service date achieved.

**SECTION 28. BE IT FURTHER RESOLVED**, that the county shall annually adopt a separate resolution allowing county employees to receive an educational incentive payment upon completion of the County Officials Certificate Training Program. This incentive payment is available each year following certification if all criteria are met for certification renewal.

**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.

**SECTION 30. 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	\$25.00
Family Coverage	\$40.00	\$0.00

**SECTION 31. 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 Services, 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 32. 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.

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

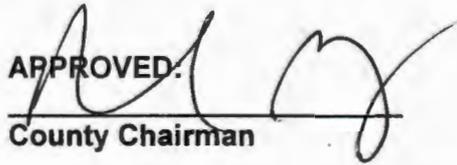
The following Commissioners voted Aye: **Bell, Berry, Brummett, East, Ellis, Ferguson, Fink, Granger, Hendrickson, Hooks, Johnson, Kelley, Meadows, Moore (14)**

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

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

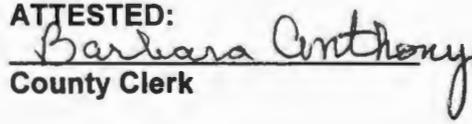
Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

APPROVED:

  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 20<sup>th</sup> day of July, 2016.

ATTESTED:

  
County Clerk

I hereby approve  veto \_\_\_\_\_ the foregoing Resolution this 20 day of July, 2016.

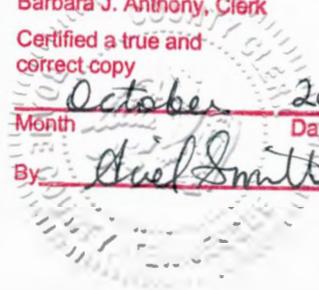
  
County Executive

Submitted by Ron Woody, County Executive

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

  
Month October Day 20 Year 2016

By David Smith D.C.

# *Funds*

*Roane County has twenty-three active funds. We have two (2) general funds (one each for county government and county school system) along with ten (10) special revenue funds, three (3) debt service funds, two (2) capital funds, one (1) enterprise fund, two (2) internal service funds and three (3) agency funds*

# *General 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 General Fund

<b>Cash calculation of fund</b>	
6/30/2016 Current Cash	6,717,249
Anticipated Revenue	<u>925,968</u>
<b>Total Anticipated Funds</b>	<b>7,643,217</b>
Encumbrances	(50,091)
Anticipated Expenditures	<u>(429,293)</u>
<b>Total Anticipated Expenditures</b>	<b>(479,384)</b>
Rest/Comm/Assign	1,545,715
Ending Unassigned Fund Balance	<u>5,618,118</u>
<b>6/30/2016 Total Equity</b>	<b><u>7,163,833</u></b>

**Fund Balance calculation from 6/30/16 audit**

7/1/2016 Restricted	632,372	
Unassigned	<u>5,161,067</u>	
<b>Total Fund Balance</b>	<b>5,793,439</b>	
Revenue Posted	17,141,634	
Transfers In	400,000	
Anticipated Revenue	<u>925,968</u>	
<b>Total Revenue</b>	<b>18,467,602</b>	
Expenditures	(16,092,214)	
Transfers Out	(134,000)	
Encumbrances	(50,091)	
Anticipated Expenditures	<u>(429,293)</u>	
<b>Total Expenditures</b>	<b>(16,705,598)</b>	
Rest/Comm/Assign	1,545,715	
Ending Unassigned Fund Balance	<u>6,009,728</u>	(10,183,216)
<b>6/30/2017 Total Equity</b>	<b><u>7,555,443</u></b>	

2016 Tax Rate:	<u>0.695</u>		
7/1/2016 Beginning Fund Balance	7,108,859	Value of a Penny:	<u>118,000</u>
Estimated Revenues	16,838,795	Property Tax:	<u>8,201,000</u>
Estimated Expenditures	<u>(17,720,416)</u>		
Transfer to Capital	<u>(119,000)</u>		
6/30/2017 Budget ending fund balance	<u>6,108,238</u>	Budget effect on fund balance	<u>(1,000,621)</u>
Fall Out (8%)	<u>1,417,633</u>		
6/30/2017 Est. ending fund balance	<u>7,525,871</u>	Est. effect on fund balance	<u>417,012</u>
FB % of expenditures	48%	includes cash flow money in other funds	
FB Policy 35%-45%+:	Not Compliance		

## 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
    - County Attorney
    - Election Commission
    - Register of Deeds
    - Planning
    - Codes Compliance
    - County Buildings
    - Other General Administration
    - Preservation of Records
    - Risk Management
  - Finance
    - Accounting and Budgeting
    - Purchasing
    - Property Assessor's Office
    - Reappraisal Program
    - County Trustee's Office
    - County Clerk's Office
  - Administration of Justice
    - Circuit Court
    - General Sessions Court
    - General Sessions Judge
    - Chancery Court
  - Juvenile Court
  - Other Administration of Justice
  - Public Safety
    - Sheriff's Department
    - Jail
    - Civil Defense
    - Rescue Squad
    - Medical Examiner
  - Public Health and Welfare
    - Local Health Center
    - Rabies and Animal Control
    - Maternal and Child Health Services
    - 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

## **Revenue**

The General Fund of Roane County has a total revenue budget for FY2017 of \$16,838,795. This revenue comes from several different sources which can be broken down into four (4) main sources: Local Taxes, Fines and Fees for Service, State Revenues (including grants), and Federal Government (including grants).

### **LOCAL TAXES (40000's)**

#### **County Property Taxes (40100's)**

A large source of revenue for Roane County's General Fund is property tax. This tax is established with a tax rate resolution which is recommended by the Budget Committee and is passed by the full County Commission each year between June and October. The tax rate is subject to change depending on the needs and financial stability of each of the components of the county. There are 69.5 pennies of property tax allocated to the General Fund. Of the 2.575 pennies levied for property tax this accounts for 27% of the total levy.

Certain entities do not pay property tax but instead pay an "in lieu of tax" payment. The largest of which is the Tennessee Valley Authority (TVA). These payments are to offset the property tax revenue that would have been received had TVA been a taxable entity as opposed to a federal corporation. The TVA in lieu of payment has three components; direct pay to counties (smallest amount), construction impact payments (related to local construction projects by TVA) and state revenue sharing (largest portion). The direct payments come directly from TVA as an in lieu of tax payment. The other two payments come from the State of Tennessee and will be detailed later in this narrative.

There are four (4) Municipal Utilities (gas and electricity) who pay an in lieu of tax to the county. Two of these are received into the general fund of the county (Clinton and Oak Ridge); the other two are received into the general fund of the schools (Rockwood and Harriman).

There are two (2) industries currently under agreement with the county and the industrial development board to pay an in lieu of tax. The amount and duration of these agreements are based on a matrix that is reviewed and voted upon by the County Legislative Body.

The county property tax section provides for approximately \$8,201,000 or 49% of budgeted revenue for the General Fund.

#### **Local Option Taxes (40200's)**

Roane County has a Hotel/Motel tax of 5% of the cost of lodging for all hotels within the county as established with the Private Act of 1992 Chapter 166. The city of Harriman also has a Hotel/Motel tax rate in addition to that levied by the county.

Other local option taxes that are received are litigation taxes provided by the users of the court system. There are currently three (3) litigation taxes that are collected by the clerks of the courts. The first is a local litigation tax equivalent to the state levied litigation tax that ranges from \$23.75 for civil cases to \$29.50 or \$35.50 for criminal cases. The second litigation tax was established under TCA 16-15-5006 to raise sufficient revenue to fund the salaries of the general session judges based on a baseline cost at year 1990. This litigation is currently \$61 per case, but is reviewed on an annual basis to ensure that it covers to additional expenses related to the judge's salaries and benefits. The third litigation tax is levied on civil and criminal cases to support capital construction and upkeep of the jail and courthouse. This litigation tax is capped at \$50 per case. A large portion of the projects that are funded with this money are

captured in the 171 General Capital Projects Fund. Each year a portion of this money is eligible to be transferred over to the Capital Projects Fund to support projects related to the Courthouse or Jail Maintenance.

Business tax is collected based on a percentage of gross receipts dependent on the classification of the business, and is adjusted for different credits, exemptions and deductions. See TCA 67-4-711 through 713. The business tax is reported and receipted in good faith to the State of Tennessee by each of the businesses. Of the total revenue received the first \$7 goes to the County Clerk. The next 57% of the revenue goes to the county, less an administrative fee. The remaining 43% stays with the state.

These local option taxes are budgeted to bring in approximately \$1,229,000 or 8% of budgeted revenue for the General Fund.

### **Statutory Local Taxes (40300's)**

There is a bank excise tax that is a state tax on the net earnings of all state and national banks doing business within the county. This tax is set at 6.5% of net earnings. Of this amount 3%, less a small portion, is allocated between the county and the municipality (if applicable) where the business is located.

Wholesale beer tax is a tax of 17% of the wholesale price of beer and similar alcoholic beverages that contain less than 5% alcohol by volume, with the exception of wine. This tax is paid monthly by the distributors within the county.

The statutory local taxes are budgeted to bring in approximately \$214,000 or 1% of budgeted revenue for the General Fund.

### **LICENSES AND PERMITS (41000's)**

#### **Licenses (41100's)**

A cable franchise fee of 5% of gross revenues is assessed on providers of cable or video service within the county. This is received from three companies currently, Comcast, AT&T and BellSouth. This fee is received quarterly.

The licenses are budgeted to bring in approximately \$280,000 or 2% of budgeted revenue for the General Fund.

#### **Permits (41500's)**

Beer Permit is a privilege tax of \$100 paid by any business that is involved in the manufacturing, distribution or sales of beer outside of any municipality.

Building permit fees are received in the Codes and Zoning Office. This is a fee that is assessed when renovations or new construction is to be undertaken, with certain exceptions. These fees are based on the value of the improvement to the building or facility.

Permits are budgeted to bring in approximately \$204,000 or 1% of budgeted revenue for the General Fund.

### **COURT FINES AND FEES – AS APPLICABLE TO CIRCUIT, SESSIONS, JUVENILE AND CHANCERY COURT (42000's)**

Circuit Court fines and fees are collected and held by the Circuit Court Clerk. On a monthly basis, generally by the middle of the following month, all revenue is turned over to the County Trustee for

inclusion into the financial records of the county. The Sessions Court Clerk, who is also the Circuit Court Clerk, holds the fines and fees collected for the Sessions Court and Juvenile Court and will turn them over to the County Trustee on a monthly basis. The Clerk & Master holds the fines and fees for Chancery Court and turns them over to the County Trustee on a monthly basis.

Fines are assessed in Circuit, Sessions and Juvenile courts. Fines are determined by the courts, in accordance with TCA, as a punishment for an offense. These fines are assessed by the judges and are payable to the respective clerk. That clerk will then on a monthly basis turn over all local fines that have been paid.

Certain fees are assessed for each case that is brought before the court. These include a jail fee, a data entry fee and a courtroom security fee. The data processing fee is assessed at \$2 per case and is restricted for use to supply data processing equipment and services.

Fines and Fees generated by the Courts which fall under these parameters are budgeted to bring in approximately \$169,300 or 1% of budgeted revenue for the General Fund.

### **CHARGES FOR CURRENT SERVICE (43000's)**

The Roane County Park System has sheds and a cottage that can be rented out for an hourly rate of \$5. There is a reservation system in place to reserve the location of your choosing. Additionally the county runs Riley Creek Campground. Campers can stay for a night, a month or the entire camping season. There is a nightly rate of \$30 and a monthly rate of \$400. In the beginning and end of the season, depending on availability there may be reduced fees for camping.

Copy Fees are assessed by each office for copies of public records that are requested by citizens of the State. A charge of 15-50 cents per page, plus labor was established by the Office of Open Records Council, a position within the Comptroller of the Treasury's office.

Archive and Records Management Fee is assessed by the County Clerk for documents filed in the County Court Clerk's office. This is a \$2 fee per document filed, and it is earmarked for storage and maintenance of the records. The County Clerk also charges a \$2 data processing fee per transaction in her office.

Telephone Commissions are collected by the Sheriff's Department and turned over to the County Trustee on a monthly basis.

The Register of Deeds and Sheriff charge a \$2 per document data processing fee for all documents filed in the office (Deeds) or in the courts (Sheriff).

Probation fees are supplied by the private company providing probation services in Roane County.

All of these fees are budgeted to bring in approximately \$247,700.

County Offices may charge tuition when a class is being offered to and attended by the general public. Recently classes on new international codes and building requirements were offered.

Roane County Schools pay a portion of the expense to have school resource officers. This is revenue to the General Fund to offset the expense. Currently the schools pay \$221,500 of the related expense for the school resource officers. This is about 70% of the cost to have School Resource Officers, excluding vehicle costs. In addition, the individual schools pay to have the School Resource Officers on site for after school sporting events.

These charges for current services are budgeted to bring in approximately \$469,200 or 3% of the revenue for the General Fund.

### **OTHER LOCAL REVENUES (44000's)**

Roane County leases space to a few different organizations/entities. The State of TN rents space for their employee who is responsible for septic permits and drawings. A bail bondsman rents land for a facility near the courthouse.

Sale of Materials is the category used for items that are not equipment that are sold on the govdeals website by the purchasing department. Items over \$300 in value are surplused by resolution of the County Legislative Body.

Commissary sales are revenue sharing from the purchases made by inmates from the commissary at the jail. The vendor mails a check directly to the county for a portion of their revenue.

Commodity rebates are received from food vendors based on bulk orders and may be a result of contractual agreements. This fund receives one rebate and it is from Pillsbury.

Sale of Equipment is revenue received for equipment, excluding vehicles that are sold on the govdeals website. When a vehicle is sold the revenue received goes into the Capital Fund Vehicle Subfund.

Roane County has a category of revenue which is called "other local revenues." These are revenues that are generated locally; however they do not fit into any other descriptive account code. The sale of GIS maps created in the Property Assessor's Office is one of these.

The County has a contract with Lenoir City Utility Board which started in 2000. In this contract the county agreed to fund infrastructure in the Roane Regional Business Technology Park. LCUB and subsequently ORUD (who purchased the gas lines from LCUB) must pay, on an annual basis a % of their revenues generated from the park since they benefit from the infrastructure that was put in place by the county.

These Other Local Revenues are budgeted to bring in approximately \$228,300 or 1% of budgeted revenue for the General Fund.

### **FEES IN LIEU OF SALARY (45000's)**

Seven (7) of the elected officials are considered "fee offices". These are offices which the general public will pay remuneration to for services they have provided. These fee offices are: County Clerk, Circuit Court Clerk, General Sessions Court Clerk, Clerk & Master, Register of Deeds, Sheriff and Trustee. Each of these offices on a monthly basis turn over their fees in lieu of salary in addition to any other fees, fines or additional revenues they have collected over the prior month. These fees are turned in to the County Trustee.

Fees in lieu of salary are budgeted to bring in approximately \$2,426,000 or 14% of budgeted revenue for the General Fund.

### **STATE OF TENNESSEE (46000's)**

The County receives a Juvenile Services Grant for \$9,000 each year; this grant is a reimbursable grant that is used to support Juvenile Court Officers.

There is a law enforcement educational supplement of \$600 for each POST certified officer. This is a recurring annual supplement from the state.

There is no income tax in the State of Tennessee, except for income derived from stocks and bonds as defined in TCA 67-2-101. This tax gets split between the state and the county or municipality where the taxpayer lives. This Hall Income Tax is received on an annual basis.

Beer Tax is a state levied tax. This is a tax on alcoholic beverages that contain less than 5% alcohol by weight. Beer Tax is \$4.29 per barrel.

Alcoholic Beverage Tax is another state levied tax. This tax covers alcoholic beverages that contain more than 5% alcohol by weight. 17.5% of this tax collected goes toward counties. It is distributed based on a calculation that includes population and area.

Mixed Drink Tax is a 15% tax on the sales price of alcoholic beverages sold that are to be consumed on premises. Of the total tax collected, ¼ is distributed to the General Fund of the county.

TVA gives the State of Tennessee a lump sum, and the state has set out a formula for distributing this revenue to local governments. In the state revenue sharing portion, the remaining revenue received by the county, each county's share of the revenue is based on their percent of the state population, a percent of state land and on the percent of TVA acreage in TN.

For the TVA construction impact payments a small portion of TVA funds are allocated for counties that have TVA construction project impacting their areas. These are determined by TVA and last for one fiscal year after the completion of construction.

The State of Tennessee regularly houses state inmates in county jails. To offset some of this expense, the state pays \$37 per day, per eligible inmate kept in county custody. The requirements for eligibility are set forth by the Tennessee Department of Corrections and TCA 41-8-106.

The revenue that is coded as a registrar's salary supplement is received by the county for the Administrator of Elections.

The State of Tennessee offers several grants to the counties. Some of them are competitive grants, some are recurring grants, and some are one time grants. Roane County receives nine (9) grants currently.

Child Support (CHILD) - Awarded from the Tennessee Department of Human Services.

This is a matching grant which funds a portion of an officer's salary and the needed supplies to serve child support warrants. (\$37,300)

Health Department Grant (DGA) – This grant is to support the expenditures related to the salaries, benefits and other associated expenses related to the operation of a county health department. (\$560,478)

An Emergency Management Performance Grant (EMPG) from TEMA covers a portion of the salary and benefits of one position within the Office of Emergency Services. This grant is received in a lump sum amount in the fiscal year after it is earned. (\$43,500)

Governor's Highway Safety Program (NT16, RD 16, HV-16) - Awarded from Tennessee Department of Transportation to raise awareness of road hazards, including alcohol and drugs.

Funds several officer's overtime related to road blocks or other highway work and funding for equipment used in the program. (\$56,500)

Bullet proof Vests (VEST) -Awarded from the Department of Justice. This grant reimburses 50% the costs of vests worn by officers. (\$2,500)

A portion of the sales tax that is collected by the state is put into a county revenue partnership fund which was established by Public Chapter No. 1057 of 2008. This fund is given to the counties based on a calculation of their percentage of the population on a monthly basis.

Total revenue from the State of Tennessee is budgeted to bring in approximately \$2,325,178 or 14% of budgeted revenue for the General Fund.

#### **FEDERAL GOVERNMENT (47000's)**

The county receives two (2) federal grants. The first is a reimbursement for federal election related expenditures.

The second grant is from the Soil Conservation District. This is a grant which reimburses the county for the part time worker who is employed in soil conservation.

Total revenue from the Federal Government is budgeted to bring in approximately \$147,967 or less than 1% of budgeted revenue for the General Fund.

#### **OTHER GOVERNMENT & CITIZEN GROUPS (48000's)**

There is an expense related to the property assessment and valuation services performed by the property assessor. There is a formula based on the assessed property value as a percentage multiplied by the contracted cost of property assessments performed. An equal percentage is charged to each of the cities. Once this is received from each of the cities, it is receipted as revenue.

#### **OTHER SOURCES Non-Revenue (49000's)**

There are two other sources of money inflow that are received which are not considered revenue. One of these is insurance recovery. This is money the county receives when a piece of insured equipment, vehicle or property belonging to the General Fund receives an insurance payment for damages. If a vehicle is totaled, then that insurance recovery would belong in the General Capital Projects Fund (171) subfund VEH.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2017**

		Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>REVENUE</b>	<b>COUNTY PROPERTY TAXES</b>			
40110	Current Property Taxes	7,721,240	8,234,610	8,201,000
40120	Trustee's Collection - Prior Year	276,388	285,284	300,000
40130	Clerk & Master's Prior Year	187,491	322,284	300,000
40140	Interest & Penalty	49,011	51,319	50,000
40150	Pick up Taxes	927	-	-
40161	Payments in Lieu of Tax-TVA	77,350	71,082	77,350
40162	Payments in Lieu of Tax-Clinton	8,855	9,519	9,000
40162	Payment in Lieu of Tax-Oak Ridge	60,893	63,554	64,000
40163	Payment in Lieu of Tax-Other	11,064	14,511	11,000
40163	Payment in Lieu of Tax-Other-IND	100,000	100,000	100,000
40163	Payment in Lieu of Tax-Other-VW	-	37,500	-
	<b>TOTAL</b>	<b>8,493,219</b>	<b>9,189,662</b>	<b>9,112,350</b>
	<b>COUNTY LOCAL OPTION TAXES</b>			
40210	Local Option Sales Tax	-	117,978	60,000
40220	Hotel/Motel Tax	80,816	83,638	87,000
40250	Litigation Tax	123,318	117,451	130,000
40250	Litigation Tax-JUDGE	240,294	241,372	250,000
40266	Litigation Tax (Jail or Workhouse)	227,301	223,066	240,000
40270	Business Tax	643,570	501,981	500,000
40275	Mixed Drink Tax	1,974	2,424	2,000
	<b>TOTAL</b>	<b>1,317,273</b>	<b>1,287,910</b>	<b>1,269,000</b>
	<b>STATUTORY LOCAL TAXES</b>			
40320	Bank Excise Tax	42,707	53,081	47,000
40330	Wholesale Beer Tax	152,932	171,339	160,000
	<b>TOTAL</b>	<b>195,639</b>	<b>224,420</b>	<b>207,000</b>
	<b>TOTAL LOCAL TAXES</b>	<b>10,006,131</b>	<b>10,701,993</b>	<b>10,588,350</b>
	<b>LICENSES &amp; PERMITS</b>			
41140	Cable TV Franchise	263,619	273,731	280,000
41510	Beer Permits	3,952	3,531	4,000
41520	Building Permits	205,824	223,269	200,000
41590	Other Permits	-	150	-
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>473,395</b>	<b>500,681</b>	<b>484,000</b>
	<b>CIRCUIT COURT</b>			
42110	Fines	1,772	2,370	4,000
42120	Officers Costs	8,636	5,673	7,500
42150	Jail Fees	4,942	3,453	4,000
42180	DUI Treatment Fines	-	380	-
42190	Data Entry Fee Circuit Court	998	887	1,000
42191	Courtroom Security Fee	459	369	400
	<b>TOTAL</b>	<b>16,807</b>	<b>13,131</b>	<b>16,900</b>
	<b>GENERAL SESSIONS COURT</b>			
42310	Fines	27,764	21,112	25,000
42311	Fines for Littering	-	11	-
42320	Officers Costs	67,829	57,838	60,000
42330	Game & Fish Fines	14	146	-

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>GENERAL SESSIONS COURT (cont.)</b>			
42341 Drug Court Fees	-	5,718	10,000
42350 Jail Fees	9,957	7,204	8,000
42380 DUI Treatment Fines	12,699	10,366	12,000
42390 Data Entry Fee	18,678	17,905	18,000
42391 Courtroom Security Fee	1,335	626	700
<b>TOTAL</b>	<b>138,276</b>	<b>120,926</b>	<b>133,700</b>
<b>JUVENILE COURT</b>			
42410 Fines	128	121	100
<b>TOTAL</b>	<b>128</b>	<b>121</b>	<b>100</b>
<b>CHANCERY COURT</b>			
42520 Officers Costs	2,586	1,447	2,000
42530 Data Entry Fee	8,479	10,732	10,000
42591 Courtroom Security Fee	486	697	600
42990 Other Fines, Forfeitures & Seizures	14,990	4,286	6,000
<b>TOTAL</b>	<b>26,541</b>	<b>17,162</b>	<b>18,600</b>
<b>TOTAL FINES FORFEITURES &amp; PENALTIES</b>	<b>181,752.00</b>	<b>151,340</b>	<b>169,300</b>
<b>FEES</b>			
43170 Work Release Charges	630	420	800
43190 Other General Service Charges	839	700	800
43340 Recreation Fees-HOUSE	3,531	3,506	4,000
43340 Recreation Fees-RILEY	16,786	19,253	20,000
43340 Recreation Fees-RILEY-MTH	91,425	95,474	90,000
43340 Recreation Fees-SHEDS	6,089	6,304	6,000
43350 Copy Machine Fees	9,225	8,430	10,000
43365 Archives & Records Mgn't	27,785	29,243	27,000
43370 Telephone Commissions	41,966	48,120	42,000
43392 Data Processing Fee - REGISTER	15,250	16,142	15,000
43393 Probation Fees	10,107	10,561	10,500
43394 Data Processing Fee - SHERIFF	4,903	4,212	4,500
43395 Sexual Offender Reg Fee - SHERIFF	3,225	5,200	4,000
43396 Data Processing Fee-COUNTY CLERK	2,946	3,510	3,000
43517 Tuition-CODES	120	-	-
43990 Other Charges for Services-SHRFF	-	260	100
43990 Other Charges for Services-SRO	218,014	215,743	221,500
43990 Other Charges for Services-TRU	10,000	10,000	10,000
<b>TOTAL GENERAL SERVICE CHARGES</b>	<b>462,841</b>	<b>477,077</b>	<b>469,200</b>
<b>RECURRING ITEMS</b>			
44120 Lease/Rentals	7,938	8,422	8,000
44130 Sale Of Materials & Supplies	4,751	2,308	5,000
44131 Commissary Sales	30,475	29,170	-
44140 Sale of Maps	-	241	100
44145 Sale of Recycled Materials	-	188	-
44165 Commodity Rebates	2,896	1,171	2,000
44170 Miscellaneous Refunds	1,641	-	-
44180 Expenditure Credits	627	435	500
<b>TOTAL</b>	<b>48,328</b>	<b>41,935</b>	<b>15,600</b>

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>NON-RECURRING ITEMS</b>			
44530 Sale of Equipment	7,245	14,093	-
44540 Sale of Property	43,148	41,812	10,000
44560 Damages Recovered from Individuals	2,100	439	-
44570 Contributions & Gifts	-	231,920	-
44570 Contributions & Gifts-HEALT	-	3,000	-
44570 Contributions & Gifts-WLMT	500	-	-
<b>TOTAL</b>	<b><u>52,993</u></b>	<b><u>291,264</u></b>	<b><u>10,000</u></b>
<b>LOCAL REVENUES-OTHER</b>			
44990 Other Local Revenues-GIS	-	596	-
44990 Other Local Revenues-GIS	-	286	-
44990 Other Local Revenues-LCUB	192,452	-	190,000
44990 Other Local Revenues-ORUD	12,763	8,998	12,700
<b>TOTAL</b>	<b><u>205,215</u></b>	<b><u>9,880</u></b>	<b><u>202,700</u></b>
<b>TOTAL OTHER LOCAL REVENUES</b>	<b><u>306,536.00</u></b>	<b><u>343,079</u></b>	<b><u>228,300</u></b>
<b>FEES IN LIEU OF SALARIES</b>			
45510 County Clerk	418,441	405,275	390,000
45520 Circuit Court Clerk	74,194	102,300	130,000
45540 General Sessions Court Clerk	346,324	497,559	500,000
45550 Clerk & Master	244,166	341,905	340,000
45580 Register of Deeds	199,058	217,017	210,000
45590 Sheriff	26,096	23,168	25,000
45590 Sheriff-CHCGP	405	150	1,000
45610 Trustee	806,455	908,045	830,000
<b>TOTAL</b>	<b><u>2,115,139</u></b>	<b><u>2,495,417</u></b>	<b><u>2,426,000</u></b>
<b>TOTAL FEES FROM COUNTY OFFICIALS</b>	<b><u>2,115,139</u></b>	<b><u>2,495,417</u></b>	<b><u>2,426,000</u></b>
<b>GENERAL GOVERNMENT GRANTS</b>			
46110 Juvenile Services Program	9,000	9,000	9,000
<b>TOTAL</b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>
<b>PUBLIC SAFETY GRANT</b>			
46210 Law Enforcement Training Program	24,600	24,000	24,000
<b>TOTAL</b>	<b><u>24,600</u></b>	<b><u>24,000</u></b>	<b><u>24,000</u></b>
<b>LITTER PROGRAM</b>			
46430 Litter Program-TVA	-	-	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>OTHER STATE REVENUES</b>			
46820 Income Tax	98,747	92,212	95,000
46830 Beer Tax	18,055	18,488	19,000
46840 Alcoholic Beverage Tax	82,179	87,958	100,000
46851 State Revenue Sharing-T.V.A.	545,023	564,940	564,900
46851 State Revenue Sharing-T.V.A.-IMPAC	451,166	456,721	340,000
46915 Contracted Prisoner Board	323,972	492,732	400,000
46940 Reappraisal Program	359	351	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>OTHER STATE REVUES (cont.)</b>			
46960 Registrar's Salary Supplement	15,164	15,164	15,000
46980 Other State Grants-CHILD	29,072	34,321	37,300
46980 Other State Grants-DGA	328,755	206,949	560,478
46980 Other State Grants-DIABT	6,390	9,834	-
46980 Other State Grants-DRUG	-	49,815	50,000
46980 Other State Grants-ELECT	-	418	-
46980 Other State Grants-EMPG	43,500	43,500	43,500
46980 Other State Grants-HIDTA	21,899	14,121	20,000
46980 Other State Grants-HV14	4,773	-	-
46980 Other State Grants-HV15	-	24	-
46980 Other State Grants-HV16	-	4,883	-
46980 Other State Grants-MINOR	-	1,271	-
46980 Other State Grants-NT14	(34)	4,521	-
46980 Other State Grants-NT15	-	4,819	-
46980 Other State Grants-NT16	-	3,563	-
46980 Other State Grants-ORCCA	-	-	36,500
46980 Other State Grants-RD12	6,083	-	-
46980 Other State Grants-RD14	4,064	-	-
46980 Other State Grants-RD15	73,658	72,608	-
46980 Other State Grants-RD16	-	6,611	-
46980 Other State Grants-RMGMT	22,846	36,842	-
46980 Other State Grants-SEAT	1,855	2,335	-
46980 Other State Grants-SEAT16	-	643	-
46980 Other State Grants-TS	34,974	463	-
46980 Other State Grants-VEST	3,736	4,602	2,500
46990 Other State Revenues	8,538	10,182	8,000
<b>TOTAL</b>	<b>2,124,774</b>	<b>2,240,891</b>	<b>2,292,178</b>
<b>TOTAL STATE OF TENNESSEE</b>	<b>2,158,374</b>	<b>2,273,891</b>	<b>2,325,178</b>
<b>FEDERAL THROUGH STATE</b>			
47220 Civil Defense Reimbursement-DOE	62,718	14,876	16,000
47990 Other Direct Federal Revenue	-	68,056	116,667
47990 Other Direct Federal Revenue-ELECT	-	59,187	-
47990 Other Direct Federal Revenue-SOIL	11,320	12,620	15,300
47990 Other Direct Federal Revenue-TVA	-	20,000	-
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>74,038</b>	<b>174,738</b>	<b>147,967</b>
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services-SHRFF	594	520	500
<b>TOTAL OTHER GOVERNMENTS</b>	<b>594</b>	<b>520</b>	<b>500</b>
<b>OTHER GOVERNMENTS &amp; CITIZENS</b>			
48990 Other-WCOMP	10,000	10,000	-
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>INSURANCE RECOVERY</b>			
49700 Insurance Recovery	12,536	3,715	-
<b>TOTAL</b>	<b>12,536</b>	<b>3,715</b>	<b>-</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
49800 <b>OPERATING TRANSFERS</b>			
49800 Transfers In	330,000	400,000	-
<b>TOTAL</b>	<b>330,000</b>	<b>400,000</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>16,131,336</b>	<b>17,532,452</b>	<b>16,838,795</b>
34510 Restricted for General Government-DEEDS	73,988	75,544	75,544
34520 Restricted for Administration of Justice-CHNCY	25,909	43,259	43,259
34520 Restricted for Administration of Justice-CIRCT	5,789	2,724	2,724
34520 Restricted for Administration of Justice-CTSEC	7,326	9,664	9,664
34520 Restricted for Administration of Justice-CTYCL	356	-	-
34520 Restricted for Administration of Justice-RCRDS	52,063	71,453	71,453
34525 Restricted for Administration of Justice-SESCT	34,527	21,726	21,726
34525 Restricted for Public Safety-CRIME	-	6,250	6,250
34525 Restricted for Public Safety-SHRFF	14,067	17,951	17,951
34525 Restricted for Public Safety-SOR	14,528	20,582	20,582
34575 Restricted for Capital Outlay-CHJ	33,579	31,741	31,741
34635 Committed for Social, Culteral, Rec Ser-RILEY	40,752	35,901	35,901
34690 Committed for Other Purposes-RET	172,365	208,920	208,920
34715 Assigned for Finance - PROPA	-	-	-
35110 Designated for Purpose I	270,000	600,000	1,000,000
39000 Beg. Undesignated Fund Balance	4,212,565	4,631,277	5,537,140
<b>TOTAL</b>	<b>4,957,814</b>	<b>5,776,992</b>	<b>7,082,855</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>21,089,150</b>	<b>23,309,444</b>	<b>23,921,650</b>

## **Expenditures General Fund 101**

Expenditures for the County follow the Chart of Accounts as set forth by the General Assembly and the Comptroller of the Treasury of Tennessee. These expenditures are broken down into Description Accounts (categories) and further broken down into functions (departments). It is the intent of this document not only to provide financial data relevant to each of the departments, but also to provide a narrative description as to the operations of each segment. The General Fund encompasses all of the departments that don't fit into any special revenue funds. The General Fund contains large offices such as the Sheriff's Department, Jail, Court System and Health Department. It also has small operations such as Veteran's Service Officers, Nonprofit Contributions, and Commission and its associated committees.

### **County Commission – 51100**

County Commission is made up of 15 elected officials representing the different districts of the county based on population. There are seven (7) districts that are represented in the County Legislative Body. Commissioners are elected to a four year term. All commission seats were set in the August 2014 election.

District 1 – Rockwood area has three (3) commissioners

District 2 – Harriman area has three (3) commissioners

District 3 – Dyllis area has one (1) commissioner

District 4 - Oak Ridge & Oliver Springs area has two (2) commissioners

District 5 – East Roane County area has one (1) commissioner

District 6 – Kingston area has three (3) commissioners

District 7 – South of the River area has two (2) commissioners

County Commission meets once a month on the 2<sup>nd</sup> Monday of the month, unless it is a holiday. The County Commission agenda is set by the Chairman, who is a member of the County Commission elected to serve as Chair by the members of the body. In addition the Chairman conducts the meeting. The County Clerk is the secretary of the commission, takes roll call, records votes and other business of the meeting. The commissioners are paid on a per meeting basis which is detailed in the appropriation resolution.

The total appropriation for County Commission is \$137,392. Of this, 91% (125,492) is for salaries and benefits while the remainder is for operations.

### **Board of Equalization – 51210**

The total appropriation for Board of Equalization is \$11,400. Of this, 95% (10,800) is for salaries and benefits while the remainder is for operations.

### **Beer Board - 51220**

The Beer Board is one of the statutory committees required in the State of Tennessee. If no Beer Board is established their duties must then be performed by the County Commission. The Beer Board is established to administer laws for the sale of beer and other alcoholic beverages with less than 5% alcohol by weight, except wine. There are five (5) members of the Beer Board,

each of them are members of the County Commission. The Beer Board meets as applications are made. The Deputy County Clerk is the secretary of the Beer Board.

The total appropriation for Beer Board is \$5,620. Of this, 96% (5,420) is for salaries and benefits while the remainder is for operations.

### **Budget and Finance Committee – 51230**

The Budget Committee is another statutory committee required in the State of Tennessee. The County operates under the County Budgeting Law of 1957 which established the Budget Committee, the committee makeup, and duties. The Budget Committee is made up of four (4) commissioners and the County Executive. The Director of Accounts and Budgets is the secretary per TCA 5-12-104. The County Executive is the Chairman per TCA 5-12-104. The Budget Committee generally meets on a monthly basis prior to the commission meeting. The Budget Committee will review and recommend or not recommend resolutions that have to do with revenues or appropriations. In addition to the monthly meetings the Budget Committee beginning in early spring will start working on the following year's budget. The Budget Committee will meet frequently until the full budget has been reviewed and recommended to the full commission.

The total appropriation for Budget and Finance Committee is \$12,525. Of this, 91% (\$11,425) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>51100 COUNTY COMMISSION</b>			
106 Deputy(ies)	42	-	-
161 Secretary(s)	1,866	2,009	2,500
185 Educational Incentives	1,000	-	-
191 Board & Committee Members Fees	35,497	37,220	43,000
201 Social Security	2,934	2,996	3,500
204 State Retirement	2,207	2,300	3,000
206 Life Insurance	756	796	792
207 Medical Insurance	82,361	71,738	69,000
208 Dental Insurance	2,197	3,473	3,600
299 Other Fringe Benefits	22	22	100
302 Advertising	129	394	800
355 Travel	8,181	4,531	8,000
499 Other Supplies & Materials	125	86	600
524 Inservice/Staff Development	2,300	2,096	2,000
599 Other Charges	-	425	500
<b>TOTAL</b>	<b><u>139,617</u></b>	<b><u>128,085</u></b>	<b><u>137,392</u></b>
<b>51210 BOARD OF EQUALIZATION</b>			
191 Board & Committee Members Fees	500	28,500	10,000
201 Social Security	191	1,913	800
302 Advertising	31	110	300
349 Printing, Stationery, & Forms	-	-	-
355 Travel	-	172	300
<b>TOTAL</b>	<b><u>722</u></b>	<b><u>30,694</u></b>	<b><u>11,400</u></b>
<b>51220 BEER BOARD</b>			
191 Board & Committee Members Fees	3,075	1,827	4,500
201 Social Security	235	139	400
204 State Retirement	179	98	400
207 Medical Insurance	34	16	100
208 Dental Insurance	2	1	10
299 Other Fringe Benefits	3	2	10
302 Advertising	371	192	200
332 Legal Notices, Recordings, and Court Costs	-	-	-
349 Printing, Stationary, Forms	-	-	-
<b>TOTAL</b>	<b><u>3,899</u></b>	<b><u>2,275</u></b>	<b><u>5,620</u></b>
<b>51230 BUDGET AND FINANCE COMMITTEE</b>			
191 Board & Committee Members Fees	11,099	7,176	10,000
201 Social Security	-	541	700
204 State Retirement	-	485	600
206 Life Insurance	3	1	5
207 Medical Insurance	-	183	100
208 Dental Insurance	8	7	10
299 Other Fringe Benefits	20	11	10
302 Advertising	734	727	1,000
422 Food Supplies	-	109	100
<b>TOTAL</b>	<b><u>11,864</u></b>	<b><u>9,240</u></b>	<b><u>12,525</u></b>

### **Other Boards and Committees – 51240**

The County Commission can establish any number of recommending committees to discuss county business. Some of these boards are statutory, however they need not be required by law, but may instead be created for the purpose of discussing specific department business.

These include; Agriculture Extension Committee (49-50-104), Animal Control Committee, Audit Committee, Back Tax Committee, Codes Review Committee, Cable TV Committee, Committee on Committees, Courthouse Security Committee, OES Committee, Ethics Committee, Fire Board, In-Lieu-Of Tax Committee, Industrial Liaison Committee, Legislative Committee, Personnel Committee, Property Committee, Public Records Committee(10-7-401), Road Committee, Safety Committee, School Liaison Committee, Sheriff's Liaison Committee, Solid Waste Committee, Sports Recreation Committee, Tourism Committee and Wastewater Committee.

The total appropriation for Other Boards and Committees is \$42,830. Of this, 100% is for salaries and benefits.

### **County Executive – 51300**

The County Executive's Office consists of four (4) employees; the Elected Official, Executive Assistant, Administrative Assistant and Office Assistant. The County Executive's Office is responsible for the fiscal affairs of the entire county's approximately \$96.7 million operating budget. Primarily the office deals with fiscal policy for overall operations, related debt management, capital investments and appropriate fund balance ranges for each of the funds in use by the county. County Executive's staff also schedules and maintains the committee meeting schedule and board meeting schedules for ancillary groups. The office is responsible for applying for and administering grants. Staff manages the County Workman's Compensation and Health Insurance Funds along with back tax property purchased by the county at back tax sales.

By statute the County Executive is a member of several boards which have local, state, and regional responsibilities. These boards include, but are not limited to: East Tennessee Human Resource Agency, East Tennessee Development District, Association of Tennessee Valley Governments, Community Reuse Organization of East Tennessee, Oak Ridge Reservation Community Alliance, Cumberland Regional Business and Marketing Authority. Additionally the County Executive is the Chairman of the Budget Committee, attends the County Commission meetings and regularly attends assorted committee meetings.

The total appropriation for County Mayor/Executive is \$282,326. Of this 96% (\$272,076) is for salaries and benefits while the remainder is for operations.

### **County Attorney – 51400**

The County Attorney is an elected position.

The total appropriation for County Attorney is \$121,818. Of this 98% (\$119,348) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>51240 OTHER BOARDS AND COMMITTEES</b>			
191 Board & Committee Members Fees	31,658	34,732	38,000
201 Social Security	2,418	2,643	2,900
204 State Retirement	1,600	1,575	1,700
206 Life Insurance	1	1	10
207 Medical Insurance	174	133	200
208 Dental Insurance	4	4	10
299 Other Fringe Benefits	9	7	10
302 Advertising	707	49	-
<b>TOTAL</b>	<b><u>36,571</u></b>	<b><u>39,143</u></b>	<b><u>42,830</u></b>
<b>51300 COUNTY MAYOR/EXECUTIVE</b>			
101 County Official/Adm Officer	95,679	95,679	97,622
103 Assistant(s)	101,304	88,318	85,977
168 Temporary Personnel	-	162	-
169 Part-Time Personnel	-	-	17,493
185 Educational Incentive	3,000	3,000	3,000
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	15,936	14,927	17,000
204 State Retirement	18,397	16,951	14,300
206 Life Insurance	247	239	264
207 Medical Insurance	27,485	27,277	32,100
208 Dental Insurance	836	1,054	1,200
299 Other Fringe Benefits	1,910	1,734	1,920
307 Communication	28	35	100
320 Dues & Memberships	408	483	500
333 Licenses	524	110	600
349 Printing, Stationery, and Forms	439	582	1,100
351 Rentals	192	220	350
355 Travel	3,061	4,305	4,300
437 Periodicals	198	200	200
508 Premiums on Corporate Surety Bonds	810	-	-
524 In-Service/Staff Development	2,523	3,015	3,100
<b>TOTAL</b>	<b><u>274,141</u></b>	<b><u>259,454</u></b>	<b><u>282,326</u></b>
<b>51400 COUNTY ATTORNEY</b>			
101 County Official	95,196	96,690	96,802
201 Social Security	7,184	7,364	7,400
204 State Retirement	8,041	8,169	6,800
206 Life Insurance	61	66	66
207 Medical Insurance	7,556	7,067	7,500
208 Dental Insurance	193	293	300
299 Other Fringe Benefits	80	-	480
331 Legal Services	-	535	1,000
355 Travel	1,046	620	1,500
524 In-Service/Staff Development	175	175	-
<b>TOTAL</b>	<b><u>119,532</u></b>	<b><u>120,979</u></b>	<b><u>121,848</u></b>

### **Election Commission – 51500**

The Administrator of Elections is an appointed position selected by the Election Commission.

The total appropriation for Election Commission is \$448,063. Of this 82% (\$365,615) is for salaries and benefits while the remainder is for operations.

### **Register of Deeds – 51600**

The Register of Deeds is an elected position.

The total appropriation for Register of Deeds is \$319,003. Of this 85% (\$271,453) is for salaries and benefits while the remainder is for operations.

### **Planning – 51720**

This function falls under the responsibilities of the County Executive. The operation of the Planning Department is handled by the Zoning Officer. This department has a contract with the East Tennessee Development District for planning support. Responsibilities of the Zoning Officer include; management of zoning regulations, Secretary for the County Planning Commission, and overseeing subdivision plat approvals. The Zoning Officer also provides administrative support for the Board of Zoning Appeals, Redistricting Committee and the Growth Committee. The Zoning Office is located at 308 N. 3<sup>rd</sup> Street in Kingston.

Zoning regulations and the County Zoning Map were adopted by the County Commission on May 4, 1990; since that time over 60 amendments have been made to the original regulations including a major overhaul of the regulations and maps. In October 2003, the county contracted with Tennessee Ground Water Protection Office to provide office space and administrative assistance for the operations of the state office. The opportunity will arise in the future for this to come under the umbrella of county operations.

In fiscal year 2016 the mapping/GIS function of the county was combined with planning, along with the addition of a full time planner position. This will unify the work of the planning department and replace the reliance on outside contracts for this purpose.

The total appropriation for Planning is \$210,857. Of this 74% (\$156,453) is for salaries and benefits while the remainder is for operations.

### **Codes Compliance – 51750**

This function falls under the responsibilities of the County Executive. Codes Compliance consists of the county's Building Codes Enforcement Program along with Flood Plain Management. Responsibilities of the Codes Office include residential, commercial, and industrial building codes enforcement. The Codes Enforcement Office is located at 308 N. Third St.

There is a Director of Codes Enforcement who oversees a staff of three (3) full-time employees consisting of a Building Inspector and two (2) Administrative Assistants.

Office staff responsibilities include: accept applications, maintain data base, accept payment and make deposits to the state, issue permits after state has approved permit

Building codes enforcement began in November of 2001. Building codes inspections now include building, plumbing and mechanical for all residential, commercial and industrial structures.

Codes Adopted include:

- 2012 IRC
- 2012 IBC
- 2012 IPC
- 2012 IMC
- 2012 IECC
- 2012 IEBC
- 2010 ADA Standards
- NFPA 101

Codes compliance also includes management of floodplain permits. Permits are required to ensure that proposed development projects meet the requirements of the NFIP and local ordinances. Once a person applies for a permit, the county can review the plans and try to ensure the project complies. The NFIP requirements are keyed to "development" in the floodplain. Development means any man-made change to improved or unimproved real estate. This includes, but is not limited to: construction of new structures, modifications or improvements to existing structures, excavation, filling, paving, drilling, driving of piles, mining, dredging, land clearing, grading, and permanent storage of materials and/or equipment.

Pursuant to the terms of T.C.A. 40-35-303(k), on January 1, 2009 Roane County entered into a contract with the City of Oliver Springs to provide the services of Building Codes and Zoning enforcement for the city. The City of Kingston has also contracted with Roane County for building enforcement services.

The total appropriation for Codes Compliance is \$269,757. Of this 77% (\$208,457) is for salaries and benefits while the remainder is for operations.

### **County Buildings – 51800**

This function falls under the responsibilities of the County Executive. The Building & Grounds Department is responsible for maintaining buildings and grounds that are part of the General Fund. These facilities include; Courthouse, Juvenile Probation & Sheriff's Investigation Building (Old Jail), Codes Enforcement Building, and the U.T. Agriculture & Extension Building. In addition to these buildings, the maintenance staff will help trouble shoot and do minor repairs to other county owned buildings. This department includes the custodial staff for the courthouse.

The Building & Grounds Department is managed by the Purchasing Agent. The Purchasing Agent works with the Maintenance Supervisor to develop and manage the budget, assist in the preparation of requisitions, and developing policies and procedures for the department. The Building & Grounds Department has a total of four (4) full-time employees and one (1) part-time employee. There are two (2) full-time maintenance employees and two and one-half (2½) custodial employees.

The maintenance employees perform all routine duties necessary to keep the building and grounds in a functional and attractive state. This includes but is not limited to; mowing and trimming the grounds, monitoring the heating, ventilation, and air conditioning system for the courthouse and old jail, painting and minor repairs in all of the facilities listed above. Any repairs or maintenance that requires licensure is outsourced. As needed, the maintenance employees assist the officials or department heads with other tasks, e.g. moving furniture or files, hanging things on walls, etc. The maintenance employees have been trained to supervise county inmates and do use inmate labor when it is available. The custodial staff is responsible for daily cleaning the courthouse. When needed, the custodial staff is also responsible for stripping and waxing the floors in the hallways and offices.

The total appropriation for County Buildings is \$535,223. Of this 34% (\$184,513) is for salaries and benefits while the remainder is for operations.

### **Other General Administration – 51900**

This function falls under the responsibilities of the County Executive. This function is used for expenditures related to the maintenance and training on financial software used for purchasing, accounting, payroll and fixed assets. There are no employee salaries in this function.

The total appropriation for Other General Administration is \$36,350. Of this amount 100% is for operations.

### **Preservation of Records - 51910**

This function falls under the responsibilities of the County Executive. The operation of function 51910 consists of preserving government records, utilizing records management, and providing public access to those records. The County Historian/Director oversees one (1) full time Archive Assistant and one (1) part time Assistant.

The Roane County Archives are located at 119 Court Street in Kingston in the Historic Roane County Courthouse. The Preservation of Records Department/Roane County Archives became a part of Roane County Government in July 2002. There are two types of records that the Archive handles: permanent records (inactive records that have to be maintained forever) and temporary records (those which are kept for a limited time period).

Permanent records are records which may never be destroyed. These records include those required by law to be kept, historical records and records that the county official deems of continuing value to their office. The records in the Archives are from all of the court systems and include case files and docket and minute books. Also maintained in the archives are tax books, marriage licenses, estates, and various other legal documents. The records are stored in a fire-resistant location with appropriate temperature and humidity controls. The archival process involves the organization of records and placing them in acid free folders and boxes on metal shelves. Organized records require less space and provide prompt and efficient access to the general public. As Roane County's records begin in 1801, the Archive is responsible for probably one of the largest collections of historic records in the State of Tennessee. Most inactive permanent records are maintained in the Archives while temporary records are stored in other locations. The Archive is responsible for providing access to permanent records by the general public.

Temporary value records are those that have to be kept for certain number of years and then may be destroyed. These records are the fastest growing sector of government records. Guidance is provided to the county officials as to which and when records may be destroyed. The Archives utilizes County Technical Assistance Services (CTAS) retention schedules as a guide for destruction of temporary records. The Public Records Commission/Committee approves final destruction of temporary value records.

Electronic records are one of the greatest challenges facing archives. Many offices are beginning to switch to digital records storage as opposed to paper records. Are electronic records going to be able to be read when new computer systems are used? Will electronic records be able to be migrated to a new system? These are some of the questions which will have to be answered in the future.

The total appropriation for Preservation of Records is \$103,342. Of this 97% (\$100,942) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>51500 ELECTION COMMISSION</b>			
105 Supervisor/Director	68,671	68,682	70,076
106 Deputy(ies)	81,951	62,488	83,099
142 Mechanic(s)	2,400	1,604	4,000
169 Part-Time Personnel	1,010	1,236	3,200
187 Overtime Pay	4,013	1,339	3,600
192 Election Commission	14,500	11,400	18,600
193 Election Workers	104,410	42,747	126,000
201 Social Security	16,497	11,208	23,700
204 State Retirement	13,044	11,255	11,300
206 Life Insurance	254	201	198
207 Medical Insurance	22,338	18,425	19,500
208 Dental Insurance	735	878	900
299 Other Fringe Benefits	1,880	1,453	1,440
302 Advertising	11,184	6,392	11,500
307 Communication	912	1,833	4,200
320 Dues & Memberships	275	250	300
334 Maintenance Agreements	18,210	18,048	21,200
336 Maint/Repair/Equipment	409	2,206	3,000
349 Printing, Stationary & Forms	3,277	3,823	4,900
351 Rentals	4,654	2,347	5,200
355 Travel	9,127	7,931	10,500
399 Other Contracted Services	4,948	3,624	7,000
411 Data Processing Supplies	314	1,509	2,000
425 Gasoline	172	42	250
432 Library Books	356	379	400
499 Other Supplies & Materials	1,656	2,663	4,000
524 In-Service/Staff Development	3,525	2,800	6,000
599 Other Charges	225	-	-
707 Building Improvements	-	-	500
709 Data Processing Equipment	448	-	1,500
<b>TOTAL</b>	<b>391,395</b>	<b>286,763</b>	<b>448,063</b>
<b>51600 REGISTER OF DEEDS</b>			
101 County Official/Adm Officer	76,313	76,313	77,863
106 Deputy(ies)	97,090	98,606	98,584
169 Part-time Personnel	14,178	13,878	17,622
185 Educational Incentives	2,000	2,000	3,000
201 Social Security	13,700	13,310	15,100
204 State Retirement	14,814	14,947	12,600
206 Life Insurance	259	264	264
207 Medical Insurance	38,193	42,332	43,300
208 Dental Insurance	840	1,170	1,200
299 Other Fringe Benefits	960	960	1,920
307 Communication	7	5	150
317 Data Processing Services	795	185	10,000
320 Dues and Memberships	777	1,085	1,000
334 Maintenance Agreements	1,296	1,296	2,000
334 Maintenance Agreements-DATA	13,401	14,061	22,000
337 Maint/Repair/Office Equipment	-	100	200
349 Printing, Stationary and Forms	1,578	1,469	3,000
351 Rentals	80	82	100
355 Travel	2,622	2,332	2,700
367 Maint/Repair Service	25	1,045	2,000
508 Premiums on Corporate Surety Bonds	810	-	-

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>51600 REGISTER OF DEEDS (cont.)</b>			
524 In-Service/Staff Development	475	775	400
599 Other Charges	54	-	1,000
709 Data Processing Equipment	-	-	1,000
711 Furniture & Fixtures	-	2,831	2,000
<b>TOTAL</b>	<b>280,267</b>	<b>289,047</b>	<b>319,003</b>
<b>51720 PLANNING &amp; ZONING</b>			
133 Paraprofessional	-	79,240	96,000
169 Part-Time Personnel	12,907	6,517	8,225
189 Other Salaries & Wages	-	-	5,890
191 Board & Committee Member Fees	8,065	5,665	11,000
199 Other Per Diem & Fees	1,164	895	1,200
201 Social Security	1,695	6,772	9,400
204 State Retirement	-	6,568	7,200
206 Life Insurance	-	129	198
207 Medical Insurance	-	6,768	15,000
208 Dental Insurance	-	286	900
299 Other Fringe Benefits	-	933	1,440
302 Advertising	433	340	-
307 Communication	53	1,924	-
309 Contracts w/Gov't Agencies	13,475	13,475	28,000
332 Legal Notices, Recording, & Crt Costs	-	-	600
334 Maintenance Agreements	4,977	9,928	10,000
348 Postal Charges	-	-	500
349 Printing, Stationary and Forms	874	-	400
349 Printing, Stationary and Forms-BOOKS	-	-	400
355 Travel	845	1,319	1,000
411 Data Processing Supplies	75	1,389	1,400
422 Food Supplies	40	-	100
451 Uniforms	-	-	150
524 In-Service/Staff Development	180	1,440	2,000
599 Other Charges	35	216	354
709 Data Processing Equipment	72	1,165	8,500
711 Furniture & Fixtures	-	4,867	1,000
<b>TOTAL</b>	<b>44,890</b>	<b>149,836</b>	<b>210,857</b>
<b>51750 CODES COMPLIANCE</b>			
103 Assistant(s)	44,115	46,866	46,046
105 Supervisor/Director	54,815	55,637	55,638
189 Other Salaries & Wages	48,561	49,289	49,289
199 Other Per Diem & Fees	2,328	2,328	2,400
201 Social Security	10,817	11,039	11,800
204 State Retirement	12,664	12,994	10,800
206 Life Insurance	248	265	264
207 Medical Insurance	27,687	28,062	29,100
208 Dental Insurance	611	878	1,200
299 Other Fringe Benefits	880	1,420	1,920
302 Advertising	110	634	2,000
307 Communication	-	526	900
320 Dues & Memberships	543	575	1,000
332 Legal Notices, Recording, & Crt Costs	1,093	365	2,000
334 Maintenance Agreements	9,527	9,160	16,500
338 Maint/Repair/Vehicles	2,647	3,885	3,000

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>51750 CODES COMPLIANCE (cont.)</b>			
348 Postal Charges	303	455	500
349 Printing, Stationary and Forms	1,507	1,816	3,000
355 Travel	1,060	1,814	3,000
399 Other Contracted Services	-	666	1,000
410 Custodial Supplies	61	728	2,500
413 Drugs & Medical Supplies	23	12	100
415 Electricity	1,425	1,767	2,000
422 Food Supplies	223	-	800
425 Gasoline	5,466	3,961	8,500
434 Natural Gas	536	370	1,000
435 Office Supplies	820	889	1,500
437 Periodicals	54	-	300
450 Tires & Tubes	-	101	1,500
451 Uniforms	453	483	1,200
454 Water and Sewer	244	269	500
524 In-Service/Staff Development	828	555	3,000
599 Other Charges	378	48	1,000
709 Data Processing Equipment	2,388	592	3,000
711 Furniture & Fixtures	65	563	1,000
719 Office Equipment	28	216	500
<b>TOTAL</b>	<b>232,508</b>	<b>239,226</b>	<b>269,757</b>
<b>51800 COUNTY BUILDINGS</b>			
141 Foremen	34,602	35,081	34,933
166 Custodial Personnel	46,350	47,045	47,945
167 Maintenance Personnel	29,929	30,418	30,566
169 Part-time Personnel	8,349	15,236	15,995
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	8,979	9,488	10,000
204 State Retirement	9,462	9,606	8,100
206 Life Insurance	253	264	264
207 Medical Insurance	28,855	28,456	30,000
208 Dental Insurance	840	1,170	1,200
299 Other Fringe Benefits	1,680	1,680	1,920
302 Advertising	-	42	-
307 Communication	24,528	22,915	24,000
321 Engineering Services	-	230	2,500
332 Legal Notices, Recordings, Court Costs	-	-	1,000
333 Licenses	20	-	-
334 Maintenance Agreements	13,618	25,046	30,000
335 Maint/Repair/Building	142,099	509,552	70,000
336 Maint/Repair/Equipment	13,824	25,304	23,000
338 Maint/Repair/Vehicles	1,969	2,372	2,000
349 Printing, Stationery, and Forms	-	90	-
359 Disposal Fees	1,659	1,652	1,800
410 Custodial Supplies	18,299	20,509	18,000
411 Data Processing Supplies	-	-	500
415 Electricity	111,030	118,151	120,000
422 Food Supplies	1,378	2,881	1,500
425 Gasoline	2,216	1,481	3,000
434 Natural Gas	18,756	12,443	18,000
435 Office Supplies	-	118	-
451 Uniforms	2,178	2,218	3,000
454 Water and Sewer	34,319	11,411	20,000
499 Other Supplies and Materials	9,607	13,446	12,500

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>51800 COUNTY BUILDINGS (cont.)</b>			
524 InService/Staff Development	-	-	300
711 Furniture & Fixtures	1,188	1,917	2,000
<b>TOTAL</b>	<b>567,151</b>	<b>951,386</b>	<b>535,223</b>
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
309 Contracts w/Gov't Agencies	-	89,048	-
317 Data Processing Services	-	429	350
334 Maintenance Agreements	13,718	14,891	16,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	643	781	2,000
411 Data Processing Supplies	2,582	3,550	6,500
524 In-Service/Staff Development	2,302	1,707	5,500
709 Data Processing Equipment	6,783	4,534	5,000
711 Furniture & Fixtures	1,888	-	-
<b>TOTAL</b>	<b>27,916</b>	<b>114,940</b>	<b>36,350</b>
<b>51910 PRESERVATION OF RECORDS</b>			
103 Assistant(s)	21,852	22,181	22,180
105 Supervisor/Director	34,740	35,260	35,261
169 Part-time Personnel	11,261	16,289	16,209
201 Social Security	5,114	5,588	5,700
204 State Retirement	4,779	4,852	4,100
206 Life Insurance	132	132	132
207 Medical Insurance	14,803	14,418	15,000
208 Dental Insurance	420	585	600
299 Other Fringe Benefits	960	960	960
349 Printing, Stationary and Forms	1,210	757	1,200
415 Electricity	6,000	6,000	6,000
599 Other Charges	915	9,173	10,000
790 Other Equipment	-	-	13,000
<b>TOTAL</b>	<b>102,186</b>	<b>116,195</b>	<b>130,342</b>

## Risk Management – 51920

This function falls under the responsibilities of the County Executive. Risk Management is the activity of monitoring, assessing and alleviating risk.

### Risk Management Cycle



Risk is managed by avoidance, retention, transfer by contract, loss control and insurance contracts. The Risk Manager assists with Workers' Compensation, conducts safety meeting, and is the point of contact for TOSHA. The Risk Manager works with oversight committees in collecting knowledge of the risk from the Department of Energy in Oak Ridge.

### OAK RIDGE RESERVATION COMMUNITIES ALLIANCE (ORRCA) GRANT:

The Oak Ridge Reservation Communities Alliance held its first meeting on February 22, 2012 under the name Tennessee Oversight Agreement Board of Mayors. The ORRCA replaced an existing oversight group, the Local Oversight Committee. The ORRCA membership consists of mayors and county executives from Anderson, Knox, Morgan, Roane Counties and the City of Oak Ridge. The purpose of the ORRCA is to oversee and make recommendations to the Environmental Management (EM) for clean up on the Oak Ridge DOE Reservation. The Roane County Risk Manager currently serves as the secretary. A portion of the Risk Manager's salary is paid by the ORRCA through a grant provided by the State of Tennessee.

The Purchasing Department manages the Property & Casualty Insurance Program. The Property & Casualty Insurance is bid every three (3) years and renewed for two (2) years. The county purchases fully insured policies for the Liability, Auto, and Property Insurance lines. The county is self-insured for Worker's Compensation up to \$450,000 per occurrence, thus Retention Insurance is purchased to cover claims exceeding this amount. This program includes the purchase of the following lines of insurance:

1. General & Professional Liability Insurance
2. Auto Insurance
3. Property Insurance
4. Worker's Compensation

All accidents and lawsuits are monitored by the Purchasing Department. When an accident occurs or a lawsuit is filed, the Purchasing Department reports this to the insurance company and then monitors the claim until it is closed.

The total appropriation for Risk Management is \$461,710. Of this 5% (\$17,110) is for salaries and benefits while the remainder is for operations.

## **51000's - General Government Totals**

The previous functions are the sum total of the General Government major category in the chart of accounts. This major category entails functions 51100 through 51900 and they account for 17% (\$3,025,246) of the total budget for the General Fund.

### **Accounting & Budgeting – 52100**

This function falls under the responsibilities of the County Executive. The Accounting Department operates under the County Fiscal Procedure Law of 1957. This law is covered in TCA 5-13-101 through 111. The Accounting Department is managed by the Director of Accounts and Budgets. The Director is appointed by the County Executive and confirmed by the County Commission. The department has one (1) Deputy Director, two (2) School Accounting Clerks, one (1) County Accounting Clerk, one (1) Revenue Clerk, one (1) Benefits Clerk and one (1) Payroll Clerk. The Accounting Department handles all accounts receivable, accounts payable, payroll (except for schools), debt payments (principal and interest) and payments for capital items. Approximately 15,000 checks are written by the Accounting Department each year. All accounting records for the county, highway and schools are maintained by the Accounting Department. Cash, ACH and wire transferred revenue received by the county is handled by the County Trustee. The financial records are recorded in the Accounting Department software by fund and function. All county government grants are tracked for expenditures and reimbursements within the Accounting Department. Flexible spending, voluntary deduction, and all personnel insurances are handled by the Accounting Department's benefits and payroll function.

The Director of Accounts and Budgets is responsible for collection, preparation and presentation of the annual budget documents to the Budget Committee and County Commission. The Accounting Department sends out budget request forms to department heads and elected officials each January. The budget process is Property value reports will be pulled from the Property Assessor to enable the Budget Committee to set an estimated value of the penny during the first meeting on the next year's budget.

The Accounting Department puts together an annual debt report outlining the current debt of the county and the potential cost of new debt in terms of a tax rate.

The department also puts together a capital report which lays out the current and future anticipated capital needs of the county, along with a detailed breakdown of the capital fund, and each of its sub funds (projects). These reports are created on an annual basis during the budget process.

Total Appropriation for Accounting and Budgeting is \$468,370. Of this amount 97% (\$456,020) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>51920 RISK MANAGEMENT</b>			
140 Salary Supplements	10,954	12,001	12,000
169 Part-Time Personnel-ORCCA	-	7,610	8,000
185 Educational Incentives	1,000	1,000	1,000
201 Social Security	888	1,521	1,700
204 State Retirement	999	1,099	1,000
206 Life Insurance	16	15	20
207 Medical Insurance	1,696	1,663	1,800
208 Dental Insurance	50	65	70
299 Other Fringe Benefits	117	113	120
307 Communication	495	-	-
312 Contracts with Private Agencies-ORCCA	-	-	10,000
320 Dues & Memberships	3,110	3,190	3,500
333 Licenses	41	-	-
349 Printing, Stationery & Forms	-	-	-
355 Travel	2,219	2,682	3,000
499 Other Supplies & Materials	73	75	3,500
502 Building & Contents Insurance	39,336	36,028	37,900
506 Liability Insurance	114,294	122,991	129,200
511 Vehicle & Equipment Insurance	51,101	57,557	60,500
513 Worker's Compensation	109,400	109,400	109,400
516 Other Self-Insured Claims	98,199	42,761	73,500
524 In-Service/Staff Development	546	765	3,000
599 Other Charges	-	20	2,500
599 Other Charges - MVR	420	-	-
<b>TOTAL</b>	<b><u>434,954</u></b>	<b><u>400,557</u></b>	<b><u>461,710</u></b>
<b>TOTAL GENERAL ADMINISTRATION</b>	<b><u>2,667,613</u></b>	<b><u>3,137,823</u></b>	<b><u>3,025,246</u></b>
<b>52100 ACCOUNTING AND BUDGETING</b>			
105 Supervisor/Director	76,313	76,313	77,863
119 Accountants/Bookkeepers	221,110	228,783	239,931
169 Part-time Personnel	-	-	5,758
185 Educational Inc	4,000	5,000	5,000
201 Social Security	23,685	22,379	25,200
204 State Retirement	28,182	27,097	22,600
206 Life Insurance	521	519	528
207 Medical Insurance	65,610	64,707	72,900
208 Dental Insurance	1,741	2,295	2,400
299 Other Fringe Benefits	3,501	3,547	3,840
307 Communication	95	80	150
320 Dues & Memberships	666	649	700
334 Maintenance Agreements	1,810	1,583	3,000
349 Printing, Stationary and Forms	1,008	865	1,500
355 Travel	1,202	2,415	1,300
508 Premium on Corporate Surety Bonds	214	197	200
524 In-Service/Staff Development	2,964	2,993	3,000
711 Furniture & Fixtures	1,096	1,148	2,500
<b>TOTAL</b>	<b><u>433,718</u></b>	<b><u>440,568</u></b>	<b><u>468,370</u></b>

## **Purchasing – 52200**

This function falls under the responsibilities of the County Executive. The Purchasing Department operates under the Purchasing Law of 1957, T.C.A. §5-14-101-116, the policies outlined in the Roane County Purchasing Manual and the direction of the Purchasing Commission. The Purchasing Law of 1957 was adopted by the Quarterly Court of Roane County on March 12, 1973. The Roane County Purchasing Manual was approved by the Roane County Commission on April 9, 2012. The Purchasing Agent is an appointee of the County Executive and requires confirmation by the county legislative body. The Purchasing Agent oversees (2) full time positions and one (1) part time position.

As approved by County Commission in Resolution #07-07-12, purchases between \$0-\$2,500 require no informal quotes or sealed competitive bidding; purchases between \$2,501-\$10,000 require informal quotes, and purchases over \$10,000 require sealed competitive bidding.

The Purchasing Department strives to determine what large or recurring supplies, materials, equipment, or services may be needed during the fiscal year. When it is determined that there is a need for such items or services, the Purchasing Agent issues Invitations to Bid or Requests for Proposal for them. The Purchasing Department averages either bidding or renewing 35 annual contracts. In addition to the annual contracts, the Purchasing Department typically does an average of 42 bids for individual items or services.

In an effort to obtain better pricing by means of increased purchasing power, the County Commission in Resolution #08-13-10 approved the use of contracts established by three national cooperatives; U. S. Communities, National Joint Powers Alliance and The Cooperative Purchasing Network. In addition to these contracts, the Purchasing Department also has access to the State of Tennessee's contracts that are bid by the Department of General Services.

The Purchasing Department receives requisitions from most every department in which the County Commission has appropriated funds. The bulk of the requisitions are received from the School Department and the General Fund. The Purchasing Department averages about 4,600 requisitions each year.

The Purchasing Department is responsible for assisting departments to get surplus property sold. As county property becomes of no further use to a department or is deemed obsolete, a list of the items will be submitted to the Purchasing Department to have the property declared "surplus property". The Purchasing Department will first check to see if there is another department within the county that has a need for the property. If not, a resolution is prepared to file with the County Commission to declare the property surplus to the county. Once approved, the Purchasing Department will sell the property on GovDeals, an internet auction site as per resolution #07-07-11.

Total Appropriation for Purchasing is \$182,813. Of this amount 89% (\$162,853) is for salaries and benefits and the remainder is for operations.

## **Property Assessor's Office – 52300**

The operation of the Property Assessor Office (functions 52300 & 52310) consists of appraising, classifying, assessing, and reappraising all real and personal property in Roane County. The Property Assessor Offices are located at the Roane County Courthouse in Kingston. The Appraisal Offices are located on the 1st floor and the Reappraisal Offices are located on the 3rd floor. Our Appraisal Dept. is responsible for physically inspecting all properties (land & buildings) and assigning a value to the properties. Our Reappraisal Dept. works on a 5-year cycle. New values are assessed every 5 years based upon market sales data gathered during that 5-year cycle.

Property Assessor Personnel Property Assessor, Chief of Staff/Personal Property Specialist, Property Specialists - 2 full time, 1 part time, , Senior Appraiser, Review Appraisers - 2 full time, Senior Mapping/GIS Technician, Mapping/GIS Technicians - 2 full time

We use the following equipment daily:

- |                              |                      |
|------------------------------|----------------------|
| (1) Desktop/Laptop Computers | (7) Trimble GPS Unit |
| (2) Laser Printers           | (8) Digital Camera   |
| (3) Copier/Fax Machines      | (9) Flatbed Scanner  |
| (4) Measuring Tapes          | (10) Light Table     |
| (5) Measuring Wheels         |                      |
| (6) Vehicles                 |                      |

Total Appropriation for Property Assessor's Office is \$582,086. Of this amount 76% (\$442,186) is for salaries and benefits and the remainder is for operations.

## **Reappraisal Program – 52310**

Total Appropriation for Reappraisal Program is \$122,720. Of this amount 88% (\$108,220) is for salaries and benefits and the remainder is for operations.

## **County Trustee – 52400**

The Roane County Trustee manages a professional business office located in the Courthouse. The Trustee serves three (3) primary functions. The Trustee acts as a treasurer for the county. The office collects all county real and personal property taxes as well as State funds including sales tax revenues and Federal funds. There is a detailed account of all transactions while investing temporarily idle funds. The Trustee is not responsible for setting the tax rate and is not responsible for property appraisals/assessments for tax purposes. The Trustee collects the property taxes that are determined by the Property Assessor, and the Roane County Commission approves the amount of money that each fund receives.

Tax notices are normally mailed in late September each year and are payable through the end of February. They become delinquent on March 1 each year. They remain in the Trustee's office for 18 months. At that time, all taxes due are given to the Clerk and Master for collection. A law suit is then filed for collection of the taxes.

Property taxes can be paid online at [TennesseeTrustee.com](http://TennesseeTrustee.com). A convenience fee will apply to these payments. The County does not benefit from the fees. Payments may be made at United Community Bank and US Banks in Roane County. No fees are charged. Partial payments are also accepted when payments are made in the office.

The State of Tennessee has a tax relief program available for homeowners age 65 or older or homeowners that are 100% disabled as well as veterans with certain service connected disabilities, and for the spouse of veterans killed in action. The Trustee does the paperwork for the state. The State of Tennessee makes the final determination of eligibility. The applicants must live on the property and cannot receive benefits for the elderly in another state. There is also an income limit that changes each year.

In July 2007, the State of Tennessee adopted a Property Tax Freeze Program for certain homeowners 65 years of age or older with a total combined income that does not exceed an amount set by State law each year. The Roane County Commission approved this program in 2007. The role of the Trustee is to accept annual applications from eligible homeowners who desire to have the current tax rate frozen when the first application is filed. The amount of land cannot exceed 5 acres. There is an income limit for all homeowners that are listed on the deed and the spouse is included regardless of whether the name is on the deed or not.

The Trustee is elected by the Roane County citizens every 4 years. Each day is different, and each Roane County citizen's need is different. The Trustee and staff attempt to solve any and all problems that occur during the day. It is a fee office which means that it is designed by State law to operate using fees rather than property tax money.

Total Appropriation for County Trustee is \$306,896. Of this amount 81% (\$248,366) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>52200 PURCHASING</b>			
105 Supervisor/Director	57,737	57,737	60,737
122 Purchasing Personnel	51,286	56,204	59,888
169 Part-time Personnel	8,827	7,916	11,090
185 Educational Incentive	1,000	1,000	1,000
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	8,870	9,125	10,300
204 State Retirement	9,391	9,809	8,600
206 Life Insurance	188	198	198
207 Medical Insurance	7,521	7,352	7,500
208 Dental Insurance	614	877	900
299 Other Fringe Benefits	1,402	1,440	1,440
302 Advertising	1,140	1,678	1,700
307 Communication	32	40	240
308 Consultants	3,000	-	8,000
320 Dues & Memberships	475	405	500
334 Maintenance Agreements	887	1,873	2,800
355 Travel	2,461	3,019	2,500
508 Premium on Corporate Surety Bonds	214	197	220
524 InService/Staff Development	1,840	1,079	3,000
709 Data Processing Equipment	-	-	1,000
<b>TOTAL</b>	<b>158,049</b>	<b>161,112</b>	<b>182,813</b>
<b>52300 PROPERTY ASSESSOR'S OFFICE</b>			
101 County Official/Adm Officer	76,313	76,313	77,863
103 Assistants	52,935	68,186	73,182
133 Para/Professionals	145,048	154,991	174,627
199 Other Per Diem & Fees	598	598	1,800
201 Social Security	20,138	21,861	25,000
204 State Retirement	23,247	24,429	23,000
206 Life Insurance	499	523	594
207 Medical Insurance	59,630	52,535	59,100
208 Dental Insurance	1,619	2,271	2,700
210 Unemployment Compensation	1,280	-	-
299 Other Fringe Benefits	3,480	2,979	4,320
302 Advertising	1,329	-	-
307 Communication	114	113	300
309 Contracts w/ Gov't Agencies	5,986	1,328	30,000
312 Contracts with Private Agencies	88,160	65,147	64,000
320 Dues & Memberships	2,265	830	3,500
333 License	-	20	-
337 Maint/Repair/Office Equipment	3,824	2,115	4,500
349 Printing, Stationary and Forms	4,315	4,223	5,000
355 Travel	1,595	1,739	10,000
425 Gasoline	-	2,485	7,000
499 Other Supplies and Materials	3,670	3,794	2,800
524 In-Service/Staff Development	1,220	396	3,500
709 Data Processing Equipment	-	3,999	6,200
718 Motor Vehicles	9,173	7,069	-
719 Office Equipment	-	-	3,100
<b>TOTAL</b>	<b>506,438</b>	<b>497,943</b>	<b>582,086</b>

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>52310 REAPPRAISAL PROGRAM</b>			
121 Data Processing Personnel	13,639	13,669	27,264
133 Paraprofessionals	84,565	23,052	33,678
169 Part-time Personnel	1,160	14,625	18,086
201 Social Security	7,114	3,907	6,100
204 State Retirement	8,404	3,156	4,300
206 Life Insurance	182	85	132
207 Medical Insurance	20,025	8,043	17,100
208 Dental Insurance	473	408	600
299 Other Fringe Benefits	1,040	615	960
302 Advertising	917	-	-
307 Communication	2,000	112	1,000
309 Contracts w/ Gov't Agencies	175	-	-
334 Maintenance Agreements	3,000	-	-
337 Main/Rpr/Equip	400	-	1,000
338 Main/Rpr/Vehicles	4,023	4,759	8,000
348 Postal Charges	10,941	743	1,000
355 Travel	624	-	2,000
425 Gasoline	3,165	-	-
499 Other Supplies & Materials	3,379	-	-
499 Other Supplies & Materials-MAPS	990	-	-
599 Other Charges	1,896	672	1,500
707 Building Improvements	-	-	-
<b>TOTAL</b>	<b>168,112</b>	<b>73,843</b>	<b>122,720</b>
<b>52400 COUNTY TRUSTEE'S OFFICE</b>			
101 County Official/Adm Officer	76,313	76,313	77,863
106 Deputy(ies)	93,343	89,463	94,872
169 Part-time Personnel	11,594	9,217	16,727
201 Social Security	13,672	13,223	14,500
204 State Retirement	14,328	14,068	12,100
206 Life Insurance	248	254	264
207 Medical Insurance	29,043	26,074	30,000
208 Dental Insurance	839	1,120	1,200
299 Other Fringe Benefits	1,438	1,340	1,920
302 Advertising	169	-	800
307 Communication	8	9	250
309 Contracts w/ Gov't Agencies	8,941	-	-
320 Dues & Memberships	687	744	900
332 Legal Notices, Recordings, and Court Costs	-	-	50
334 Maintenance Agreements	10,117	10,647	15,000
337 Maint/Repair/Office Equipment	871	556	1,000
348 Postal Charges	-	9,688	11,000
349 Printing, Stationary and Forms	942	7,450	12,000
351 Rentals	106	130	150
355 Travel	-	26	700
411 Data Processing Supplies	1,845	2,926	5,000
508 Premiums on Corporate Surety Bonds	12,968	-	-
524 In-Service/Staff Development	-	-	600
709 Data Processing Equipment	673	1,751	10,000
<b>TOTAL</b>	<b>278,145</b>	<b>264,999</b>	<b>306,896</b>

## **County Clerk – 52500**

The County Clerk's Office is located in the Roane County Courthouse at 200 East Race Street, Kingston, TN 37763. Currently there is a satellite office open on alternate days, one day a week in Rockwood, Harriman and Oliver Springs, TN.

The county clerk has many important functions within the county government. The county clerk serves as clerk of the county legislative body, keeps the records of the county legislative body, and sends required notices. The minutes of the county legislative body meetings are required to be promptly and fully recorded by the county clerk and are open to the public.

The county clerk issues business licenses, handles motor vehicle titling and registration. Also, the county clerk issues marriage licenses, collects the state and county privilege tax on marriages, and may also solemnize a marriage. Since notaries public are elected by the county legislative body, the county clerk keeps a record of notaries public in the county and has duties involving coordination between the Secretary of State and the notary applications. County clerks have other miscellaneous licensing duties, including pawnbroker license, beer permits, hunting and fishing license and others.

The office consists of the County Clerk, nine (9) full-time clerks and two (2) part-time clerks.

## **AUTHORITY**

TCA§ Title 18, Chapter 6

Total Appropriation for County Clerk is \$624,320. Of this amount 89% (\$536,224) is for salaries and benefits and the remainder is for operations.

## **52000's Finance Totals**

The previous functions are the sum total of the Finance major category in the chart of accounts. This major category entails functions 52100 through 52900 and they account for 13% (\$2,287,205) of the total budget for the General Fund.

## **Circuit Court – 53100**

The Circuit Court Clerk's Office serves an important role in the Judicial System of Roane County. The Clerk's Office maintains the Circuit and Criminal Court divisions.

Circuit Courts are courts of general jurisdiction in Tennessee. The Honorable Michael Pemberton serves as the Circuit Court Judge for the Ninth Judicial District which includes Roane, Loudon, Morgan and Meigs counties. Judge Pemberton presides over cases in Roane County during three scheduled terms beginning in January, May and September of each year. The deputy clerks maintain all court records for the efficient operation of the Circuit Court. The Circuit Court Clerk's office will issue Summons for Jury Service for each term of court.

Criminal Courts have jurisdiction over felony and misdemeanor cases in Tennessee. Criminal cases originate from indictments from the Roane County Grand Jury or from probable cause hearings in the General Sessions Court. The Honorable E. Eugene Eblen serves as the Criminal Court Judge for the Ninth Judicial District which includes Roane, Loudon, Morgan and Meigs counties. Criminal Cases are prosecuted by the District Attorney General's Office. The Honorable Russell Johnson serves as the District Attorney General for the Ninth Judicial District. Judge Eblen presides over cases in Roane County during three scheduled terms beginning in March, June, and October of each year. The deputy clerks maintain all court records for the efficient operation of the Criminal Court. The Circuit Court Clerk's office will issue Summons for Jury Service for each term of court.

Circuit/Criminal Personnel consist of one (1) Elected Official and three (3) Deputy Clerks.

Future opportunities for the office consist of opportunities to improve the technology and service for the Roane County Judicial System.

Total Appropriation for Circuit Court is \$266,597. Of this amount 92% (\$246,047) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>52500 COUNTY CLERK'S OFFICE</b>			
101 County Official/Adm Officer	76,313	76,313	77,863
106 Deputy(ies)	277,267	281,304	282,478
169 Part-time Personnel	21,967	19,525	37,323
185 Educational Incentive	5,000	5,000	6,000
201 Social Security	28,401	28,292	30,900
204 State Retirement	30,243	30,593	25,700
206 Life Insurance	609	659	660
207 Medical Insurance	62,700	61,442	67,500
208 Dental Insurance	2,071	2,911	3,000
299 Other Fringe Benefits	3,774	3,817	4,800
302 Advertising	-	60	-
307 Communication	121	132	3,000
320 Dues & Memberships	697	734	2,000
334 Maintenance Agreements	19,735	22,183	28,000
337 Maint/Repair/Office Equipment	1,202	-	2,000
349 Printing, Stationary and Forms	2,369	3,394	12,000
351 Rentals	192	220	220
355 Travel	1,853	2,573	5,000
432 Library Books/Media	-	-	51
437 Periodicals	54	56	325
499 Other Supplies & Materials	1,385	3,030	7,100
508 Premium on Corporate Surety Bonds	810	-	-
524 In-Service/Staff Development	950	1,400	1,100
709 Data Processing Equipment	5,251	420	18,300
711 Furniture & Fixtures	-	818	1,000
719 Office Equipment	8,848	6,338	8,000
<b>TOTAL</b>	<b>551,812</b>	<b>551,213</b>	<b>624,320</b>
<b>TOTAL FINANCE</b>	<b>2,096,274</b>	<b>1,989,677</b>	<b>2,287,205</b>
<b>53100 CIRCUIT COURT</b>			
101 County Official/Adm Officer	76,313	76,313	77,863
106 Deputy(ies)	52,009	56,496	96,000
169 Part-time Personnel	38	-	-
201 Social Security	9,545	9,523	13,400
204 State Retirement	10,844	11,218	12,200
206 Life Insurance	170	199	264
207 Medical Insurance	22,297	26,649	43,200
208 Dental Insurance	575	878	1,200
299 Other Fringe Benefits	745	725	1,920
307 Communication	54	36	100
320 Dues & Memberships	-	20	1,200
334 Maintenance Agreements	1,496	1,470	2,000
349 Printing, Stationary and Forms	2,393	1,987	2,500
355 Travel	530	890	750
411 Data Processing Supplies	140	-	1,000
435 Office Supplies	248	520	1,000
508 Premium on Corporate Surety Bonds	810	-	-
524 In-Service/Staff Development	275	-	1,000
709 Data Processing Equipment	-	4,950	9,000
711 Furniture & Fixtures	1,856	-	2,000
<b>TOTAL</b>	<b>180,338</b>	<b>191,875</b>	<b>266,597</b>

### **General Sessions Court - 53300**

The General Sessions Court Clerk's Office serves an important role in the Judicial System of Roane County. The Clerk's Office maintains the General Sessions, Juvenile, Traffic and Collections Court divisions.

General Sessions Courts are courts of limited jurisdiction which hear both civil and criminal cases. The jurisdiction of Roane County General Sessions Court has been determined by state laws and private acts to include the following types of cases:

- Criminal matters for preliminary hearings in felony cases and misdemeanor trials in which a defendant waives the right to a grand jury investigation and trial by jury in Criminal Court-Hearings are held on Mondays.
- Divorces & Orders of Protection- Hearings are held on Wednesdays & Thursdays.
- Civil Cases with alleged damages less than \$25,000- Hearings are held on Fridays.
- Traffic Citations-Hearings are held on Fridays.

The Honorable Dennis Humphrey and the Honorable Jeffrey Wicks serve as the General Sessions Judges in Roane County. The Roane County General Sessions Judges also have jurisdiction over Juvenile matters which are heard on Tuesdays. The deputy clerks in the General Sessions and Juvenile offices maintain all court records for the efficient operation of General Sessions and Juvenile Court.

General Sessions/Juvenile Personnel consist of two (2) deputy clerks for Juvenile Court, two (2) deputy clerks for the Collections Department, six (6) deputy clerks for the General Sessions Courts, One (1) part time bookkeeper, One (1) part time employee.

Equipment that is utilized on a daily basis includes: 19 HP desktop computers, four (4) copy machines, and eight (8) printers.

Future opportunities for the office consist of opportunities to improve the technology and service for the Roane County Judicial System.

Total Appropriation for General Sessions Court is \$498,047. Of this amount 90% (\$446,207) is for salaries and benefits and the remainder is for operations.

### **General Session Judges – 53310**

Total Appropriation for General Sessions Judges is \$597,075. Of this amount 85% (\$509,575) is for salaries and benefits and the remainder is for operations.

### **Drug Court – 53330**

Total Appropriation for Drug Court is \$179,583. Of this amount 25% (\$44,415) is for salaries and benefits and the remainder is for operations.

### **Chancery Court – 53400**

The operations of the Clerk and Master's Office consist of maintaining Rule and Execution dockets for suits filed in Chancery and Probate Court, attending all Court sessions, and keeping minutes of the Courts. Other responsibilities of the office include investing idle funds, conducting auctions of real and personal property when Ordered by the Court; collecting filing fees and costs associated with the cases filed; Reporting collections and making distributions to proper entities monthly, prepare annual budget, comply with all audit standards, record and revenue management, courtroom administration and public relations. .

The Clerk is responsible for collecting delinquent taxes for Roane County, Harriman, Kingston, Oliver Springs, and Rockwood and conducts an annual tax sale for Roane County taxes.

The office also processes Passport applications and takes public inquiries in person or by phone about chancery and probate cases and delinquent taxes.

The Clerk and Master's office consists of the Clerk & Master, four (4) full time employees and 1-2 part-time employees.

Total Appropriation for Chancery Court is \$325,772. Of this amount 92% (\$300,947) is for salaries and benefits and the remainder is for operations.

### **Juvenile Court – 53500**

Total Appropriation for Juvenile Court is \$428,741. Of this amount 76% (\$327,491) is for salaries and benefits and the remainder is for operations.

### **Other Administration of Justice – 53900**

Total Appropriation for Other Administration of Justice is \$55,100. Of this amount 73% (\$40,100) is for jury pay and the remainder is for operations.

### **53000's Administration of Justice Totals**

The previous functions are the sum total of the Administration of Justice major category in the chart of accounts. This major category entails functions 53100 through 53900 and they account for 13% (\$2,350,915) of the total budget for the General Fund.

### **Sheriff's Department – 54110**

The statutory duties of the Sheriff are (1) keeping the peace, (2) attending the courts, (3) serving the process and orders of the courts, and (4) operating the jail. Each of these divisions plays a vital role in the daily operations of the sheriff's office.

The Roane County Sheriff's Office performs duties including but not limited to; administrative operations, records division, dispatch operations, patrol division, criminal investigations, drug

investigations, methamphetamine unit, K-9 division, warrants division, court house security, school resource officer division, and training division. Listed below are brief summaries of each division or responsibility.

- **Administrative operations:** Personnel management, budget preparation, and community policing.
- **Records Division:** Tennessee Incident Based Reporting Systems (TIBRS) management, Titian Accident management, NCIC file management and filing of department documents.
- **Dispatch Operations:** Liaison between the public and other office officials including deputies and correctional staff.
- **Patrol Division:** The Roane County patrol division consist of (25) deputies including supervisors. This division is responsible for covering 395 square miles and extending service to approximately 54,000 citizens. Our deputies answer approximately 1,700 calls for service monthly, ranging from severe and violent offenses to minor traffic offense. Currently to date for this year our deputies have served 5,440 civil warrants and 4,452 criminal warrants. Deputies are also responsible for transporting mentally ill people to Peninsula, Ridgeview, Moccasin bend and other State facilities.
- **Criminal Investigations:** CID consist of (4) detectives responsible investigating all crimes in Roane County ranging from minor offenses to violent crimes. The CID also conducts internal affairs investigations.
- **Drug Investigations:** Roane County drug unit consist of (2) agents and they are required to investigate all drug cases for the sheriff's office. Everything from street level drug dealers to major drug conspiracy cases.
- **Methamphetamine Unit:** Roane County Sheriff's Office has (4) deputies from the patrol division that specialize in combating the Meth problem in our county. They are responsible for investigations, processing active labs, checking the pseudo ephedrine registry and educating the public.
- **K-9 Division:** Roane County Sheriff's office K-9 unit consists of narcotics, explosive detection. The unit also has the ability to track people and articles.
- **Warrants Division:** Liaison with the courts for civil and criminal warrants. Ensure the warrants are entered into the record management system for accountability. Over see the serving of all papers.
- **Court House Security:** Officers are responsible for providing appropriate levels of security to the courts and offices within the court house.

- **School Resource Division:** Provide safe and secure environment for the children and faculty throughout the campus. School resource officers provide a positive atmosphere for all students and faculty.
- **Training Division:** The training division provides all POST approved curriculum to meet the minimum requirements for the State. The training division is responsible for our citizen academy and handgun carry permit classes. Neighborhoods watch program are taught by both the training division and patrol unit.

Total Appropriation for Sheriff's Department is \$3,702,080. Of this amount 76% (\$2,829,517) is for salaries and benefits and the remainder is for operations.

### **Jail – 54210**

By state statute the Sheriff is responsible for operating the jail. September 2009 Roane County opened its newly built jail. During this time the sheriff's office moved approximately 93 male inmates and 27 female inmates to the new jail. The jail has seen its population soar to approximately 260 inmates and at times the female population has been as high as 70. The number of inmates varies on a daily basis.

The jail is governed by Tennessee Corrections Institute and there are categories covered that must meet the minimum TCI standards. Such as physical plant, administration/management, personnel, security, discipline, sanitation/maintenance, food services, mail and visiting, prisoner programs and activities, medical services, admission records and release, hygiene, supervision of prisoners, and Classification.

The corrections staff has a very extensive regiment to follow on daily basis just to keep the jail in compliance with TCI minimum standards. Along with a brief description of the duties and responsibilities.

#### **For example:**

1. The staff is responsible for making sure the inmates are fed three times daily.
2. The staff is responsible for making sure medications passed out at least twice daily.
3. There is a regiment of sick call and 12 day physicals that are mandated by TCI. This process is done every day and sometimes twice daily due to the high numbers of inmates being housed.
4. The staff has to stand guard at the hospital anytime an inmate has to be hospitalized.
5. The staff is responsible for transporting inmates to doctor's appointments, to and from other jails, etc.
6. Monday is General Sessions Court, the corrections officers are responsible for taking approximately 70-100 people to court. There are often times that the Grand Jury has met and that would add approximately another 60-70 that would require transport. During the

court process the corrections staff are required to provide security while at the courthouse.

7. Sanitation and maintenance items are passed by the corrections staff for the inmates to clean their areas. Certain areas must have corrections stand guard, for example the kitchen requires a corrections officer be present.
8. There is a daily regimen of laundry that has to meet TCI requirements.
9. Food services are managed by a correctional officer that over see's the production of food. TCI requires an approve menu by a dietician.
10. The jail has implemented a GED program and it allows inmates to obtain their GED while incarcerated. However if you are under the age of 21 it is mandatory that we offer this program.
11. The Roane County Jail provides inmate labor for the county and other municipalities.
12. The Roane County jail also operates an inmate work crew that is primarily assigned to picking up litter throughout Roane County.
13. The staff is responsible for processing in and out all people arrested in Roane County. RCSO processes arrested people for several agencies, Harriman Police Department, Rockwood Police Department, Kingston Police Department, Oak Ridge Police Department, Oliver Springs Police Department, Tennessee Wildlife Resource Agency, Tennessee Highway Patrol, and Tennessee Bureau of Investigation.

Total Appropriation for Jail is \$3,037,339. Of this amount 67% (\$2,023,739) is for salaries and benefits and the remainder is for operations.

### **Civil Defense – 54410**

This function falls under the direction of the County Executive. The activities of the Office of Emergency Services are the planning, coordination, and implementation of all emergency management and Homeland Security related activities for Roane County. The foundation for this authority is Tennessee Code Annotated 58-2-101 through TCA 58-2-124, Emergency Management, as well as federal laws and regulations, Superfund Amendment and Reauthorization Act (SARA) Title III and the Homeland Security Act.

The Office of Emergency Services is responsible for controlling the response to emergencies in their jurisdiction. TCA 58-2-110 requires counties to develop a county emergency management plan that is consistent with the Tennessee Emergency Management Plan and emergency management program to ensure an effective response and recovery.

**Mission Statement:** To lessen the effects of disaster on the lives and property of the people of Roane County through leadership, coordination and support in the four phases of emergency management: mitigation, preparedness, response and recovery.

Roane County created a Civil Defense Organization on July 2 1957 with John C. Gower as the first director. Currently the department has an Acting Director of the Office of Emergency Services and Acting Director of the Office of Emergency Management. The Director oversees a staff of two (2) full-time staff and one (1) volunteer staff member. All staff receives training in emergency and disaster response through classroom instruction and exercises.

Future Opportunities include; New headquarters facility, Replacement of one staff position, required training for new hires, and Integrate new technologies for emergency response.

Total Appropriation for Civil Defense is \$404,983. Of this amount 53% (\$214,383) is for salaries and benefits and the remainder is for operations.

### **Rescue Squad – 54420**

The Rescue Squad is a nonprofit entity Roane County contributes to annually. This contribution is detailed in the Appropriation Resolution along with the Nonprofit Resolution. Each of these resolutions is adopted annually and is subject to changes depending on the Budget Committee and County Legislative Body.

The county chose not to contribute to this department in this year's budget.

### **County Medical Examiner – 54610**

The county contracts with a local physician to be the Medical Examiner per TCA 38-7-104. The Medical Examiner is appointed by the County Executive and confirmed by the County Commission. The Medical Examiner's term is 5 years. This function also covers the expense related to the bonds obtained by the Coroners, autopsy expense and the purchase of body bags.

The total appropriation for County Medical Examiner is \$68,000. Of this 100% (\$68,000) is for operations.

### **54000's Public Safety Totals**

The previous functions are the sum total of the Public Safety major category in the chart of accounts. This major category entails functions 54100 through 54900 and they account for 41% (\$7,212,402) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>53300 GENERAL SESSIONS COURT</b>			
106 Deputy(ies)	306,579	314,300	283,085
169 Part-time Personnel	11,534	13,725	22,962
185 Educational Incentives	-	1,000	1,000
188 Bonus Payments	-	2,500	-
201 Social Security	21,774	22,794	23,500
204 State Retirement	24,884	26,839	19,900
206 Life Insurance	662	714	660
207 Medical Insurance	72,102	86,246	87,300
208 Dental Insurance	1,721	2,573	3,000
210 Unemployment Compensation	-	1,289	-
299 Other Fringe Benefits	3,452	4,223	4,800
307 Communication	158	160	150
312 Contracts with Private Agencies	254	-	-
320 Dues & Memberships	1,507	964	1,200
334 Maintenance Agreements	16,392	17,484	18,850
349 Printing, Stationary and Forms	4,832	3,721	3,500
355 Travel	770	620	1,500
411 Data Processing Supplies	230	256	1,500
435 Office Supplies	637	618	1,500
451 Uniforms	470	-	500
524 In-Service/Staff Development	390	100	2,200
531 Access Fees	1,440	1,416	1,440
709 Data Processing Equipment	2,329	16,684	15,000
711 Furniture & Fixtures	-	-	2,500
719 Office Equipment	-	-	2,000
<b>TOTAL</b>	<b>472,117</b>	<b>518,227</b>	<b>498,047</b>
<b>53310 GENERAL SESSIONS JUDGE</b>			
102 Judge(s)	317,321	321,059	322,670
133 Paraprofessionals	83,426	84,678	84,721
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	-	2,500	-
199 Other Per Diem & Fees	3,656	4,117	4,500
201 Social Security	25,618	26,133	32,400
204 State Retirement	34,241.00	35,321.55	29,700
206 Life Insurance	248	259	264
207 Medical Insurance	29,613	26,793	31,200
208 Dental Insurance	840	1,145	1,200
299 Other Fringe Benefits	760	960	1,920
309 Contracts with Government Agencies	181	-	10,350
312 Contracts with Private Agencies	14,726	17,898	45,000
320 Dues and Memberships	700	150	1,000
329 Laundry Service	-	-	250
331 Legal Services	-	-	500
333 Licenses	-	820	500
334 Maintenance Agreements	100	212	750
349 Printing, Stationary and Forms	925	532	2,500
355 Travel	4,664	5,869	6,800
355 Travel-MAG	2,290	3,030	6,000
411 Data Processing	2,955	1,509	3,000
422 Food Supplies	-	55	-
432 Library Books/Magazines	-	-	2,500
451 Uniforms	-	261	600
524 In-Service/Staff Development	1,351	550	1,750
524 In-Service/Staff Development-MAG	-	-	1,000

## GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>53310 GENERAL SESSIONS JUDGE (cont.)</b>			
709 Data Processing	-	-	5,000
<b>TOTAL</b>	<b>524,615</b>	<b>534,854</b>	<b>597,075</b>
<b>53330 DRUG COURT</b>			
105 Supervisor/Director	-	24,560	31,878
201 Social Security	-	1,810	2,439
204 State Retirement	-	1,986	2,232
206 Life Insurance	-	44	66
207 Medical Insurance	-	4,648	7,500
208 Dental Insurance	-	200	300
312 Contracts with Private Agencies-FEDS	-	68,056	119,583
320 Dues and Memberships	-	-	40
355 Travel	-	16,144	5,545
399 Other Contracted Services	-	5,585	10,000
499 Other Contracted Services	-	48	-
524 In-Service/Staff Development	-	1,800	-
<b>TOTAL</b>	<b>-</b>	<b>124,880</b>	<b>179,583</b>
<b>53400 CHANCERY COURT</b>			
101 County Official/Adm Officer	76,313	76,313	77,863
106 Deputy(ies)	112,778	123,837	124,054
169 Part-time Personnel	13,956	14,714	20,000
187 Overtime Pay	1,954	3,989	4,000
201 Social Security	14,700	15,702	17,300
204 State Retirement	16,093	17,289	14,500
206 Life Insurance	282	326	330
207 Medical Insurance	34,697	34,276	39,000
208 Dental Insurance	980	1,438	1,500
299 Other Fringe Benefits	2,080	1,700	2,400
307 Communication	44	48	50
312 Contracts w/Private Agencies	-	-	300
320 Dues and Memberships	647	704	925
334 Maintenance Agreements	12,197	12,940	12,700
349 Printing, Stationary and Forms	2,666	3,420	5,000
351 Rentals	100	100	100
355 Travel	719	896	1,100
437 Periodicals	449	224	600
499 Other Supplies & Materials	1,506	1,639	2,500
508 Premium on Corporate Surety Bonds	275	175	350
524 In-Service/Staff Development	295	395	200
709 Data Processing Equipment	704	1,156	1,000
<b>TOTAL</b>	<b>293,435</b>	<b>311,281</b>	<b>325,772</b>
<b>53500 JUVENILE COURT</b>			
103 Assistants	44,083	44,744	44,745
105 Supervisor/Director	44,083	44,744	44,745
112 Youth Service Officer	105,060	111,634	111,711
164 Attendants	8,772	9,303	10,000
187 Overtime Pay	28,328	24,358	24,360
199 Other Per Diem & Fees	6,070	6,070	6,000
201 Social Security	17,298	17,520	18,500
204 State Retirement	19,957	20,348	17,000
206 Life Insurance	343	355	330
207 Medical Insurance	42,430	41,579	46,200

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>53500 JUVENILE COURT (cont.)</b>			
208 Dental Insurance	1,129	1,567	1,500
299 Other Fringe Benefits	2,086	2,094	2,400
307 Communication	352	390	3,500
312 Contracts with Private Agencies	-	-	4,500
320 Dues and Memberships	-	225	1,000
322 Evaluation & Testing	-	-	10,000
333 Licenses	-	34	-
334 Maintenance Agreements	-	-	5,000
335 Maint/Repair/Buildings	6,020	3,971	6,000
337 Maint/Repair/Office Equip	-	-	3,000
338 Maint/Repair/Vehicles	4,272	11,586	10,000
340 Medical & Dental Charges	4,000	2,228	4,000
349 Printing, Stationary and Forms	-	3,000	3,000
355 Travel	1,893	5,455	15,000
399 Other Contracted Services	10,767	11,009	15,000
411 Data Processing Supplies	1,741	1,965	2,000
422 Food Supplies	646	377	1,000
425 Gasoline	4,997	4,308	8,000
432 Library Books	1,934	56	2,000
441 Prisoners Clothing	-	-	500
450 Tires & Tubes	1,956	872	2,500
451 Uniforms	1,700	2,000	2,000
508 Premiums on Corporate Bonds	378	417	750
524 In-Service Staff/Development	477	330	-
599 Other Charges	4,324	3,139	2,500
<b>TOTAL</b>	<b>365,096</b>	<b>375,677</b>	<b>428,741</b>
<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>			
194 Jury and Witness Fees	8,963	10,507	40,000
201 Social Security	15	34	100
302 Advertising	441	345	500
355 Travel	-	2,906	13,000
422 Food Supplies	1,458	1,399	1,500
<b>TOTAL</b>	<b>10,877</b>	<b>15,191</b>	<b>55,100</b>
<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b>1,846,478</b>	<b>2,071,986</b>	<b>2,350,915</b>
<b>54110 SHERIFF'S DEPARTMENT</b>			
101 County Official	83,945	83,945	85,649
103 Assistant (Chief Deputy)	61,802	62,729	62,727
106 Deputy(ies)	544,296	539,574	549,806
106 Deputy(ies)-CHILD	35,224	34,361	34,363
106 Deputy(ies)-CORPL	81,847	105,990	105,604
106 Deputy(ies)-CRTHS	34,671	33,710	34,363
108 Investigator(s)	238,090	243,484	285,610
109 Captain(s)	42,020	42,658	42,654
110 Lieutenant(s)	75,512	67,947	38,232
115 Sergeant(s)	104,980	108,255	108,120
140 Salary Supplements	27,900	27,150	28,000
141 Foremen (Courts)	103,068	116,653	135,909
148 Dispatchers	62,611	63,564	63,559
161 Secretary(s)	67,555	68,567	68,571
169 Part-Time Personnel	30,516	34,504	33,559
170 School Resource Officer(s)	204,092	210,414	210,043

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT (cont.)</b>			
187 Overtime Pay	97,577	96,106	90,102
187 Overtime Pay-FBI	3,617	-	-
187 Overtime Pay-HIDTA	21,453	13,940	20,000
187 Overtime Pay-HOLI	40,434	43,204	48,776
187 Overtime Pay-NT14	2,000	-	-
187 Overtime Pay-NT15	6,642	1,234	-
187 Overtime Pay-NT16	-	1,959	-
187 Overtime Pay-RD14	2,823	-	-
187 Overtime Pay-RD15	3,719	2,241	-
187 Overtime Pay-RD16	-	5,813	-
187 Overtime Pay-SEAT	1,829	643	-
187 Overtime Pay-SRO	8,393	6,150	11,500
188 Bonus Payments	2,500	2,500	-
199 Other Per Diem & Fees	13,219	11,719	16,800
201 Social Security	145,414	146,002	158,700
203 Extention Service	-	-	25,000
204 State Retirement	155,407	156,982	133,400
206 Life Insurance	2,567	2,486	2,970
207 Medical Insurance	364,494	374,081	395,400
208 Dental Insurance	9,195	12,967	13,500
210 Unemployment Compensation	4,125	3,025	5,000
299 Other Fringe Benefits	10,683	13,458	21,600
307 Communication	20,329	24,671	23,000
309 Contracts w/ Gov't Agencies	2,680	2,680	2,680
309 Contracts w/ Gov't Agencies-E-911	177,451	202,085	227,460
309 Contracts w/ Gov't Agencies-NCIC	40,877	42,103	43,366
312 Contracts w/Private Agencies	-	-	30,000
320 Dues and Memberships	3,044	3,080	3,200
332 Legal Notices	-	69	490
333 Licenses	207	195	500
334 Maintenance Agreements	42,166	80,605	96,750
335 Maint/Repair/Buildings	-	39	2,000
337 Maint/Repair/Office Equipment	-	-	500
338 Maint/Repair/Vehicles	74,478	64,608	75,000
340 Medical & Dental Services	890	220	-
348 Postal Charges	341	523	1,400
349 Printing, Stationary and Forms	2,612	2,935	6,000
351 Rentals	-	-	200
353 Tow-In Services	-	100	-
355 Travel	14,405	9,862	15,000
355 Travel-NT14	174	-	-
355 Travel-RD15	2,055	-	-
357 Veterinary Services	121	589	400
399 Other Contracted Services	1,793	7,580	9,200
399 Other Contracted Services-SOR	1,061	1,310	2,700
401 Animal Food	501	492	800
412 Diesel Fuel	1,459	-	-
415 Electricity	489	2,014	2,800
425 Gasoline	127,668	101,268	150,000
431 Law Enforcement Supplies	19,194	28,450	37,500
431 Law Enforcement Supplies-VEST	5,394	7,574	10,000
432 Library Books/Media	195	195	1,400
437 Periodicals	305	92	931
450 Tires and Tubes	19,108	24,190	27,000
451 Uniforms	12,404	14,899	17,133

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT (cont.)</b>			
499 Other Supplies & Materials	5,097	6,177	4,900
499 Other Supplies & Materials-CHILD	-	-	2,871
508 Premium on Corporate Surety Bonds	2,408	900	1,382
516 Other Self-Insured Claims	-	-	5,000
524 In-Service/Staff Development	11,194	16,453	15,000
599 Other Charges	-	2,470	-
599 Other Charges-CHCGP	6,983	5,076	7,000
599 Other Charges-NT15	-	2,999	-
599 Other Charges-NT16	-	2,990	-
709 Data Processing Equipment	5,230	-	4,000
711 Furniture & Fixtures	322	65	5,000
719 Office Equipment	-	-	5,000
790 Other Equipment	-	-	35,000
790 Other Equipment-HV15	4,818	24	-
790 Other Equipment-HV16	-	4,883	-
790 Other Equipment-NT14	1,710	-	-
790 Other Equipment-NT15	-	477	-
790 Other Equipment-RD15	67,442	-	-
790 Other Equipment-RD16	-	2,450	-
<b>TOTAL</b>	<b><u>3,370,825</u></b>	<b><u>3,405,408</u></b>	<b><u>3,702,080</u></b>
<b>54210 JAIL</b>			
103 Assistant(s)	92,632	94,037	94,031
110 Lieutenant(s)	77,877	79,050	79,050
115 Sergeant(s)	90,390	89,572	107,729
160 Guards (Jailers)	694,873	701,215	824,709
160 Guards (Jailers)-CORPL	80,715	88,793	105,604
165 Cafeteria Personnel	21,337	-	34,363
167 Maintenance Personnel	33,855	32,761	34,363
169 Part-time Personnel	25,423	42,044	46,936
187 Overtime Pay	104,468	109,377	108,303
187 Overtime Pay-HOLI	41,858	39,794	48,195
199 Other Per Diem & Fees	4,110	4,110	4,200
201 Social Security	92,748	92,763	113,900
204 State Retirement	103,726	102,690	101,000
206 Life Insurance	1,800	1,659	2,376
207 Medical Insurance	256,775	240,191	288,900
208 Dental Insurance	6,455	8,864	10,800
210 Unemployment Compensation	3,300	1,268	2,000
299 Other Fringe Benefits	9,283	8,170	17,280
307 Communication	429	683	4,000
312 Contracts w/Private Agencies	-	17,662	-
329 Laundry Service	9,418	-	-
334 Maintenance Agreements	24,289	29,070	41,800
335 Maint/Repair/Building	18,820	39,415	35,000
336 Maint/Repair/Equipment	17,391	23,333	18,500
338 Main/Repair/Vehicles	5,693	8,576	8,000
340 Medical and Dental Service	195,544	198,632	200,000
340 Medical and Dental Service-ADMIN	23,213	51,979	50,000
340 Medical and Dental Service-HMANA	104,008	154,068	100,000
340 Medical and Dental Service-INPAT	10,276	2,880	10,000
349 Printing, Stationery, Forms	1,141	1,961	6,000
355 Travel	9,092	16,087	9,800
359 Disposal Fees	4,961	4,955	5,250
410 Custodial Supplies	52,899	58,642	50,000

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>54210 JAIL (cont.)</b>			
412 Diesel Fuel	418	395	1,000
415 Electricity	72,008	72,539	75,000
421 Food Preparation Supplies	159	293	500
422 Food Supplies	137,129	165,013	175,000
425 Gasoline	8,280	4,960	10,000
431 Law Enforcement Supplies	5,080	4,603	6,000
432 Library Books	385	5,378	4,200
434 Natural Gas	28,094	28,318	30,050
441 Prisoner Clothing	25,672	29,525	25,000
450 Tires and Tubes	1,379	1,877	2,500
451 Uniforms	6,577	5,712	9,500
454 Water and Sewer	73,769	73,360	100,000
499 Other Supplies	3,956	4,257	4,500
524 In-Service/Staff Development	7,230	4,884	10,000
707 Building Improvements	3,313	-	-
711 Furniture and Fixtures	-	-	5,000
719 Office Equipment	-	-	5,000
790 Other Equipment	9,833	-	12,000
<b>TOTAL</b>	<b>2,602,081</b>	<b>2,745,411</b>	<b>3,037,339</b>
<b>54410 CIVIL DEFENSE</b>			
103 Assistant(s)	28,009	53,785	57,000
103 Assistant(s)-EMPG	-	11,013	-
105 Supervisor/Director	35,332	40,375	52,589
140 Salary Supplement-DOE	5,000	2,500	5,000
140 Salary Supplement-EMPG	-	-	7,000
161 Secretary	124	-	-
169 Part-Time Personnel	13,930	35,041	22,394
169 Part-Time Personnel-HAZ	600	1,400	17,062
188 Bonus Payments	-	-	1,000
199 Other Per Diem & Fees	3,492	3,492	3,600
201 Social Security	8,066	10,349	12,700
204 State Retirement	5,951	8,656	8,900
206 Life Insurance	112	161	198
207 Medical Insurance	12,745	19,077	24,600
208 Dental Insurance	372	720	900
210 Unemployment Compensation	17	1	-
299 Other Fringe Benefits	843	1,167	1,440
307 Communication	8,541	3,032	9,500
312 Contracts w/Private Agencies	16,317	13,983	23,500
320 Dues and Memberships	-	80	500
330 Operating Lease Payments	19,800	21,600	21,600
333 Licenses	38	-	1,300
334 Maintenance Agreements	7,380	10,314	15,000
335 Maint/Repair/Building	4,310	2,564	4,000
336 Maint/Repair/Equip	916	4,226	10,000
337 Maint/Repair/Office Equip	243	-	3,000
338 Maint/Repair/Vehicles	3,154	23,988	30,000
348 Postal Charges	3	26	100
351 Rentals	33	-	500
355 Travel	358	711	1,500
410 Custodial Supplies	98	196	500
412 Diesel Fuel	1,929	3,009	9,000
415 Electricity	543	498	1,000
422 Food Supplies	110	5	100

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>54410 CIVIL DEFENSE (cont.)</b>			
425 Gasoline	7,167	1,288	10,000
429 Instructional Supplies & Materials	395	-	2,500
435 Office Supplies	1,138	573	1,800
442 Propane Gas	-	-	200
446 Small Tools	545	1,973	2,000
450 Tires & Tubes	585	1,400	3,500
451 Uniforms	857	599	3,000
454 Water & Sewer	373	373	500
499 Other Supplies & Materials	2,839	1,462	10,000
499 Other Supplies & Materials-DOE	9,807	8,086	-
524 In-Service/Staff Development	220	5,141	5,000
599 Other Charges	12,510	3,241	15,500
708 Communication Equipment	1,073	472	5,500
709 Data Processing Equipment	-	-	-
790 Other Equipment	7,411	-	-
<b>TOTAL</b>	<b><u>223,286</u></b>	<b><u>296,578</u></b>	<b><u>404,983</u></b>
<b>54420 RESCUE SQUAD</b>			
316 Contributions	19,000	19,000	-
799 Capital Outlay	36,000	16,000	-
<b>TOTAL</b>	<b><u>55,000</u></b>	<b><u>35,000</u></b>	<b><u>-</u></b>
<b>54610 COUNTY CORONER/MEDICAL EXAMINER</b>			
312 Contracts w/Private Agencies	21,075	24,375	25,000
599 Other Charges	26,350	23,450	40,000
599 Other Charges-BAGS	-	250	3,000
<b>TOTAL</b>	<b><u>47,425</u></b>	<b><u>48,074</u></b>	<b><u>68,000</u></b>
<b>TOTAL PUBLIC SAFETY</b>	<b><u>6,298,617</u></b>	<b><u>6,530,471</u></b>	<b><u>7,212,402</u></b>

### **Local Health Center – 55110**

This function covers the operation and maintenance of the building for the Health Department. There are 1 ½ employees in this function; 1 Maintenance Worker and 1 part time Custodian. The largest expenses are utilities. To maintain a health department in the county, the state provides a grant to cover the medical workers; the county provides the facility and maintenance necessary, this is considered a part of the county match for the grant.

Total Appropriation for Local Health Center is \$173,863. Of this amount 36% (\$62,063) is for salaries and benefits and the remainder is for operations.

### **Other Local Health Services – 55190**

The Roane County Health Department provides a variety of public health services in the county. These services include:

- Women, Infants and Children (WIC)
- Immunizations-both childhood and adult
- Nutrition Education and Counseling
- Well Child Exams
- Family Planning
- Pregnancy Testing
- Presumptive (45 day) TennCare eligibility for pregnancy and breast and cervical cancer
- Women’s Health Services (breast and cervical cancer screening)
- Primary Care (for uninsured adults)
- Dental Care (primarily for children with some limited services for adult emergency care)
- Communicable Disease testing and treatment (Sexually Transmitted Infections, Tuberculosis, etc.)
- Children’s Special Services
- Home Visiting Programs (CHAD-Child Health and Development and HUGS-Help Us Grow Successfully)
- Health Education and Promotion
- TENNder Care Community Outreach
- General Environmental Health (inspections of food service establishments, hotels, motels, public swimming pools, bed and breakfast establishments, child care facilities, organized camps, schools and tattoo and body piercing establishments, and coordinate rabies control and West Nile Virus monitoring)
- Emergency Preparedness (shelter operations, mass clinics, emergency planning, etc.)

- Vital Records (birth and death certificates and Voluntary Acknowledgement of Paternity)

The Director of the Health Department covers both the Roane and Morgan County Health Departments. The 2 NPs, 1 Dentist, 1 Dental Assistant, 5 RNs (including a Nursing Supervisor), 1 LPN, 2 Nursing Assistants, 8 Public Health Office Assistants (including an Office Supervisor), 1 Registered Dietitian/Nutritionist, 1 Social Worker, 1 Health Educator, 1 Part-Time Community Outreach Worker and 1 Environmental Specialist. There are other employees that also work out of the health department, but are based in other counties. Our staff consists of a mixture of both State and County Employees.

There are many opportunities for expansion on the horizon. While there are still uncertainties about the full scope of ramifications of the Affordable Care Act, there will be significant impacts to our operations. We are currently (on a state/regional level) exploring being able to bill private and 3<sup>rd</sup> party insurance and ACA insurance exchanges for many of the service we provide. Currently we can only bill TennCare for most services. Primary prevention of disease and injury is vital in controlling health care costs and there is new emphasis on the importance of prevention. Primary prevention seeks to prevent a disease or injury from ever happening to begin with. It is the heart of what Public Health is and does. It is our specialty. We anticipate that all of these, coupled with other factors, will lead to continued expansion of our services.

We also conduct an annual strategic planning process. As part of that plan, we are pursuing application to the Tennessee Center for Performance Excellence. The group utilizes the Baldrige Criteria for Performance Excellence. We will apply these criteria to continue to improve our services and strive for excellence while also improving our effectiveness and efficiency. We have also implemented many aspects of LEAN management and are constantly looking for ways to improve and streamline our processes.

Total Appropriation for Other Local Health Services is \$560,478. Of this amount 97% (\$544,078) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>55110 LOCAL HEALTH CENTER</b>			
167 Maintenance Personnel	31,938	32,417	32,417
169 Part-time Personnel	9,117	9,110	14,940
199 Other Per Diem & Fees	349	349	360
201 Social Security	3,103	3,097	3,700
204 State Retirement	2,726	2,768	2,300
206 Life Insurance	61	66	66
207 Medical Insurance	7,200	7,067	7,500
208 Dental Insurance	210	293	300
299 Other Fringe Benefits	480	480	480
302 Advertising	-	179	150
307 Communication	6,191	6,835	10,000
320 Dues & Memberships	704	1,031	2,000
334 Maintenance Agreements	4,289	4,461	7,000
335 Maint/Repair/Buildings	10,435	9,385	11,000
336 Maint/Repair Services	2,062	1,424	2,500
348 Postal Charges	84	-	500
349 Printing, Stationary and Forms	219	-	300
355 Travel	2,143	477	2,000
359 Disposal Fees	-	985	1,000
410 Custodial Supplies	2,607	1,780	1,500
412 Diesel Fuel	1,110	-	200
413 Drugs & Medical Supplies	2,210	2,892	3,200
415 Electricity	31,003	29,151	30,000
425 Gasoline	243	366	1,500
434 Natural Gas	6,394	3,990	25,000
435 Office Supplies	6,252	3,448	4,500
437 Periodicals	202	211	200
451 Uniforms	184	-	-
454 Water & Sewer	4,330	5,068	6,250
599 Other Charges	1,204	754	3,000
<b>TOTAL</b>	<b>137,050</b>	<b>128,083</b>	<b>173,863</b>
<b>55190 OTHER LOCAL HEALTH SERVICES</b>			
103 Assistants	67,615	49,456	94,001
131 Medical Personnel	153,646	68,649	300,968
140 Salary Supplement-DIABT	5,000	-	-
169 Part-time Personnel	12,244	18,582	11,499
201 Social Security	17,340	9,978	31,095
204 State Retirement	18,921	10,140	35,547
206 Life Insurance	394	260	528
207 Medical Insurance	47,516	31,664	64,200
208 Dental Insurance	1,295	1,191	2,400
299 Other Fringe Benefits	2,080	1,260	3,840
355 Travel	4,774	5,508	10,700
355 Travel-DIABT	480	-	-
499 Other Supplies-DIABT	6,453	-	-
499 Other Supplies-HEALT	-	1,525	-
499 Other Supplies-MINOR	-	1,271	-
506 Liability Insurance	997	59	3,000
513 Workman's Comp Insurance	2,300	2,300	2,300
524 In-Service/Staff Development	-	-	400
599 Other Charges	274	-	-
599 Other Charges-TS	29,022	26,355	-
<b>TOTAL</b>	<b>370,351</b>	<b>228,196</b>	<b>560,478</b>

### **Appropriation to State – 55390**

In addition to providing the facilities for the health department the county also makes a direct payment to the state for a portion of the salaries and benefits of the employees covered under the grant from the state.

Total Appropriation for Appropriation to State is \$52,781. Of this amount 100% (\$52,781) is operations.

### **Other Local Welfare Services – 55590**

A majority of the nonprofits identified in the nonprofit resolution have their contributions appropriated within this function. Please see the Nonprofit Resolution for more detail.

Total Appropriation for Other Local Welfare Services is \$120,000. Of this amount 100% is for operations.

### **55000' s Public Health and Welfare Totals**

The previous functions are the sum total of the Public Health and Welfare major category in the chart of accounts. This major category entails functions 55100 through 55900 and they account for 5% (\$907,122) of the total budget for the General Fund.

### **Libraries – 56500**

The county appropriates a contribution to the Roane County Library Board. Additionally this function is used to update the library maintained within the County Executive suite.

Total Appropriation for Libraries is \$15,800. Of this amount 100% is for operations.

### **Parks & Fair Boards – 56700**

This department is charged with operating and maintaining recreation facilities to allow the public to benefit from the activities and experiences allowed by outdoor activity in a safe, productive, cost effective manner.

- Roane County Park, Harriman–52 acres, donated to Roane County in 1961 by TVA. Contains 8 shelters, a cottage, playgrounds, tennis courts, disc golf course and a splash pad –amenities layout attached at the end of this report
- Riley Creek Campground, Kingston–81 acres consisting of 45 camping sites, boat launch, dock, 2 swimming areas, 2 shower houses and a picnic area. It is open for camping April to November
- Emory Gap Park, Harriman – 4 acres, shelter and basketball court (outdoor)
- Under development

- Swan Pond Sports Complex, Kingston – 75 acres licensed by TVA for sports facilities
- Caney Creek Recreation Area, Harriman – 61 acres, abandoned campground, earmarked for development as a multi-use trail facility
- Closed Landfill – recreational use as a Radio Controlled airfield is being considered

## **OPERATING POLICIES**

- Take home vehicles – There are 2 take home work vehicles. The Director is on call for policy/programming and safety issues. The Maintenance Supervisor is on call for mechanical issues.
- RCP Ball field – it is the policy to maintain this facility as a practice location, not a competition field.
- Tennis courts – are maintained for daylight, recreational play on a first come first served basis
- RCP facilities – as directed by the Park advisory Committee, a flat rate of \$5 per hour (3 hour minimum) for reserved use of the cottage and picnic shelters. The Cottage cannot be used without a reservation. The outdoor facilities are free for first come-first served. There is a considerable use of these facilities (25-30%) to public groups at no charge.
- Splash Pad – Open, free of charge, as the weather pattern allows (generally the last day of spring semester to late September).
- Riley Creek Campground - opens for spring break and closes November 15.
- Campground policies, rates, caretaker contract, caretaker bonus plan\*, assistant caretaker agreement and contractor use of county equipment are contained in the Riley Creek Campground Operating Plan.
  - \*the caretaker bonus is calculated on the improvement in margin year over year starting in the 2012-13 camping season. Revenue-operating costs = margin
- Riley Creek is operated as a zero sum operation. Any revenues exceeding the cost of operation are invested in the capital improvement of the campground.

The Parks and Recreation Department is under the purview of the County Executive. The Parks and Recreation Department employs 3 full-time, 5 part-time employees and a seasonal contractor. The department maintains equipment such as mowers, bobcat, 16ft boat, tractor mule and ATV.

## **FUTURE OPPORTUNITIES**

**Caney Creek Recreation Area**, Harriman – 61 acres, abandoned campground, earmarked for development as a multi-use trail facility involving a large animal crossing of US70 by TDOT. Please see Executive Summary 17D

**Closed Landfill** – recreational use as a Radio Controlled airfield is being considered – Please See Executive Summary 21

Total Appropriation for Parks & Fair Boards is \$488,372. Of this amount 47% (\$288,604) is for salaries and benefits and the remainder is for operations.

**56000's Social, Cultural and Recreational Services Totals**

The previous functions are the sum total of the Social, Cultural and Recreational Services major category in the chart of accounts. This major category entails functions 56100 through 56900 and they account for 3% (\$504,172) of the total budget for the General Fund.

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>55390 APPROPRIATION TO STATE</b>			
399 Other Contracted Services	52,781	51,601	52,781
599 Other Charges	-	896	-
<b>TOTAL</b>	<b>52,781</b>	<b>52,497</b>	<b>52,781</b>
<b>55590 OTHER LOCAL WELFARE SERVICES</b>			
316 Contributions	-	-	120,000
316 Contributions-AGING	17,047	-	-
316 Contributions-BAGC	0.00	2,430.00	-
316 Contributions-CAC	25,000	25,000	-
316 Contributions-CRF	1,000	-	-
316 Contributions-DAV	5,000	-	-
316 Contributions-DV86	5,000	-	-
316 Contributions-DAYCA	10,823	-	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-HENRY	-	10,823	-
316 Contributions-HERTG	6,500	6,500	-
316 Contributions-MDUNN	30,000	30,000	-
316 Contributions-MECAA	-	17,797	-
316 Contributions-RCS	1,000	-	-
<b>TOTAL</b>	<b>110,570</b>	<b>101,750</b>	<b>120,000</b>
<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b>670,752</b>	<b>510,525</b>	<b>907,122</b>
<b>56500 LIBRARIES</b>			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	157	-	5,000
711 Furniture & Fixtures	-	-	500
<b>TOTAL</b>	<b>10,157</b>	<b>10,000</b>	<b>15,800</b>
<b>56700 PARKS &amp; FAIR BOARDS</b>			
103 Assistant(s)	24,290	25,486	27,710
103 Assistant(s)-SPC	-	10,000	22,880
105 Supervisor/Director	51,397	52,168	52,168
169 Part-time Personnel	13,072	23,999	-
169 Part-time Personnel-RILEY	38,610	23,938	30,450
169 Part-time Personnel-ROANE	-	-	32,954
169 Part-time Personnel-SPC	-	-	27,144
199 Other Per Diem & Fees	1,379	2,931	2,760
201 Social Security	9,821	10,519	15,100
204 State Retirement	6,493	7,663	7,400
206 Life Insurance	132	160	198
207 Medical Insurance	6,972	6,972	7,500
208 Dental Insurance	210	293	900
299 Other Fringe Benefits	320	480	1,440
302 Advertising	-	-	400
307 Communication	2,674	2,556	3,000
320 Dues & Memberships	-	-	100
333 Licenses	-	20	100
334 Maintenance Agreements	1,355	1,130	2,500
335 Maint/Repair/Building	2,856	8,276	-
335 Maint/Repair/Building-EMORY	2,689	437	4,600
335 Maint/Repair/Building-RILEY	1,721	1,026	5,000
335 Maint/Repair/Building-ROANE	14,756	17,435	24,800

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS (cont.)</b>			
335 Maint/Repair/Building-SPC	-	-	34,500
336 Maint/Repair/Equipment	9,995	15,328	16,000
338 Maint/Repair/Vehicles	975	1,291	3,000
351 Rentals	1,965	2,847	-
351 Rentals-RILEY	-	-	360
351 Rentals-ROANE	-	-	3,000
351 Rentals-SPC	-	-	960
355 Travel	133	160	1,000
359 Disposal Fee	2,269	1,987	2,600
359 Disposal Fee-RILEY	1,170	1,050	2,000
359 Disposal Fee-SPC	-	-	1,000
399 Other Contracted Services	-	800	-
399 Other Contracted Services-RILEY	16,081	20,710	31,000
410 Custodial Supplies	2,811	2,465	3,500
410 Custodial Supplies-RILEY	1,021	1,012	2,200
410 Custodial Supplies-SPC	-	-	2,000
412 Diesel Fuel	1,987	109	3,000
412 Diesel Fuel-RILEY	-	130	-
413 Drugs and Medical Supplies	-	-	200
415 Electricity	15,255	19,809	16,000
415 Electricity-RILEY	16,474	20,077	17,000
415 Electricity-SPC	-	24	2,000
422 Food Supplies	243	712	1,500
425 Gasoline	5,209	6,310	6,500
425 Gasoline-RILEY	1,337	298	-
435 Office Supplies	276	254	500
442 Propane Gas	755	274	1,800
450 Tires and Tubes	1,942	1,084	2,000
451 Uniforms	950	891	1,500
453 Vehicle Parts	2,004	2,777	3,458
454 Water and Sewer	19,510	19,195	17,000
454 Water and Sewer-RILEY	2,787	3,458	3,800
454 Water and Sewer-SPC	-	2,532	-
499 Other Supplies	49	-	-
499 Other Supplies-RILEY	2,076	-	-
506 Liability Insurance-RILEY	498	-	-
516 Other Self-Insured Claims-RILEY	-	4,696	-
524 In-Service/Staff Development	491	-	-
599 Other Charges	237	329	5,000
599 Other Charges-RILEY	2,512	6,250	5,000
709 Data Processing Equipment	-	679	-
791 Other Construction-RILEY	15,794	-	-
791 Other Construction-SIGN	-	-	5,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay	-	-	5,000
799 Other Capital Outlay-RILEY	540	45,055	17,890
<b>TOTAL</b>	<b>306,093</b>	<b>378,080</b>	<b>488,372</b>
 <b>TOTAL SOCIAL, CULTURAL AND REC. SERV.</b>	 <b>316,250</b>	 <b>388,080</b>	 <b>504,172</b>

### **Agricultural Extension Service – 57100**

The UT Extension/ Roane County is part of a statewide educational organization, funded by federal, state and local governments, that brings research-based information about agriculture, family and consumer sciences, and resource development to the people of Tennessee where they live and work. We offer our programs to all citizens of Roane County regardless of age, race, gender, disability, or income level. In Roane County we provide educational programs county wide to children through 4-H in every school in the county, after school, through community events, and provide camping experiences as well. We train community volunteers through the Master Gardener program, provide farmers education through programs like Master Beef Producer, and assist homeowners with tree, lawn, and insect issues. We also provide educational programs to first time home owners, people with arthritis, low income citizens receiving commodities, conduct poverty simulations to increase awareness, and provide financial management programs to High School students.

Total Appropriation for Agricultural Extension Service is \$85,917. Of this amount 100% is for operations.

### **Soil Conservation – 57500**

The Roane County Soil Conservation District was organized in 1958 and is one of the 95 Districts throughout Tennessee. Our mission is to help conserve, maintain, and improve natural resources. The Roane County SCD is a division of Roane County Government and partners with USDA Natural Resource Conservation Service (NRCS) and the Tennessee Department of Agriculture (TDA) under a Memorandum of Understanding whereby the Federal, State, and local government work together to ensure that Agricultural Best Management Practices are being implemented on local farmland to address water quality concerns generated from agricultural land use. This inter-agency partnership is critical to addressing nonpoint source water pollution of unregulated land use.

The purpose of the Roane County Soil Conservation District is to work with all farm landowners in Roane County to advance agriculture and forestry throughout the county to promote the development, good use, and conservation of our soil, water, air, animals and plants to help strengthen our county. We provide technical assistance on conservation practices; educational assistance aimed at reducing soil erosion and improving water quality, provide farm rental equipment, and work with landowners to implement various conservation practices to assist in the growth and development of Roane County farmland.

Total Appropriation for Soil Conservation is \$56,776. Of this amount 94% (\$53,576) is for salaries and benefits and the remainder is for operations.

### **57000's Other Social Cultural and Recreational Totals**

The previous functions are the sum total of the Other Social, Cultural and Recreational major category in the chart of accounts. This major category entails functions 57100 through 57900 and they account for 1% (\$142,693) of the total budget for the General Fund.

## **Industrial Development – 58120**

Roane County has a contract with the Roane Alliance to provide industrial recruitment efforts on behalf of the county, as well as promotion of tourism. This is accomplished by providing funds to The Roane Alliance, the Roane County Industrial Development Board and to Roane State Community College.

Support of the Roane Regional Business & Technology Park is covered here as well. By providing funds for engineering services the county assists the Roane Alliance with the continued development of the park and provides funds for some general engineering services.

The county has been responsible for wetland mitigation and stream restoration in the park and there are funds provided in this budget to provide for the wetland & stream monitoring. If no problems with the monitoring arise in 2014, the monitoring period will be over. This will be determined by the State of Tennessee, Department of Environmental & Conservation.

Total Appropriation for Industrial Development is \$613,850. Of this amount 100% is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>57100 AGRICULTURAL EXTENSION SERVICE</b>			
307 Communication	-	-	1,350
309 Contracts w/Gov't Agencies	55,026	48,919	80,880
316 Contributions	500	500	-
334 Maintenance Agreements	555	705	1,000
348 Postal Charges	150	150	150
351 Rentals	341	-	1,000
499 Other Supplies and Materials	300	-	1,537
<b>TOTAL</b>	<b><u>56,872</u></b>	<b><u>50,275</u></b>	<b><u>85,917</u></b>
<b>57500 SOIL CONSERVATION</b>			
105 Supervisor/Director	24,994	25,369	24,630
169 Part-time Personnel	12,731	13,363	15,300
201 Social Security	2,852	2,929	3,100
204 State Retirement	2,111	2,143	2,200
206 Life Insurance	66	66	66
207 Medical Insurance	7,200	7,067	7,500
208 Dental Insurance	210	293	300
299 Other Fringe Benefits	40	-	480
312 Contracts w/Private Agencies	3,200	3,200	3,200
<b>TOTAL</b>	<b><u>53,404</u></b>	<b><u>54,429</u></b>	<b><u>56,776</u></b>
<b>TOTAL AGRICULTURAL AND NAT. RESOURCES</b>	<b><u>110,276</u></b>	<b><u>104,704</u></b>	<b><u>142,693</u></b>
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
310 Contracts w/ Gov't Agencies	149,600	149,600	174,600
312 Contracts w/ Private Agencies	-	231,920	-
316 Contributions	387,250	387,250	387,250
316 Contributions-RSCC	15,000	15,000	15,000
320 Dues & Memberships	-	200	500
321 Engineering Services	-	-	20,000
355 Travel	-	803	1,000
524 In-Service/Staff Development	-	-	1,000
599 Other Charges	4,050	4,750	9,500
724 Site Development-	-	-	5,000
<b>TOTAL</b>	<b><u>555,900</u></b>	<b><u>789,523</u></b>	<b><u>613,850</u></b>

### **Veterans' Services – 58300**

Total Appropriation for Veterans' Services is \$55,191. Of this amount 93% (\$51,491) is for salaries and benefits and the remainder is for operations.

### **Employee Benefits – 58600**

If someone has been employed with Roane County Government, excluding schools, for at least 10 years, once they retire, if it is prior to 62, they are eligible to stay on the county's health insurance plan until they are eligible for Medicare. The employee is still responsible for paying their 5% for self and 50% for family of the premium directly to the Trustee. The county will paid the remaining percentage from the General Fund.

Total Appropriation for Employee Benefits is \$64,000. Of this amount 100% is for salaries and benefits.

### **Miscellaneous – 58900**

The Miscellaneous Budget is used for paying for supplies or services that are for the benefit of the entire General Fund. This budget does not pay for supplies or services that are specific to one department. Below is a sampling of the types of things that are funded through this budget:

1. Office Supplies, Duplicating Supplies & Printing
2. County Memberships to Various Organizations
3. Contracts with Government Agencies
4. Bank Charges
5. Postal Charges

Total Appropriation for Miscellaneous is \$438,620. Of this amount 100% is for operations.

### **58000's Other Operations Totals**

The previous functions are the sum total of the Other Operations major category in the chart of accounts. This major category entails functions 58100 through 58900 and they account for 7% (\$1,171,661) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>58300 VETERANS BENEFITS</b>			
169 Part-Time Personnel	29,652	41,332	45,391
199 Other Per Diem and Fees	600	600	2,400
201 Social Security	2,282	3,207	3,700
320 Dues & Memberships	-	50	100
355 Travel	577	2,702	1,000
425 Gasoline	21	21	100
599 Other Charges	1,494	2,469	2,500
<b>TOTAL</b>	<b><u>34,626</u></b>	<b><u>50,382</u></b>	<b><u>55,191</u></b>
<b>58600 EMPLOYEE BENEFITS</b>			
207 Medical Insurance	10,757	45,874.70	60,000
207 Medical Insurance-RET	26,813	-	-
210 Unemployment Compensation	-	-	4,000
<b>TOTAL</b>	<b><u>37,570</u></b>	<b><u>45,875</u></b>	<b><u>64,000</u></b>
<b>58900 MISCELLANEOUS</b>			
302 Advertising	1,381	1,601	2,000
306 Bank Charges-EDDEP	1,200	1,235	2,000
309 Contracts w/ Gov't Agencies	16,254	16,254	18,000
309 Contracts w/ Gov't Agencies-DAG	15,000	15,000	15,000
320 Dues & Memberships-ACM	1,950	1,950	1,950
320 Dues & Memberships-ATVG	830	830	900
320 Dues & Memberships-CHAMB	1,100	1,100	1,195
320 Dues & Memberships-ETDD	5,297	5,297	5,300
320 Dues & Memberships-NACO	1,084	1,084	1,500
320 Dues & Memberships-RCEA	125	-	125
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	168	331	4,000
333 Licenses	440	410	50
334 Maintenance Agreements	2,021	2,238	3,600
341 Pauper Burials	1,600	2,400	2,500
348 Postal Charges	79,004	70,904	95,000
349 Printing, Stationary and Forms	7,891	9,159	9,500
351 Rentals	-	1,268	-
413 Drugs & Medical Supplies	260	-	700
414 Duplicating Supplies	12,513	7,884	10,000
422 Food Supplies	224	-	-
435 Office Supplies	19,021	21,494	18,000
510 Trustee's Commission	211,118	229,658	220,000
524 In-Service/Staff Development	15	-	-
599 Other Charges	5,362	44,435	20,000
599 Other Charges-FSA	1,719	1,161	3,000
<b>TOTAL</b>	<b><u>389,784</u></b>	<b><u>439,899</u></b>	<b><u>438,620</u></b>
<b>TOTAL GENERAL COUNTY OPERATIONS</b>	<b><u>1,017,880</u></b>	<b><u>1,325,679</u></b>	<b><u>1,171,661</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>15,024,140</u></b>	<b><u>16,058,945</u></b>	<b><u>17,601,416</u></b>

## **Transfers Out – 99100**

Each fund within the local government is set up to have its own revenues and expenditures. Money is not shared between two or more funds unless appropriated and recorded in each of the participating funds. This function is used to show the movement out of money to another fund. Currently the transfers out are going to the General Capital Projects Fund to fund improvements in the Courthouse and Jail buildings.

Total Appropriation for Transfers Out is \$119,000. Of this amount 100% is for capital outlay.

## **Fund Balance**

The audited ending fund balance of the General fund on June 30, 2016 is \$7,108,859. The fund balance policy as adopted by the County Commission in April, 2011 and revised in July of 2012 sets the total fund balance needed at 35%-45% of the current year appropriation. The total fund balance of the General Fund is projected to be 44% of appropriations which is within policy.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers to Other Funds-CHJ	157,300	100,000	100,000
590 Transfers to Other Funds-OFI	3,000	34,000	19,000
<b>TOTAL</b>	<b>160,300</b>	<b>134,000</b>	<b>119,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>15,184,440</b>	<b>16,192,944</b>	<b>17,720,416</b>
34510 Restricted for General Government-DEEDS	75,042	75,544	75,544
34520 Restricted for Administration of Justice-CHNCY	33,684	43,259	43,259
34520 Restricted for Administration of Justice-CIRCT	6,787	2,724	2,724
34520 Restricted for Administration of Justice-CTSEC	9,606	9,664	9,664
34520 Restricted for Administration of Justice-CTYCL	-	-	-
34520 Restricted for Administration of Justice-RCRDS	78,932	71,453	71,453
34520 Restricted for Administration of Justice-SESCT	36,085	21,726	21,726
34525 Restricted for Public Safety-CRIME	-	6,250	6,250
34525 Restricted for Public Safety-SHRFF	13,740	17,951	17,951
34525 Restricted for Public Safety-SOR	16,692	20,582	20,582
34575 Restricted for Capital Outlay-CHJ	32,026	31,741	31,741
34635 Committed for Social, Cultural, Rec Ser-RILEY	48,984	35,901	35,901
34690 Committed for Other Purposes-RET	194,795	208,920	208,920
34715 Assigned for Finance - PROPA	86,000	-	-
35110 Designated for Purpose 1	600,000	1,000,000	1,000,000
<b>TOTAL</b>	<b>1,232,372</b>	<b>1,545,715</b>	<b>1,545,715</b>
Adjustments/Deleted Purchase Orders	41,061	33,645	-
<b>39000 END UNASSIGNED FUND BALANCE</b>	<b>4,631,277</b>	<b>5,537,140</b>	<b>4,655,519</b>

# *Solid Waste 116*

*The Solid Waste Fund supports the operation of twelve Convenience Centers. The property tax associated with this fund is a tax on rural residents only.*

## Fund 116 Solid Waste

### Cash calculation of fund

6/30/2016 Current Cash	572,719	
Anticipated Revenue	<u>886</u>	
<b>Total Anticipated Funds</b>	<b>573,605</b>	
Encumbrances	-	
Anticipated Expenditures	<u>(29,335)</u>	
<b>Total Anticipated Expenditures</b>	<b>(29,335)</b>	
Rest/Comm/Assign	<u>544,270</u>	
<b>6/30/2016 Total Equity</b>	<b><u>544,270</u></b>	

### Fund Balance calculation from 6/30/16 audit

7/1/2015 Restricted	<u>513,377</u>	
<b>Total Fund Balance</b>	<b>513,377</b>	
Revenue Posted	<u>900,713</u>	
Anticipated Revenue	<u>886</u>	
<b>Total Revenue</b>	<b>901,599</b>	
Expenditures	<u>(841,371)</u>	
Transfers Out	-	
Encumbrances	-	
Anticipated Expenditures	<u>(29,335)</u>	
<b>Total Expenditures</b>	<b>(870,706)</b>	
Rest/Comm/Assign	<u>544,270</u>	
<b>6/30/2016 Total Equity</b>	<b><u>544,270</u></b>	

	Effect on Fund Balance	30,893
	Effect on Fund Balance w/o Trans	30,893

2016 Tax Rate:	<u>0.0</u>	Proposed 2016 Tax Rate:	<u>-</u>
7/1/2016 Beginning Fund Balance	544,270		
Estimated Revenues	908,000	Property Tax:	<u>-</u>
Estimated Expenditures	<u>(894,651)</u>	Sales Tax:	<u>700,000</u>
Transfer to Capital	<u>(140,000)</u>		
6/30/2017 Budget ending fund balance	<u>417,619</u>	Budget effect on fund balance	<u>(126,651)</u>
Fall Out (10%)	<u>89,465</u>		
6/30/2016 Est. ending fund balance	<u>507,084</u>	Estimated effect on fund balance	<u>(37,186)</u>
FB % of expenditures	57%		
FB Policy 10%-100%+:	Compliant		

## FUND 116 Solid Waste

### OPERATIONS OF THE CONVENIENCE CENTERS:

The county operates 12 convenience centers throughout the county:

Blue Springs	3810 River Road	Kingston
Bradbury	3343 Buttermilk Road	Kingston
Cave Creek	329 Cave Creek Road	Loudon
Clax Gap	624 Clax Gap Road	Harriman
Glen Alice	1913 Spring City Hwy	Rockwood
North Gallaher	Gallaher Road	Kingston
Orchard View	123 Orchard View Road	Oliver Springs
Paint Rock	125 Paint Rock Road	Kingston
Post Oak	123 Post Oak Road	Rockwood
Pumphouse	123 Pumphouse Road	Rockwood
South 58	107 Walnut Grove Road	Kingston
Swan Pond	107 Swan Pond Road	Harriman

The county's first collection program was a "Green Box" which was located at the entrance to Roane County Park in the late seventies and then "Green Boxes" were located throughout the county. Based on a TVA study, the first convenience centers (fenced sites with operators) opened at seven (7) different sites. Over the years, sites were established in various locations throughout the county.

### CONVENIENCE CENTER PERSONNEL:

The Convenience Centers fall under the purview of the County Executive. The Solid Waste Director oversees a staff of three (3) full-time employees and twenty-three (23) part-time employees. All employees receive bi-annual training on safety and policy/procedure changes.

### EQUIPMENT:

Each convenience center offers different services depending on lot size and community needs.

### CONVENIENCE CENTER RECYCLING:

The Convenience Centers play an important role in our county-wide recycling efforts. Located throughout the county are:

- Eleven (11) 20-yard scrap metal receptacles
- Eleven (11) used oil containers
- Ten (10) used antifreeze drums
- Eleven (11) cardboard-paper-aluminum receptacles
- Ten (10) plastic receptacles
- One (1) solar cardboard compactor

There are two (2) sites without compactors: Pump House and Glen Alice each have eighteen (18) open top boxes.

### **FUTURE OPPORTUNITIES:**

The county continues to study and analyze improvements which could be made on both the collection/disposal and recycling efforts. The count goal is to eventually convert all sites to compaction and thus eliminate 6 cubic yard Green Boxes. Further the county will improve sites by:

- Continuing to upgrade from open top boxes to compactors
- Add additional solar-powered compactors
- Pave and/or concrete lots
- Construct carports over compactor areas for weather protection
- Add e-waste collection sites at selected locations

### **FINANCIAL ANALYSIS OF THE CONVENIENCE CENTERS:**

#### REVENUE:

The Solid Waste Fund is supported by two (2) main revenue sources; local option sales tax and TVA state revenue sharing. The sales tax is local revenue and the TVA state revenue sharing is state revenue; however there is no requirement for local options sales tax or TVA money to be designated to solid waste. They are eligible to be used for different operations as budget demand require.

In previous years this fund was associated with a rural property tax. That tax burden has been shifted and additional Local Option Sales Tax has been assigned for Solid Waste. With late collections of property tax, this fund will still receive approximately \$8,000.

Local Option Sales Tax is the sales tax over and above the state 7% that is received by the local government. By law, ½ of all local options sales tax must go towards local education (141 fund and city school systems). The remaining ½ is returned to the location where it was collected. The county receives local options sales tax only if it is collected outside of any city. Of this rural sales tax the county uses most of it to support the solid waste program with the remainder going to support rural fire and animal control. This revenue provides \$700,000.

TVA gives the State of Tennessee a lump sum, and the state has set out a formula for distributing this revenue to local governments. In the state revenue sharing portion, the remaining revenue received by the county, each county's share of the revenue is based on their percent of the state population, a percent of state land and on the percent of TVA acreage in TN. Of the total, \$200,000 is allocated to the solid waste fund.

These revenues together are budgeted to bring in approximately \$1,452,270 for FY17.

## EXPENDITURES:

There is one function within the solid waste fund; Other Waste Collection.

Total Appropriation for Other Waste Collection is \$894,651. 49% or (\$440,631) is for salaries and benefits while the remainder is for operations 51%. The bulk of this is for waste disposal fees associated with the removal of waste by a contractor.

## FUND BALANCE:

The audited ending fund balance of the Solid Waste fund on June 30, 2016 is \$544,270. The fund balance policy of Roane County requires that this fund maintain a fund balance between 10% and 100% of its budgeted expenditures. This fund balance equates to 62% of expenditures which is an acceptable level. If additional fund balance is available it the county policy to transfer the additional funds to the capital fund for convenience centers to fund needed capital upgrades or improvements to the centers.

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110	216,535	-	-
40120	6,107	8,830	8,000
40130	7,050	14,893	-
40140	1,273	1,503	-
40150	44	-	-
40210	373,764	660,000	700,000
<b>TOTAL</b>	<b>604,773</b>	<b>685,226</b>	<b>708,000</b>
<b>NONRECURRING ITEMS</b>			
44560	-	1,373	200,000
<b>TOTAL</b>	<b>-</b>	<b>1,373</b>	<b>200,000</b>
<b>OTHER STATE REVENUE</b>			
46851	200,000	215,000	200,000
<b>TOTAL</b>	<b>200,000</b>	<b>215,000</b>	<b>200,000</b>
<b>TOTAL REVENUE</b>	<b>804,773</b>	<b>901,599</b>	<b>908,000</b>
<b>RESTRICTIONS</b>			
34530	814,037	513,377	544,270
<b>TOTAL</b>	<b>814,037</b>	<b>513,377</b>	<b>544,270</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>1,618,810</b>	<b>1,414,976</b>	<b>1,452,270</b>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>55732 CONVENIENCE CENTERS</b>			
141 Foremen	7,512	7,625	7,625
162 Clerical Personnel	-	-	5,065
169 Part-time Personnel	264,289	272,999	288,201
187 Overtime Pay	712	816	2,500
188 Bonus Payments	-	2,500	-
189 Other Salaries & Wages	66,505	64,783	72,942
199 Other Per Diem & Fees	470	-	600
201 Social Security	25,710	26,295	28,900
204 State Retirement	6,327	6,435	6,300
206 Life Insurance	198	185	198
207 Medical Insurance	25,076	27,821	27,400
208 Dental Insurance	648	836	900
210 Unemployment Compensation	-	119	-
299 Other Fringe Benefits	830	880	1,440
307 Communication	819	1,467	1,000
321 Engineering Services	-	1,100	-
335 Maint/Repair/Building	1,778	15	6,000
336 Maint/Repair/Equipment	6,944	9,407	15,000
338 Maint/Repair/Vehicles	542	2,194	3,000
348 Postal Charges	162	365	650
359 Disposal Fees	389,639	403,421	375,000
408 Concrete	-	1,330	3,000
409 Crushed Stone	661	2,064	3,000
415 Electricity	10,558	9,931	13,500
420 Fertilizer, Lime, & Chemicals	201	1,229	1,000
422 Food Supplies	-	23	-
425 Gasoline	1,230	2,372	3,000
438 Pipe	-	-	-
443 Road Signs	551	720	1,000
499 Other Supplies and Materials	1,220	1,049	1,500
506 Liability Insurance	3,331	3,688	3,500
510 Trustee's Commission	9,933	9,737	12,200
513 Workman's Comp. Insurance	9,300	9,300	10,230
524 Inservice Staff Development	285	-	-
<b>TOTAL</b>	<b><u>835,431</u></b>	<b><u>870,706</u></b>	<b><u>894,651</u></b>
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers Out-171	270,000	-	140,000
<b>TOTAL</b>	<b><u>270,000</u></b>	<b><u>-</u></b>	<b><u>140,000</u></b>
<b>TOTAL SANITATION FUND</b>	<b><u>1,105,431</u></b>	<b><u>870,706</u></b>	<b><u>1,034,651</u></b>
Adjustments/Deleted Purchase Orders	-	-	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>513,377</u></b>	<b><u>544,270</u></b>	<b><u>417,619</u></b>

# *Ambulance Service 118*

*This fund supports the Emergency Medical Service for Roane County. Roane County operates a 24 hour per day ambulance service that provides emergency and non-emergency transportation for its citizens. In FY12 the fund began with 30 attendants, 15 Emergency Medical Technicians and 15 Paramedics. It also began with 5 Advanced Life Support ambulances in service 24 hours each day. In December of 2011 due to attrition and analysis of calls for service the number of in service ambulances was reduced to four (4). This fund is supported by patient charges.*

## **Fund 118 Ambulance**

### **OPERATIONS**

Roane County Office of Emergency Services operates the ambulance service in Roane County. This has been a county department since its inception in 1971. The EMS division operates four (4) Advanced Life Support ambulances 24 hours a day 7 days a week in Roane County. Our EMTs and Paramedics are highly trained and equipped with top of the line medical equipment.

Roane County's EMS Division maintains an "A" rating issued by the Tennessee Department of Health. This means that all of our ambulances are staffed with Advanced Life Support equipment and personnel.

The operational goals are to:

- Maintain an A rated service
- Maintain the industry standard or better response times
- Meet the Communities Acceptable Level of Service
- Operate under sound financial practices which enable the EMS Division to be financially self- supportive

The Roane County EMS Division responds to approximately 730 calls for service each month. As the only EMS provider in Roane County we respond to all emergency and non-emergency requests or service.

**Station 1**, The EMS Headquarters, is located at 3070 Roane State Highway, Harriman (Midtown) in the Central Services building. Station 1 was built in 1979 and has been utilized as the Main EMS station since the services inception.

**Station 2** is Located at Harriman Fire Department Station 2 on Carlock Avenue in Harriman. EMS has used this facility since 2011 as its second station.

**Station 3** is located at Rockwood Fire Department station 1 on N Front Street in Rockwood. Currently Medic 3 is location at Station 1. Plans are in place to move EMS crews back to Rockwood when a suitable location is determined.

**Station 4** is located at Kingston Fire Department Station 1 on Cumberland St., in Kingston. This Station is manned between the hours of 07:00-19:00.

**Station 5** is located on Highway 58 in Kingston. This station is manned between the hours 19:00-07:00.

The EMS Division has a total of 27 Employees; 1 Director, 24 full time EMTs and Paramedics, and 2 people in the billing department. The service utilizes 32 part time EMTs and Paramedics to cover sick and vacation time of the full time employees.

Paramedics and EMTs are required to maintain state licensure. This license is renewed every 2 years. The state of Tennessee requires 20 hours of state approved continuing education hours for EMTs and 32 hours of state approved continuing education hours for Paramedics.

### **EQUIPMENT**

The EMS Division owns a total of seven (7) vehicles for departmental use, six (6) ambulances and one (1) support vehicle. The service has typically remounted two (2) ambulances each year. Ambulance boxes (the rear portion of the ambulance where medical services are provided) can be remounted a finite number of times before a new ambulance must be purchased as a replacement. It is more cost effective to purchase a new chassis (cab, motor, axles) and remount the box than to purchase a whole new ambulance.

### **FUTURE OPPORTUNITIES**

New headquarters facility

More efficient billing and collection system

Purchase additional Stryker power cots to reduce job related injuries of personnel

### **FINANCIAL ANALYSIS OF THE AMBULANCE DEPARTMENT**

#### **REVENUES:**

The Ambulance fund has two revenue sources; countywide property tax and patient charges.

There are 2 pennies of property tax allocated to the General Fund. This will provide \$242,100 for the Ambulance Fund towards paying for services rendered to the indigent or uninsured population. Of the 2.575 pennies levied for property tax this accounts for 1% of the total levy.

The Ambulance Fund utilizes a 3<sup>rd</sup> party billing company to bill and process payments received from patients, insurance providers, TennCare and Medicaid. This money is transferred weekly to the county. Patient charges account for \$2,393,000

These two main sources along with various small revenues are budgeted to bring in approximately \$2,635,600.

## EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$1,692,624 or 66% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, and the contract with 3<sup>rd</sup> party billers. The billing company which is utilized to bill and collect patients charges a 6% collection fee. The actual amount is dependent on the amount of revenue collected and thus is a moving target. The current budget allows for \$150,000.

Additionally the Ambulance Fund has a contract for \$59,000 with Anderson County for Anderson County EMS to provide ambulance service to a small northern portion of Roane County. The Ambulance Service also has a contract with E-911 of \$83,499 to pay for dispatching services. Dispatching for all emergency departments (fire, police, and ambulance) is done by the E-911 District and each of the cities and county pay to them a set contract amount.

The ambulance service provides medical transports for all residents of the county, regardless of the ability to pay.

The total appropriation for the Ambulance Fund is \$2,566,283. Of this, 69% (\$1,692,624) is for salaries and benefits while the remainder is for operations.

## FUND BALANCE:

The fund balance of the Ambulance Fund has been under close scrutiny for the last few years. Along with available cash this figure has been monitored very closely. This fund has \$400,000 which has been placed in this fund for cash flow purposes. The Ambulance Fund Balance ended the 2016 fiscal year with \$345,110 of its own money in addition to the cash flow \$400,000. The fund balance equates to 14% of expenditures which is between the 10% and 100% of expenditures which set an acceptable level. This fund struggles to maintain or grow an optimal fund balance and it is a focus of the County Executive, EMS Director and Budget Director.

## Fund 118 Ambulance

### Cash calculation of fund

6/30/2016 Current Cash		620,545	
Anticipated Revenue		193,268	
<b>Total Anticipated Funds</b>		<b>813,813</b>	
Encumbrances		-	
Anticipated Expenditures		(29,335)	
<b>Total Anticipated Expenditures</b>		<b>(29,335)</b>	
Assigned for Cash Flow		400,000	
Rest/Comm/Assign		384,478	
<b>6/30/2016 Total Equity</b>		<b>784,478</b>	

### Fund Balance calculation from 6/30/16 audit

7/1/2016 Assigned for Cash Flow		400,000	
Rest/Comm/Assign		384,478	
<b>Total Fund Balance</b>		<b>784,478</b>	
Revenue Posted		2,456,889	
Anticipated Revenue		193,268	
<b>Total Revenue</b>		<b>2,650,157</b>	
Expenditures		(2,375,147)	
Encumbrances		-	
Transfer Out		(122,272)	
Anticipated Expenditures		(29,335)	
<b>Total Expenditures</b>		<b>(2,526,754)</b>	
Rest/Comm/Assign		400,000	
Ending Fund Balance		507,881	
<b>6/30/2016 Total Equity</b>		<b>907,881</b>	

2016 Tax Rate:		0.02	
7/1/2016 Beginning Fund Balance		907,881	Proposed Property Tax Collections <u>242,100</u>
Estimated Revenues		2,635,600	
Estimated Expenditures		(2,566,283)	
<b>6/30/2017 Budget Ending fund balance</b>		<b>977,198</b>	<b>Budget Effect on Fund Balance: <u>69,317</u></b>
Fall Out (5%)		128,314	
<b>6/30/2017 Estimated Ending Fund Balance</b>		<b>1,105,512</b>	<b>Estimated Effect on Fund Balance <u>197,631</u></b> <b>Restricted for Public Health <u>705,512</u></b>
FB % of expenditures		27%	
FB Policy 10%-100%+:	Compliant		

**AMBULANCE FUND**

**Fund 118 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	-	236,982	236,000
40120 Trustee's Collections - Prior Year	4,154	(355)	2,000
40130 Clerk & Master Collections - Prior Year	2,351	4,964	4,000
40140 Interest & Penalty	608	4	100
40150 Pick Up Taxes	15	-	-
<b>TOTAL</b>	<b><u>7,128</u></b>	<b><u>241,595</u></b>	<b><u>242,100</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43120 Ambulance Charges-INSUR	915,217	803,210	850,000
43120 Ambulance Charges-MCAID	85,968	191,978	150,000
43120 Ambulance Charges-MCARE	1,265,357	1,022,330	1,200,000
43120 Ambulance Charges-PRIV	170,599	180,021	175,000
43130 Past Due Collections-Ambulance	17,702	17,026	18,000
<b>TOTAL</b>	<b><u>2,454,843</u></b>	<b><u>2,214,565</u></b>	<b><u>2,393,000</u></b>
<b>NON-RECURRING ITEMS</b>			
43350 Copy Fees	300	730	500
44170 Miscellaneous Refunds	31	-	-
<b>TOTAL</b>	<b><u>331</u></b>	<b><u>730</u></b>	<b><u>500</u></b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	5,060	1,220	-
<b>TOTAL</b>	<b><u>5,060</u></b>	<b><u>1,220</u></b>	<b><u>-</u></b>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,467,362</u></b>	<b><u>2,458,109</u></b>	<b><u>2,635,600</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	272,190	271,535	231,148
35110 Designated for Purpose 1	730,000	400,000	400,000
<b>TOTAL</b>	<b><u>1,002,190</u></b>	<b><u>671,535</u></b>	<b><u>631,148</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>3,469,552</u></b>	<b><u>3,129,644</u></b>	<b><u>3,266,748</u></b>

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE</b>			
103 Assistant(s)	7,610	-	-
105 Supervisor/Director	44,641	70,900	71,050
162 Clerical Personnel	57,268	58,127	58,127
164 Attendants	635,507	619,932	617,902
169 Part-Time Personnel	102,460	63,657	109,960
187 Overtime Pay	439,372	434,824	429,943
199 Other Per Diem & Fees	1,015	1,200	1,200
201 Social Security	92,816	89,988	98,600
204 State Retirement	97,993	99,882	82,600
206 Life Insurance	1,686	1,771	1,782
207 Medical Insurance	229,789	234,262	200,400
208 Dental Insurance	5,305	7,799	8,100
210 Unemployment Compensation	7,172	-	-
299 Other Fringe Benefits	8,000	6,740	12,960
302 Advertising	-	176	-
307 Communication	14,743	14,408	14,000
309 Contracts w/Gov't Agencies-ANDER	59,000	44,250	59,000
309 Contracts w/Gov't Agencies-E/911	65,141	74,185	83,499
312 Contracts w/Private Agencies	140,110	127,069	150,000
320 Dues & Memberships	545	625	1,000
333 Licenses	2,172	2,004	5,000
334 Maintenance Agreements	18,356	15,647	15,000
335 Maint/Repair/Building	5,105	3,615	10,000
336 Maint/Repair/Equipment	6,705	5,688	5,000
338 Maint/Repair/Vehicles	49,690	37,677	70,000
340 Medical and Dental Services	-	250	1,000
348 Postal Charges	191	185	500
349 Printing, Stationary and Forms	477	907	1,500
353 Towing Services	100	-	1,000
355 Travel	923	752	3,500
359 Disposal Fees	333	5,948	10,000
410 Custodial Supplies	6,421	3,246	5,000
411 Data Processing Supplies	95	-	1,000
412 Diesel Fuel	76,585	60,288	90,000
413 Drugs & Medical Supplies	54,128	53,340	68,250
413 Drugs & Medical Supplies-O2	8,704	10,013	12,000

**AMBULANCE FUND**

**Fund 118 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE CON'T</b>			
413 Drugs & Medical Supplies-PHARM	12,853	8,238	15,570
415 Electricity	12,347	10,199	13,000
425 Gasoline	2,997	1,832	5,500
429 Instructional Supplies & Materials	55	370	1,000
434 Natural Gas	3,382	2,226	4,000
435 Office Supplies	66	-	-
450 Tires and Tubes	4,769	12,013	10,000
451 Uniforms	12,843	10,695	14,000
454 Water and Sewer	5,743	4,973	4,500
499 Other Supplies & Materials	2,957	3,382	9,500
502 Building & Contents Insurance	1,482	704	1,600
506 Liability Insurance	23,980	22,833	25,200
510 Trustee's Commission	25,082	26,875	29,000
511 Vehicle & Equipment Insurance	4,403	4,600	4,700
513 Worker's Comp. Insurance	107,140	107,140	107,140
524 In-Service/Staff Development	1,996	705	7,500
599 Other Charges	-	120	-
709 Data Processing Equipment	741	-	1,200
711 Furniture & Fixtures	160	850	2,500
735 Health Equipment	55,959	-	-
790 Other Equipment	-	9,116	11,500
<b>TOTAL</b>	<b><u>2,519,113</u></b>	<b><u>2,376,224</u></b>	<b><u>2,566,283</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers Out	330,000	122,272	-
	<u>330,000</u>	<u>122,272</u>	<u>-</u>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,849,113</u></b>	<b><u>2,498,496</u></b>	<b><u>2,566,283</u></b>
<b>DESIGNATIONS</b>			
35110 Designated For Purpose 1	400,000	400,000	400,000
<b>TOTAL</b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>
Adjustments/Deleted Purchase Orders	(51,096)	-	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>271,535</u></b>	<b><u>231,148</u></b>	<b><u>300,465</u></b>

# *Special Purpose*

## *121*

*The Special Purpose Fund supports Rural Fire Protection including donations 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 Special Purpose (Fire Animal)

### Cash calculation of fund

6/30/2016	Current Cash	505,160	
	Anticipated Revenue	5,206	
	<b>Total Anticipated Funds</b>	<b>510,366</b>	
	Encumbrances	(355)	
	Anticipated Expenditures	(20,007)	
	<b>Total Anticipated Expenditure</b>	<b>(20,362)</b>	
	Rest/Comm/Assign	490,004	
6/30/2016	<b>Total Equity</b>	<b>490,004</b>	

### Fund Balance calculation from 6/30/16 audit

7/1/2015	Restricted	533,081	
	<b>Total Fund Balance</b>	<b>533,081</b>	
	Revenue Posted	670,984	
	Anticipated Revenue	5,206	
	<b>Total Revenue</b>	<b>676,190</b>	
	Expenditures	(712,232)	
	Encumbrances	(355)	
	Anticipated Expenditures	(20,007)	
	<b>Total Expenditures</b>	<b>(732,594)</b>	
	Rest/Comm/Assign	476,677	
6/30/2016	<b>Total Equity</b>	<b>476,677</b>	

	2016 Tax Rate:	0.06	Proposed 2017 Tax Rate:	0.06
7/1/2016	Beginning Fund Balance	491,833		
	Estimated Revenues	705,800	Property Tax:	414,000
	Estimated Expenditures	(866,223)	Sales Tax:	60,000
6/30/2016	Budget Ending Fund Balance	331,410	Budget Effect on Fund Balance	(160,423)
	Fall Out (10%)	86,622		
6/30/2016	Estimated Ending Fund Balance	418,032	Est. Effect on Fund Balance	(73,801)
	FB % of expenditures	48%		
	FB Policy 10%-100%+:	Compliant		

## **Special Purpose Fund 121**

### **FIRE PROTECTION AND CONTROL**

The Roane County Fire Division seeks to improve rural fire fighting capability within Roane County by providing response and technical assistance to the volunteer fire departments in Roane County.

Each year Roane County averages 78 residential fires that lead to an average of \$5 million in property loss. Over the last 5 years Roane County has had 10 deaths due to fires in the home. Our mission is to improve our community's ability to prevent and respond to fires by educating our citizens in fire prevention and training and equipping our firefighters to save lives and minimize property loss.

The Countywide Fire Department has 3 full time employees. This department falls under the umbrella of the Office of Emergency Services. The OES Director is the Acting Fire Chief of the county. In addition, the Captain and 2 Firefighters complete the department. The county has an employee in OES that is an additional firefighter, and will go on calls if needed.

Firefighters working in the Fire Division are required to maintain a minimum of 240 hours of training per year. This training is broken down into: 12 hours per year officer training, 20 hours per year driver training, 8 company drills per year and 2 night drills per year in the form of in house training or in services training.

The county has 5 volunteer fire departments which are located outside of all of the cities. These volunteer departments are each provided with quarterly operating payments from the county and an annual capital contribution. Each department is provided with \$49,000. This comes to \$245,000 or 44% of the expenditures.

### **ANIMAL SHELTER**

The county operates an animal shelter located at 296 Manufactures Rd, Rockwood, TN. The Shelter is an Animal Care and Control Agency that was created by the Roane County Government. Construction of the current facility began in October 2000 and had its first open house on April 17, 2002.

As a law enforcement agency, the shelter is responsible for protecting the rights of people against the dangers and nuisances of uncontrolled animals. As an animal care organization and facility, it insures the legal protection of animals from mistreatment and abuse. In combination the Animal Control Department attempts to administer to the health, safety, and welfare of people and animals by promoting, motivating and enforcing responsible pet ownership. The Shelter is 7,200 square feet of inside space with 30 dog kennels as well as a cat room and animal care center. Outside there is 1,357 square feet of space fenced in, with a portable barn for livestock. The

Animal shelter offers many services; from July 2015 to June 2016 the shelter housed 1,283 dogs, 942 cats, 22 livestock animals and 4 other exotic animals.

The Shelter Director oversees four (4) full time employees and one (1) part time employee. All employees receive annual training on safety and policy/procedure changes.

Shelter capital equipment includes a Chevrolet pickup, an F-250 Ford Super-Duty pickup and a Featherlite large animal trailer (donated).

The county continues to study and analyze improvements to our animal shelter operations.

## **FINANCIAL ANALYSIS OF THE SPECIAL PURPOSE FUND**

### REVENUE:

This fund is support by three (3) main revenue sources; property tax, local option sales tax and fees for service.

The property tax that is levied to support fire protection and animal control is a rural property tax which is not levied upon property within city limits, only on property outside of all cities. The property tax rate for this fund is six (6) pennies. Of the 257.5 pennies levied for property tax this accounts for 2% of the total levy. This property tax equates to approximately \$438,000.

Local Option Sales Tax is the sales tax over and above the state 7% that is received by the local government. By law, ½ of all local options sales tax must go towards local education (141 fund and city school systems). The remaining ½ is returned to the location where it was collected. The county receives local options sales tax only if it is collected outside of any city. This revenue provides \$120,000.

The last major revenue source is fees for service. These services include:

Adoption Fee: \$25 per animal with a spay/neuter refundable fee of \$60

Contracts with Cities: \$10 per animal per day, limit 3 days

Owner Turn In: \$10 per animal per day, limit 3 days

Merchandise: varies

These revenues together are budgeted to bring in approximately \$705,800.

## EXPENDITURES:

There are two functions within this fund, fire protection which is 64% of the fund and animal shelter which is the remaining 36%. These operations are not related to each other than they have the same revenue source of rural sales tax associated with them. The animal shelter has a rural tax rate because the cities get a bill for city animals that are brought to the shelter. City residents' city taxes are used to pay that contract with the county. There is no reason to tax them twice for this service. The volunteer fire departments are the primary responders to fires outside of the cities, along with the countywide fire department. These departments also act as backups for the city departments but are primarily focused on the rural areas of the county.

Total Appropriation for Fire Protection is \$557,535. 27% or \$152,286 is for salaries and benefits while the remainder is for operations. The bulk of this money \$245,000 is contributions to the volunteer fire departments along with \$45,000 towards the purchase and installation of fire plugs throughout the county.

Total Appropriation for Animal Shelter is \$08,688. 76% or \$234,888 is for salaries and benefits while the remainder is for operations. The largest operational expense is gasoline and utilities.

## FUND BALANCE:

The audited ending fund balance of the Special Purpose fund on June 30, 2016 is \$491,833. The fund balance policy of Roane County requires that this fund maintain a fund balance between 10% and 100% of its budgeted expenditures. This fund balance equates to 69% of expenditures which is an acceptable level.

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	144,352	417,515	414,000
40120 Trustee's Collections - Prior	4,095	5,891	8,000
40130 Cir Clk/Clk & Mst Collections	4,700	9,928	15,000
40140 Interest and Penalty	849	1,004	1,000
40150 Pick-Up Taxes	29	-	-
<b>TOTAL</b>	<b><u>154,025</u></b>	<b><u>434,338</u></b>	<b><u>438,000</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40210 Local Option Sales Tax	373,764	60,000	120,000
<b>TOTAL</b>	<b><u>373,764</u></b>	<b><u>60,000</u></b>	<b><u>120,000</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43190 Other General Service Charges-ADOPT	11,073	13,760	10,000
43190 Other General Service Charges-ANDER	5,120	17,920	1,000
43190 Other General Service Charges-BOARD	4,986	6,653	6,000
43190 Other General Service Charges-DISP	-	194	-
43190 Other General Service Charges-HARRI	8,340	14,330	8,000
43190 Other General Service Charges-KINGS	3,030	1,590	3,000
43190 Other General Service Charges-MERCH	25	11	300
43190 Other General Service Charges-OS	1,880	2,060	2,000
43190 Other General Service Charges-OTI	918	875	1,000
43190 Other General Service Charges-ROCKW	4,200	3,930	4,000
43190 Other General Service Charges-RSRCH	1,020	1,014	1,500
43190 Other General Service Charges-SHFEE	3,416	5,319	2,000
43190 Other General Service Charges-VAC	-	480	-
<b>TOTAL</b>	<b><u>44,008</u></b>	<b><u>68,136</u></b>	<b><u>38,800</u></b>
<b>NONRECURRING ITEMS</b>			
44145 Sale of Recycled Materials	-	7	-
44570 Contributions & Gifts	5,538	6,704	6,000
<b>TOTAL</b>	<b><u>5,538</u></b>	<b><u>6,711</u></b>	<b><u>6,000</u></b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>OTHER STATE REVENUES</b>			
46851 Other State Revenues	100,000	100,000	100,000
46990 Other State Revenues-EDU	1,200	1,800	3,000
<b>TOTAL</b>	<b>101,200</b>	<b>101,800</b>	<b>103,000</b>
<b>TOTAL REVENUE</b>	<b>678,535</b>	<b>670,985</b>	<b>705,800</b>
<b>FUND BALANCE/RESERVES</b>			
34625 Committed for Public Safety - BLAIR	12,991	21,991	21,991
34625 Committed for Public Safety - EAST	7,643	12,962	12,962
34625 Committed for Public Safety - MID	33,990	38,990	38,990
34625 Committed for Public Safety - SOUTH	8,806	17,806	17,806
34625 Committed for Public Safety - WEST	16,500	100	100
34525 Restricted for Public Safety	323,252	257,907	215,162
<b>TOTAL</b>	<b>403,181</b>	<b>349,756</b>	<b>307,011</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>1,081,716</b>	<b>1,020,741</b>	<b>1,012,811</b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION AND CONTROL</b>			
103 Assistant(s)	56,477	41,474	57,583
105 Supervisor/Director	31,885	29,769	30,203
140 Salary Supplement	1,200	1,800	3,000
187 Overtime Pay	11,571	17,129	17,062
199 Other Per Diem & Fees	1,164	-	1,200
201 Social Security	7,598	6,867	8,400
204 State Retirement	8,717	8,090	7,700
206 Life Insurance	209	182	198
207 Medical Insurance	17,107	21,595	24,600
208 Dental Insurance	630	815	900
299 Other Fringe Benefits	1,170	840	1,440
309 Contracts w/Government Agencies	2,000	2,000	2,000
309 Contracts w/Government Agencies-E-911	65,177	74,185	83,499
316 Contributions-BLAIR	24,000	24,000	24,000
316 Contributions-EAST	24,000	24,000	24,000
316 Contributions-MID	24,000	24,000	24,000
316 Contributions-SOUTH	24,000	24,000	24,000
316 Contributions-WEST	24,000	24,000	24,000
320 Dues & Memberships	60	110	150
335 Maint/Rpr/Building	-	-	4,000
336 Maint/Rpr/Equipment	215	200	500
340 Medical and Dental	-	-	2,500
355 Travel	-	-	1,500
410 Custodial Supplies	123	-	2,000
446 Small Tools	4,140	650	10,000
451 Uniforms	1,362	2,006	2,500
468 Chemicals	3,852	-	8,000
499 Other Supplies	563	1,350	2,500
506 Liability Insurance	2,680	2,756	2,900
510 Trustee's Commission	4,769	6,605	5,500
513 Workman's Comp Insur	14,200	14,200	14,200
524 In-Service/Staff Development	153	236	4,000
709 Data Processing Equipment	-	-	1,000
735 Health Equipment	-	-	13,500
790 Other Equipment-BLAIR	-	-	9,000
790 Other Equipment-EAST	3,086	3,682	9,000
790 Other Equipment-MID	12,510	4,000	9,000
790 Other Equipment-SOUTH	-	-	9,000
790 Other Equipment-WEST	-	-	9,000
799 Other Capital Outlay-BLAIR	16,000	16,000	16,000
799 Other Capital Outlay-EAST	16,000	16,000	16,000
799 Other Capital Outlay-MID	16,000	16,000	16,000
799 Other Capital Outlay-SOUTH	16,000	16,000	16,000
799 Other Capital Outlay-WEST	16,000	16,000	16,000

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>TOTAL</b>	<b><u>452,618</u></b>	<b><u>440,541</u></b>	<b><u>557,535</u></b>
<b>55120 RABIES &amp; ANIMAL CONTROL</b>			
105 Supervisor/Director	43,252	43,935	44,123
106 Deputies	58,257	61,561	62,186
164 Attendants	44,849	42,645	48,000
169 Part-time Personnel	5,811	6,431	9,049
199 Other Per Diem & Fees	2,328	2,262	2,400
201 Social Security	10,710	10,907	12,700
204 State Retirement	12,557	12,696	11,100
206 Life Insurance	320	320	330
207 Medical Insurance	41,658	38,591	41,100
208 Dental Insurance	840	1,115	1,500
299 Other Fringe Benefits	1,440	1,340	2,400
302 Advertising	-	-	300
307 Communication	1,838	2,133	2,000
333 Licenses	-	810	500
335 Maint/Repair/Building	3,761	2,946	-
336 Maint/Repair/Equipment	114	-	1,000
338 Maint/Repair/Vehicles	1,521	642	5,000
348 Postal Charges	52	51	100
349 Printing, Stationery, Forms	420	786	1,600
355 Travel	1,587	-	1,000
359 Disposal Fees	758	429	900
399 Other Contracted Services	1,940	1,869	5,000
401 Animal Food & Supplies	1,601	2,263	4,000
410 Custodial Supplies	1,366	2,251	3,200
411 Data Processing Supplies	-	-	1,000
413 Drugs & Medical Supplies	2,133	3,043	3,000
415 Electricity	5,151	5,560	5,300
425 Gasoline	5,508	3,851	9,000
434 Natural Gas	3,898	2,278	4,000
435 Office Supplies	-	180	500
450 Tires & Tubes	608	748	1,400
451 Uniforms	636	502	1,200
454 Water & Sewer	3,399	6,177	4,700
499 Other Supplies and Materials	800	1,299	5,000
502 Building & Contents Insurance	886	1,062	1,200
506 Liability Insurance	1,112	1,259	1,400
510 Trustee's Commission	3,179	4,403	3,500
511 Vehicle & Equipment Insurance	642	821	900
513 Workman's Comp. Insurance	2,600	2,600	2,600
524 In-Service/Staff Development	1,550	1,570	3,000
709 Data Processing Equipment	-	-	1,500
712 Heating and Air Conditioning Equipment	300	-	-
<b>TOTAL</b>	<b><u>269,382</u></b>	<b><u>271,336</u></b>	<b><u>308,688</u></b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>TOTAL EXPENDITURES</b>	<u><b>722,000</b></u>	<u><b>711,877</b></u>	<u><b>866,223</b></u>
<b>FUND BALANCE</b>			
34625 Committed for Public Safety - BLAIR	12,991	21,991	21,991
34625 Committed for Public Safety - EAST	7,644	12,962	12,962
34625 Committed for Public Safety - MID	33,990	38,990	38,990
34625 Committed for Public Safety - SOUTH	8,806	17,806	17,806
34625 Committed for Public Safety - WEST	<u>16,500</u>	<u>100</u>	<u>100</u>
<b>TOTAL</b>	<u><b>79,931</b></u>	<u><b>91,849</b></u>	<u><b>91,849</b></u>
Adjustments/Deleted Purchase Orders	2,035	(25,400)	-
<b>34525 RESTRICTED FOR PUBLIC SAFETY</b>	<u><b>277,750</b></u>	<u><b>242,415</b></u>	<u><b>54,739</b></u>

# *Drug Control 122*

*This fund supports the drug control function of the Sheriff's Department. There is no tax revenue associated with this fund it 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
6/30/2016	Current Cash	128,158
	Anticipated Revenue	<u>2,896</u>
	<b>Total Anticipated Funds</b>	<b>131,054</b>
	Encumbrances	-
	Anticipated Expenditures	<u>(6,090)</u>
	<b>Total Anticipated Expenditures</b>	<b>(6,090)</b>
	Rest/Comm/Assign	<u>137,764</u>
6/30/2016	<b>Total Equity</b>	<b><u>137,764</u></b>

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### Fund Balance calculation from 6/30/16 audit

7/1/2014	Rest/Comm/Assign	<u>138,271</u>
	<b>Total Fund Balance</b>	<b>138,271</b>
	Revenue Posted	44,715
	Anticipated Revenue	<u>2,896</u>
	<b>Total Revenue</b>	<b>47,611</b>
	Expenditures	(58,022)
	Encumbrances	-
	Anticipated Expenditures	<u>(6,090)</u>
	<b>Total Expenditures</b>	<b>(64,112)</b>
	Rest/Comm/Assign	121,770
6/30/2015	<b>Total Equity</b>	<b><u>121,770</u></b>

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7/1/2015	Beginning Fund Balance	121,770	
	Estimated Revenues	47,700	
	Estimated Expenditures	(153,921)	
6/30/2016	Ending fund balance	<u>15,549</u>	Effect on Fund Balance: <u>(106,221)</u>
	FB % of expenditures	10%	
	FB Policy 10%-100%+:	Compliant	

## **122 Drug Control**

### **OPERATIONS**

The 122 fund is referred to as “The Drug Fund”. The funds that are appropriated for this fund comes through drug seizures and court fines related to drug offenses. The appropriations are made by the County Commission. This fund is used primarily to operate our narcotics division. The line items in the 122 fund are the same as other budgets for the Sheriff’s Office; however this budget is primarily focused on using the funds for narcotics investigation.

### **FINANCIAL ANALYSIS OF THE DRUG FUND**

#### **FUND BALANCE:**

The audited ending fund balance of the Drug Control fund on June 30, 2016 is \$124,964. The fund balance policy of Roane County requires that this fund maintain a fund balance between 10% and 100% of its budgeted expenditures. This fund balance equates to 215% of expenditures which is not an acceptable level.

## DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2017

		Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>REVENUE</b>				
<b>DRUG CONTROL FINES</b>				
42140	Drug Control Fines	2,841	4,033	2,500
42340	Drug Control Fines	14,363	5,399	15,000
42865	Drug Task Force Forfeitures	2,357	12,843	10,000
42865	Drug Task Force Forfeitures-EQS	3,570	4,105	-
	<b>TOTAL</b>	<b>23,131</b>	<b>26,381</b>	<b>27,500</b>
<b>NONRECURRING ITEMS</b>				
44110	Investment Income-EQS	41	99	200
44130	Sale of Materials	416	-	-
44145	Sale of Recycled Materials	1,214	-	-
44570	Contributions and Gifts	28,355	18,743	20,000
	<b>TOTAL</b>	<b>30,026</b>	<b>18,842</b>	<b>20,200</b>
	<b>TOTAL DRUG CONTROL</b>	<b>53,157</b>	<b>45,222</b>	<b>47,700</b>
<b>RESTRICTIONS</b>				
34525	Restricted for Public Safety	139,947	138,271	123,471
	<b>TOTAL AVAILABLE FUNDS</b>	<b>193,104</b>	<b>183,493</b>	<b>171,171</b>
<b>EXPENDITURES</b>				
<b>54110 SHERIFF'S DEPARTMENT</b>				
199	Other Per Diem & Fees	2,400	2,400	2,400
302	Advertising	-	-	20,000
307	Communication	1,632	1,632	5,000
309	Contracts w/Government Agencies	1,306	1,551	2,000
334	Maintenance Agreements	1,532	2,698	3,000
338	Maint/Repair/Vehicles	949	585	2,000
351	Rentals	-	-	4,000
355	Travel	3,220	3,167	5,000
357	Veterinary Services	727	-	4,000
401	Animal Food and Supplies	-	187	6,000
415	Electricity	-	-	-
431	Law Enforcement Supplies	3,399	2,872	12,000
431	Law Enforcement Supplies-VEST	-	-	2,000
450	Tires & Tubes	-	1,431	-
499	Other Supplies & Materials	7,650	9,519	21,000
499	Other Supplies & Materials-GAMBL	-	-	4,521
510	Trustee's Commission	450	351	1,000
524	In-Service/Staff Development	1,615	2,325	2,000
709	Data Processing Equipment	-	4,022	6,000
711	Furniture and Fixtures	-	-	1,000
718	Motor Vehicles	29,953	27,282	40,000
719	Office Equipment	-	-	1,000

790	Other Equipment	<u>-</u>	<u>-</u>	<u>10,000</u>
	<b>TOTAL</b>	<u><b>54,833</b></u>	<u><b>60,022</b></u>	<u><b>153,921</b></u>
<b>34545</b>	<b>RESTRICTED FOR PUBLIC SAFETY</b>	<u><b>138,271</b></u>	<u><b>123,471</b></u>	<u><b>17,250</b></u>

# *Recycling 123*

*This fund supports the operation of the Recycling Center along with the Post Closure Care expense of the old landfill. There are several capital projects in the works related to this location and they are being funded through this fund, but are being managed in the Capital Projects Fund. The Property Tax that supports this fund is a Countywide Tax.*

## Fund 123 Recycling/Landfill

### Cash calculation of fund

6/30/2016	Current Cash	412,175
	Anticipated Revenue	3,580
	<b>Total Anticipated Funds</b>	<b>415,755</b>
	Encumbrances	-
	Anticipated Expenditures	(59,514)
	<b>Total Anticipated Expenditures</b>	<b>(59,514)</b>
	Rest/Comm/Assign	356,241
6/30/2016	<b>Total Equity</b>	<b><u>356,241</u></b>

### Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	248,875
	<b>Total Fund Balance</b>	<b>248,875</b>
	Revenue Posted	759,097
	Anticipated Revenue	3,580
	<b>Total Revenue</b>	<b>762,677</b>
	Expenditures	(563,708)
	Transfers Out	-
	Encumbrances	-
	Anticipated Expenditures	(59,514)
	<b>Total Expenditures</b>	<b>(623,222)</b>
	Rest/Comm/Assign	388,330
6/30/2016	<b>Total Equity</b>	<b><u>388,330</u></b>

Tax Rate:	<u>0.03</u>	Proposed 2016 Tax Rate:	-
7/1/2016 Beginning Fund Balance	388,330		
Estimated Revenues	739,500	Penny Value:	118,000
Estimated Expenditures	(862,436)	Property Tax:	354,000
6/30/2017 Budget Ending Fund Balance	265,394	Budget Effect on Fund Balance:	(122,936)
Fall Out (5%)	43,122		
6/30/2017 Estimated Ending Fund Balance	308,516	Estimated Effect on Fund Balance	(79,814)
FB % of expenditures	36%		
FB Policy 10%-100%+:	Compliant		

## **FUND 123 Recycling & Closed Landfill**

### **OPERATIONS OF THE RECYCLING/ CLOSED LANDFILL FUND 123**

The operation of special revenue fund 123 consists of the county's recycling program along with the post closure cost of the county's closed landfill cell. The property is located in Midtown and consists of 168 acres. The characteristics of these acres are broken down as follows:

Three (3) acres for recycling center operations including parking and convenience center

25 acres for the closed landfill cell

32 acres for a permit landfill cell (not developed)

Three (3) acres for a Sheriff training area/Firing Range

One (1) acre for a brush waste area

Four (4) acres for a future recycling improvement area

The property was developed from a private property dump site and became county-owned in 1975 by a donation of 67.8 acres from John W. Bowman. In 1988 an additional 100 acres was donated by a Roane County Industrial customer, IMCO. The Highway Department operated the landfill from 1975 to 1994 when the county contracted with Santek to prepare for closure. Also in 1994, the county created the Solid Waste Authority to begin the closure process. The landfill was official closed in September 1997.

Annually, the county signs a post closure performance bond with the State of Tennessee pledging the county resources for estimated post closure cost and monitoring. As of June 2016, the county post closure cost is estimated at \$ 257,079.

### **RECYCLING PERSONNEL**

Ralph Stewart is Director of Recycling and the Convenience Center operation. Mr. Stewart oversees a staff of four (4) full-time employees and two (2) part-time employees. The recycling program also contracts with Michael Dunn Center for additional labor and periodic service workers.

### **EQUIPMENT:**

Equipment used in the recycling operation and county-wide convenience centers consists of the following:

- Scale (1997) and scale house
- 2 compactors
  - 1-5 yard large item compactor (2006)
  - 1-4 yard household compactor (1997)
- 3 Mack roll-off trucks (1997, 2006 & 2007)
- 1 GMC ¾ ton dually 4x4 truck (1999)
- 1 Chevrolet ½ ton pickup truck (2003)
- 4- 40 yard roll-off containers
- 2- Bobcat skid steer loaders (1997 & 2006)
- Caterpillar skid steer loader (2010)
- American General Road Tractor/ 5<sup>th</sup> wheel (2013)
- General purpose baler(cardboard, paper and plastic) (1997)

- Aluminum baler (2007)
- Separating equipment
- Containers
- Oil filter crusher

**RECYCLING EFFORT:**

Recycling began in 1998 with basic recycling of cardboard, plastics, paper and metals and has expanded to include:

- Cardboard: approx. 20 tons per week
- Paper: approx. 5 tons per week
- Aluminum: approx. 1/3 ton per month
- Steel
- Electronics
- Batteries
- Oil
- Paint
- Plastic #1 & #2: estimated 12 tons per month
- Antifreeze
- Tires

**ANNUAL HOUSEHOLD HAZARDOUS WASTE DAY:**

The Annual Household Hazardous Waste Day is held in the spring of each year. The following waste is accepted:

From Workbench	From Garage	From the House	From the Yard
Degreaser	Antifreeze	Art/Craft Supplies	Fertilizer
Paint Thinner	Gasoline	Moth Balls	No-pest Strips
Stain Remover	Brake Fluid	Floor Cleaners	Rodent Killer
Oil-Based Paint	Engine Degreaser	Rechargeable Batteries	Herbicides
Sealant	Carburetor Cleaner	Drain Cleaner	Pool Chemicals
Wood Stripper	Kerosene	Photo Chemicals	Muriatic Acids
Solvents		Chemistry Sets	Pesticides
Rust/Wood Preservatives		Medicine/Drugs	Insect Spray
		Metal/Furniture Polish	

**FUTURE OPPORTUNITIES:**

The county has developed a capital improvement plan for the landfill area, recycling operation and county-wide convenience centers. Since 2014 the Sheriff's Department has operated a Firing/Training

range at the site of the landfill. Future opportunities and challenges can be found within the Executive Summaries and within the 171 General Capital Projects Fund- Subfund RCY.

### **FUND REVENUE**

The county's recycling effort and post closure cost is considered county wide activities and as such has a county wide tax levy of three (3) pennies of property tax. These two pennies considering current and prior year collection generate estimated revenue for fiscal 2017 of \$373,500.

The recycle center also is considered a convenience center for class 4 waste (construction and demolition) along with certain commercial waste, tires, brush and household waste accepted county-wide from residents. This waste stream will generate approximately \$159,000 in revenue for fiscal 2017.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$177,000 for fiscal 2017. The county also receives a State of Tennessee tire disposal grant of approximately \$30,000. Other grants are available periodically.

**Estimated revenue for fiscal 2017:** \$739,500

### **FUND EXPENDITURES**

The recycling center accounts for expenditures of \$862,436 of which:

\$316,311 is salary and benefits (37%);

\$100,000 is disposal fees (12%); and

The balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$446,125 (51%).

Postclosure care cost of the landfill budget is \$53,000.

**Total Budget Expenditures for fiscal 2016:** \$862,436

### **FUND BALANCE**

The fund balance for the recycling/landfill fund is within county policy. The RCY sub-fund is used to account for capital improvements for the county recycling operations.

Executive Summaries #9, #9a, 9b, 9c can be found on the county website ([www.roanecountytn.gov](http://www.roanecountytn.gov)). The Executive Summaries outline the operations and capital investments at the recycling center and the landfill area.

**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	243,171	355,445	354,000
40120 Trustee's Collections - Prior Year	8,794	9,017	9,000
40130 Clerk & Master's Coll. - Prior Year	4,700	9,928	10,000
40140 Interest & Penalty	1,545	1,617	500
40150 Pick Up Taxes	29	-	-
<b>TOTAL</b>	<b>258,239</b>	<b>376,008</b>	<b>373,500</b>
<b>GENERAL SERVICE CHARGES</b>			
43109 Transfer Waste Stations Coll. Charges	25,611	27,507	25,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	4,381	4,350	4,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	7,454	13,314	10,000
43114 Solid Waste Disposal Fee	117,327	119,617	120,000
43190 Other General Service Charges	12,073	-	-
<b>TOTAL</b>	<b>166,846</b>	<b>164,788</b>	<b>159,000</b>
<b>RECURRING ITEMS</b>			
44145 Sale of Recycled Materials	9,570	9,385	10,000
44145 Sale of Recycled Materials-ALUM	11,004	7,202	10,000
44145 Sale of Recycled Materials-CBATT	748	889	-
44145 Sale of Recycled Materials-METAL	66,350	56,909	50,000
44145 Sale of Recycled Materials-MPLAS	-	14,949	15,000
44145 Sale of Recycled Materials-MULCH	2,380	2,341	2,000
44145 Sale of Recycled Materials-OCC	64,061	74,149	80,000
44145 Sale of Recycled Materials-ONP	12,300	10,604	10,000
44145 Sale of Recycled Materials-PLAS1	3,514	-	-
44145 Sale of Recycled Materials-PLAS2	11,772	-	-
44145 Sale of Recycled Materials-SCANS	358	-	-
44145 Sale of Recycled Materials-WOIL	3,413	86	-
<b>TOTAL</b>	<b>185,470</b>	<b>176,516</b>	<b>177,000</b>
<b>NONRECURRING ITEMS</b>			
44530 Sale of Equipment	-	3,300	-
44570 Contributions & Gifts	259	703	-
<b>TOTAL</b>	<b>259</b>	<b>4,003</b>	<b>-</b>
<b>STATE OF TENNESSEE</b>			
46170 Solid Waste Grants	-	9,959	-
46170 Solid Waste Grants-TIRES	23,122	29,565	15,000
46851 State Revenue Sharing - TVA	15,000	-	15,000
<b>TOTAL</b>	<b>38,122</b>	<b>39,523</b>	<b>30,000</b>
<b>FEDERAL GOVERNMENT</b>			
47230 Disaster Relief	62,223	-	-
<b>TOTAL</b>	<b>62,223</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	2,796	949	-
<b>TOTAL</b>	<b>2,796</b>	<b>949</b>	<b>-</b>
<b>TOTAL RECYCLING</b>	<b>713,955</b>	<b>761,787</b>	<b>739,500</b>

**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	322,833	248,875	388,330
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,036,788</u></b>	<b><u>1,010,662</u></b>	<b><u>1,127,830</u></b>

**RECYCLING FUND**

<b>Fund 123 -- Fiscal Year Ending June 30, 2017</b>		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>				
<b>55751 RECYCLING CENTER</b>				
103	Assistant(s)	724	6,861	21,112
105	Supervisor/Director	51,430	52,168	52,168
169	Part-time Personnel	25,488	11,232	20,000
189	Other Salaries & Wages	120,449	131,480	135,909
199	Other Per Diem & Fees	1,513	1,513	2,400
201	Social Security	13,931	15,224	18,700
204	State Retirement	14,632	16,221	14,900
206	Life Insurance	386	416	462
207	Medical Insurance	38,408	37,877	45,000
208	Dental Insurance	1,225	1,818	2,100
210	Unemployment Compensation	-	2,579	-
299	Other Fringe Benefits	2,660	2,900	3,360
302	Advertising	801	702	1,000
307	Communication	2,039	3,337	3,100
309	Contracts with Government Agencies	1,000	200	10,000
312	Contracts with Private Agencies	5,298	-	-
312	Contracts with Private Agencies-MDUNN	28,212	39,858	46,000
320	Dues & Memberships	475	312	500
333	Licenses	36	151	175
334	Maintenance Agreements	2,344	2,045	6,500
335	Maint/Repair/Buildings	12,804	229	10,500
336	Maint/Repair/Equipment	48,334	34,658	65,000
337	Maint/Repair/Office Equipment	-	-	1,000
338	Maint/Repair/Vehicles	866	1,793	2,500
348	Postal Charges	-	-	150
349	Printing, Stationery, Forms	236	-	-
353	Towing Services	-	585	-
355	Travel	972	1,247	1,000
359	Disposal Fees	142,272	99,316	100,000
359	Disposal Fees-TIRE	24,713	25,328	50,000
359	Disposal Fees-TIRES	-	3,582	-
409	Crushed Stone	3,103	949	4,000
410	Custodial Supplies	950	751	1,000
411	Data Processing Supplies	-	-	500
412	Diesel Fuel	29,124	22,124	20,000
413	Drugs & Medical Supplies	-	-	300
415	Electricity	15,266	13,972	15,000
422	Food Supplies	-	81	500
425	Gasoline	2,391	820	2,000
435	Office Supplies	-	250	500
437	Periodicals	-	-	200
443	Road Signs	962	1,020	2,200
450	Tires & Tubes	9,447	10,548	10,000
451	Uniforms	2,705	3,288	5,000
454	Water & Sewer	3,728	2,503	3,500
499	Other Supplies & Materials	8,872	4,142	8,500
502	Building & Contents Insurance	1,725	2,520	2,700

RECYCLING FUND

Fund 123 – Fiscal Year Ending June 30, 2017		Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>				
<b>55751 RECYCLING CENTER CONT</b>				
506	Liability Insurance	4,174	3,943	4,200
510	Trustee's Commission	8,390	11,045	9,000
511	Vehicle & Equipment Insurance	5,726	5,397	5,600
513	Worker's Comp. Insurance	3,800	3,800	3,800
524	In-Service/Staff Development	200	495	1,400
599	Other Charges	50,012	17,127	25,000
719	Office Equipment	140	-	1,000
	<b>TOTAL</b>	<b>691,963</b>	<b>598,406</b>	<b>739,436</b>
<b>55770 POSTCLOSURE CARE COSTS</b>				
302	Advertising	170	-	-
321	Engineering Services	4,132	-	5,000
361	Permits	1,000	-	1,000
366	Contracts for Postclosure Care	74,057	16,671	30,000
366	Contracts for Postclosure Care-GWM	8,951	7,000	11,000
415	Electricity	1,139.00	1,145.00	1,000
420	Fertilizer, Lime, & Seed	-	-	5,000
	<b>TOTAL</b>	<b>89,449</b>	<b>24,816</b>	<b>53,000</b>
<b>99100 TRANSFERS OUT</b>				
590	Transfers To Other Funds-171	-	-	70,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>70,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>781,412</b>	<b>623,223</b>	<b>862,436</b>
	Adjustments/Deleted Purchase Orders	6,501	(891)	-
<b>34530</b>	<b>RES. FOR PUBLIC HEALTH/WELFARE</b>	<b>248,875</b>	<b>388,330</b>	<b>265,394</b>

# *County Road 131*

*This fund supports the operation of the Road Department. It is responsible for 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

6/30/2016	Current Cash	1,007,443
	Anticipated Revenue	<u>178,848</u>
	<b>Total Anticipated Funds</b>	<b>1,186,291</b>
	Encumbrances	-
	Anticipated Expenditures	<u>(48,658)</u>
	<b>Total Anticipated Expenditures</b>	<b>(48,658)</b>
	Rest/Comm/Assign	-
	Ending Fund Balance	<u>1,137,633</u>
6/30/2016	<b>Total Equity</b>	<b><u>1,137,633</u></b>

### Fund Balance calculation from 6/30/16 audit

7/1/2015	Restricted	911,399
	Committed	<u>-</u>
	<b>Total Fund Balance</b>	<b>911,399</b>
	Revenue Posted	4,075,220
	Anticipated Revenue	<u>178,848</u>
	<b>Total Revenue</b>	<b>4,254,068</b>
	Expenditures	(3,591,782)
	Transfers Out	(387,394)
	Encumbrances	-
	Anticipated Expenditures	<u>(48,658)</u>
	<b>Total Expenditures</b>	<b>(4,027,834)</b>
	Rest/Comm/Assign	-
	Ending Fund Balance	<u>1,137,633</u>
6/30/2016	<b>Total Equity</b>	<b><u>1,137,633</u></b>

2016 Tax Rate:	<u>0.10</u>	Proposed 2016 Tax Rate:	<u>-</u>
7/1/2016 Beginning Fund Balance	1,137,633		
Estimated Revenues	4,097,900		
Estimated Expenditures	<u>(4,671,010)</u>	Property Tax:	<u>1,180,000</u>
6/30/2017 Budget ending fund balance	<u>564,523</u>	Budget effect on Fund Balance:	<u>(573,110)</u>
Fall Out (3%)	<u>136,443</u>		
6/30/2017 Est. Ending Fund Balance	<u>700,966</u>	Est. effect on Fund Balance	<u>(436,667)</u>
Est. FB% of expenditures	15%		

FB Policy 7%-15%:                      Not Compliant

## Highway Fund 131

### **FINANCIAL ANALYSIS OF THE HIGHWAY FUND**

#### REVENUE:

The Highway Fund receives revenue from two (2) main sources; county property tax and state revenue (grants and taxes).

Roane County has 10 pennies of property tax allocated to the Highway Fund. Of the 257.5 pennies levied for property tax this accounts for 4% of the total levy.

The largest source of revenue for the Highway Fund comes from the State of Tennessee. The first of these comes in the form of State Aid. This is funding related to engineering or improvement of roads and bridges that have been previously submitted to be included in the state aid highway system. This revenue gyrates year to year depending on how many projects are eligible for state aid.

The state provides a litter grant for roadside litter pick up and education of the effects of litter. The education portion is conducted within the school system.

The largest state revenue is from Gasoline and Motor Fuel Tax. It is a privilege tax paid on gasoline, fuel alcohol and substitutes.

#### EXPENDITURE:

Asphalt is the single largest expenditures for the Highway Department. Other large expenditures are salaries and benefits along with fuel and vehicle parts.

#### FUND BALANCE:

The audited ending fund balance of the Highway Fund on June 30, 2016 is \$1,137,633. The fund balance policy of Roane County requires that this fund maintain a fund balance between 7% and 15% of its budgeted expenditures. This fund balance equates to 31% of expenditures which is not an acceptable level. If additional fund balance is available it the county policy to transfer the additional funds to the capital to fund needed equipment purchases or capital projects.

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	1,155,048	1,184,811	1,180,000
40120 Trustee's Collection Prior Year	41,394	42,833	44,000
40130 Clerk and Master's Prior Year	22,327	47,160	35,000
40140 Interest and Penalty	7,331	7,679	7,500
40150 Pick Up Taxes	139	-	-
40280 Mineral Severance Tax	45,100	41,277	40,000
<b>TOTAL</b>	<b>1,271,339</b>	<b>1,323,760</b>	<b>1,306,500</b>
<b>CHARGES FOR CURRENT SERVICES</b>			
43190 Other General Service Charges	10,641	-	-
<b>TOTAL</b>	<b>10,641</b>	<b>-</b>	<b>-</b>
<b>OTHER LOCAL REVENUES</b>			
44130 Sale of Materials & Supplies	5,404	157,045	6,000
44130 Sale of Materials & Supplies-SALT	16,031	-	15,000
44135 Sale of Gasoline	124,454	23,258	25,000
44145 Sale of Recycled Materials	7,990	536	8,000
44180 Expenditure Credits	-	243	-
44530 Sale of Equipment	5,941	20,635	6,000
44570 Contributions & Gifts	-	-	-
44570 Contributions & Gifts-CIGS	-	-	-
<b>TOTAL</b>	<b>159,820</b>	<b>201,717</b>	<b>60,000</b>
<b>STATE OF TENNESSEE</b>			
46410 Bridge Program	6,065	-	-
46420 State Aid Program	196,978	275,463	810,000
46430 Litter Program	42,154	22,003	44,400
46430 Litter Program-CIGS	2,500	-	-
46430 Litter Program-TVA	3,475	2,707	8,000
46920 Gasoline and Motor Fuel Tax	1,807,328	1,891,206	1,830,000
46930 Petroleum Special Tax	35,836	39,094	39,000
46980 Other State Grants	418	-	-
<b>TOTAL</b>	<b>2,094,754</b>	<b>2,230,473</b>	<b>2,731,400</b>
<b>FEDERAL GOVERNMENT</b>			
47230 Disaster Relief	122,984	466,043	-
<b>TOTAL</b>	<b>122,984</b>	<b>466,043</b>	<b>-</b>
<b>OTHER GOVERNMENTS</b>			
48130 Contributions	335,000	-	-
48140 Contracted Services	10,237	5,778	-
<b>TOTAL</b>	<b>345,237</b>	<b>5,778</b>	<b>-</b>

<b>OTHER SOURCES</b>				
49700	Insurance Recovery	<u>879</u>	<u>22,529</u>	<u>-</u>
		<u>879</u>	<u>22,529</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u><b>4,005,654</b></u>	<u><b>4,250,300</b></u>	<u><b>4,097,900</b></u>
<b>FUND BALANCE RESTRICTIONS</b>				
34550	Restricted for Highways	<u>813,717</u>	<u>907,633</u>	<u>1,137,633</u>
	<b>TOTAL</b>	<u><b>813,717</b></u>	<u><b>907,633</b></u>	<u><b>1,137,633</b></u>
<b>TOTAL AVAILABLE FUNDS</b>		<u><b>4,819,371</b></u>	<u><b>5,157,933</b></u>	<u><b>5,235,533</b></u>

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>61000 ADMINISTRATION</b>			
101 County Official	83,945	83,945	85,649
103 Assistant	58,315	59,534	59,591
161 Secretary(s)	88,561	63,776	70,000
187 Overtime Pay	271	190	3,000
199 Other Per Diem & Fees	2,328	2,328	3,600
201 Social Security	17,605	15,668	17,000
204 State Retirement	19,759	17,711	15,600
206 Life Insurance	310	257	264
207 Medical Insurance	28,187	21,090	24,000
208 Dental Insurance	1,020	1,136	1,200
299 Other Fringe Benefits	1,850	1,379	1,920
320 Dues	3,283	3,133	4,000
332 Legal Notices, Recording, & Cost	-	-	200
335 Maint/Repair/Building	2,299	2,654	4,000
337 Maint/Repair/Office Equipment	840	840	1,500
348 Postal Charges	-	172	350
349 Printing, Stationary and Forms	185	298	800
355 Travel	860	1,082	3,000
399 Other Contracted Services	2,143	300	500
411 Data Processing Supplies	300	-	1,000
413 Drugs & Medical Supplies	1,297	2,029	2,000
435 Office Supplies	274	721	2,000
508 Premiums on Corporate Surety Bonds	-	-	1,000
524 In-Service/Staff Development	885	1,460	1,500
719 Office Equipment	-	-	15,000
<b>TOTAL</b>	<b>314,517</b>	<b>279,702</b>	<b>318,674</b>
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE</b>			
141 Foremen	84,493	-	-
141 Foremen-ASST	-	46,827	47,500
143 Equipment Operator	126,242	108,702	130,005
145 Equipment Operators-Light	52,039	55,463	78,706
147 Truck Drivers	83,782	101,836	128,788
149 Laborers	150,194	151,602	192,861
169 Part-Time Personnel	24,687	60,961	60,000
187 Overtime Pay	45,790	46,150	50,000
188 Bonus Payments	2,500	5,000	-
199 Other Per Diem & Fees	5,088	4,282	7,400
201 Social Security	41,788	42,250	53,200
204 State Retirement	45,951	43,638	44,600
206 Life Insurance	1,170	1,161	1,320
207 Medical Insurance	146,479	138,709	176,100
208 Dental Insurance	3,679	5,115	6,000
210 Unemployment Compensation	1,277	-	-
299 Other Fringe Benefits	4,028	3,730	9,600
312 Contracts with Private Agencies	114,278	167,410	60,000
321 Engineering Services	-	-	25,000
404 Asphalt - Hot Mix	1,190,647	1,381,467	1,668,523
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE CONT</b>			

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
408 Concrete	60	568	2,000
409 Crushed Stone	60,173	76,182	60,000
418 Equipment/Machinery Parts	-	33	-
420 Fertilizer/Lime/Chemicals/Seed	-	-	7,500
438 Pipe	6,035	14,568	35,000
443 Road Signs	23,690	77,280	40,000
444 Salt	62,189	57,634	50,000
445 Sand	-	-	2,000
447 Structural Steel	3,964	1,848	10,000
455 Wood Products	-	67	600
499 Other Supplies & Materials	95	20	500
<b>TOTAL</b>	<b><u>2,280,318</u></b>	<b><u>2,592,505</u></b>	<b><u>2,947,203</u></b>
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT</b>			
142 Mechanic(s)	120,833	108,496	100,000
187 Overtime Pay	2,494	1,694	3,000
199 Other Per Diem & Fees	1,075	1,075	1,200
201 Social Security	8,714	7,545	8,000
204 State Retirement	10,462	9,443	7,400
206 Life Insurance	245	218	264
207 Medical Insurance	33,701	33,081	42,100
208 Dental Insurance	778	962	1,200
299 Other Fringe Benefits	1,298	1,106	1,920
336 Maintenance/Repair/Equipment	43,005	30,254	50,000
338 Maintenance/Repair/Vehicles	25,921	15,922	50,000
351 Rentals	14	-	3,500
353 Tow In Services	1,175	1,400	1,000
410 Custodial Supplies	2,638	1,851	1,500
412 Diesel Fuel	158,438	52,049	120,000
413 Drugs and Medical Supplies	219	-	300
418 Equipment and Machinery Parts	124,111	122,712	150,000
424 Garage Supplies	17,114	17,444	50,000
425 Gasoline	62,801	37,200	80,000
433 Lubricants	4,781	8,701	10,000
450 Tires and Tubes	19,235	19,854	30,000
451 Uniforms	9,983	11,262	15,000
<b>TOTAL</b>	<b><u>649,035</u></b>	<b><u>482,268</u></b>	<b><u>726,384</u></b>
<b>63600 TRAFFIC CONTROL</b>			
167 Maintenance Personnel	25,377	25,653	27,249
169 Part-Time Personnel	-	108	-
187 Overtime Pay	1,931	1,161	2,500
199 Other Per Diem & Fees	354	354	360
201 Social Security	2,040	2,016	2,400
204 State Retirement	2,324	2,317	2,200
206 Life Insurance	66	66	66

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>TRAFFIC CONTROL (cont.)</b>			
207 Medical Insurance	7,257	7,257	8,000
208 Dental Insurance	210	293	300
299 Other Fringe Benefits	480	480	480
443 Road Signs	416	1,314	-
728 Traffic Control Equipment	2,209	2,550	20,000
<b>TOTAL</b>	<b><u>42,664</u></b>	<b><u>43,568</u></b>	<b><u>63,555</u></b>
<b>64000 LITTER AND TRASH COLLECTION</b>			
105 Supervisor/Director	7,400	8,036	10,000
149 Laborers	3,823	11,777	15,750
201 Social Security	842	1,524	1,970
204 State Retirement	649	362	1,803
206 Life Insurance	9	6	66
207 Medical Insurance	949	632	7,500
208 Dental Insurance	27	24	300
299 Other Fringe Benefits	63	45	480
422 Food Supplies	914	333	1,200
599 Other Charges	23,995	12,702	5,331
599 Other Charges-CIGS	1,958	-	-
599 Other Charges-TVA	3,933	2,617	8,000
<b>TOTAL</b>	<b><u>44,562</u></b>	<b><u>38,057</u></b>	<b><u>52,400</u></b>
<b>65000 OTHER CHARGES</b>			
307 Communication	8,220	6,148	12,000
333 Licenses	351	251	500
334 Maintenance Agreements	1,400	1,440	2,000
359 Disposal Fees	424	3,212	2,000
415 Electricity	8,367	8,202	20,000
422 Food Supplies	1,476	-	2,500
434 Natural Gas	7,722	4,608	7,200
454 Water and Sewer	3,093	2,678	3,200
502 Building and Contents Insurance	2,257	3,210	3,400
506 Liability Insurance	27,506	27,782	30,000
510 Trustee's Commission	43,309	44,861	50,000
511 Vehicle & Equipment Insurance	24,819	20,835	22,000
516 Other Self-Insured Claims	4,461	11,672	15,000
599 Other Charges	359	-	-
<b>TOTAL</b>	<b><u>133,764</u></b>	<b><u>134,898</u></b>	<b><u>169,800</u></b>
<b>66000 EMPLOYEE BENEFITS</b>			
207 Medical Insurance	7,277	16,340	20,000
513 Workmen's Compensation	53,100	53,100	53,100
<b>TOTAL</b>	<b><u>60,377</u></b>	<b><u>69,440</u></b>	<b><u>73,100</u></b>
<b>68000 CAPITAL OUTLAY</b>			
707 Building Improvements	3,099	-	-
718 Motor Vehicles	-	-	-

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>CAPITAL OUTLAY (cont.)</b>			
719 Office Equipment	1,784	-	-
790 Other Equipment	-	-	-
<b>TOTAL</b>	<b>4,883</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>3,530,120</b>	<b>3,640,439</b>	<b>4,351,116</b>
<b>OPERATING TRANSFERS</b>			
99100 Operating Transfers			
590 Transfers to Other Funds	155,724	264,500	200,000
590 Transfers to Other Funds-176	100,000	-	-
590 Transfers to Other Funds-FD151	125,894	122,894	119,894
<b>TOTAL</b>	<b>381,618</b>	<b>387,394</b>	<b>319,894</b>
<b>TOTAL HIGHWAYS</b>	<b>3,911,738</b>	<b>4,027,833</b>	<b>4,671,010</b>
Adjustments		(7,533)	-
<b>34550 RESTRICTED FOR HIGHWAYS</b>	<b>907,633</b>	<b>1,137,633</b>	<b>564,523</b>

# *General Purpose Schools 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 the BEP (Basic Education Program). 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

<b>Cash calculation of fund</b>		
6/30/2016	Current Cash	4,379,782
	Anticipated Revenue	<u>835,850</u>
	<b>Total Anticipated Funds</b>	<b>5,215,632</b>
	Encumbrances	(61,088)
	Anticipated Expenditures	<u>(250,947)</u>
	<b>Total Anticipated Expenditures</b>	<b>(312,035)</b>
	Rest/Comm/Assign	595,102
	Ending Unassigned Fund Balance	<u>2,983,710</u>
6/30/2016	<b>Total Equity</b>	<b><u>3,578,812</u></b>

### Fund Balance calculation from 6/30/16 audit

7/1/2015	Restricted	
	Unassigned	<u>3,686,655</u>
	<b>Total Fund Balance</b>	<b>3,686,655</b>
	Revenue Posted	50,960,175
	Transfers In	20,648
	Anticipated Revenue	<u>835,850</u>
	<b>Total Revenue</b>	<b>51,816,673</b>
	Expenditures	(50,031,953)
	Transfers Out	(27,115)
	Encumbrances	(61,088)
	Anticipated Expenditures	<u>(250,947)</u>
	<b>Total Expenditures</b>	<b>(50,371,103)</b>
	Rest/Comm/Assign	595,102
	Ending Unassigned Fund Balance	<u>4,537,123</u>
6/30/2016	<b>Total Equity</b>	<b><u>5,132,225</u></b>

	Tax Rate:	<u>1.164 (1.225*.95)</u>	Proposed 2016 Tax Rate:
7/1/2016	Beginning Fund Balance	5,132,225	Penny Value: <u>118,000</u>
	Estimated Revenues	53,647,304	Property Tax: <u>13,720,000</u>
	Estimated Expenditures	<u>(53,954,391)</u>	Sales Tax: <u>5,350,000</u>
6/30/2017	Budget ending fund balance	<u>4,825,138</u>	Budget effect on fund balance <span style="color: blue;">➔</span> <u>(307,087)</u>
	FB % of expenditures	8.94%	
	FB Policy 7%-15%+:	Compliant	

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	11,579,100	13,988,863	13,720,000
40120 Trustee's Collection - Prior Year	419,048	427,393	400,000
40130 Clerk and Master's Prior Year	222,958	470,757	400,000
40140 Interest and Penalty	72,940	77,293	75,000
40150 Pick Up Taxes	1,391	-	-
40162 Payments in Lieu of Tax - Local	222,814	242,513	200,000
40210 Local Option Sales Tax	4,709,817	5,518,092	5,450,000
40275 Mixed Drink Tax	28,639	29,792	22,000
40350 Interstate Telecommunications Tax	5,075	4,319	4,500
<b>TOTAL</b>	<b><u>17,261,782</u></b>	<b><u>20,759,024</u></b>	<b><u>20,271,500</u></b>
<b>LICENSES AND PERMITS</b>			
41110 Marriage Licenses	2,554	2,726	2,500
<b>TOTAL</b>	<b><u>2,554</u></b>	<b><u>2,726</u></b>	<b><u>2,500</u></b>
<b>EDUCATION CHARGES</b>			
43517 Tuition - Other	-	(110)	-
43517 Tuition - Other-DRIVE	2,800	3,000	-
43542 Contract for In-ESL	2,319	1,889	5,000
43570 Receipts From Individual Schools	34,947	36,265	45,000
43990 Other Charges for Services	5,219	-	-
<b>TOTAL</b>	<b><u>45,285</u></b>	<b><u>41,044</u></b>	<b><u>50,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	10,456	21,794	17,600
44120 Lease/Rentals	-	10	-
44130 Sale of Materials and Supplies	-	407	-
44145 Sale of Recycled Materials	12,112	1,819	2,500
44170 Miscellaneous Refunds	4,318	3,298	1,000
44180 Expenditure Credits	41	-	-
44530 Sale of Equipment	6,264	2,130	1,500
44560 Damages from Individuals	4,767	4,315	1,500
44570 Contributions & Gifts	1,486	2,582	1,602,000
44570 Contributions & Gifts-CSH	2,605	-	-
44570 Contributions & Gifts-SCI	1,250	1,000	-
44990 Other Local Revenues	1,733	1,949	1,500
<b>TOTAL</b>	<b><u>45,032</u></b>	<b><u>39,304</u></b>	<b><u>1,627,600</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46511 Basic Educ. Program	27,660,000	28,301,000	29,236,000
46515 Early Childhood Education	633,579	631,757	633,579
46590 Other State Education Funds	30,703	31,187	648,600
46590 Other State Education Funds-CSH	90,000	90,000	-
46590 Other State Education Funds-FRC	29,612	26,240	-
46590 Other State Education Funds-LEAPS	449,568	405,305	-
46610 Career Ladder Program	243,128	219,498	221,360
46612 Career Ladder Extended Contracts	67,420	-	-
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	32,770	32,070	35,070
46980 Other State Grants-STS	3,000	3,995	-
<b>TOTAL</b>	<b><u>29,999,780</u></b>	<b><u>30,501,053</u></b>	<b><u>31,534,609</u></b>
<b>FEDERAL GOVERNMENT</b>			
47143 Special Education-Grants to States	120,593	125,542	60,000
47630 Public Law 874 - Maint. & Oper.	58,280	56,443	70,000
<b>TOTAL</b>	<b><u>178,873</u></b>	<b><u>181,984</u></b>	<b><u>130,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	-	-	-
49800 Operating Transfers	17,991	20,648	31,095
<b>TOTAL</b>	<b><u>17,991</u></b>	<b><u>20,648</u></b>	<b><u>31,095</u></b>
<b>TOTAL REVENUES/TRANSFERS</b>	<b><u>47,551,297</u></b>	<b><u>51,545,783</u></b>	<b><u>53,647,304</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>FUND BALANCE/RESTRICTIONS</b>			
34240 Prepaid Items	4,322	2,550	2,550
34555 Restricted for Education-BEP	-	746,461	746,461
34555 Restricted for Education-EXTC	9,673	-	-
34560 Restricted for Instruction-CL	2,207	3,592	3,592
34660 Committed for Instruction	804,678	-	-
34675 Committed for Capital Outlay	764,000	-	-
34760 Assigned for Instruction-DRIVE	30,491	-	-
34790 Assigned for Other Purposes-ERI	670,092	454,276	454,276
34790 Assigned for Other Purposes-LEAVE	132,530	134,684	134,684
39000 Beg. Unassigned Fund Balance	4,104,885	2,262,933	3,686,655
<b>TOTAL</b>	<b><u>6,522,878</u></b>	<b><u>3,604,496</u></b>	<b><u>5,028,218</u></b>
 <b>TOTAL AVAILABLE FUNDS</b>	 <b><u>54,074,175</u></b>	 <b><u>55,150,279</u></b>	 <b><u>58,675,522</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116 Teachers	17,562,465	17,263,481	17,655,855
117 Career Ladder Program	141,340	130,119	122,900
127 Career Ladder Extended Contr	59,538	61,575	65,000
128 Homebound Teachers	4,594	4,563	5,000
163 Educational Assistants	631,985	635,356	664,610
188 Bonus Payments	-	161,350	173,100
189 Other Salaries & Wages	78,108	71,428	85,000
195 Certified Substitute Teachers	10,730	84,288	17,000
198 Non-Certified Substitute Teachers	201,010	119,528	255,000
201 Social Security	1,086,802	1,080,136	1,180,695
204 State Retirement	1,635,484	1,619,057	1,721,121
206 Life Insurance	15,222	12,754	12,672
207 Medical Insurance	3,254,395	3,010,281	3,248,729
208 Dental Insurance	106,620	104,850	134,400
210 Unemployment Compensation	29,344	9,952	44,000
211 Local Retirement	-	-	172,150
212 Medicare	257,330	254,828	276,130
299 Other Fringe Benefits	159,935	157,047	-
399 Other Contracted Services	118,109	124,410	204,200
399 Other Contracted Services-ESL	2,235	2,235	-
399 Other Contracted Services-TECH	120,535	136,419	-
429 Instructional Suppl & Materials	2,642	1,866	234,500
429 Instructional Suppl & Materials-BES	18,750	13,368	-
429 Instructional Suppl & Materials-CMS	16,909	9,805	-
429 Instructional Suppl & Materials-DSES	19,482	10,404	-
429 Instructional Suppl & Materials-ESL	180	329	-
429 Instructional Suppl & Materials-HHS	9,892	7,391	-
429 Instructional Suppl & Materials-HMS	8,325	5,865	-
429 Instructional Suppl & Materials-KES	20,089	15,871	-
429 Instructional Suppl & Materials-LIT	6,455	-	-
429 Instructional Suppl & Materials-MATH	7,246	5,002	-
429 Instructional Suppl & Materials-MES	11,158	8,025	-
429 Instructional Suppl & Materials-MHS	7,137	6,828	-
429 Instructional Suppl & Materials-MMS	5,680	4,639	-
429 Instructional Suppl & Materials-MTOWN	10,432	7,816	-
429 Instructional Suppl & Materials-OSHS	8,758	9,377	-
429 Instructional Suppl & Materials-OSMS	7,944	4,721	-
429 Instructional Suppl & Materials-RCHS	20,520	16,395	-
429 Instructional Suppl & Materials-RHS	7,532	11,938	-
429 Instructional Suppl & Materials-RMS	9,831	7,929	-
429 Instructional Suppl & Materials-RVES	23,160	15,750	-
429 Instructional Suppl & Materials-SCI	8,883	7,980	-
430 Kindergarten Textbooks	-	-	50,000
449 Textbooks	103,496	220,823	500,000
535 Fee Waivers	1,361	937	10,000
599 Other Charges	-	-	2,000
722 Regular Instruction Equipment	859	-	215,000

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM (cont.)</b>			
722 Regular Instruction Equipment-BES	17,145	15,647	-
722 Regular Instruction Equipment-CMS	16,850	18,289	-
722 Regular Instruction Equipment-DSES	6,291	13,086	-
722 Regular Instruction Equipment-HHS	11,706	10,073	-
722 Regular Instruction Equipment-HMS	10,409	8,646	-
722 Regular Instruction Equipment-KES	16,146	19,708	-
722 Regular Instruction Equipment-MES	10,691	10,741	-
722 Regular Instruction Equipment-MHS	8,540	8,042	-
722 Regular Instruction Equipment-MMS	7,867	5,748	-
722 Regular Instruction Equipment-MTOWN	10,153	9,146	-
722 Regular Instruction Equipment-OSHS	13,772	11,361	-
722 Regular Instruction Equipment-OSMS	8,044	8,716	-
722 Regular Instruction Equipment-RCHS	22,952	21,391	-
722 Regular Instruction Equipment-RHS	20,260	12,724	-
722 Regular Instruction Equipment-RMS	10,804	10,751	-
722 Regular Instruction Equipment-RVES	17,243	17,596	-
<b>TOTAL</b>	<b><u>26,021,375</u></b>	<b><u>25,638,385</u></b>	<b><u>27,049,062</u></b>
<b>71150 ALTERNATIVE SCHOOLS</b>			
116 Teachers	67,766	79,924	92,817
117 Career Ladder Program	1,000	1,000	1,000
163 Educational Assistants	28,419	19,906	12,205
188 Bonus Payments	-	-	1,000
195 Certified Substitute Teachers	45	500	400
198 Non-Certified Substitute Teacher	825	1,000	2,900
201 Social Security	5,975	6,256	6,840
204 State Retirement	6,728	8,358	9,967
206 Life Insurance	98	89	66
207 Medical Insurance	13,053	6,800	11,601
208 Dental Insurance	750	570	700
211 Local Retirement	-	-	1,000
212 Medicare	1,397	1,463	1,600
299 Other Fringe Benefits	500	1,050	-
429 Instructional Supplies & Materials	1,431	1,493	1,500
<b>TOTAL</b>	<b><u>127,987</u></b>	<b><u>128,408</u></b>	<b><u>143,596</u></b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116 Teachers	2,499,319	2,663,485	2,747,052
117 Career Ladder Program	15,934	15,999	20,000
128 Homebound Teachers	3,825	4,525	5,000
163 Educational Assistants	371,291	378,122	392,184
171 Speech Pathologist	278,213	280,033	291,451
188 Bonus Payments	-	26,600	30,250
195 Certified Substitute Teachers	1,660	8,855	3,000
198 Non-Certified Substitute Teachers	30,440	19,808	40,000
201 Social Security	185,299	196,063	218,794

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM (cont.)</b>			
204 State Retirement	280,513	298,623	318,842
206 Life Insurance	3,069	2,690	2,789
207 Medical Insurance	581,455	574,405	610,590
208 Dental Insurance	22,710	23,190	29,575
210 Unemployment Compensation	1,198	5,215	6,000
211 Local Retirement	-	-	33,000
212 Medicare	43,758	46,411	51,170
299 Other Fringe Benefits	28,720	32,940	-
312 Contracts w/Private Agencies	160,000	-	-
399 Other Contracted Services	19,954	20,865	25,000
429 Instructional Suppl & Materials	18,272	17,327	20,000
449 Textbooks-BOUND	-	375	5,000
499 Other Supplies & Materials	642	754	1,000
725 Special Education Equipment	2,582	4,805	5,000
<b>TOTAL</b>	<b><u>4,548,854</u></b>	<b><u>4,621,087</u></b>	<b><u>4,855,697</u></b>
<b>71300 VOCATIONAL EDUCATION PROGRAM</b>			
116 Teachers	995,266	1,055,973	1,101,698
117 Career Ladder Program	8,000	6,500	7,000
188 Bonus Payments	-	8,400	11,750
195 Certified Substitute Teachers	890	5,810	1,500
198 Non-Certified Substitute Teacher	16,330	11,460	21,000
201 Social Security	60,885	64,239	70,863
204 State Retirement	90,695	96,785	103,313
206 Life Insurance	819	759	759
207 Medical Insurance	182,851	182,339	190,364
208 Dental Insurance	6,000	6,000	8,050
210 Unemployment Compensation	2,475	-	10,000
211 Local Retirement	-	-	11,500
212 Medicare	14,239	15,024	16,573
299 Other Fringe Benefits	9,500	9,750	-
399 Other Contracted Services	3,982	2,706	4,000
429 Instructional Suppl & Materials	52,378	65,371	65,000
449 Textbooks-BOUND	19,332	9,884	10,000
499 Other Supplies & Materials	7,220	7,402	7,500
730 Vocational Equipment	31,132	29,907	30,000
<b>TOTAL</b>	<b><u>1,501,994</u></b>	<b><u>1,578,308</u></b>	<b><u>1,670,870</u></b>
<b>71900 OTHER</b>			
709 Data Processing Equipment	-	-	826,384
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>826,384</u></b>
<b>72110 ATTENDANCE</b>			
105 Supervisor	17,889	18,341	18,989
117 Career Ladder Program	1,800	1,800	1,800
188 Bonus Payments	-	-	150

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>72110 ATTENDANCE (cont.)</b>			
189 Other Salaries & Wages	49,493	45,090	52,745
201 Social Security	3,056	2,760	4,568
204 State Retirement	4,182	3,810	6,640
206 Life Insurance	39	33	33
207 Medical Insurance	6,527	6,239	6,601
208 Dental Insurance	300	300	350
211 Local Retirement	-	-	500
212 Medicare	1,000	937	1,068
299 Other Fringe Benefits	500	500	-
355 Travel	-	-	500
399 Other Contracted Services	26,749	13,065	30,000
499 Other Supplies & Materials	2,182	2,350	3,000
524 In-Service/Staff Development	1,999	2,245	5,000
704 Attendance Equipment	1,858	2,110	5,000
<b>TOTAL</b>	<b>117,574</b>	<b>99,580</b>	<b>136,944</b>
<b>72120 HEALTH SERVICES</b>			
105 Supervisor/Director-CSH	63,650	65,258	63,065
131 Medical Personnel	333,330	335,961	345,090
162 Clerical Personnel	4	-	-
162 Clerical Personnel-CSH	13,394	15,000	15,000
188 Bonus Payments	-	-	500
201 Social Security	19,181	19,359	26,267
201 Social Security-CSH	4,777	4,976	-
204 State Retirement	25,684	26,146	36,804
204 State Retirement-CSH	5,754	5,899	-
206 Life Insurance	301	264	330
206 Life Insurance-CSH	39	33	-
207 Medical Insurance	66,065	60,192	75,587
207 Employee Insurance - Health-CSH	5,191	5,191	-
208 Dental Insurance	2,100	2,100	3,500
208 Dental Insurance-CSH	300	300	-
211 Local Retirement	-	-	3,000
212 Medicare	4,486	4,527	6,143
212 Medicare-CSH	1,117	1,164	-
299 Other Fringe Benefits	1,750	2,250	-
299 Other Fringe Benefits-CSH	500	500	-
320 Dues and Memberships	326	131	500
355 Travel	102	20	1,500
399 Other Contracted Services	13,084	13,091	22,500
399 Other Contracted Services-CSH	3,500	-	-
413 Drugs & Medical Supplies	6,136	8,134	20,000
413 Drugs & Medical Supplies-BES	657	661	-
413 Drugs & Medical Supplies-CMS	647	594	-
413 Drugs & Medical Supplies-DSES	510	505	-
413 Drugs & Medical Supplies-HHS	346	299	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>72120 HEALTH SERVICES CONT</b>			
413 Drugs & Medical Supplies-HMS	368	292	-
413 Drugs & Medical Supplies-KES	783	792	-
413 Drugs & Medical Supplies-MES	404	415	-
413 Drugs & Medical Supplies-MHS	306	313	-
413 Drugs & Medical Supplies-MMS	250	230	-
413 Drugs & Medical Supplies-MTOWN	304	357	-
413 Drugs & Medical Supplies-OSHS	419	457	-
413 Drugs & Medical Supplies-OSMS	207	215	-
413 Drugs & Medical Supplies-RCHS	785	870	-
413 Drugs & Medical Supplies-RHS	523	515	-
413 Drugs & Medical Supplies-RMS	411	407	-
413 Drugs & Medical Supplies-RVES	819	768	-
499 Other Supplies & Materials	5,693	4,399	33,000
499 Other Supplies & Materials-CSH	22,513	22,282	-
524 In-Service/Staff Development	1,525	2,144	7,500
524 In-Service Staff Development-CSH	3,387	3,450	-
599 Other Charges	400	700	1,000
790 Other Equipment	1,020	-	1,500
<b>TOTAL</b>	<b>613,048</b>	<b>611,160</b>	<b>662,786</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
117 Career Ladder Program	3,000	3,000	3,000
123 Guidance Personnel	816,095	837,615	874,353
188 Bonus Payments	-	8,000	8,500
189 Other Salaries & Wages	218,342	229,584	271,091
189 Other Salaries & Wages-FRC	32,733	31,080	-
201 Social Security	60,818	63,635	71,731
201 Social Security-FRC	2,029	1,927	-
204 State Retirement	92,466	96,065	104,479
204 State Retirement-FRC	2,766	2,626	-
206 Life Insurance	840	752	759
206 Life Insurance-FRC	33	24	-
207 Medical Insurance	173,730	142,621	146,004
207 Medical Insurance-FRC	7,607	4,979	-
208 Dental Insurance	5,865	5,994	8,050
208 Dental Insurance-FRC	255	216	-
211 Local Retirement	-	-	11,250
212 Medicare	14,223	14,882	16,776
212 Medicare-FRC	475	451	-
299 Other Fringe Benefits	9,825	10,590	-
299 Other Fringe Benefits-FRC	425	360	-
307 Communication	-	-	2,500
309 Contracts w/ Gov't Agencies	210,000	210,000	210,000
322 Evaluation & Testing	25,975	33,872	35,000
355 Travel	869	1,822	3,500
399 Other Contracted Services	27,134	39,088	42,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>72130 OTHER STUDENT SUPPORT (cont.)</b>			
499 Other Supplies & Materials	1,445	3,453	7,700
499 Other Supplies & Materials-BES	187	191	-
499 Other Supplies & Materials-CMS	200	220	-
499 Other Supplies & Materials-DSES	209	189	-
499 Other Supplies & Materials-FRC	203	94	-
499 Other Supplies & Materials-HHS	197	200	-
499 Other Supplies & Materials-HMS	199	196	-
499 Other Supplies & Materials-KES	201	151	-
499 Other Supplies & Materials-MES	150	134	-
499 Other Supplies & Materials-MHS	148	145	-
499 Other Supplies & Materials-MMS	187	76	-
499 Other Supplies & Materials-MTOWN	178	197	-
499 Other Supplies & Materials-OSHS	173	266	-
499 Other Supplies & Materials-OSMS	197	192	-
499 Other Supplies & Materials-RCHS	447	394.25	-
499 Other Supplies & Materials-RHS	-	124	-
499 Other Supplies & Materials-RMS	168	171	-
499 Other Supplies & Materials-RVES	-	-	-
524 In-Service/Staff Development	3,042	4,662	9,500
524 In-Service/Staff Development-FRC	977	462	-
599 Other Charges	2,338	2,582	4,000
599 Other Charges-FRC	2,497	2,088	-
790 Other Equipment	1,929	2,473	3,500
<b>TOTAL</b>	<b><u>1,720,777</u></b>	<b><u>1,757,842</u></b>	<b><u>1,834,193</u></b>
<b>72210 REGULAR INSTRUCTIONAL PROGRAM</b>			
105 Supervisors	205,869	210,349	215,740
117 Career Ladder Program	8,000	8,000	11,000
127 Career Ladder Ext Contracts	200	-	-
129 Librarians	738,452	719,841	767,924
137 Education Media Personnel	110,189	111,787	115,058
138 Instructional Computer Personnel	271,905	274,255	-
161 Secretary(s)	47,444	48,703	15,184
188 Bonus Payments	-	8,950	10,050
189 Other Salaries & Wages	164,219	87,523	125,785
201 Social Security	87,430	82,668	78,166
204 State Retirement	124,562	119,479	113,919
206 Life Insurance	1,062	869	756
207 Medical Insurance	240,881	221,666	179,567
208 Dental Insurance	7,239	7,299	8,026
210 Unemployment Compensation	-	-	500
211 Local Retirement	-	-	10,500
212 Medicare	21,245	20,152	18,281
299 Other Fringe Benefits	11,915	11,190	-
320 Dues and Memberships	895	1,275	1,500
355 Travel	1,492	2,042	6,750

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTIONAL PROGRAM (cont.)</b>			
355 Travel-ESL	848	1,102	-
399 Other Contracted Services	15,690	81,827	143,000
399 Other Contracted Services-TECH	227,707	224,729	-
432 Library Books	-	-	100,000
432 Library Books-BES	8,107	7,417	-
432 Library Books-CMS	7,835	6,896	-
432 Library Books-DSES	6,681	5,995	-
432 Library Books-HHS	4,909	4,504	-
432 Library Books-HMS	4,584	3,477	-
432 Library Books-KES	9,300	8,765	-
432 Library Books-MES	5,116	4,693	-
432 Library Books-MHS	3,821	3,809	-
432 Library Books-MMS	2,974	2,534	-
432 Library Books-MTOWN	4,686	4,201	-
432 Library Books-OSHS	5,725	5,207	-
432 Library Books-OSMS	2,973	3,284	-
432 Library Books-RCHS	9,939	9,584	-
432 Library Books-RHS	6,268	5,811	-
432 Library Books-RMS	5,069	4,323	-
432 Library Books-RVES	9,327	6,851	-
499 Other Supplies & Materials	13,101	8,738	25,500
499 Other Supplies & Materials-ESL	227	292	-
499 Other Supplies & Materials-TECH	10,527	28,271	-
524 In-Service/Staff Development	8,484	9,946	16,000
524 In-Service/Staff Development-ESL	55	716	-
524 In-Service/Staff Development-TECH	4,792	1,443	-
599 Other Charges	-	-	1,000
599 Other Charges-TECH	520	679	-
790 Other Equipment	2,296	1,112	8,000
790 Other Equipment-TECH	38,032	40,942	-
<b>TOTAL</b>	<b>2,462,592</b>	<b>2,423,194</b>	<b>1,972,206</b>
<b>72215 ALTERNATIVE SCHOOL SUPPORT</b>			
105 Supervisor/Director	73,601	75,437	78,075
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	11,500	11,789	12,205
188 Bonus Payments	-	500	500
201 Social Security	5,166	5,314	5,690
204 State Retirement	7,716	7,951	8,292
206 Life Insurance	59	50	50
207 Medical Insurance	15,498	15,243	16,323
208 Dental Insurance	450	450	525
211 Local Retirement	-	-	500
212 Employee Medicare	1,208	1,243	1,331
299 Other Fringe Benefits	500	500	-
355 Travel	-	94	500

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>72215 ALTERNATIVE SCHOOL SUPPORT (cont.)</b>			
499 Other Supplies & Materials	989	998	1,000
524 In-Service/Staff Development	-	-	-
599 Other Charges	-	-	-
<b>TOTAL</b>	<b>117,687</b>	<b>120,566</b>	<b>125,991</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
105 Supervisors	88,272	90,501	93,703
117 Career Ladder Program	3,000	3,000	3,000
124 Psychological Personnel	263,737	233,251	287,819
162 Clerical Personnel	42,895	43,973	45,528
188 Bonus Payments	-	2,500	3,000
189 Other Salaries & Wages	158,380	206,253	220,000
201 Social Security	32,509	33,338	40,489
204 State Retirement	46,975	48,381	58,930
206 Life Insurance	732	748	889
207 Medical Insurance	109,336	125,446	138,298
208 Dental Insurance	4,281	5,781	9,089
210 Unemployment Compensation	789	1,669	5,000
211 Local Retirement	-	-	3,985
212 Medicare	7,603	7,823	9,469
299 Other Fringe Benefits	3,805	3,945	-
307 Communication	-	-	-
320 Dues and Memberships	-	199	500
336 Maint/Repair/Equipment	1,126	3,367	3,500
355 Travel	5,184	6,202	6,500
399 Other Contracted Services	30,000	37,543	45,000
499 Other Supplies & Materials	386	146	500
524 In-Service/Staff Development	1,519	1,091	2,000
<b>TOTAL</b>	<b>800,529</b>	<b>855,158</b>	<b>977,199</b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
105 Supervisor Director	33,627	33,682	34,585
161 Secretary	29,330	29,623	30,215
188 Bonus Payments	-	250	250
201 Social Security	3,874	3,860	4,033
204 State Retirement	5,518	5,571	5,868
206 Life Insurance	59	50	50
207 Medical Insurance	9,790	9,387	10,024
208 Dental Insurance	450	450	525
211 Local Retirement	-	-	750
212 Medicare	906	903	943
299 Other Fringe Benefits	250	250	-
355 Travel	4,241	9,333	20,000
499 Other Supplies & Materials	4,264	4,440	5,000
524 In-Service/Staff Development	1,230.00	3,199.85	3,000
599 Other Charges	863	-	-
<b>TOTAL</b>	<b>94,402</b>	<b>100,998</b>	<b>115,243</b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>72310 BOARD OF EDUCATION</b>			
118 Secretary to Board	4,000	4,040	4,121
191 Board Member Fees	42,052	45,352	45,000
201 Social Security	2,855	3,062	3,046
204 State Retirement	2,223	2,233	4,421
212 Medicare	668	716	712
215 On-Behalf Pym't for Opeb	242,670	227,138	260,000
305 Audit Services	-	19,850	20,000
320 Dues & Memberships	23,132	30,544	31,000
331 Legal Services	9,194	1,863	30,000
399 Other Contracted Services	4,500	6,000	5,000
506 Liability Insurance	98,262	101,079	128,750
508 Premium on Bonds	-	-	600
510 Trustee's Commission	301,542	361,136	337,500
513 Workman's Compensation	109,300	129,300	139,300
516 Self-Insured Claims	8,704	1,137	20,000
524 In-Service/Staff Development	10,464	9,872	15,000
533 Criminal Investigation of Appl	-	-	200
534 Rfnd to Appl-Crmn'l Investigation	2,458	2,930	5,000
599 Other Charges	1,767	8,181	5,000
<b>TOTAL</b>	<b><u>863,791</u></b>	<b><u>954,435</u></b>	<b><u>1,054,650</u></b>
<b>72320 OFFICE OF THE SUPERINTENDENT</b>			
101 County Official	113,250	134,135	120,000
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	75,915	77,853	80,256
188 Bonus Payments	-	12,500	15,000
201 Social Security	11,686	12,840	13,408
204 State Retirement	17,694	18,136	19,517
206 Life Insurance	117	99	99
207 Medical Insurance	26,934	32,755	37,765
208 Dental Insurance	900	900	1,050
211 Local Retirement	-	-	1,500
212 Medicare	2,814	3,121	3,136
299 Other Fringe Benefits	13,750	1,300	-
307 Communication	8,408	13,446	15,000
320 Dues & Memberships	4,461	6,513	6,500
348 Postal Charges	3,761	4,101	5,000
355 Travel	-	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	1,311	1,957	4,000
524 In-Service/Staff Development	3,023	4,745	7,500
599 Other Charges	1,630	1,748	5,000
701 Administration Equipment	-	419	2,500
<b>TOTAL</b>	<b><u>286,654</u></b>	<b><u>327,566</u></b>	<b><u>340,231</u></b>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>72410 OFFICE OF THE PRINCIPAL</b>			
104 Principals	1,225,036	1,224,309	1,257,063
117 Career Ladder Program	25,000	17,000	18,000
127 Career Ladder Ext Contracts	3,800	-	-
139 Assistant Principals	771,525	820,778	844,095
161 Secretary(s)	959,012	990,851	1,048,389
188 Bonus Payments	-	14,000	14,000
201 Social Security	176,078	181,260	197,256
204 State Retirement	259,647	267,861	287,192
206 Life Insurance	2,363	2,051	2,244
207 Medical Insurance	473,386	449,193	479,051
208 Dental Insurance	18,240	18,510	23,800
211 Local Retirement	-	-	23,750
212 Medicare	41,180	42,391	46,132
299 Other Fringe Benefits	22,325	23,545	-
307 Communication	2,318	9,762	45,000
320 Dues & Memberships	-	-	1,000
320 Dues & Memberships-RCHS	-	765	-
355 Travel	3,914	4,998	5,000
399 Other Contracted Services	9,040	5,836	7,500
399 Other Contracted Services-MHS	-	150	-
499 Other Supplies	-	50	1,200
499 Other Supplies-BES	-	501	-
499 Other Supplies-HMS	-	128	-
499 Other Supplies-RCHS	-	298	-
499 Other Supplies-RMS	-	88	-
524 In-Service/Staff Development	14,238	18,732	20,000
599 Other Charges	1,016	1,016	5,000
599 Other Charges-MHS	150	-	-
599 Other Charges-RCHS	-	27	-
599 Other Charges-RMS	174	-	-
599 Other Charges-STC	3,000	3,995	-
701 Administration Equipment	171	-	31,000
701 Administration Equipment-BES	2,915	1,790	-
701 Administration Equipment-CMS	2,967	2,104	-
701 Administration Equipment-DSES	2,549	1,599	-
701 Administration Equipment-HHS	1,151	1,918	-
701 Administration Equipment-HMS	1,460	971	-
701 Administration Equipment-KES	3,597	2,653	-
701 Administration Equipment-MES	1,811	1,252	-
701 Administration Equipment-MHS	960	1,027	-
701 Administration Equipment-MMS	869	767	-
701 Administration Equipment-MTOWN	1,699	1,276	-
701 Administration Equipment-OSHS	2,190	1,572	-
701 Administration Equipment-OSMS	930	948	-
701 Administration Equipment-RCHS	4,125	1,945	-
701 Administration Equipment-RHS	2,438	496	-
701 Administration Equipment-RMS	1,639	154	-
701 Administration Equipment-RVES	3,640	1,866	-
<b>TOTAL</b>	<b>4,046,553</b>	<b>4,120,433</b>	<b>4,356,672</b>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2017

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>72510 FISCAL SERVICES</b>			
105 Supervisor/Director	82,796	83,624	85,296
119 Bookkeepers	160,870	161,354	167,907
189 Other Salaries & Wages	1,210	555	5,000
201 Social Security	14,525	14,598	16,009
204 State Retirement	20,590	20,701	23,238
206 Life Insurance	168	149	165
207 Medical Insurance	30,880	32,698	34,052
208 Dental Insurance	1,290	1,350	1,750
211 Local Retirement	-	-	2,500
212 Medicare	3,397	3,414	3,744
299 Other Fringe Benefits	1,675	1,750	-
320 Dues and Memberships	-	219	300
355 Travel	73	56	500
399 Other Contracted Services	6,323	6,926	8,000
499 Other Supplies & Materials	6,443	5,981	6,000
524 In-Service/Staff Development	1,701	2,355	2,500
599 Other Charges	1,900	3,512	4,000
701 Administration Equipment	1,529	1,846	2,500
<b>TOTAL</b>	<b><u>335,370</u></b>	<b><u>341,089</u></b>	<b><u>363,461</u></b>
<b>72520 HUMAN SERVICES/PERSONNEL</b>			
105 Supervisor/Director	17,889	18,340	18,989
188 Bonus Payments	-	-	150
201 Social Security	-	-	1,187
204 State Retirement	-	-	1,730
212 Medicare	259	266	278
302 Advertising	-	14	500
399 Other Contracted Services	100	120	500
499 Other Supplies & Materials	-	-	250
524 In-Service/Staff Development	-	-	250
<b>TOTAL</b>	<b><u>18,248</u></b>	<b><u>18,741</u></b>	<b><u>23,834</u></b>
<b>72610 OPERATION OF PLANT</b>			
166 Custodial Personnel	45,984	46,444	23,686
201 Social Security	2,792	2,792	1,469
204 State Retirement	3,886	3,925	2,132
206 Life Insurance	78	66	33
207 Medical Insurance	12,821	12,423	6,606
208 Dental Insurance	600	600	350
212 Medicare	653	653	343
328 Janitorial Services	1,189,187	1,201,704	1,315,773
333 Licenses	2,330	3,255	5,000
347 Pest Control	13,755	13,080	15,000
351 Rentals	960	960	1,500
359 Disposal Fees	34,738	37,658	35,000
399 Other Contracted Services	18,699	19,946	20,000
410 Custodial Supplies	67,964	66,098	68,000

GENERAL PURPOSE SCHOOL FUND

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	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>72610 OPERATION OF PLANT (cont.)</b>			
415 Electricity	1,672,898	1,664,050	1,770,000
434 Natural Gas	343,670	248,262	300,000
454 Water & Sewer	297,475	339,250	380,000
499 Other Supplies & Materials	23,144	18,724	25,000
502 Building & Contents Insurance	141,790	147,339	187,500
599 Other Charges	88,175	98,883	105,000
720 Plant Operation Equipment	4,235	9,999	10,000
<b>TOTAL</b>	<b><u>3,965,834</u></b>	<b><u>3,936,111</u></b>	<b><u>4,272,392</u></b>
<b>72620 MAINTENANCE OF PLANT</b>			
105 Supervisor	69,022	74,712	76,206
167 Maintenance Personnel	458,913	468,379	528,423
201 Social Security	30,911	31,774	37,487
204 State Retirement	44,611	45,891	54,417
206 Life Insurance	468	396	462
207 Medical Insurance	113,645	109,275	125,731
208 Dental Insurance	3,900	3,900	4,900
210 Unemployment Compensation	2,750	-	500
211 Local Retirement	-	-	4,000.00
212 Medicare	7,229	7,431	8,767
299 Other Fringe Benefits	3,250	3,250	-
307 Communication	12,944	17,113	20,000
335 Maint/Repair/Building	45,111	46,929	50,000
336 Maint/Repair/Equipment	62,434	71,692	75,000
399 Other Contracted Services	28,188	38,358	45,000
499 Other Supplies & Materials	88,945	99,511	100,000
599 Other Charges	19,668	20,112	25,000
717 Maintenance Equipment	9,490	7,328	10,000
790 Other Equipment	2,280	2,813	5,000
<b>TOTAL</b>	<b><u>1,003,759</u></b>	<b><u>1,048,864</u></b>	<b><u>1,170,893</u></b>
<b>72710 TRANSPORTATION</b>			
146 Bus Drivers	116,390	109,661	147,622
189 Other Salaries	24,054	35,601	81,450
201 Social Security	7,755	7,986	14,202
204 State Retirement	9,309	9,542	20,616
206 Life Insurance	78	33	198
207 Medical Insurance	6,527	7,512	7,173
208 Dental Insurance	300	300	2,100
211 Local Retirement	-	-	2,000
212 Employer Medicare	2,004	2,066	3,322
299 Other Fringe Benefits	900	1,400	-
313 Contracts w/Parents	1,062	2,526	2,500
<b>TOTAL</b>	<b><u>168,379</u></b>	<b><u>176,626</u></b>	<b><u>281,183</u></b>
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	354,509	329,790	369,164
201 Social Security	20,882	19,125	22,889

GENERAL PURPOSE SCHOOL FUND

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	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES (cont.)</b>			
204 State Retirement	28,039	25,856	33,225
212 Medicare	4,950	4,571	5,353
399 Other Contracted Services	8,610	3,640	5,230
429 Instructional Supplies	-	7,832	18,630
499 Other Supplies & Materials	11,130	-	-
524 In-Service/Staff Development	-	-	2,000
599 Other Charges	18,544	11,580	34,429
<b>TOTAL</b>	<b><u>446,664</u></b>	<b><u>402,394</u></b>	<b><u>490,920</u></b>
<b>73400 EARLY CHILDHOOD EDUCATION</b>			
116 Teachers	156,112	158,527	161,754
163 Educational Assistants	45,128	46,263	47,897
188 Bonus Payments	-	1,500	1,500
195 Certified Substitute Teachers	110	780	500
198 Non-Certified Substitute Teacher	2,080	1,560	2,500
201 Social Security	11,945	12,226	13,277
204 State Retirement	17,926	18,376	19,069
206 Life Insurance	199	165	198
207 Medical Insurance	43,413	42,040	44,723
208 Dental Insurance	1,500	1,500	2,100
211 Local Retirement	-	-	2,500
212 Medicare	2,794	2,859	3,105
299 Other Fringe Benefits	1,750	1,990	-
310 Contracts W/other Public Agencies	361,108	359,893	362,045
355 Travel	228	183	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	7,180	5,267	5,500
499 Other Supplies & Materials	2,146	2,440	4,000
524 In-Service/Staff Development	886	564	1,500
<b>TOTAL</b>	<b><u>663,505</u></b>	<b><u>665,134</u></b>	<b><u>681,668</u></b>
<b>76100 Capital Outlay</b>			
711 Furniture & Fixtures	11,196	17,867	20,000
718 Motor Vehicles	9,420	5,639	10,000
799 Other Capital Outlay	9,028	26,100	20,000
<b>TOTAL</b>	<b><u>29,644</u></b>	<b><u>49,606</u></b>	<b><u>50,000</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>82130 Principal on Debt</b>			
612 Principal on Other Loans	98,316	98,316	98,316
<b>TOTAL</b>	<b>98,316</b>	<b>98,316</b>	<b>98,316</b>
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers to Other Funds	400,000	27,115	400,000
<b>TOTAL</b>	<b>400,000</b>	<b>27,115</b>	<b>400,000</b>
<b>TOTAL EXPENDITURES</b>	<b>50,453,536</b>	<b>50,101,115</b>	<b>53,954,391</b>
<b>FUND BALANCE</b>			
34240 Prepaid Items	5,148	2,550	2,550
34555 Restricted for Education-BEP	773,576	746,461	746,461
34555 Restricted for Education-EXTC	-	-	-
34560 Restricted for Instruction-CL	2,951	3,592	3,592
34660 Committed for Instruction	2,709	-	-
34675 Committed for Capital Outlay	-	-	-
34760 Assigned for Instruction-DRIVE	-	-	-
34790 Assigned for Other Purposes-ERI	485,340	454,276	454,276
34790 Assigned for Other Purposes-LEAVE	142,850	134,684	134,684
<b>TOTAL</b>	<b>1,412,574</b>	<b>1,341,563</b>	<b>1,341,563</b>
Adjustments/Deleted Purchase Orders	165,094	20,946	-
<b>39000 END. UNASSIGNED FUND BALANCE</b>	<b>2,042,971</b>	<b>3,686,655</b>	<b>3,379,568</b>

# *School Federal Projects 142*

*This fund supports the operation of federally funded programs relating to Roane County Schools. Each of the grants has an individual sub fund to maintain the integrity of the funds and ensure they are being spent according to the requirements laid out from 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

6/30/2016	Current Cash	395,835
	Anticipated Revenue	133,477
	<b>Total Anticipated Funds</b>	<b>529,312</b>
	Encumbrances	-
	Anticipated Expenditures	(24,808)
	<b>Total Anticipated Expenditures</b>	<b>(24,808)</b>
	Rest/Comm/Assign	504,504
6/30/2016	<b>Total Equity</b>	<b>504,504</b>

### Fund Balance calculation from 6/30/14 audit

7/1/2014	Restricted	500,000
	<b>Total Fund Balance</b>	<b>500,000</b>
	Revenue Posted	3,725,718
	Anticipated Revenue	133,477
	<b>Total Revenue</b>	<b>3,859,195</b>
	Expenditures	(3,813,624)
	Encumbrances	-
	Anticipated Expenditures	(24,808)
	<b>Total Expenditures</b>	<b>(3,838,432)</b>
	Rest/Comm/Assign	520,763
6/30/2015	<b>Total Equity</b>	<b>520,763</b>

2015 Tax Rate:		-		
7/1/2015	beginning fund balance	520,763		
	Estimated Revenues	4,073,912		
	Estimated Expenditures	(4,073,912)		
6/30/2016	Ending fund balance	520,763	effect on FB:	-

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>TITLE 1-A</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47141	ESEA Title I	1,531,256	1,715,082	1,964,790
	<b>TOTAL</b>	<b>1,531,256</b>	<b>1,715,082</b>	<b>1,964,790</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-101	Teachers	643,992	606,965	617,979
163-101	Educational Assistants	290,140	316,808	337,053
188-101	Bonus Payments	-	6,000	6,000
195-101	Certified Substitutes	-	245	2,800
198-101	Non-Certified Substitutes	8,615	3,658	17,500
201-101	Social Security	51,063	50,773	60,843
204-101	State Retirement	76,540	74,945	86,743
206-101	Life Insurance	1,174	977	1,023
207-101	Medical Insurance	201,281	192,760	205,429
208-101	Dental Insurance	8,100	8,640	9,300
211-101	Local Retirement	-	-	9,450
212-101	Medicare	12,774	12,618	14,229
299-101	Other Fringe Benefits	8,350	9,295	-
399-101	Other Contracted Services	17,299	30,426	35,000
429-101	Instructional Supplies	17,473	41,504	43,450
722-101	Regular Instructional Equipment	43,846	185,496	150,000
	<b>TOTAL</b>	<b>1,380,647</b>	<b>1,541,110</b>	<b>1,596,799</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
189-101	Other Salaries and Wages	-	-	30,000
201-101	Social Security	-	-	1,860
212-101	Medicare	-	-	435
599-101	Other Charges	16,946	17,197	26,000
	<b>TOTAL</b>	<b>16,946</b>	<b>17,197</b>	<b>58,295</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
105-101	Supervisor/Director	51,162	52,454	54,309
161-101	Secretary(s)	21,460	22,000	22,776
188-101	Bonus Payments	-	300	300
196-101	In-Service Training	-	7,400	8,000
201-101	Social Security	4,503	5,094	5,294
204-101	State Retirement	6,505	7,188	7,710
206-101	Life Insurance	47	40	40
207-101	Medical Insurance	11,778	11,322	11,690
208-101	Dental Insurance	360	360	420
212-101	Medicare	1,053	1,191	1,238
355-101	Travel	-	-	8,000
499-101	Other Supplies & Materials	2,541	4,107	10,000
524-101	In-Service/Staff Development	25,876	34,235	164,802
	<b>TOTAL</b>	<b>125,285</b>	<b>145,690</b>	<b>294,579</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 – Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>99100</b>	<b>OPERATING TRANSFERS</b>			
504-101	Indirect Cost	<u>9,614</u>	<u>11,085</u>	<u>15,117</u>
	<b>TOTAL</b>	<u><b>9,614</b></u>	<u><b>11,085</b></u>	<u><b>15,117</b></u>
	deleted purchase orders	<u>(1,236)</u>	<u>-</u>	<u>-</u>
	<b>RESTRICTED FOR EDUCATION</b>	<u>-</u>	<u>-</u>	<u>-</u>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>TITLE 111-1A</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47141-111	Title 1 Grants	-	91,070	100,000
	<b>TOTAL</b>	<b>-</b>	<b>91,070</b>	<b>100,000</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-111	Teachers	-	10,900	11,500
163-111	Educational Assistants	-	26,690	30,450
201-111	Social Security	-	2,331	2,601
204-111	State Retirement	-	689	3,776
212-111	Medicare	-	545	608
399-111	Other Contracted Services	-	-	-
429-111	Instructional Supplies	-	40,243	41,115
	<b>TOTAL</b>	<b>-</b>	<b>81,397</b>	<b>90,050</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
524-111	In-Service/Staff Development	-	8,600	8,950
599-111	Other Charges	-	1,073	1,000
	<b>TOTAL</b>	<b>-</b>	<b>9,673</b>	<b>9,950</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>9,673</b>	<b>9,950</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>TITLE 11-A</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47189	Eisenhower Prof Development State Grants	306,459	320,125	359,952
<b>TOTAL</b>		<b>306,459</b>	<b>320,125</b>	<b>359,952</b>
 <b>EXPENDITURES</b>				
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
188-201	Bonus Payments	-	2,000	2,000
189-201	Other Salaries	204,405	213,532	202,533
196-201	In-Service Training	1,000	3,900	10,000
201-201	Social Security	11,802	12,919	13,301
204-201	State Retirement	18,560	19,827	19,394
206-201	Life Insurance	156	132	132
207-201	Medical Insurance	48,281	34,860	35,215
208-201	Dental Insurance	1,080	900	1,400
211-201	Local Retirement	-	-	2,000
212-201	Medicare	2,760	3,021	3,111
299-201	Other Fringe Benefits	1,650	1,800	-
524-201	In-Service/Staff Development	16,765	27,234	70,866
<b>TOTAL</b>		<b>306,459</b>	<b>320,125</b>	<b>359,952</b>
 <b>RESTRICTED FOR EDUCATION</b>				
		-	-	-

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>S-3 SCHOOL CLIMATE</b>			
<b>REVENUE</b>			
	<b>FEDERAL THROUGH STATE</b>		
47590 Other Federal Through State	28,661	111,499	-
<b>TOTAL</b>	<b>28,661</b>	<b>111,499</b>	<b>-</b>
<b>EXPENDITURES</b>			
	<b>71100 REGULAR INSTRUCTION PROGRAM</b>		
198-421 Non-Certified Substitutes	-	-	-
201-421 Social Security	-	-	-
212-421 Medicare	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>72210 OTHER STUDENT SUPPORT</b>		
399-421 Other Contracted Services	7,591	40,319	-
499-421 Other Supplies & Materials	6,567	68,931	-
524-421 In-Service/Staff Development	11,060	2,250	-
790-421 Other Equipment	-	-	-
<b>TOTAL</b>	<b>25,218</b>	<b>111,499</b>	<b>-</b>
Adjustments/Purchase Orders	3,443	-	-
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>RACE TO THE TOP-FOCUS</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47311 Race To The Top-ARRA	16,487	-	-
<b>TOTAL</b>	<b>16,487</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-541 Teachers	2,838	-	-
163-541 Educational Assistants	838	-	-
201-541 Social Security	228	-	-
204-541 State Retirement	323	-	-
206-541 Life Insurance	-	-	-
207-541 Medical Insurance	-	-	-
208-541 Dental Insurance	-	-	-
212-541 Medicare	53	-	-
299-541 Other Fringe Benefits	-	-	-
399-541 Other Contracted Services	4,902	-	-
722-541 Regular Instructional Equipment	-	-	-
<b>TOTAL</b>	<b>9,182</b>	<b>-</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
189-541 Other Salaries & Wages	-	-	-
201-541 Social Security	-	-	-
212-541 Medicare	-	-	-
355-541 Travel	-	-	-
399-541 Other Contracted Services	515	-	-
599-541 Other Charges	2,070	-	-
<b>TOTAL</b>	<b>2,585</b>	<b>-</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-541 In-Service/Staff Development	4,720	-	-
<b>TOTAL</b>	<b>4,720</b>	<b>-</b>	<b>-</b>
<b>TOTAL EDUCATION</b>	<b>16,487</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>RACE TO THE TOP</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47311 Race To The Top	71,036	-	-
<b>TOTAL</b>	<b>71,036</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-581 Teachers	-	-	-
201-581 Social Security	-	-	-
204-581 State Retirement	-	-	-
206-581 Life Insurance	-	-	-
207-581 Medical Insurance	-	-	-
208-581 Dental Insurance	-	-	-
212-581 Medicare	-	-	-
299-581 Other Fringe Benefits	-	-	-
429-581 Instructional Supplies	-	-	-
722-581 Regular Instructional Equipment	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
599-581 Other Charges	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
196-581 In-Service Training	300	-	-
201-581 Social Security	19	-	-
204-581 State Retirement	27	-	-
212-581 Medicare	4	-	-
399-581 Other Contracted Services	69,140	-	-
499-581 Other Supplies & Materials	-	-	-
524-581 In-Service/Staff Development	1,088	-	-
<b>TOTAL</b>	<b>70,578</b>	<b>-</b>	<b>-</b>
<b>TOTAL EDUCATION</b>	<b>70,578</b>	<b>-</b>	<b>-</b>
<b>99100 OPERATING TRANSFERS</b>			
504-581 Indirect Cost	458	-	-
Adjustments	-	-	-
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>TITLE VI</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47148 Rural Education	22,756	24,074	-
<b>TOTAL</b>	<b>22,756</b>	<b>24,074</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-601 Teachers	-	-	-
195-601 Certified Substitute Teachers	-	-	-
201-601 Social Security	-	-	-
204-601 State Retirement	-	-	-
206-601 Life Insurance	-	-	-
208-601 Dental Insurance	-	-	-
212-601 Medicare	-	-	-
299-601 Other Fringe Benefits	-	-	-
399-601 Other Contracted Services	6,468	14,836	-
<b>TOTAL</b>	<b>6,468</b>	<b>14,836</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-601 In-Service/Staff Development	16,288	9,238	-
<b>TOTAL</b>	<b>16,288</b>	<b>9,238</b>	<b>-</b>
<b>TOTAL EDUCATION</b>	<b>22,756</b>	<b>24,074</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>CARL PERKINS</b>			
<b>REVENUE</b>			
	<b>FEDERAL THROUGH STATE</b>		
47131 Vocational Program Improvement	109,322	105,796	124,231
<b>TOTAL</b>	<b>109,322</b>	<b>105,796</b>	<b>124,231</b>
<b>EXPENDITURES</b>			
	<b>71300 VOCATIONAL EDUCATION</b>		
499-801 Other Supplies and Matierials	-	-	5,000
730-801 Vocational Instructional Equipment	66,123	70,131	82,486
<b>TOTAL</b>	<b>66,123</b>	<b>70,131</b>	<b>87,486</b>
	<b>72130 OTHER STUDENT SUPPORT</b>		
355-801 Travel	22,231	7,525	10,000
399-801 Other Contracted Services	20,968	20,518	19,745
524-801 Inservice Staff Development	-	5,947	6,500
599-801 Other Charges	-	1,725	-
<b>TOTAL</b>	<b>43,199</b>	<b>35,715</b>	<b>36,245</b>
	<b>72230 VOCATIONAL EDUCATION PROGRAM</b>		
355-801 Travel	-	-	500
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>500</b>
<b>TOTAL EDUCATION</b>	<b>109,322</b>	<b>105,846</b>	<b>500</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>(50)</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>IDEA DISCRETIONARY</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47143	Special Education-Grants to States	-	6,481	6,447
	<b>TOTAL</b>	<u>-</u>	<u>6,481</u>	<u>6,447</u>
<b>EXPENDITURES</b>				
	<b>72220 SPECIAL EDUCATION PROGRAM</b>			
499-891	Other Supplies and Materials	-	3,681	3,647
524-891	In-Service/Staff Development	-	2,800	2,800
	<b>TOTAL</b>	<u>-</u>	<u>6,481</u>	<u>6,447</u>
	<b>TOTAL EDUCATION</b>	<u>-</u>	<u>6,481</u>	<u>6,447</u>
	<b>RESTRICTED FOR EDUCATION</b>	<u>-</u>	<u>-</u>	<u>-</u>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>IDEA PART B</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47143	Special Education-Grants to States	<u>1,540,557</u>	<u>1,398,220</u>	<u>1,837,186</u>
	<b>TOTAL</b>	<b><u>1,540,557</u></b>	<b><u>1,398,220</u></b>	<b><u>1,837,186</u></b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
163-901	Educational Assistants	304,919	355,187	370,608
171-901	Speech Pathologists	3,103	3,585	3,500
201-901	Social Security	17,080	19,802	23,195
204-901	State Retirement	26,047	30,225	33,671
206-901	Life Insurance	706	719	759
207-901	Medical Insurance	122,218	137,836	141,859
208-901	Dental Insurance	5,100	5,820	8,050
211-901	Local Retirement	-	-	5,000
212-901	Medicare	3,995	4,631	5,425
299-901	Other Fringe Benefits	4,135	4,818	-
311-901	Contracts with Other School Systems	-	10,260	15,000
312-901	Contracts with Private Agencies	336,980	61,114	180,000
399-901	Other Contracted services	32,420	25,220	75,000
429-901	Instructional Supplies	5,795	15,492	25,000
499-901	Other Supplies	1,842	8,056	16,500
725-901	Special Education Equipment	<u>3,471</u>	<u>32,264</u>	<u>25,000</u>
	<b>TOTAL</b>	<b><u>867,811</u></b>	<b><u>715,030</u></b>	<b><u>928,567</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
124-901	Psychological Personnel	-	-	3,000
161-901	Secretary(s)	37,400	37,774	38,529
162-901	Clerical Personnel	80,021	81,696	82,013
189-901	Other Salaries & Wages	236,408	221,540	268,000
201-901	Social Security	20,245	19,397	24,276
204-901	State Retirement	26,019	25,280	37,969

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>IDEA PART B</b>			
<b>72220 SPECIAL EDUCATION PROGRAM (CONT)</b>			-
206-901 Life Insurance	906	716	825
207-901 Medical Insurance	101,511	100,277	129,773
208-901 Dental Insurance	4,920	4,470	8,750
211-901 Local Retirement	-	-	3,000
212-901 Medicare	4,735	4,537	5,677
299-901 Other Fringe Benefits	2,130	2,380	-
355-901 Travel	351	444	2,500
399-901 Other Contracted Services	124,922.00	133,770	200,000
499-901 Other Supplies & Materials	13,512.00	28,125.36	44,295
524-901 In-Service/Staff Development	5,399	7,413	35,000
790-901 Other Equipment	5,899	6,380	10,000
<b>TOTAL</b>	<b><u>664,378</u></b>	<b><u>674,200</u></b>	<b><u>893,607</u></b>
<b>TOTAL EDUCATION</b>	<b><u>1,532,189</u></b>	<b><u>1,389,230</u></b>	<b><u>1,822,174</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-901 Indirect Cost	7,425	8,990	15,012
<b>TOTAL</b>	<b><u>7,425</u></b>	<b><u>8,990</u></b>	<b><u>15,012</u></b>
Adjustments/Purchase Orders	943	-	-
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>IDEA PRESCHOOL</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47145	Special Education Preschool Grants	87,158	1,398,220	130,970
	<b>TOTAL</b>	<b>87,158</b>	<b>1,398,220</b>	<b>130,970</b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
163-911	Educational Assistants	28,589	35,763	41,363
201-911	Social Security	1,773	2,215	2,565
204-911	State Retirement	1,178	1,172	2,723
206-911	Life Insurance	35	33	33
207-911	Medical Insurance	-	-	4,950
208-911	Dental Insurance	-	300	350
211-911	Local Retirement	-	-	500
212-911	Medicare	415	518	600
299-911	Other Fringe Benefits	410	-	-
399-911	Other Contracted Services	9,676	6,440	12,000
429-911	Instructional Supplies	6,577	7,991	10,000
499-911	Other Supplies	3,383	7,909	14,920
725-911	Special Education	10,611	7,707	15,000
	<b>TOTAL</b>	<b>62,647</b>	<b>70,048</b>	<b>105,004</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
189-911	Other Salaries and Wages	-	-	-
201-911	Social Security	-	-	-
212-911	Medicare	-	-	-
399-911	Other Contracted Services	22,188	15,000	20,000
524-911	In-Service/Staff Development	1,829	1,224	5,000
	<b>TOTAL</b>	<b>24,017</b>	<b>16,224</b>	<b>25,000</b>
<b>TOTAL EDUCATION</b>		<b>86,664</b>	<b>86,272</b>	<b>130,004</b>
<b>99100 OPERATING TRANSFERS</b>				
504-911	Indirect Cost	494	574	966
	<b>TOTAL</b>	<b>494</b>	<b>574</b>	<b>966</b>
<b>RESTRICTED FOR EDUCATION</b>		<b>-</b>	<b>1,311,375</b>	<b>130,004</b>

# *School Cafeteria*

*143*

*This fund supports the operation of all School Cafeterias. This fund is self-supporting without any tax money associated with it.*

## Fund 143 Central Cafeteria

### Cash calculation of fund

6/30/2016 Current Cash	1,195,832	
Anticipated Revenue	815	
<b>Total Anticipated Funds</b>	<b>1,196,647</b>	
Encumbrances	-	
Anticipated Expenditures	(1,666)	
<b>Total Anticipated Expenditures</b>	<b>(1,666)</b>	
Rest/Comm/Assign	1,194,981	
<b>6/30/2016 Total Equity</b>	<b>1,194,981</b>	

### Fund Balance calculation from 6/30/16 audit

7/1/2015 Restricted	1,049,562	
<b>Total Fund Balance</b>	<b>1,049,562</b>	
Revenue Posted	3,710,358	
Anticipated Revenue	815	
<b>Total Revenue</b>	<b>3,711,173</b>	
Expenditures	(3,558,088)	
Encumbrances	-	
Anticipated Expenditures	(1,666)	
<b>Total Expenditures</b>	<b>(3,559,754)</b>	
Rest/Comm/Assign	1,200,981	
<b>6/30/2016 Total Equity</b>	<b>1,200,981</b>	

7/1/2016 beginning fund balance	1,200,981		
Estimated Revenues	3,830,000		
Estimated Expenditures	(3,880,000)		
<b>6/30/2017 Ending fund balance</b>	<b>1,150,981</b>		effect on FB: <u>(50,000)</u>
FB % of expenditures	30%		

**SCHOOL CAFETERIA FUND**

**Fund 143 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>CHARGES FOR CURRENT SERVICES</b>			
43521 Lunch Payments - Children	390,806	370,972	380,000
43522 Lunch Payments - Adults	60,205	67,738	67,000
43523 Income from Breakfast	55,832	57,182	55,000
43525 A La Carte Sales	301,992	301,860	294,000
43990 Other Charges - Services	6,630	8,444	7,000
<b>TOTAL</b>	<b><u>815,465</u></b>	<b><u>806,195</u></b>	<b><u>803,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	843	2,041	1,500
44165 Commodity Rebates	398	-	-
44530 Sale of Equipment	-	-	1,000
<b>TOTAL</b>	<b><u>1,241</u></b>	<b><u>2,041</u></b>	<b><u>2,500</u></b>
<b>STATE OF TENNESSEE</b>			
46520 School Food Service	36,707	34,438	34,500
<b>TOTAL</b>	<b><u>36,707</u></b>	<b><u>34,438</u></b>	<b><u>34,500</u></b>
<b>FEDERAL FUNDS THROUGH STATE</b>			
47111 USDA School Lunch	1,865,414	1,980,060	1,980,000
47112 USDA Commodity	144,376	113,791	250,000
47113 Breakfast	666,010	711,759	700,000
47114 USDA- Other	41,969	62,891	60,000
<b>TOTAL</b>	<b><u>2,717,769</u></b>	<b><u>2,868,501</u></b>	<b><u>2,990,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>3,571,182</u></b>	<b><u>3,711,175</u></b>	<b><u>3,830,000</u></b>
<b>FUND BALANCE/RESERVES</b>			
34570 Restr. For Op, of Non-Instructional Services	929,645	1,045,262	1,196,556
<b>TOTAL</b>	<b><u>929,645</u></b>	<b><u>1,045,262</u></b>	<b><u>1,196,556</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,500,827</u></b>	<b><u>4,756,437</u></b>	<b><u>5,026,556</u></b>
<b>EXPENDITURES</b>			
<b>73100 FOOD SERVICE</b>			
105 Supervisor	67,970	68,650	75,023
119 Accountants/Bookkeepers	42,261	43,324	44,852
162 Clerical Personnel	64,761	65,833	73,192
165 Cafeteria Personnel	1,051,931	1,098,781	1,170,000
201 Social Security	71,371	74,559	84,510
204 State Retirement	74,954	74,869	95,046
206 Life Insurance	1,833	1,472	2,013
207 Medical Insurance	315,512	285,658	298,878
208 Dental Insurance	12,900	12,150	21,350
210 Unemployment Compensation	700	-	1,000
211 Local Retirement	-	-	8,000
212 Medicare	16,692	17,437	19,764

**SCHOOL CAFETERIA FUND**

**Fund 143 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>73100 FOOD SERVICE CON'T</b>			
299 Other Fringe Benefits	6,950	6,524	-
320 Dues and Memberships	832	885	1,000
336 Maintenance/Repair/Equipment	24,419	49,228	40,000
347 Pest Control	7,680	7,680	8,000
354 Transportation - Other than Students	11,497	7,766	15,000
355 Travel	536	593	1,500
359 Disposal Fees	21,605	21,935	25,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	12,041	16,594	16,372
421 Food Preparation Supplies	104,010	119,177	117,500
422 Food Supplies	1,329,045	1,412,541	1,450,000
469 USDA- Commodity	144,376	113,791	250,000
499 Other Supplies and Materials	5,893	6,538	7,500
513 Workman's Comp. Insurance	35,000	35,000	25,000
524 In-Service/Staff Development	4,620	6,597	7,500
599 Other Charges	-	-	500
710 Food Service Equipment	20,595	11,018	20,000
<b>TOTAL</b>	<b><u>3,451,264</u></b>	<b><u>3,559,881</u></b>	<b><u>3,880,000</u></b>
Adjustments	<u>4,301</u>		<u>-</u>
<b>34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS</b>	<b><u>1,045,262</u></b>	<b><u>1,196,556</u></b>	<b><u>1,146,556</u></b>

# *School Transportation*

*144*

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

## Fund 144 School Transportation

### Cash calculation of fund

6/30/2016	Current Cash	825,694	
	Anticipated Revenue	1,091	
	<b>Total Anticipated Funds</b>	<b>826,785</b>	
	Encumbrances	-	
	Anticipated Expenditures	(18,515)	
	<b>Total Anticipated Expenditures</b>	<b>(18,515)</b>	
	Rest/Comm/Assign	808,270	
6/30/2016	<b>Total Equity</b>	<b>808,270</b>	

### Fund Balance calculation from 6/30/15 audit

7/1/2015	Restricted	556,507	
	<b>Total Fund Balance</b>	<b>556,507</b>	
	Revenue Posted	2,263,540	
	Anticipated Revenue	1,091	
	<b>Total Revenue</b>	<b>2,264,631</b>	
	Expenditures	(1,994,353)	
	Encumbrances	-	
	Anticipated Expenditures	(18,515)	
	<b>Total Expenditures</b>	<b>(2,012,868)</b>	
	Rest/Comm/Assign	808,270	
6/30/2016	<b>Total Equity</b>	<b>808,270</b>	

7/1/2017	beginning fund balance	808,270		
	Estimated Revenues	2,143,000	Sales Tax:	1,900,000
	Estimated Expenditures	(2,243,000)		
6/30/2017	Ending fund balance	708,270	effect on FB:	(100,000)
	FB % of expenditures	32%		

**TRANSPORTATION FUND**

**Fund 144 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40210 Local Option Sales Tax	1,900,000	1,900,000	1,800,000
<b>TOTAL</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,800,000</b>
<b>EDUCATION CHARGES</b>			
43570 Receipts from Individual Schools	83,772	80,847	80,000
<b>TOTAL</b>	<b>83,772</b>	<b>80,847</b>	<b>80,000</b>
<b>CHARGES FOR CURRENT SERVICES</b>			
43990 Other Charges	1,425	-	-
<b>TOTAL</b>	<b>1,425</b>	<b>-</b>	<b>-</b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	602	2,029	1,000
44145 Sale of Recycled Materials	1,270	12,314	1,500
44530 Sale of Equipment	-	11,216	10,000
44560 Damages Recovered from Individuals	160	85	500
<b>TOTAL</b>	<b>2,032</b>	<b>25,644</b>	<b>13,000</b>
<b>STATE OF TENNESSEE</b>			
46511 Basic Education Program	250,000	250,000	250,000
<b>TOTAL</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services	-	156	-
<b>TOTAL</b>	<b>-</b>	<b>156</b>	<b>-</b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	-	7,988	-
49800 Transfers In	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>7,988</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>2,237,229</b>	<b>2,264,634</b>	<b>2,143,000</b>
<b>RESTRICTIONS</b>			
34665 Committed for Support Service	345,156	533,525	808,270
<b>TOTAL</b>	<b>345,156</b>	<b>533,525</b>	<b>808,270</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>2,582,385</b>	<b>2,798,159</b>	<b>2,951,270</b>

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>72710 STUDENT TRANSPORTATION</b>			
105 Supervisor/Director	59,288	59,881	61,079
142 Mechanic(s)	114,542	103,117	116,769
146 Bus Drivers	681,389	701,560	710,000
161 Secretary(s)	32,360	26,492	-
162 Clerical Personnel	-	-	32,710
189 Other Salaries & Wages	174,778	187,092	210,000
201 Social Security	63,328	64,668	70,095
204 State Retirement	76,917	78,235	88,250
206 Life Insurance	2,103	1,716	2,145
207 Medical Insurance	58,856	34,944	43,184
208 Dental Insurance	15,030	15,000	19,250
210 Unemployment Compensation	342	1,686	2,500
211 Local Retirement	-	-	10,000
212 Medicare	15,132	15,416	16,393
299 Other Fringe Benefits	9,490	8,700	-
307 Communication	3,557	8,003	15,000
336 Maintenance and Repair	3,852	3,955	7,500
353 Tow - in Service	2,795	5,585	7,500
355 Travel	-	89	500
359 Disposal Fees	170	-	500
399 Other Contracted Services	25,920	63,565	40,000
412 Diesel Fuel	283,331	212,143	315,000
424 Garage Supplies	5,818	12,800	15,000
425 Gasoline	23,273	18,154	25,000
433 Lubricants	15,893.00	16,109.00	20,000
446 Small Tools	603	941	5,000
450 Tires and Tubes	51,068.00	49,013.14	52,500
453 Vehicle Parts	106,486	123,613	150,000
499 Other Supplies & Materials	4,920	2,945	5,000
511 Vehicle & Equipment Insurance	75,853	68,496	85,625
513 Workman's Comp. Insurance	110,000	90,000	90,000
524 In-Service/Staff Development	979	2,026	5,000
599 Other Charges	5,400	5,788	10,000
701 Administration Equipment	-	4,950	1,500
729 Transportation Equipment	2,406	9,774	10,000
<b>TOTAL</b>	<b><u>2,025,879</u></b>	<b><u>1,996,458</u></b>	<b><u>2,243,000</u></b>
Adjustments/Deleted Purchase Orders	22,981	(6,569)	-
<b>34665 COMMITTED FOR SUPPORT SERVICES</b>	<b><u>533,525</u></b>	<b><u>808,270</u></b>	<b><u>708,270</u></b>

# *Extended School Program 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. There is no property tax associated with this fund.*

## Fund 146 Before and After School

### Cash calculation of fund

6/30/2016	Current Cash	13,522	
	Anticipated Revenue	38,073	
	<b>Total Anticipated Funds</b>	<b>51,595</b>	
	Encumbrances	-	
	Anticipated Expenditures	(20,343)	
	<b>Total Anticipated Expenditures</b>	<b>(20,343)</b>	
	Rest/Comm/Assign	31,252	
6/30/2016	<b>Total Equity</b>	<b>31,252</b>	

### Fund Balance calculation from 6/30/16 audit

7/1/2015	Restricted	31,912	
	<b>Total Fund Balance</b>	<b>31,912</b>	
	Revenue Posted	159,138	
	Anticipated Revenue	38,073	
	<b>Total Revenue</b>	<b>197,211</b>	
	Expenditures	(175,028.00)	
	Encumbrances	-	
	Anticipated Expenditures	(20,343.00)	
	<b>Total Expenditures</b>	<b>(195,371)</b>	
	Rest/Comm/Assign	33,752	
6/30/2016	<b>Total Equity</b>	<b>33,752</b>	

7/1/2016	Beginning fund balance	33,752	
	Estimated Revenues	235,000	
	Estimated Expenditures	(235,000)	
6/30/2017	Ending fund balance	33,752	
	FB % of expenditures	14%	
	effect on FB:	-	

**EXTENDED SCHOOL PROGRAM FUND**

**Fund 146 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>EDUCATION CHARGES</b>			
43581 Community Service Fees - Children	149,961	155,200	180,000
<b>TOTAL</b>	<b>149,961</b>	<b>155,200</b>	<b>180,000</b>
<b>STATE OF TENNESSEE</b>			
46110 Juvenile Services Program	16,568	7,330	25,000
46520 School Food Service	11,543	34,680	30,000
<b>TOTAL</b>	<b>28,111</b>	<b>42,010</b>	<b>55,000</b>
<b>TOTAL REVENUE</b>	<b>178,072</b>	<b>197,211</b>	<b>235,000</b>
<b>RESTRICTIONS</b>			
34570 Restricted for Op. of Non-Instructional Services	45,130	27,711	33,750
<b>TOTAL</b>	<b>45,130</b>	<b>27,711</b>	<b>33,750</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>223,202</b>	<b>224,922</b>	<b>268,750</b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	149,995	139,122	175,000
201 Social Security	9,110	8,439	10,850
204 State Retirement	3,485	3,451	4,252
206 Life Insurance	39	33	33
207 Medical Insurance	10,506	10,243	10,804
208 Dental Insurance	300	300	350
211 Local Retirement	-	-	500
212 Medicare	2,131	1,974	2,538
299 Other Fringe Benefits	500	500	-
355 Travel	2,253	1,748	3,000
399 Other Contracted Services	-	-	4,400
422 Food Supplies	6,410	21,184	13,860
499 Other Supplies & Materials	2,942	1,845	4,000
524 In-Service/Staff Development	169	256	500
599 Other Charges	3,451	2,076	4,913
<b>TOTAL</b>	<b>191,291</b>	<b>191,171</b>	<b>235,000</b>
Adjustments/Deleted Purchase Orders	4,200		-
<b>34570 RESTRICTED FOR OP. OF NON-INSTR SVCS</b>	<b>27,711</b>	<b>33,750</b>	<b>33,750</b>

# *General Debt Service 151*

*This fund is used to pay general debt obligations of the county including principal and interest. The property tax associated with this fund is a countywide tax.*

*Roane County adopted a debt policy at the March, 2011 Commission meeting. A part of this policy is that a multi-year debt report is published on an annual basis. Along with this report an executive summary is also published. All of these sources of information are available at*

*[www.roanegov.org](http://www.roanegov.org)*

## Fund 151 General Debt Service

### Cash calculation of fund

6/30/2015	Current Cash	2,166,090
	Anticipated Revenue	(15,000)
	<b>Total Anticipated Funds</b>	<b>2,151,090</b>
	Encumbrances	-
	Anticipated Expenditures	(2,098)
	<b>Total Anticipated Expenditures</b>	<b>(2,098)</b>
	Rest/Comm/Assign	2,148,992
6/30/2015	<b>Total Equity</b>	<b>2,148,992</b>

### Fund Balance calculation from 6/30/14 audit

7/1/2014	Restricted	2,486,672
	<b>Total Fund Balance</b>	<b>2,486,672</b>
	Revenue Posted	2,733,110
	Transfers In	197,409
	Anticipated Revenue	(15,000)
	<b>Total Revenue</b>	<b>2,915,519</b>
	Expenditures	(3,251,102)
	Encumbrances	-
	Anticipated Expenditures	(2,098)
	<b>Total Expenditures</b>	<b>(3,253,200)</b>
	Rest/Comm/Assign	2,148,991
6/30/2015	<b>Total Equity</b>	<b>2,148,991</b>

2015 Tax Rate:	<u>14.00</u>	Proposed 2016 Tax Rate:	_____
7/1/2014 beginning fund balance	2,148,991	Penny Value:	_____
Estimated Revenues	2,878,800	Property Tax:	<u>1,680,000</u>
Estimated Expenditures	<u>(3,157,389)</u>	effect on FB:	<u>(278,589)</u>
6/30/2015 Ending fund balance	<u>1,870,402</u>	FB Policy 50%-150%:	Compliant
FB % of expenditures	59%		

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110	1,702,670	1,717,998	1,711,000
40120	61,092	63,090	58,000
40130	32,904	69,499	29,000
40140	10,792	11,319	8,000
40150	204	-	100
40163	916,357	954,844	950,000
<b>TOTAL</b>	<b><u>2,724,019</u></b>	<b><u>2,816,751</u></b>	<b><u>2,756,100</u></b>
<b>44100 RECURRING ITEMS</b>			
44110	15,707	31,764	15,000
<b>TOTAL</b>	<b><u>15,707</u></b>	<b><u>31,764</u></b>	<b><u>15,000</u></b>
<b>44500 NONRECURRING ITEMS</b>			
44540	-	49,750	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>49,750</u></b>	<b><u>-</u></b>
<b>49000 OTHER SOURCES</b>			
49800	36,175	35,275	39,375
49800	125,894	122,894	119,894
49800	35,340	-	-
<b>TOTAL</b>	<b><u>197,409</u></b>	<b><u>158,169</u></b>	<b><u>159,269</u></b>
<b>RESTRICTIONS</b>			
34580	2,489,052	2,170,406	2,025,954
<b>TOTAL</b>	<b><u>2,489,052</u></b>	<b><u>2,170,406</u></b>	<b><u>2,025,954</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>5,426,187</u></b>	<b><u>5,177,090</u></b>	<b><u>4,956,323</u></b>
<b>EXPENDITURES</b>			
<b>82110 GENERAL GOVERNMENT</b>			
601	-	-	35,000
601	100,000	385,000	750,000
601	-	550,000	700,000
601	1,460,000	230,000	235,000
601	10,629	-	-
612	225,000	475,000	-
612	-	150,000	150,000
<b>TOTAL</b>	<b><u>1,795,629</u></b>	<b><u>1,790,000</u></b>	<b><u>1,870,000</u></b>

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES CON'T</b>			
<b>82120 HIGHWAYS &amp; STREETS</b>			
601 Principal on Bonds-HWY10	100,000	100,000	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>82210 GENERAL GOVERNMENT</b>			
603 Interest on Bonds-2008A	453,525	453,525	453,525
603 Interest on Bonds-2008B	295,988	291,988	276,588
603 Interest on Bonds-2009A	184,650	184,650	168,150
603 Interest on Bonds-2010A	109,950	66,150	59,250
603 Interest on Bonds-RDD02	24,711	-	-
613 Interest on Other Loans-B3A04	40,725	27,788	-
613 Interest on Other Loans-TRI	103,350	103,350	94,950
613 Interest on Other Loans-TRI10	35,438	35,438	35,438
<b>TOTAL</b>	<b>1,248,337</b>	<b>1,162,887</b>	<b>1,087,901</b>
<b>82220 HIGHWAYS &amp; STREETS</b>			
603 Interest on Bonds-HWY10	25,894	22,894	19,894
<b>TOTAL</b>	<b>25,894</b>	<b>22,894</b>	<b>19,894</b>
<b>82310 GENERAL GOVERNMENT</b>			
312 Contract w/Private Agencies	3,943	3,443	4,200
510 Trustee's Commission	54,377	46,730	47,422
699 Other Debt Service-PEAST	25,223	25,182	25,500
<b>TOTAL</b>	<b>83,543</b>	<b>75,354</b>	<b>77,122</b>
<b>TOTAL EXPENDITURES</b>	<b>3,253,403</b>	<b>3,151,136</b>	<b>3,154,917</b>
Adjustments/Deleted Purchase Orders	2,378	-	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b>2,170,406</b>	<b>2,025,954</b>	<b>1,801,406</b>

# *Rural Debt Service 152*

*This fund is used to pay education debt incurred prior to 2002 and the merger of Harriman City Schools. This fund is supported solely through property tax on all residents except those in Harriman and Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school systems at the time.*

*Roane County adopted a debt policy at the March, 2011 Commission meeting. A part of this policy is that a multi-year debt report is published on an annual basis. Along with this report an executive summary is also published. All of these sources of information are available at [www.roanegov.org](http://www.roanegov.org)*

## Fund 152 Rural Debt Service- Closed Fund

### Cash calculation of fund

6/30/2015	Current Cash	1,157,853	
	Anticipated Revenue	4,133	
	<b>Total Anticipated Funds</b>	<b>1,161,986</b>	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Anticipated Expenditures</b>	<b>-</b>	
	Rest/Comm/Assign	1,161,986	
6/30/2015	<b>Total Equity</b>	<b>1,161,986</b>	

### Fund Balance calculation from 6/30/16 audit

7/1/2015	Restricted	1,317,979	
	<b>Total Fund Balance</b>	<b>1,317,979</b>	
	Revenue Posted	1,482,469	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>1,482,469</b>	
	Expenditures	(1,634,373)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(1,634,373)</b>	
	Rest/Comm/Assign	1,166,075	
6/30/2016	<b>Total Equity</b>	<b>1,166,075</b>	

2015 Tax Rate:	0.145	Proposed 2016 Tax Rate:	
7/1/2016 Beginning Fund Balance	1,166,075	Penny Value:	92,147
Estimated Revenues	1,430,650	Property Tax:	1,348,500
Estimated Expenditures	(1,667,958)	effect on FB:	(237,308)
6/30/2017 Ending fund balance	928,767	FB Policy 50%-150%:	Compliant
FB % of expenditures	56%		

**EDUCATION DEBT SERVICE FUND**

<b>Fund 152 -- Fiscal Year Ending June 30, 2017</b>		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Taxes	1,343,675	1,349,123	1,348,500
40120	Trustee's Collection - Prior Years	43,574	49,397	36,250
40130	Clerk and Master's Prior Years	32,904	69,499	29,000
40140	Interest and Penalty	8,457	8,738	8,400
40150	Pick Up Taxes	204	-	1,000
40350	Interstate Communication	3,203	2,457	3,500
	<b>TOTAL</b>	<b><u>1,432,017</u></b>	<b><u>1,479,214</u></b>	<b><u>1,426,650</u></b>
<b>OTHER LOCAL REVENUES</b>				
44110	Investment Income	1,680	3,255	4,000
	<b>TOTAL</b>	<b><u>1,680</u></b>	<b><u>3,255</u></b>	<b><u>4,000</u></b>
49100	Bonds Issued	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL REVENUE</b>	<b><u>1,433,697</u></b>	<b><u>1,482,469</u></b>	<b><u>1,430,650</u></b>
34580	<b>RESTRICTED FOR DEBT SERVICE</b>	<b><u>1,503,598</u></b>	<b><u>1,317,979</u></b>	<b><u>1,166,075</u></b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u>2,937,295</u></b>	<b><u>2,800,448</u></b>	<b><u>2,596,725</u></b>

**EDUCATION DEBT SERVICE**

**Fund 152 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-04REF	-	-	-
601 Principal on Bonds-2010B	100,000	100,000	100,000
601 Principal on Bonds-2014	<u>1,155,000</u>	<u>1,205,000</u>	<u>1,275,000</u>
<b>TOTAL</b>	<b><u>1,255,000</u></b>	<b><u>1,305,000</u></b>	<b><u>1,375,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-04REF	-	-	-
603 Interest on Bonds-2010B	15,250	12,250	9,250
603 Interest on Bonds-2014	<u>320,180</u>	<u>287,840</u>	<u>255,008</u>
<b>TOTAL</b>	<b><u>335,430</u></b>	<b><u>300,090</u></b>	<b><u>264,258</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
399 Other Contracted Services	706	706	600
510 Trustee's Commission	28,180	28,577	28,100
606 Other Debt Issuance Charges	-	-	-
<b>TOTAL</b>	<b><u>28,886</u></b>	<b><u>29,283</u></b>	<b><u>28,700</u></b>
<b>99300 PAYMENTS TO REFUNDED DEBT ESCROW</b>			
699 Other Debt Service	-	-	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL RURAL DEBT SERVICE</b>	<b><u>1,619,316</u></b>	<b><u>1,634,373</u></b>	<b><u>1,667,958</u></b>
Adjustments	-	-	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>1,317,979</u></b>	<b><u>1,166,075</u></b>	<b><u>928,767</u></b>

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# *Education Debt Service 156*

*This fund is used to pay education debt incurred since the inclusion of Harriman Schools. This fund is solely supported by Property Tax on all county residents except for those living in Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school system at the time.*

*Roane County adopted a debt policy at the March, 2011 Commission meeting. A part of this policy is that a multi-year debt report is published on an annual basis. Along with this report an executive summary is also published. All of these sources of information are available at [www.roanegov.org](http://www.roanegov.org)*

## Fund 156 Education Debt Service

### Cash calculation of fund

6/30/2015	Current Cash	497,006	
	Anticipated Revenue	-	
	<b>Total Anticipated Funds</b>	<b>497,006</b>	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Anticipated Expenditures</b>	<b>-</b>	
	Rest/Comm/Assign	497,006	
6/30/2016	<b>Total Equity</b>	<b>497,006</b>	

### Fund Balance calculation from 6/30/16 audit

7/1/2015	Restricted	574,127	
	<b>Total Fund Balance</b>	<b>574,127</b>	
	Revenue Posted	228,328	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>228,328</b>	
	Expenditures	(304,285)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(304,285)</b>	
	Rest/Comm/Assign	498,170	
6/30/2016	<b>Total Equity</b>	<b>498,170</b>	

2015 Tax Rate:	<u>0.020</u>	Proposed 2016 Tax Rate:	
7/1/2016 Beginning Fund Balance	498,170	Penny Value:	<u>103,957</u>
Estimated Revenues	219,500	Property Tax:	<u>208,000</u>
Estimated Expenditures	<u>(300,730)</u>	effect on FB:	<u>(81,230)</u>
6/30/2017 Ending fund balance	<u>416,940</u>		
FB % of expenditures	139%	FB Policy 50%-150%:	<b>Not Compliant</b>

**EDUCATION DEBT SERVICE FUND**

**Fund 156 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	212,594	207,247	208,000
40120 Trustee's Collection - Prior Years	7,425	8,384	6,700
40130 Clerk and Master's Prior Years	4,700	9,928	3,300
40140 Interest and Penalty	1,458	1,496	1,000
40150 Pick Up Taxes	29	-	-
<b>TOTAL</b>	<b><u>226,206</u></b>	<b><u>227,054</u></b>	<b><u>219,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	661	1,275	500
<b>TOTAL</b>	<b><u>661</u></b>	<b><u>1,275</u></b>	<b><u>500</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>654,508</u></b>	<b><u>574,125</u></b>	<b><u>498,170</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>881,375</u></b>	<b><u>802,454</u></b>	<b><u>717,670</u></b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2008C	120,000	120,000	120,000
601 Principal on Bonds-2009B	120,000	125,000	130,000
<b>TOTAL</b>	<b><u>240,000</u></b>	<b><u>245,000</u></b>	<b><u>250,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2008C	34,990	30,490	25,870
603 Interest on Bonds-2009B	26,320	22,720	18,970
<b>TOTAL</b>	<b><u>61,310</u></b>	<b><u>53,210</u></b>	<b><u>44,840</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
312 Contracts w/Private Agencies	1,472	1,597	1,500
510 Trustee's Commission	4,468	4,479	4,390
<b>TOTAL</b>	<b><u>5,940</u></b>	<b><u>6,075</u></b>	<b><u>5,890</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>307,250</u></b>	<b><u>304,285</u></b>	<b><u>300,730</u></b>
Adjustments/Deleted Purchase Orders	-	-	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>574,125</u></b>	<b><u>498,170</u></b>	<b><u>416,940</u></b>

# *General Capital Projects 171*

*This fund is used to purchase medium and major capital assets related to the operation of general county government. This fund is organized by sub fund so as to maintain the integrity of the funding for each specific project.*

*Projects may last multiple years.*

*Please visit [roanegov.org](http://roanegov.org) to view the Capital Report for detail on each of the subfunds and projects the county is working on this fiscal year. The property tax associated with this fund is a countywide tax.*

**General Capital Projects Fund 171**

	A	B	C	D	E	F
1	Cash calculation of fund					
2	<b>5/8/2015</b>	<b>Total</b>	<b>AMB</b>	<b>BAL</b>	<b>CCC</b>	<b>CHJ</b>
3	<b>Current Cash</b>	<b>1,926,178</b>	<b>278,207</b>	<b>13,547</b>	<b>6,539</b>	<b>329,234</b>
4	Anticipated Revenue	108,563	-	886		
5	Anticipated Expenditure	36,989	-		-	
6						
7	<b>Ending Fund Balance</b>	<b><u>2,071,732</u></b>	<b><u>278,207</u></b>	<b><u>14,433</u></b>	<b><u>6,539</u></b>	<b><u>329,234</u></b>
8						
9						
10	<b>7/1/2015</b>	<b>Total</b>	<b>AMB</b>	<b>BAL</b>	<b>CCC</b>	<b>CHJ</b>
11						
12	<b>Beginning Fund Balance</b>	<b><u>2,071,732</u></b>	<b><u>278,207</u></b>	<b><u>14,433</u></b>	<b><u>6,539</u></b>	<b><u>329,234</u></b>
13						
14	<b>Revenues</b>					
15	Property Tax (5 pennies)	590,000	43,000	25,000		
16	Trustee Collections	30,000		30,000		
17	Clerk & Master	-		20,000		
19	Fees	60,000				
20	Grant	16,095				
21	Transfers In	329,000			140,000	100,000
22	<b>101</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
25	<b>Total Revenue</b>	<b>1,045,095</b>	<b>43,000</b>	<b>75,000</b>	<b>140,000</b>	<b>100,000</b>
26						
27	<b>Total Available Funds</b>	<b><u>3,116,827</u></b>	<b><u>321,207</u></b>	<b><u>89,433</u></b>	<b><u>146,539</u></b>	<b><u>429,234</u></b>
28	<b>Transfer Out (sub to sub)</b>					
29	<b>Appropriations</b>	<b>(1,889,295)</b>	<b>(197,000)</b>	<b>(100,000)</b>	<b>(140,000)</b>	<b>(355,000)</b>
30						
31	<b>Ending fund balance</b>	<b><u>1,227,532</u></b>	<b><u>124,207</u></b>	<b><u>(10,567)</u></b>	<b><u>6,539</u></b>	<b><u>74,234</u></b>

General Capital Projects Fund 171

	A	G	H	I	J	L	N
1	Cash calculation of fund			Grant	Grant		
2	<b>5/8/2015</b>	<b>CIF</b>	<b>GWT</b>	<b>HOM</b>	<b>HSG</b>	<b>IND</b>	<b>OES</b>
3	<b>Current Cash</b>	-	1,130	5,994	(352)	80,069	40,897
4	Anticipated Revenue					87,491	
5	Anticipated Expenditure		-			5,000	-
6							
7	<b>Ending Fund Balance</b>	<u>-</u>	<u>1,130</u>	<u>5,994</u>	<u>(352)</u>	<u>172,560</u>	<u>40,897</u>
8							
9							
10	<b>7/1/2015</b>	<b>CIF</b>	<b>GWT</b>	<b>HOM</b>	<b>HSG</b>	<b>IND</b>	<b>OES</b>
11							
12	<b>Beginning Fund Balance</b>	<u>-</u>	<u>1,130</u>	<u>5,994</u>	<u>(352)</u>	<u>172,560</u>	<u>40,897</u>
13							
14	<b>Revenues</b>						
15	Property Tax (5 pennies)						30,000
16	Trustee Collections						
17	Clerk & Master						
19	Fees						
20	Grant				16,095		
21	Transfers In						
22	<b>101</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	<b>Total Revenue</b>		-	-	16,095	-	30,000
26							
27	<b>Total Available Funds</b>	<u>-</u>	<u>1,130</u>	<u>5,994</u>	<u>15,743</u>	<u>172,560</u>	<u>70,897</u>
28	Transfer Out (sub to sub)						
29	Appropriations	-	-	-	(16,095)	-	(42,000)
30							
31	<b>Ending fund balance</b>	<u>-</u>	<u>1,130</u>	<u>5,994</u>	<u>(352)</u>	<u>172,560</u>	<u>28,897</u>

**General Capital Projects Fund 171**

	A	O	P	Q	R
1	Cash calculation of fund				
2	<b>5/8/2015</b>	<b>OFI</b>	<b>RCY</b>	<b>REC</b>	<b>RED</b>
3	<b>Current Cash</b>	90,372	77,051	241,113	98,423
4	Anticipated Revenue			20,186	
5	Anticipated Expenditure	6,348	22,575		
6					
7	<b>Ending Fund Balance</b>	<u>96,720</u>	<u>99,626</u>	<u>261,299</u>	<u>98,423</u>
8					
9					
10	<b>7/1/2015</b>	<b>OFI</b>	<b>RCY</b>	<b>REC</b>	<b>RED</b>
11					
12	<b>Beginning Fund Balance</b>	<u>96,720</u>	<u>99,626</u>	<u>261,299</u>	<u>98,423</u>
13					
14	<u>Revenues</u>				
15	Property Tax (5 pennies)			30,000	
16	Trustee Collections				
17	Clerk & Master				
19	Fees			60,000	
20	Grant				
21	Transfers In	19,000	70,000		
22	<b>101</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	<b>Total Revenue</b>	19,000	70,000	90,000	-
26					
27	<b>Total Available Funds</b>	<u>115,720</u>	<u>169,626</u>	<u>351,299</u>	<u>98,423</u>
28	Transfer Out (sub to sub)				
29	<b>Appropriations</b>	<b>(12,000)</b>	<b>(100,000)</b>	<b>(335,000)</b>	-
30					
31	<b>Ending fund balance</b>	<u>103,720</u>	<u>69,626</u>	<u>16,299</u>	<u>98,423</u>

**General Capital Projects Fund 171**

	A	S	T	U
1	Cash calculation of fund			
2	<b>5/8/2015</b>	<b>SPC</b>	<b>VEH</b>	<b>VOT</b>
3	<b>Current Cash</b>	<b>486,503</b>	<b>77,451</b>	<b>100,000</b>
4	Anticipated Revenue			
5	Anticipated Expenditure	3,066		
6				
7	<b>Ending Fund Balance</b>	<u><b>489,569</b></u>	<u><b>77,451</b></u>	<u><b>100,000</b></u>
8				
9				
10	<b>7/1/2015</b>	<b>SPC</b>	<b>VEH</b>	<b>VOT</b>
11				
12	<b>Beginning Fund Balance</b>	<u><b>489,569</b></u>	<u><b>77,451</b></u>	<u><b>100,000</b></u>
13				
14	<b>Revenues</b>			
15	<b>Property Tax (5 pennies)</b>	126,000	286,000	50,000
16	<b>Trustee Collections</b>			
17	<b>Clerk &amp; Master</b>			
19	<b>Fees</b>			
20	<b>Grant</b>			
21	<b>Transfers In</b>			
22	<b>101</b>	<u>-</u>	<u>-</u>	<u>-</u>
25	<b>Total Revenue</b>	126,000	286,000	50,000
26				
27	<b>Total Available Funds</b>	<u><b>615,569</b></u>	<u><b>363,451</b></u>	<u><b>150,000</b></u>
28	<b>Transfer Out (sub to sub)</b>			
29	<b>Appropriations</b>	<b>(276,000)</b>	<b>(316,200)</b>	-
30				
31	<b>Ending fund balance</b>	<u><b>339,569</b></u>	<u><b>47,251</b></u>	<u><b>150,000</b></u>

## **171 General Capital Projects Fund**

This fund is separated and segregated by using subfunds to monitor, track and maintain the integrity of multiple funding sources. Each of the subfunds is related to a regular operating fund of the county either the General Fund or one of the Special Revenue funds. Since several of these have different tax rates levied for their purposes a system of subfunds is ideal to segregate the funding and ensure money is used for the purpose it was levied. Each subfund maintains a separate cash balance, balance sheet, statement of revenues and statement of expenditures. Any money that goes unspent will stay in its subfund or it will be transferred back to the original operating fund. In the case of property tax assigned to this fund, it is all received into one subfund and held there until Budget Committee and County Commission approve to use it to fund specific projects. Additional information is available in the comprehensive annual report put out each year as an Annual Capital Report available at [roanecountytn.gov](http://roanecountytn.gov).

In total the revenue for this fund including property tax (\$640,000), transfers in from other funds (\$329,000), fees (\$60,000), grants (\$16,095) comes to \$1,045,095. Total appropriation for this fund is \$1,889,295. These appropriations are detailed by sub fund as follows.

### **Fund Balance**

The fund balance policy as adopted by the County Commission in April, 2011 and revised in July of 2012 sets the total fund balance needed at cash flow level.

**AMB – Ambulance Subfund**

The revenue source for this subfund is property tax. There is approximately ½ of a cent of property tax assigned to this subfund.

This subfund is used for the purchase of new ambulances and the large capital equipment needed to furnish the ambulance. This may be durable medical equipment, heart monitors or power cots.

The total appropriation for the Ambulance (AMB) subfund is \$197,000. The ending fund balance on June 30, 2017 is anticipated to be \$0. See Capital Report for October 31, 2016 balances.

<b>Beginning Fund Balance:</b>	\$278,206
<b>Revenue:</b>	\$ 43,000
<b>Appropriation:</b>	<u>\$197,000</u>
<b>Est. Ending Fund Balance:</b>	\$124,206

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>AMBULANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-AMB	Current Property Tax	120,000	240,000	43,000
	<b>TOTAL</b>	<b>120,000</b>	<b>240,000</b>	<b>43,000</b>
<b>NONRECURRING ITEMS</b>				
44530-AMB	Sale of Equipment	-	1,600	-
	<b>TOTAL</b>	<b>-</b>	<b>1,600</b>	<b>-</b>
<b>OTHER SOURCES NON-REVENUE</b>				
49800-AMB	Transfers In	-	122,272	-
	<b>TOTAL</b>	<b>-</b>	<b>122,272</b>	<b>-</b>
	<b>TOTAL</b>	<b>-</b>	<b>363,872</b>	<b>-</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	37,356	278,206
	<b>AVAILABLE FUNDS</b>	<b>120,000</b>	<b>277,356</b>	<b>321,206</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
707-AMB	Building Improvements	82,644	500	-
718-AMB	Motor Vehicles	-	250	125,000
735-AMB	Health Equipment	-	-	72,000
	<b>TOTAL</b>	<b>82,644</b>	<b>750</b>	<b>197,000</b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>37,356</b>	<b>276,606</b>	<b>124,206</b>

**BAL – Balance Subfund**

This subfund is used as a clearinghouse for property tax revenue received by the Capital Projects Fund. All property tax is received here and transferred to other subfunds as needed. Property tax is eligible to be transferred to any subfund within this capital fund.

The purchases of computers, printers, copiers and other office equipment as needed by the county are budgeted within this subfund. These computer purchases are for departments that are within the General Fund (101) that do not have data processing fee revenue associated with them. In addition the trustee commission for this fund is paid for out of this subfund.

The total appropriation for the Balance (BAL) subfund is \$100,000. The ending fund balance on June 30, 2017 is anticipated to be \$545. As of October 31, 2016 there has been a decrease of \$10,000 to the appropriations.

<b>Beginning Fund Balance:</b>	\$ 15,545
<b>Revenue:</b>	\$ 75,000
<b>Appropriation:</b>	<u>\$100,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 545

**GENERAL CAPITAL PROJECTS**

**Fund 171 – Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>BALANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-BAL	Current Property Tax	36,525	(7,597)	25,000
40120-BAL	Trustee's Collections	13,104	(1,603)	30,000
40130-BAL	Cir Clk/Clk & Master	7,050	14,893	20,000
40140-BAL	Interest & Penalty	2,497	3,221	-
40150-BAL	Pick Up Taxes	44	-	-
	<b>TOTAL</b>	<b><u>59,220</u></b>	<b><u>8,914</u></b>	<b><u>75,000</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>72,404</u>	<u>70,352</u>	<u>15,545</u>
	<b>AVAILABLE FUNDS</b>	<b><u>131,624</u></b>	<b><u>79,266</u></b>	<b><u>90,545</u></b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
510-BAL	Trustee's Commission	10,700	13,852	15,000
707-BAL	Building Improvements	-	49,153	-
709-BAL	Data Processing Equipment	14,448	-	-
709-BAL-GL	Data Processing Equipment-GL	-	-	60,000
709-BAL	Data Processing Equipment-PRINT	2,124	-	-
709-BAL	Data Processing Equipment-SHRFF	-	-	25,000
724-BAL	Site Development-RANGE	-	-	-
	<b>TOTAL</b>	<b><u>27,272</u></b>	<b><u>63,004</u></b>	<b><u>100,000</u></b>
<b>99100 TRANSFERS OUT</b>				
	Transfers to Other Sub Funds	<u>34,000</u>	<u>-</u>	<u>-</u>
	Adjustments/Decreased 709-BAL-GL	<u>-</u>	<u>717</u>	<u>(10,000)</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>70,352</u></b>	<b><u>15,545</u></b>	<b><u>545</u></b>

**CCC – Capital for Convenience Centers**

This subfund receives revenue as a transfer in from the operating fund Solid Waste (116). This is used to purchase capital items related to operations of the Convenience Centers throughout the county. There is a transfer in of \$140,000 for the current fiscal year.

For fiscal year 2016 this subfund has one category of expense identified. Site Development at the most necessary sites will be undertaken.

The total appropriation for the Capital for Convenience Centers (CCC) subfund is \$140,000. The ending fund balance on June 30, 2017 is anticipated to be \$6,540.

<b>Beginning Fund Balance:</b>	\$ 6,540
<b>Revenue:</b>	\$140,000
<b>Appropriation:</b>	<u>\$140,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 6,540

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>CAPITAL FOR CONVENIENCE CENTERS</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800-CCC	Transfers In-116	<u>270,000</u>	<u>-</u>	<u>140,000</u>
	<b>TOTAL</b>	<b><u>270,000</u></b>	<b><u>-</u></b>	<b><u>140,000</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>15,479</u>	<u>284,228</u>	<u>6,540</u>
	<b>AVAILABLE FUNDS</b>	<b><u>285,479</u></b>	<b><u>284,228</u></b>	<b><u>146,540</u></b>
<b>EXPENDITURES</b>				
<b>91140</b>	<b>PUBLIC HEALTH &amp; WELFARE PROJECTS</b>			
718-CCC	Motor Vehicles	-	171,940	
724-CCC	Site Development	-	65,962	120,000
733-CCC	Solid Waste Equipment	-	39,786	
790-CCC	Other Equipment	-	-	20,000
791-CCC	Other Construction	<u>1,251</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>1,251</u></b>	<b><u>277,688</u></b>	<b><u>140,000</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>284,228</u></b>	<b><u>6,540</u></b>	<b><u>6,540</u></b>

## **CHJ – Courthouse and Jail Maintenance**

This subfund receives revenue from a transfer from the General Fund (101). The money that is transferred in comes from a specific fee that is levied upon users of the court system. This fee can only be used for maintenance projects at the Jail and Courthouse. A transfer of \$0 is budgeted as a transfer in from the reserve created from the fees collected.

The budgeted expenditures for this include work at both the jail and the courthouse. Work at the jail is fencing needed to prevent inmates from jumping from the 2<sup>nd</sup> floor balcony of the pods. Courthouse appropriations updating the jail's technology and to change the boiler and other projects in the courthouse. Since this subfund has existed there has been a nominal budget set up for the purchase of property around the courthouse and jail. This property may be used as additional parking, additional office space (if an adequate structure exists) or may be used to expand the footprint of the jail or the courthouse.

The total appropriation for the Courthouse and Jail Maintenance (CHJ) subfund is \$355,000. The ending fund balance on June 30, 2017 is anticipated to be \$74,233.

<b>Beginning Fund Balance:</b>	\$329,233
<b>Revenue:</b>	\$100,000
<b>Appropriation:</b>	<u>\$355,000</u>
<b>Est. Ending Fund Balance:</b>	\$74,233

**GENERAL CAPITAL PROJECTS**

<b>Fund 171 -- Fiscal Year Ending June 30, 2017</b>		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>COURTHOUSE &amp; JAIL MAINTENANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-CHJ	Current Property Tax	-	100,000	-
	<b>TOTAL</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>OTHER SOURCES</b>				
49800-CHJ	Transfers In	157,300	-	100,000
	<b>TOTAL</b>	<b>157,300</b>	<b>-</b>	<b>100,000</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	375,339	437,253	329,233
	<b>AVAILABLE FUNDS</b>	<b>532,639</b>	<b>537,253</b>	<b>429,233</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
707-CHJ-CH	Building Improvements-CH	2,000	31,054	175,000
707-CHJ-SECUR	Building Improvements-SECUR	-	-	40,000
707-CHJ	Building Improvements-WIND	-	-	-
708-CHJ	Communication Equipment	-	-	20,000
712-CHJ-AIR	Heating & Air	92,244	160,248	-
715-CHJ	Land	-	-	-
724-CHJ	Site Development-PAVE	-	-	-
790-CHJ-JAIL	Other Equipment-JAIL	-	-	65,000
790-CHJ-TECH	Other Equipment-TECH	-	-	55,000
	<b>TOTAL</b>	<b>94,244</b>	<b>191,302</b>	<b>355,000</b>
<b>91130 PUBLIC SAFETY PROJECTS</b>				
707-CHJ-JAIL	Jail	1,142	-	-
707-CHJ-VIDEO	Video	-	16,717	-
	<b>TOTAL</b>	<b>1,142</b>	<b>16,717</b>	<b>-</b>
	<b>TOTAL EXPEND. COURTHOUSE JAIL MAINT</b>	<b>95,386</b>	<b>208,019</b>	<b>355,000</b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>437,253</b>	<b>329,233</b>	<b>74,233</b>

**HSG – Homeland Security Grant**

The county has been awarded a Homeland Security Grant in the amount of \$16,095 and these funds will be used to purchase equipment to be used in the time of disasters.

<b>Beginning Fund Balance:</b>	\$0
<b>Revenue:</b>	\$16,095
<b>Appropriation:</b>	<u>\$16,095</u>
<b>Est. Ending Fund Balance:</b>	\$0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>HOMELAND SECURITY GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980-HSG	Other State Grants	<u>15,250</u>	<u>15,077</u>	<u>16,095</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>-</u>	<u>(3,283)</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<u><b>15,250</b></u>	<u><b>11,794</b></u>	<u><b>16,095</b></u>
<b>EXPENDITURES</b>				
<b>91130 PUBLIC SAFETY PROJECTS</b>				
790-HSG	Other Equipment	<u>18,533</u>	<u>12,146</u>	<u>16,095</u>
Adjustments/Decreased 709-BAL-GL		<u>-</u>	<u>352</u>	<u>-</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u><b>(3,283)</b></u>	<u><b>-</b></u>	<u><b>-</b></u>

**IND – Industrial Development**

This subfund is used account for contributions from the Industrial Development Board of \$374,119 and from the TVA \$124,548 to serve as a match for a \$380,000 state grant. This grant is to be used for site development in the industrial parks that are located in Roane County.

<b>Beginning Fund Balance:</b>	\$226,225
<b>Revenue:</b>	\$878,667
<b>Appropriation:</b>	<u>\$930,028</u>
<b>Est. Ending Fund Balance:</b>	\$174,864

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>INDUSTRIAL DEVELOPMENT</b>				
<b>REVENUE</b>				
40110	Current Property Tax	-	-	-
<b>NOINRECURRING ITEMS</b>				
44570-IND-IDB	Contributions & Gifts	-	85,826	374,119
44570-IND-TVA	Contributions & Gifts	-	171,652	124,548
	<b>TOTAL</b>	<b>-</b>	<b>257,478</b>	<b>498,667</b>
<b>OTHER STATE GRANTS</b>				
46980-IND-LND	Other State Grants	-	-	380,000
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	321,143	226,225
	<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>578,621</b>	<b>1,104,892</b>
<b>EXPENDITURES</b>				
	<b>91190 OTHER GENERAL GOV PROJECTS</b>			
724-IND	Site Development	-	666,061	930,028
	Adjustment/Contribution to be received		250,000	
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>321,143</b>	<b>226,225</b>	<b>174,864</b>

**OES – Office of Emergency Services**

This subfund originally was set up to contain the revenue and costs related to the site development and building of a new structure for the Office of Emergency Services. TVA has leased to Roane County a 5-acre tract of land on which to locate the building. Since this project did not fall through then funds are used to purchase data equipment and other equipment to be used by the Office of Emergency Services.

Revenue to this sub fund comes from property tax. Revenue is estimated at \$30,000. The ending fund balance on June 30, 2017 is anticipated to be \$16,897

<b>Beginning Fund Balance:</b>	\$29,200
<b>Revenue:</b>	\$30,000
<b>Appropriation:</b>	<u>\$42,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 4,200

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
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**OFFICE OF EMERGENCY SERVICES**

**REVENUE**

**LOCAL TAXES**

40110-OES	Current Property Tax	30,000	30,000	30,000
40120-OES	Trustee's Collections	-	20,000	-
		<u>30,000</u>	<u>50,000</u>	<u>30,000</u>

**RESTRICTIONS**

34585	Restricted for Capital Projects	-	29,200	28,897
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**AVAILABLE FUNDS**

<u>30,000</u>	<u>79,200</u>	<u>58,897</u>
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**EXPENDITURES**

**91130 PUBLIC SAFETY PROJECTS**

706-OES	Building Construction	800	-	-
709-OES	Data Processing	-	-	24,000
790-OES	Other Equipment	-	38,303	18,000

**TOTAL**

<u>800</u>	<u>38,303</u>	<u>42,000</u>
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34585	REST. FOR CAPITAL PROJECTS	<u>29,200</u>	<u>79,200</u>	<u>16,897</u>
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**OFI – Other Facility Improvements**

This subfund contains funding for building improvements at other county owned facilities. During this fiscal year, the commission has approved to fund repair projects on the Animal Shelter located in Rockwood totaling \$12,000.

<b>Beginning Fund Balance:</b>	\$50,024
<b>Revenue:</b>	\$19,000
<b>Appropriation:</b>	<u>\$12,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 57,024

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>OTHER FACILITY IMPROVEMENT REVENUE</b>				
<b>OTHER STATE REVENUES</b>				
46980-OFI	Other State Grants-HEALT	-	-	-
<b>OTHER SOURCES</b>				
44530-OFI	Sale of Equipment	630	-	-
49700-OFI	Insurance Recovery	4,340	-	-
49800-OFI	Transfers In	3,000	34,000	19,000
<b>TOTAL</b>		<b>7,970</b>	<b>34,000</b>	<b>19,000</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	280,439	35,049	50,024
<b>AVAILABLE FUNDS</b>		<b>288,409</b>	<b>69,049</b>	<b>69,024</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN. PROJECTS</b>				
707-OFI	Building Improvements-ANIML	-	-	12,000
707-OFI	Building Improvements-HEALT	26,533	18,778	-
707-OFI	Building Improvements-ROOF	-	-	-
707-OFI	Building Improvements-UTEX	214,673	247	-
712-OFI	Heating & Air-HEALT	12,154	-	-
<b>TOTAL</b>		<b>253,360</b>	<b>19,025</b>	<b>12,000</b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>35,049</b>	<b>50,024</b>	<b>57,024</b>

**RCY – Recycling**

This sub fund is used for capital projects relating to the Recycling Center located in Midtown.

This sub fund has no additional revenue this fiscal year. All expenditures will come from fund balance.

Expenditures in this sub fund are related to the updating of the convenience center located at the Midtown recycling center.

The total appropriation for the Recycling (RCY) subfund is \$100,000. The ending fund balance on June 30, 2017 is anticipated to be \$24,476

<b>Beginning Fund Balance:</b>	\$ 54,476
<b>Revenue:</b>	\$ 70,000
<b>Appropriation:</b>	<u>\$100,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 24,476

**GENERAL CAPITAL PROJECTS**

**Fund 171 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>RECYCLING REVENUE</b>			
	<b>OTHER SOURCES</b>		
44530-RCY	7,000	-	-
49800-RCY	-	-	70,000
	<b>TOTAL</b>	<b>-</b>	<b>70,000</b>
	<b>STATE OF TENNESSEE</b>		
46980-RCY	25,000	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
	<b>RESTRICTIONS</b>		
34585	334,573	103,818	54,476
	<b>AVAILABLE FUNDS</b>	<b>103,818</b>	<b>124,476</b>
<b>EXPENDITURES</b>			
	<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>		
321-RCY	8,500	-	-
724-RCY	-	-	-
724-RCY	30,649	-	70,000
733-RCY	93,316	49,342	10,000
733-RCY	110,000	-	-
790-RCY	20,224	-	20,000
791-RCY	66	-	-
	<b>TOTAL</b>	<b>49,342</b>	<b>100,000</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>54,476</b>	<b>24,476</b>

## **REC –Recreation**

This sub fund is used for capital projects related to recreation activities within the Roane County Park System. The park system includes; Roane County Park, Emory Gap Park, Riley Creek Campground, Caney Creek RV Park, Caney Creek Marina and Swan Pond Sports Complex. The sports complex has its own sub fund. REC receives revenue from the fees earned at the RV Park and Marina. This is budgeted to be \$60,000. See the Capital Project Report on the county website that shows changes made to the original budget.

The expenditures for fiscal year 2017 include:

Updates to the cottage \$10,000

Truck for SPC \$15,000

Finish Mower \$10,000

Bridge at Caney Campground \$125,000

The total appropriation for the Recreation (REC) subfund is \$335,000. The ending fund balance on June 30, 2017 is estimated to be \$16,299.

<b>Beginning Fund Balance:</b>	\$261,299
<b>Revenue:</b>	\$ 60,000
<b>Appropriation:</b>	<u>\$335,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 16,299

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>RECREATION REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-REC	Current Property Tax	-	-	30,000
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>30,000</u>
<b>FEES</b>				
43340-REC	Recreation Fees-CANEY	32,061	34,589	30,000
43340-REC	Recreation Fees-RV	29,976	34,468	30,000
	<b>TOTAL</b>	<u>62,037</u>	<u>69,058</u>	<u>60,000</u>
<b>NONRECURRING ITEMS</b>				
44570-REC	Contributions and Gifts	10,000	-	-
	<b>TOTAL</b>	<u>10,000</u>	<u>-</u>	<u>-</u>
<b>STATE OF TENNESSEE</b>				
46980-REC	Other State Grants-REC-PLAYG	48,628	-	-
46980-REC	Other State Grants-REC-WOIL	-	-	-
	<b>TOTAL</b>	<u>48,628</u>	<u>-</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	188,583	252,210	261,299
	<b>AVAILABLE FUNDS</b>	<u>309,248</u>	<u>321,268</u>	<u>351,299</u>
<b>EXPENDITURES</b>				
<b>91150 SOCIAL, CULTURAL &amp; REC PROJECTS</b>				
705-REC	Bridge Construction	-	109	175,000
705-REC	Bridge Construction-CANEY	-	-	125,000
707-REC	Building Improvements	-	-	10,000
717-REC	Maintenance Equipment-MOW	8,244	40,678	10,000
718-REC	Motor Vehicles	23,189	19,182	15,000
724-REC	Site Development	-	-	-
724-REC	Site Development-PLAY	79	-	-
724-REC	Site Development-SHLT1	-	-	-
724-REC	Site Development-SHORE	25,526	-	-
724-REC	Site Development-SPLSH	-	-	-
790-REC	Other Equipment-WOIL	-	-	-
	<b>TOTAL</b>	<u>57,038</u>	<u>59,969</u>	<u>335,000</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<u>252,210</u>	<u>261,299</u>	<u>16,299</u>

**RED – Red Diamond**

This subfund accounts for matching funds that were left over from a grant that was awarded to the county in 2009 for sewer lines in the industrial parks. The subfund has no current plans for additional projects at this time

<b>Beginning Fund Balance:</b>	\$ 98,424
<b>Revenue:</b>	\$ 0
<b>Appropriation:</b>	<u>\$ 86,081</u>
<b>Est. Ending Fund Balance:</b>	\$ 12,343

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>FIDP PROJECT REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	-	-	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	112,343	112,343	98,424
<b>AVAILABLE FUNDS</b>		<b>112,343</b>	<b>112,343</b>	<b>98,424</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMINISTRATION</b>				
724-RED	Site Development	-	13,919	86,081
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>112,343</b>	<b>98,424</b>	<b>12,343</b>

### **SPC – Swan Pond Complex**

This sub fund is used for capital projects related to activities at the Swan Pond Sports Complex. This is property that is owned by TVA and leased to Roane County for use as a recreation facility. It falls under the recreation department.

The expenditures for fiscal year 2017 include survey work, engineering, and additional site development.

The total appropriation for the Swan Pond (SPC) subfund is \$276,000. The ending fund balance on June 30, 2017 is estimated to be \$205,875. See the Capital Project Report on the county's website to see changes in the original plans.

<b>Beginning Fund Balance:</b>	\$481,875
<b>Revenue:</b>	\$126,000
<b>Appropriation:</b>	<u>\$276,000</u>
<b>Est. Ending Fund Balance:</b>	\$205,875

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

		Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>SWAN POND COMPLEX</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAX</b>				
40110	Current Property Tax	-	-	126,000
<b>CONTRIBUTIONS &amp; GIFTS</b>				
44570	Contributions & Gifts	-	1,563	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	601,572	601,572	481,875
<b>AVAILABLE FUNDS</b>		<b>601,572</b>	<b>603,135</b>	<b>607,875</b>
<b>EXPENDITURES</b>				
<b>91150 SOCIAL, CULTURAL &amp; REC. PROJECTS</b>				
724-SPC	Site Development	-	119,697	276,000
		-	119,697	276,000
34585	REST. FOR CAPITAL PROJECTS	601,572	481,875	205,875

**VEH – Vehicles**

This sub fund is for the purchase of vehicles. Each year there are several vehicles needed by different departments throughout the county. The school system and highway department have their own separate capital funds which are used for the purchase of their vehicles.

Revenue for this sub fund comes from property tax. If any vehicles are sold for scrap that revenue would then also come into this sub fund to support the purchase of a replacement vehicle. As vehicles are sold that revenue is received into this sub fund. Revenue is budgeted at \$280,000.

Expenditures in this sub fund are vehicles. Generally these will be replacement vehicles for cars or trucks that are ready for surplus. These surplused vehicles are then either given to another county department, donated to a volunteer fire department or sold on the govdeals website. For fiscal year 2015 the Sheriff has money budgeted for replacement patrol cars. The Office of Emergency Services, Animal Control, Maintenance and Codes enforcement each have a truck budgeted to be purchased.

The total appropriation in this sub fund is \$316,200. The ending fund balance on June 30, 2017 is estimated to be \$48,361

<b>Beginning Fund Balance:</b>	\$ 78,561
<b>Revenue:</b>	\$286,000
<b>Appropriation:</b>	<u>\$316,200</u>
<b>Est. Ending Fund Balance:</b>	\$ 48,361

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>VEHICLES</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110	250,000	280,000	286,000
<b>NON-RECURRING ITEMS</b>			
42910	266	-	-
44145	-	-	-
44530	7,905	7,100	-
<b>TOTAL</b>	<b>8,171</b>	<b>7,100</b>	<b>-</b>
<b>OTHER SOURCES</b>			
49700	1,110	1,110	-
<b>RESTRICTIONS</b>			
34585	70,797	51,748	78,561
<b>AVAILABLE FUNDS</b>	<b>330,078</b>	<b>339,958</b>	<b>364,561</b>
<b>EXPENDITURES</b>			
<b>91190 OTHER GENERAL GOVT PROJECTS</b>			
718-VEH	207,924	206,666	253,200
718-VEH	-	-	35,000
718-VEH	21,735	21,580	28,000
718-VEH	-	-	-
718-VEH	-	28,800	-
718-VEH	8,285	-	-
718-VEH	40,386	4,352	-
718-VEH	-	-	-
<b>TOTAL</b>	<b>278,330</b>	<b>261,397</b>	<b>316,200</b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b>51,748</b>	<b>78,561</b>	<b>48,361</b>

**VOT – Voting Machines**

The Election Commission notified Budget Committee that the County was going to be required to purchase new voting machines and go back to paper ballots. The Administrator of Elections estimated the cost to be \$500,000 with \$100,000 being provided by the State of Tennessee.

Revenue for this sub fund comes from property tax. Revenue is budgeted to be \$50,000.

There are no expenditures planned in this sub fund for fiscal year 2017. The plan is to accumulate the money needed to purchase the voting machines first.

Estimated ending fund balance for the Voting Machines (VOT) sub fund is \$150,000.

<b>Beginning Fund Balance:</b>	\$1000,000
<b>Revenue:</b>	\$50,000
<b>Appropriation:</b>	<u>\$0</u>
<b>Est. Ending Fund Balance:</b>	\$150,000



# *Highway Capital Projects 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.*

**GENERAL CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>FY17 PROJECTS</b>			
<b>BEGINNING RESERVE</b>			
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
<b>EXPENDITURES</b>			
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>			
707-015 Building Improvements	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>60,000</u>	<u>-</u>

**GENERAL CAPITAL PROJECTS**

**Fund 176 – Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>BRIDGE</b>				
	<b>NONRECURRING ITEMS</b>			
44540-BRG	Sale of Property-BRG	-	500	-
	<b>TOTAL</b>	<b>-</b>	<b>500</b>	<b>-</b>
	<b>OTHER LOCAL REVENUES</b>			
46410-BRG	Bridge Program	-	-	300,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
49700-BRG	Insurance Recovery-BRG	-	4,270	-
	<b>TOTAL</b>	<b>-</b>	<b>4,270</b>	<b>-</b>
49800-BRG	Transfers In-BRG	50,000	-	-
	<b>TOTAL</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>200,000</b>	<b>124,442</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>50,000</b>	<b>204,770</b>	<b>424,442</b>
<b>EXPENDITURES</b>				
<b>91200</b>	<b>HIGHWAY &amp; STREET CAPITAL PROJECTS</b>			
705-BRG	Bridge Construction	38,924	41,404	310,000
	<b>TOTAL</b>	<b>38,924</b>	<b>41,404</b>	<b>310,000</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>11,076</b>	<b>50,000</b>	<b>114,442</b>

**GENERAL CAPITAL PROJECTS**

**Fund 176 – Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>EQUIPMENT REVENUE</b>				
<b>NONRECURRING ITEMS</b>				
44530-EQP	Sale of Equipment	2,302	4,000	-
	<b>TOTAL</b>	<b>2,302</b>	<b>4,000</b>	<b>-</b>
<b>NON REVENUE</b>				
49700-EQP	Insurance Recovery	100,000	44,500	-
49800-EQP	Transfers In from Sub Funds	170,000	264,500	-
	<b>TOTAL</b>	<b>270,000</b>	<b>309,000</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>272,302</b>	<b>313,000</b>	<b>-</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	170,000	327,117
	<b>AVAILABLE FUNDS</b>	<b>272,302</b>	<b>483,000</b>	<b>327,117</b>
<b>EXPENDITURES</b>				
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>				
705-EQP	Bridge Construction	-	-	-
707-EQP	Building Improvements	-	-	-
714-EQP	Highway Equipment	202,431	290,378	230,000
718-EQP	Motor Vehicles	38,300	43,365	100,000
	<b>TOTAL</b>	<b>240,731</b>	<b>333,743</b>	<b>330,000</b>
	Adjust/purchase orders		177,860	2,883
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>31,571</b>	<b>327,117</b>	<b>-</b>

# HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2017

		Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44110	Interest Earned	13	13	-
	<b>TOTAL</b>	<b>13</b>	<b>13</b>	<b>-</b>
<b>OTHER SOURCES (NON-REVENUE)</b>				
49800	Transfers In	195,769	195,769	-
49800	Transfers In from Subfunds	152,100	152,100	-
	<b>TOTAL</b>	<b>347,869</b>	<b>347,869</b>	<b>-</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Outlay	415,000	492,882	576,264
	<b>AVAILABLE FUNDS</b>	<b>762,882</b>	<b>840,764</b>	<b>576,264</b>
<b>TRANSFERS OUT</b>				
99100	Transfers to Subfunds (Fund Balance)	270,000	264,500	373,597
34585	Restricted for Capital Outlay	492,882	576,264	202,667

# *Educational Capital Projects*

*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.*

## 177 Education Capital Fund

06/30/2016	Total	BUS	MNT	PH2	SEC
<b>Current Cash</b>	841,346	655,599	141,435	42,536	1,776
<b>Anticipated Revenue</b>	1,120	1,120	-	-	-
<b>Anticipated Expenditures</b>	<u>(2,033)</u>	<u>-</u>	<u>-</u>	<u>(2,033)</u>	<u>-</u>
<b>Ending Cash</b>	840,433	656,719	141,435	40,503	1,776

**7/1/2016**

<b>Beginning Fund Balance</b> (not programmed)	-	-	-	-	-
unspent from prior projects	<u>840,433</u>	<u>656,719</u>	<u>141,435</u>	<u>40,503</u>	<u>1,776</u>
<b>Available Fund Balance</b>	840,433	656,719	141,435	40,503	1,776

**Revenues**

<b>Property Tax</b>	952,000	504,000	448,000	-	-
<b>Trustee Collections</b>	28,560	15,120	13,440	-	-
<b>Clerk and Master Prior Year</b>	-	7,560	6,720	-	-
<b>Interest and Penalty</b>	-	2,520	2,240	-	-
<b>Transfer from 171</b>	<u>400,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
<b>Total Revenue</b>	1,380,560	529,200	670,400	-	200,000
<b>Total Available Funds</b>	<u><u>2,220,993</u></u>	<u><u>1,185,919</u></u>	<u><u>811,835</u></u>	<u><u>40,503</u></u>	<u><u>201,776</u></u>

**Transfers between subfunds**

<b>Appropriations</b>	(1,580,018)	(556,080)	(783,937)	(40,001)	(200,000)
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<b>Ending fund balance</b> (not programmed)	<u><u>640,975</u></u>	<u><u>629,839</u></u>	<u><u>27,898</u></u>	<u><u>502</u></u>	<u><u>1,776</u></u>
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**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>BUS</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax-BUS	457,546	502,048	504,000
40120 Trustee's Collections-BUS	16,495	16,909	15,120
40130 Cir Clk/Clk & Master Collections-BUS	8,932	1,856	7,560
40140 Interest and Penalties-BUS	2,902	3,032	2,520
40150 Pick-up taxes-BUS	55	-	-
<b>TOTAL</b>	<b><u>485,931</u></b>	<b><u>523,845</u></b>	<b><u>529,200</u></b>
<b>NONRECURRING ITEMS</b>			
49700 Insurance Recovery-BUS	93,295	104,941	-
<b>TOTAL</b>	<b><u>93,295</u></b>	<b><u>104,941</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Outlay	93,295	497,805	655,599
<b>AVAILABLE FUNDS</b>	<b><u>672,521</u></b>	<b><u>1,126,591</u></b>	<b><u>1,184,799</u></b>
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
510-BUS Trustee's Commission	9,534	16,081	10,080
718-BUS Motor Vehicles	-	537,225	-
790-BUS Other Equipment	-	-	546,000
<b>TOTAL</b>	<b><u>9,534</u></b>	<b><u>553,306</u></b>	<b><u>556,080</u></b>
Adjustment/purchase order	165,182	(82,314)	(1,120)
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>497,805</u></b>	<b><u>655,599</u></b>	<b><u>629,839</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>MNT REVENUE</b>				
40110	Current Property Taxes	-	228,000	448,000
40120	Trustee's Collections - PY	-	-	13,440
40130	Clerk and Master Prior Year	-	-	6,720
40140	Interest and Penalty	-	-	2,240
		-	228,000	470,400
<b>OTHER SOURCES</b>				
49800	Transfer In	-	-	200,000
<b>RESERVES</b>				
34585	Restricted for Capital Outlay	-	-	141,435
	<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>228,000</b>	<b>811,835</b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
510	Trustee's collections	-	-	8,960
707-MNT	Building Improvements	-	103,017	774,977
707-MNT HMS	Building Improvements	-	8,240	-
707-MNT OSHS	Building Improvements	-	8,875	-
707-MNT OSMS	Building Improvements	-	1,161	-
707-MNT RCHS	Building Improvements	-	14,350	-
707-MNT RHS	Building Improvements	-	2,050	-
707-MNT RVES	Building Improvements	-	19,783	-
	<b>TOTAL</b>	<b>-</b>	<b>157,476</b>	<b>783,937</b>
	Adjustments		70,911	
34585	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b>-</b>	<b>141,435</b>	<b>27,898</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>PHASE II</b>			
<b>REVENUE</b>			
48140 Contracted Services-PH2	11,339	-	-
49800 Transfers In	-	-	-
34585 Restricted for Capital Outlay	388,969	166,036	40,503
<b>AVAILABLE FUNDS</b>	<b>400,308</b>	<b>166,036</b>	<b>40,503</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189-PH2 Other Salaries & Wages	21,055	19,960	20,360
201-PH2 Social Security	1,305	1,238	1,262
204-PH2 State Retirement	1,607	1,687	1,832
206-PH2 Life Insurance	-	-	-
207-PH2 Medical Insurance	-	-	-
208-PH2 Dental Insurance	-	-	-
212-PH2 Employer Medicare	305	289	295
299-PH2 Other Fringe Benefitsf	-	-	-
707-PH2 Building Improvements	-	-	16,252
707-PH2 Building Improvements-HMS	-	-	-
707-PH2 Building Improvements-OSHS	-	-	-
707-PH2 Building Improvements-RCHS	-	-	-
707-PH2 Building Improvements-RHS	-	-	-
707-PH2 Building Improvements-RVES	-	-	-
707-PH2 Building Improvements-WHES	-	-	-
<b>TOTAL</b>	<b>24,272</b>	<b>23,174</b>	<b>40,001</b>
<b>99100 Transfers Out (other sub fund)</b>	<b>210,000</b>	<b>102,359</b>	<b>-</b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b>166,036</b>	<b>40,503</b>	<b>502</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 – Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>SECURITY REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	-	-	200,000
34585	Restricted for Capital Outlay	827	827	1,776
<b>AVAILABLE FUNDS</b>		<b>827</b>	<b>827</b>	<b>201,776</b>
<b>EXPENDITURES</b>				
91300-707	Building Improvements	-	-	200,000
	Adjustment		949	
34585	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b>827</b>	<b>1,776</b>	<b>1,776</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>2014</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	256,849	392,926	-
34585	Restricted for Capital Outlay	-	104,878	-
<b>AVAILABLE FUNDS</b>		<b>256,849</b>	<b>497,804</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
321-014	Engineering Services-MMS	1,250	-	-
707-014	Building Improvements	5,426	3,303	-
707-014	Building Improvements-BES	-	4,200	-
707-014	Building Improvements-BUS	8,478	19,277	-
707-014	Building Improvements-FIRE	4,925	3,658	-
707-014	Building Improvements-HHS	14,019	-	-
707-014	Building Improvements-KES	-	23,605	-
707-014	Building Improvements-MES	2,755	5,134	-
707-014	Building Improvements-MHS	-	6,621	-
707-014	Building Improvements-MMS	25,166	242,518	-
707-014	Building Improvements-OSHS	8,896	11,314	-
707-014	Building Improvements-OSMS	14,020	-	-
707-014	Building Improvements-RCHS	5,995	21,613	-
707-014	Building Improvements-RHS	-	12,586	-
707-014	Building Improvements-RMS	-	32,117	-
707-014	Building Improvements-RVES	38,511	40,886	-
715-014	Land-MMS	29	-	-
715-014	Land-MMS-CAP	22,500	-	-
<b>TOTAL</b>		<b>151,971</b>	<b>426,833</b>	<b>-</b>
			(70,971)	
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b>104,878</b>	<b>-</b>	<b>-</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>2015</b>			
<b>REVENUE</b>			
<b>OTHER SOURCES</b>			
49800 Transfers In	<u>200,000</u>	<u>-</u>	<u>-</u>
34585 Restricted for Capital Outlay	<u>-</u>	<u>114,193</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>	<u><b>200,000</b></u>	<u><b>114,193</b></u>	<u><b>-</b></u>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-015 Building Improvements-BUS	9,450	-	-
707-015 Building Improvements-KES	17,017	4,500	-
707-015 Building Improvements-OSHS	12,930	-	-
707-015 Building Improvements-OSMS	-	78,931	-
707-015 Building Improvements-RCHS	24,100	3,400	-
707-015 Building Improvements-RHS	2,833	-	-
707-015 Building Improvements-RVES	<u>19,477</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<u><b>85,807</b></u>	<u><b>86,831</b></u>	<u><b>-</b></u>
Adjustment		(27,362)	
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<u><b>114,193</b></u>	<u><b>-</b></u>	<u><b>-</b></u>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>2016</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	-	128,736	-
34585	Restricted for Capital Outlay	-	-	-
<b>AVAILABLE FUNDS</b>		<u>-</u>	<u>128,736</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-016	Building Improvements	-	1,000	-
707-016	Building Improvements-KES	-	152,366	-
707-016	Building Improvements-MHS	-	22,508	-
707-016	Building Improvements-OSHS	-	27,009	-
707-016	Building Improvements-RHS	-	35,462	-
707-016	Building Improvements-RVES	-	26,816	-
<b>TOTAL</b>		<u>-</u>	<u>265,161</u>	<u>-</u>
Adjustment/purchase order			136,425	
<b>34585 RESTRICTED FOR CAPITAL OUTL</b>		<u>-</u>	<u>-</u>	<u>-</u>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2017**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2016-2017</b>
<b>32M</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44570	Contributions & Gifts	1,177,565	-	-
<b>OTHER GOVERNMENTS</b>				
48140	Contracted Services	6,679	-	-
34585	Restricted for Capital Outlay	(117,828)	-	-
<b>AVAILABLE FUNDS</b>		<b>1,066,416</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
189-32M	Other Salaries & Wages	32,938	-	-
201-32M	Social Security	1,968	-	-
204-32M	State Retirement	3,011	-	-
206-32M	Life Insurance	10	-	-
207-32M	Medical Insurance	1,213	-	-
208-32M	Dental Insurance	90	-	-
212-32M	Employer Medicare	460	-	-
299-32M	Other Fringe Benefits	75	-	-
321-32M	Engineering Services-OSES	26,792	-	-
707-32M	Building Improvements	13,413	-	-
707-32M	Building Improvements-BES	100,108	-	-
707-32M	Building Improvements-DSES	9,031	-	-
707-32M	Building Improvements-HMS	184,498	-	-
707-32M	Building Improvements-OSES	17,689	-	-
707-32M	Building Improvements-PH2	5,400	-	-
707-32M	Building Improvements-RCHS	625,890	-	-
707-32M	Building Improvements-RHS	43,831	-	-
<b>TOTAL</b>		<b>1,066,416</b>	<b>-</b>	<b>-</b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>

# *Wastewater Treatment 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, there is no property tax associated with this fund.*

**WASTEWATER TREATMENT FUND**

**\*ENTERPRISE FUND\***

**Fund 204 -- Fiscal Year Ending June 30, 2017**

		Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
<b>REVENUE</b>				
<b>GENERAL SERVICE CHARGES</b>				
43115	Wastewater Charges	1,006,606	1,000,792	1,000,000
43193	Water Tap Sales	135,589	83,820	100,000
	<b>TOTAL</b>	<b><u>1,142,195</u></b>	<b><u>1,084,611</u></b>	<b><u>1,100,000</u></b>
<b>OTHER GOVERNMENTS</b>				
48140	Contracted Services	-	282	-
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>282</u></b>	<b><u>-</u></b>
	<b>TOTAL</b>	<b><u>1,142,195</u></b>	<b><u>1,084,894</u></b>	<b><u>1,100,000</u></b>
<b>55739 OTHER WASTE COLLECTION</b>				
103	Assistants	102,294	93,663	128,801
105	Supervisor	52,610	53,398	57,530
169	Part-Time Personnel	23,388	25,378	28,000
187	Overtime Pay	13,019	16,512	15,000
188	Bonus Payment	-	5,000	5,000
191	Board & Committee Members Fee	5,300	4,800	6,120
199	Other Per Diem & Fees	5,382	5,275	5,400
201	Social Security	15,422	15,569	18,900
204	State Retirement	15,965	16,210	19,700
206	Life Insurance	320	314	330
207	Medical Insurance	47,125	47,831	41,100
208	Dental Insurance	1,050	1,350	1,500
299	Other Fringe Benefits	-		2,400
302	Advertising	114	77	350
307	Communication	2,184	2,119	2,500
320	Dues & Memberships	150	700	900
321	Engineering Services	700	10,302	25,000
331	Legal Services	21,765	21,677	20,000
333	Licenses	2,746	601	3,200
334	Maintenance Agreements	5,445	7,853	10,560
335	Maint/Repair/Building	18,314	9,436	16,300
336	Maint/Repair/Equipment	19,116	23,447	25,000
338	Maint/Repair/Vehicles	3,595	1,326	6,000
348	Postal Charges	914	3,793	4,000
349	Printing, Stationary, Forms	953	410	950
351	Rentals	-	80	1,000
355	Travel	-	-	1,000
359	Disposal Fee	15,197	14,276	30,600
361	Permits	-	-	3,000
399	Other Contracted Services	-	580	-
409	Crushed Stone	454	-	1,500
410	Custodial Supplies	536	568	1,000
412	Diesel Fuel	977	485	1,500

**WASTEWATER TREATMENT FUND**

**\*ENTERPRISE FUND\***

**Fund 204 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>55739 OTHER WASTE COLLECTION (CONT.)</b>			
415 Electricity	70,990	61,367	65,000
422 Food Supplies	1,001	543	1,000
425 Gasoline	7,525	5,069	7,500
433 Lubricants	-	390	500
435 Office Supplies	1,629	2,294	1,750
450 Tires & Tubes	517	12	1,500
451 Uniforms	1,984	1,888	3,500
454 Water and Sewer	9,337	6,709	8,000
463 Testing	11,129	9,736	31,600
468 Chemicals	24,445	22,752	34,510
502 Building & Contents Insurance	5,099	6,283	6,600
506 Liability Insurance	8,031	11,465	12,100
510 Trustee's Commission	11,364	11,886	11,000
511 Vehicle & Equipment Insurance	7,593	7,063	7,500
513 Workman's Compensation Insurance	4,600	4,600	4,600
514 Depreciation	233,413	269,223	-
524 InService/Staff Development	240	178	100
599 Other Charges	724	822	2,500
799 Other Capital Outlay	84,800	125,900	55,000
<b>TOTAL OPERATING EXPENSES</b>	<b>859,456</b>	<b>931,211</b>	<b>738,401</b>
<b>OPERATING INCOME (LOSS)</b>	<b>282,739</b>	<b>153,401</b>	<b>361,599</b>
<b>NON OPERATING REVENUES (EXPENSES)</b>			
601 Principal on Bonds	-	-	(46,690)
603 Interest on Bonds	(30,882)	(29,466)	(28,025)
612 Principal on Other Loans	-	-	(189,528)
613 Interest on Other Loans	(55,937)	(75,169)	(79,332)
46980 Grants	364,001	146,042	-
Pension Income	1,636	-	-
<b>TOTAL NONOPERATING REVENUE(EXP)</b>	<b>278,818</b>	<b>41,407</b>	<b>(343,575)</b>
<b>CHANGE IN NET POSITION</b>	<b>561,557</b>	<b>194,808</b>	<b>18,024</b>
Transfer Out /audit variances		(400,000)	-
<b>CHANGE IN NET ASSETS</b>	<b>561,557</b>	<b>(205,192)</b>	<b>18,024</b>
<b>Net Assets July 1</b>	<b>1,279,483</b>	<b>1,841,040</b>	<b>1,635,848</b>
<b>Net Assets June 30</b>	<b>1,841,040</b>	<b>1,635,848</b>	<b>1,653,872</b>
<b>CASH FLOW</b>			
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers and Users	\$ 1,135,793	1,160,042	1,100,000
Receipts from Self-Insurance Premiums	-	-	-
Payments to Vendors	(338,764)	(347,333)	(351,020)

**WASTEWATER TREATMENT FUND**

**\*ENTERPRISE FUND\***

**Fund 204 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
Payments to Employees	(297,280)	(285,322)	(310,081)
Payments to Employees (Retirement Plan)	-	(17,424)	(19,700)
Payments to Insurers	(25,323)	(29,411)	(30,800)
Payments for Claims	-	-	-
Payments for Administrative Costs	-	-	-
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>\$ 474,426</b>	<b>480,552</b>	<b>388,399</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Proceeds from Capital Debt	\$ 86,579	396,611	-
Capital Grants	302,716	207,327	-
Acquisition and Construction of Capital Assets	(633,699)	(648,267)	(57,500)
Principal Paid on Bonds	(40,633)	(41,149)	(46,690)
Principal Paid on Other Loans Payable	-	(93,516)	(189,528)
Interest Paid on Bonds	(30,882)	(29,466)	(28,025)
Interest Paid on Other Loans Payable	(55,938)	(75,169)	(79,332)
<b>Net Cash Provided By (Used In) Capital and Related Financing Activities</b>	<b>\$ (371,857)</b>	<b>(283,629)</b>	<b>(401,075)</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers to Other Funds	\$ -	(400,000)	-
<b>Net Cash Provided By (Used In) Noncapital Financing Activities</b>	<b>\$ -</b>	<b>(400,000)</b>	<b>-</b>
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	\$ -	-	-
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Increase (Decrease) in Cash</b>	<b>\$ 102,569</b>	<b>(203,077)</b>	<b>(12,676)</b>
<b>Cash, July 1</b>	<b>1,237,346</b>	<b>1,339,915</b>	<b>1,136,838</b>
<b>Cash, June 30</b>	<b>\$ 1,339,915</b>	<b>1,136,838</b>	<b>1,124,162</b>

# *Employee Insurance 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. There is no property tax directly associated with this fund.*

**EMPLOYEE INSURANCE FUND**

**Fund 264 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>SELF-INSURANCE PREMIUMS</b>			
43101 Self-Insurance Premiums/Contrib-GOV	76,175	108,378	120,000
43101 Self-Insurance Premiums/Contrib-HWY	8,537	11,332	12,000
43101 Self-Insurance Premiums/Contrib-SCH	419,724	425,233	425,000
<b>TOTAL</b>	<b><u>504,436</u></b>	<b><u>544,943</u></b>	<b><u>557,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	<u>222</u>	<u>301</u>	<u>200</u>
<b>FUND BALANCE/RESERVES</b>			
35110 Designated For Purpose 1	200,000	200,000	200,000
39000 Beg. Undesignated Fund Balance	<u>35,242</u>	<u>(3,917)</u>	<u>(17,483)</u>
	<b><u>235,242</u></b>	<b><u>196,083</u></b>	<b><u>182,517</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>739,900</u></b>	<b><u>741,328</u></b>	<b><u>739,717</u></b>
<b>EXPENDITURES</b>			
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
105 Supervisor/Director	<u>10,379</u>	<u>10,851</u>	<u>11,000</u>
<b>TOTAL</b>	<b><u>10,379</u></b>	<b><u>10,851</u></b>	<b><u>11,000</u></b>
<b>58400 OTHER CHARGES</b>			
202 Handling Charges-GOV	9,866	10,121	10,000
202 Handling Charges-HWY	1,186	989	1,000
202 Handling Charges-SCH	33,823	33,168	30,000
340 Medical and Dental Services-GOV	83,794	94,773	100,000
340 Medical and Dental Services-HWY	21,646	2,277	2,000
340 Medical and Dental Services-SCH	<u>383,123</u>	<u>415,446</u>	<u>415,000</u>
<b>TOTAL</b>	<b><u>533,438</u></b>	<b><u>556,774</u></b>	<b><u>558,000</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers to Other Funds-F101	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL</b>	<b><u>543,817</u></b>	<b><u>567,624</u></b>	<b><u>569,000</u></b>
35110 Designated for Purpose 1	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>39000 END. UNASSIGNED FUND BALANCE</b>	<b><u>(3,917)</u></b>	<b><u>(17,483)</u></b>	<b><u>(29,283)</u></b>

# *Worker's Compensation 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. There is no property tax directly associated with this fund.*

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>43100 GENERAL SERVICE CHARGES</b>			
43101 Self Insur Prem/Contributions-101	109,400	109,400	109,400
43101 Self Insur Prem/Contributions-1012	2,300	2,300	2,300
43101 Self Insur Prem/Contributions-116	9,300	9,300	9,300
43101 Self Insur Prem/Contributions-118	107,140	107,140	107,140
43101 Self Insur Prem/Contributions-121	14,200	14,200	14,200
43101 Self Insur Prem/Contributions-1211	2,600	2,600	2,600
43101 Self Insur Prem/Contributions-123	3,800	3,800	3,800
43101 Self Insur Prem/Contributions-131	53,100	53,100	53,100
43101 Self Insur Prem/Contributions-141	99,300	119,300	119,300
43101 Self Insur Prem/Contributions-143	35,000	35,000	35,000
43101 Self Insur Prem/Contributions-144	110,000	90,000	90,000
43101 Self Insur Prem/Contributions-204	4,600	4,600	4,600
<b>TOTAL</b>	<b><u>550,740</u></b>	<b><u>550,740</u></b>	<b><u>550,740</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	1,378	2,678	1,500
<b>TOTAL REVENUE</b>	<b><u>552,118</u></b>	<b><u>553,418</u></b>	<b><u>552,240</u></b>
<b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	486,960	574,637	574,637
34990 Reserved For Other General Purposes-1011	(167,734)	(161,796)	(161,796)
34990 Reserved For Other General Purposes-1012	8,803	90,013	90,013
34990 Reserved For Other General Purposes-116	45,297	51,525	51,525
34990 Reserved For Other General Purpose-118	(238,699)	(292,126)	(292,126)
34990 Reserved For Other General Purpose-121	25,171	34,423	34,423
34990 Reserved For Other General Purpose-1211	38,033	40,168	40,168
34990 Reserved For Other General Purposes-123	23,662	25,680	25,680
34990 Reserved For Other General Purposes-131	(69,146)	(103,965)	(103,965)
34990 Reserved For Other General Purposes-141	461,011	437,396	437,396
34990 Reserved For Other General Purpose-143	118,530	64,107	64,107
34990 Reserved For Other General Purposes-144	(297,103)	(207,037)	(207,037)
34990 Reserved For Other General Purposes-204	5,808	(70,941)	(70,941)
34990 Reserved For Other General Purposes-363	6,449	6,463	6,463
39000 Beg. Undesignated Fund Balance	57,058	109,874	109,874
<b>TOTAL</b>	<b><u>504,100</u></b>	<b><u>598,421</u></b>	<b><u>598,421</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,056,218</u></b>	<b><u>1,151,839</u></b>	<b><u>1,150,661</u></b>
<b>58600 EMPLOYEE BENEFITS</b>			
202 Handling Charges & Admin. Cost	7,240	8,289	10,000
202 Handling Charges & Admin. Cost-1011	30	-	-
<b>58600 EMPLOYEE BENEFITS (CONT)</b>			-
202 Handling Charges & Admin. Cost-118	45	-	-

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2017**

	Unaudited Actual 2014-2015	Unaudited Actual 2015-2016	Budget 2016-2017
202 Handling Charges & Admin. Cost-131	8	-	-
355 Travel	2,007	1,863	2,000
507 Medical Claims	-	-	550,000
507 Medical Claims-101	30,296	5,996	-
507 Medical Claims-1011	23,605	29,399	-
507 Medical Claims-1012	-	25	-
507 Medical Claims-116	142	-	-
507 Medical Claims-118	168,385	117,113	-
507 Medical Claims-121	3,832	1,499	-
507 Medical Claims-123	2,309	2,608	-
507 Medical Claims-131	189,585	182,408	-
507 Medical Claims-141	22,419	65,916	-
507 Medical Claims-143	4,578	19,261	-
507 Medical Claims-144	29,330	7,890	-
507 Medical Claims-204	6,343	88,328	-
513 Workman's Comp Insurance-101	26,383	28,909	28,909
513 Workman's Comp Insurance-1012	602	447	448
513 Workman's Comp Insurance-116	2,085	3,186	3,187
513 Workman's Comp Insurance-118	18,116	20,981	20,982
513 Workman's Comp Insurance-121	2,881	3,501	3,502
513 Workman's Comp Insurance-1211	622	548	549
513 Workman's Comp Insurance-123	993	1,254	1,255
513 Workman's Comp Insurance-131	12,966	10,552	10,553
513 Workman's Comp Insurance-141	36,538	39,190	39,191
513 Workman's Comp Insurance-143	6,860	8,113	8,113
513 Workman's Comp Insurance-144	12,561	14,969	14,970
513 Workman's Comp Insurance-204	1,352	1,044	1,045
<b>TOTAL</b>	<b>612,113</b>	<b>663,292</b>	<b>694,704</b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers to Other Funds-101	-	-	-
<b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	486,960	486,960	486,960
34990 Reserved For Other General Purposes-1011	(167,734)	(167,734)	(167,734)
34990 Reserved For Other General Purposes-1012	88,002	88,002	88,002
34990 Reserved For Other General Purposes-116	45,297	45,297	45,297
34990 Reserved For Other General Purposes-118	(238,699)	(238,699)	(238,699)
34990 Reserved For Other General Purposes-121	25,171	25,171	25,171
34990 Reserved For Other General Purposes-1211	38,033	38,033	38,033
34990 Reserved For Other General Purposes-123	23,662	23,662	23,662
34990 Reserved For Other General Purposes-131	(69,146)	(69,146)	(69,146)
34990 Reserved For Other General Purposes-141	461,011	461,011	461,011
34990 Reserved For Other General Purposes-143	118,530	118,530	118,530
34990 Reserved For Other General Purposes-144	(297,103)	(297,103)	(297,103)
34990 Reserved For Other General Purposes-204	5,808	5,808	5,808
34990 Reserved For Other General Purposes-363	6,449	6,449	6,449

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>TOAL</b>	<u>526,241</u>	<u>526,241</u>	<u>526,241</u>
Change in Claims Payable	<u>693,930</u>	<u>693,930</u>	<u>-</u>
<b>39000 END. UNASSIGNED FUND BAL.</b>	<u>(776,066)</u>	<u>(731,624)</u>	<u>(70,283)</u>

# *Judicial District Drug Fund (DTF)*

*357*

*This fund supports the operation of the 9<sup>th</sup> 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.*

## **357 Fund**

### **District Attorney General's Drug Task Force (DTF)**

#### **FINANCIAL ANALYSIS OF THE DRUG TASK FORCE (DTF):**

##### **EQS:**

This fund has a subfund for any equitable sharing money that is received. Equitable sharing money has more restrictive requirements on what it can be used for as opposed to the general Drug Task Force money. All EQS money is accounted for within a subfund to provide a clear delineation.

##### **REVENUE:**

This fund is supported by Fines from the courts within the 9<sup>th</sup> Judicial District along with forfeitures and proceeds from confiscated property and Justice Assistance Grant. This fund is budgeted to receive approximately \$265,100.

##### **EXPENDITURES:**

This fund is used for the county portion of operations for the Drug Task Force. This fund has two (2) full time employees.

The total appropriation for Drug Enforcement is \$192,544. Of this, 50% (\$95,644) is for salaries and benefits while the remainder is for operations.

##### **FUND BALANCE:**

This fund is an agency fund. The fund balance policy requires that the fund maintain enough cash to pay its expenses. There are no fund balance requirements for this fund.

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42140 Drug Control Fines	12,666	2,383	3,000
42340 Drug Control Fines	2,514	12,942	-
42620 Officers Costs	543	425	1,000
42641 Drug Court Fees	-	28,649	-
42760 District Attorney General Fees	-	3,480	-
42810 Fines	38,607	5,403	45,000
42865 Drug Task Force Forfeitures	38,375	23,801	40,000
42865 Drug Task Force Forfeitures-EQS	1,913	-	-
42910 Proceeds from Confiscated Prop.	87,157	64,304	75,000
42990 Other Fines, Forfeitures & Penalties	-	1,705	-
<b>TOTAL</b>	<b><u>181,775</u></b>	<b><u>143,091</u></b>	<b><u>164,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income-EQS	13	4	-
44180 Expenditure Credits	-	183	-
44530 Sale of Equipment	21,735	-	1,000
44570 Contributions & Gifts	23,175	4,976	40,000
<b>TOTAL</b>	<b><u>44,923</u></b>	<b><u>5,164</u></b>	<b><u>41,000</u></b>
<b>PUBLIC SAFETY GRANTS</b>			
46220 Drug Control Grants-JAG	50,542	51,000	60,000
46220 Drug Control Grants-OCDF	3,547	-	-
47990 Other Direct Federal Revenue	-	4,527	-
49700 Insurance Recovery	-	1,695	-
<b>TOTAL</b>	<b><u>54,089</u></b>	<b><u>57,222</u></b>	<b><u>60,000</u></b>
<b>TOTAL</b>	<b><u>280,787</u></b>	<b><u>205,477</u></b>	<b><u>265,000</u></b>
34520 Restricted for Administration of Justice	<u>99,416</u>	<u>258,304</u>	<u>200,388</u>
<b>AVAILABLE FUNDS</b>	<b><u>380,203</u></b>	<b><u>463,780</u></b>	<b><u>465,388</u></b>

# *Economic Community Development 359*

*This fund is used to manage an EDA Loan Portfolio. The start up money came from the federal government.*

*This money is loaned out to local businesses. Roane County is a lender of last resort. There is no property tax associated with this fund.*

## **FUND 359**

### **Economic Development Administration Revolving Loan Fund**

#### **HISTORY**

In July 1987, by adopting Resolution #1793, the Roane County Commission instructed the County Executive to execute all contracts and administrative documents in order for Roane County to administer the Economic Development Administration's Revolving Loan Fund.

The funding had been awarded as a grant from the Department of Commerce to a local city, to stimulate the local economy and create jobs in Roane County through loans to Roane County businesses. Due to administrative problems, the EDA allowed Roane County to administer the fund rather than returning it to the Federal Government.

In March 1988, by adopting Resolution # 1859, Roane County Commission created the Economic and Community Development Fund (359).

#### **OPERATION**

The loan fund is administered by the County Executive who serves as the fiscal manager of the fund. The Board is made up of seven (7) members appointed by the County Executive and representing the following groups: Chamber of Commerce, Chairman of County Commission, Industrial Development Board, and local banks. Particularly, those members are: Ron Woody, James Brummett, Sonny Hunter, David Webb, Ken Gilliam, Darryl Meadows and Chris Mason.

There are requirements set forth by the Federal Government for management of this loan as well as what companies must do to be eligible to apply for a loan. Loans are for between \$25,000 and \$100,000. The interest rate is fixed and the length of repayment is negotiable. Additionally the company needs to provide additional jobs within the county. These applicants also must have attempted to secure lending elsewhere and been unable to receive a commercial loan. The County Commission certifies the operation of the fund annually.

The Board meets on an as-needed basis. Meetings are determined by the applications received. Loans are approved by a majority vote of the Board. Since 1988, the Board has made loans to 35 Roane County businesses.

#### **PERSONNEL**

Two (2) members of the County Executive's staff oversee the day to day operation of the fund and the application process. Volunteer mentors of SCORE assist applicants by educating the entrepreneurs and helping small businesses to start, grow, and succeed.

## **CURRENT LOAN RECEIPIENTS**

Dana Audio  
Browder Hardware II  
Understanding The Way  
Sail Away Academy  
Mary Gail's Place  
Ideal Plumbing  
Ivan's Restaurant  
Cloth and Chair Interiors

Market Street Fountain  
Browder Hardware III  
Amazing Bakes Cookies and Cakes  
Lawn Wizard  
Active Family and Sports Chiropractic  
Mountains To Lakes Realty  
Junior's Restaurant  
Phyllis Ellis

## **FINANCIAL ANALYSIS OF THE ECONOMIC DEVELOPMENT AGENCY FUND:**

### REVENUE:

The revenue for this fund consists of the principal and interest payments received on the outstanding loans. Each outstanding loan has an amortization schedule laying out the minimum principal and interest payments due on a monthly basis. The payments are calculated on the time value of money basis. Revenue for this fund is estimated to be \$62,900.

### EXPENDITURES:

The total appropriation for Industrial Development is \$156,274. Of this, 10% (\$15,072) is for salaries and benefits while the remainder is for loans.

### FUND BALANCE:

This fund is an agency fund. The fund balance policy requires that the fund maintain enough cash to pay its expenses. There are no fund balance requirements for this fund. It is the intent of the Board and the County that this fund maintains near \$900,000 of assets, whether it is cash on hand or notes receivable.

**ECONOMIC AND COMMUNITY DEVELOPMENT FUND**

**Fund 359 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>RECURRING ITEMS</b>			
44110 Investment Income	205	517	-
<b>TOTAL</b>	<b>205</b>	<b>517</b>	<b>-</b>
<b>OTHER LOCAL REVENUES</b>			
44990 Interest-IABCC	1,625	1,669	1,650
44990 Interest-IBRO2	782	499	460
44990 Interest-IBRO3	1,571	1,342	1,200
44990 Interest-ICC	3,254	-	-
44990 Interest-IDANA	782	720	-
44990 Interest-IJR	2,405	2,127	2,500
44990 Interest-IKO	500	-	-
44990 Interest-IMG	200	-	-
44990 Interest-IMLR	3,629	3,306	2,600
44990 Interest-IMSF	2,328	1,936	1,700
44990 Interest-IPE	-	2,214	1,500
44990 Interest-ISSB	1,198	1,525	2,000
44990 Interest-IUTW	965	698	650
44990 Interest-IUTW2	1,861	1,401	1,000
44990 Principal-PABCC	-	-	5,000
44990 Principal-PBRO2	-	-	7,000
44990 Principal-PBRO3	-	-	4,700
44990 Principal-PJR	-	-	5,600
44990 Principal-PMLR	-	-	4,000
44990 Principal-PMSF	-	-	9,000
44990 Principal-PSSB	-	-	2,500
44990 Principal-PUTW	-	-	5,000
44990 Principal-PUTW2	-	-	1,800
<b>TOTAL</b>	<b>21,100</b>	<b>17,437</b>	<b>59,860</b>
Notes Receivable - Long Term	-	595,871	595,871
39000 Beg. Undesignated Fund Balance	-	(589,334)	(585,819)
<b>AVAILABLE FUNDS</b>	<b>21,305</b>	<b>(571,380)</b>	<b>(525,959)</b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
202 Handling Charges & Admin.	13,322	13,521	15,524
355 Travel	-	-	500
599 Other Charges	1,446	918	1,000
799 Other Capital Outlay	-	-	150,000
<b>TOTAL</b>	<b>14,768</b>	<b>14,439</b>	<b>167,024</b>
Notes Receivable - Long Term	595,871	595,871	595,871
<b>39000 END. UNDESIGNATED FUND BAL.</b>	<b>(589,334)</b>	<b>(585,819)</b>	<b>(692,983)</b>

# *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 from around the district. Roane County serves as their Bookkeepers. There is no property tax that supports this fund.*

## **364 District Attorney General Fund**

### **FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY GENERAL:**

#### **REVENUE:**

This fund is supported by fees earned by the DA from the courts within the 9<sup>th</sup> Judicial District. These fees are estimated to generate \$25,500.

#### **EXPENDITURES:**

This fund is used primarily for salary supplements for the District Attorney General employees. Additionally some supplies and gasoline are purchased.

The total appropriation for District Attorney General is \$16,300. This total amount is for operations.

#### **FUND BALANCE:**

This fund is an agency fund. The fund balance policy requires that the fund maintain enough cash to pay its expenses. There are no fund balance requirements for this fund.

**DISTRICT ATTORNEY GENERAL**

**Fund 364 – Fiscal Year Ending June 30, 2017**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>	<b>Budget 2016-2017</b>
<b>REVENUE</b>			
<b>FEEs</b>			
42160 District Attorney General Fees	4,449	1,738	2,500
42360 District Attorney General Fees	9,002	4,563	8,000
42620 Officers Cost	-	708	-
42760 District Attorney General Fees	12,222	7,659	15,000
42990 Other Fines, Forfeitures, and Penalties	-	157	-
<b>TOTAL</b>	<b><u>25,673</u></b>	<b><u>14,824</u></b>	<b><u>25,500</u></b>
<b>RESTRICTIONS</b>			
34520 Restricted for Administration of Justice	-	11,355	12,084
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>25,673</u></b>	<b><u>26,179</u></b>	<b><u>37,584</u></b>
<b>EXPENDITURES</b>			
<b>53600 DISTRICT ATTORNEY GENERAL</b>			
140 Salary Supplements	-	-	-
307 Communication	2,275	2,313	2,500
320 Dues & Memberships	100	-	-
348 Postal Charges	-	-	-
349 Printing, Stationary & Forms	780	764	1,500
351 Rentals	-	-	-
355 Travel	811	1,152	1,000
399 Other Contracted Services	-	-	-
422 Food Supplies	36	-	-
431 Law Enforcement Supplies	920	169	-
435 Office Supplies	2,192	3,387	5,000
451 Uniforms	-	478	1,000
499 Other Supplies & Materials	6,513	5,301	5,000
510 Trustee's Commission	256	185	300
524 In-Service/Staff Development	435	-	400
599 Other Charges	-	347	-
<b>TOTAL</b>	<b><u>14,318</u></b>	<b><u>14,095</u></b>	<b><u>16,700</u></b>
<b>34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE</b>	<b><u>11,355</u></b>	<b><u>12,084</u></b>	<b><u>20,884</u></b>

# *Appendix*

# *Financial Policies*

*Fund Balance*

*Policy*

**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 Agencies' 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 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; thereby, portraying to the investment community the county's financial management strength and public investment security and low risk. Low financial risk and 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 and as such a low fund balance to annual appropriation is needed for cash flow purposes. 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 -**  
The General Purpose School Fund is heavily supported by the State of Tennessee Basic Education Program (BEP) monthly revenue which is received beginning the first of September each year. The fund balance should be sufficient to meet the cash flow need, and should also assist in investment earnings. Cash flow needs should consist of one month normal operating costs. Normal operating costs are those costs for salaries and benefits when school is in session. The fund balance is calculated at 7-10% of the current year appropriation.

**Debt Service Funds in General:**

The County's number one priority is to insure that funds will be available for debt obligations. The county typically will have at least one 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 operation 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%.
- **152 – Rural Debt Service Fund –**  
The Rural Debt Service Fund is used to pay for educational indebtedness where the debt proceeds were used only for the Roane County Schools, excluding Harriman's and Oak Ridge's sharing of proceeds and repayment of debt. Taxpayers within the cities of Harriman and Oak Ridge do not pay for the debt retirement in the fund. Since the Harriman School System merged with the county system this fund will no longer be used for future debt. The expenditure for debt incurred prior to Harriman/Roane County Schools merger is the only debt within this fund. The fund balance in the 152 Rural Debt Service Fund should be sufficient to meet the cash flow needs of the fund and be structured to decline over the remaining years of indebtedness and approach zero by the end of the debt term.
- **156 – Education Debt Service Fund –**  
The Education Debt Service Fund shall be used to pay future debt issued by Roane County where the proceeds of new debt are not shared with the City of Oak Ridge, nor are the Oak Ridge taxpayers paying for the repayment of the debt. This debt service fund should typically have 100% fund balance and could anticipate growing if new school capital projects are scheduled which would require debt funding. The fund balance shall be used for cash flow, investments, and portray to the investment community the county's financial management plans. The optimal fund balance is 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 Outlay Funds –**  
There are basically three capital outlay funds used by Roane County:
  - The 171 General Capital Outlay 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 Fund for education 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 only 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.
- **Agencies' Funds –**  
Agencies' 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 regulate 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. Medium 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
- 141 School Fund between 7 – 10% of proposed appropriation
- 151 General Debt Service Fund between 50 – 150% of proposed appropriation
- 152 Rural Debt Service Fund is declining to zero at the year of last payment because debt will no longer be issued and paid out of this fund
- 156 Education Debt Fund Balance between 50 – 150% of proposed appropriation
- All Other Special Revenue Funds – specifically noted during budget deliberation
- Capital Outlay Funds – cash flow and proposed future scheduled projects – reviewed and discussed annually
- Enterprise Fund – cash flow and capital projects – reviewed and discussed annually
- Agencies' Funds – cash flow, and at request of agency

# *Capital Policy*

**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; 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
- Attachment C- Excerpts from Roane County Schools BEP formula

**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 April 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***

Responsibilities of highway capital improvement planning shall be at the discretion of the Highway Superintendent along with the Highway Committee.

The County Executive, Budget Committee and County Commission shall recommend and/or approve any funding needed whether debt is required or not.

The county encourages the Highway Superintendent along with the Highway Committee to follow a similar capital plan as developed herein and to submit to the DoAB and County Executive annual and multi-year plans to be consolidated with the county's plan.

### ***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 submit 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 February and March 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.

- Two (2) cents of Property Tax previously assigned to the County General Fund 101. Transferred in the 2011 budget with a related transfer of Sheriff's vehicles purchases. (Appropriation resolution #08-10-01) subject to annual change
- Two cents of Property Tax previously assigned to the General Debt Service Fund 151 to assist in the establishment of the capital project fund. (Appropriation resolution #08-10-01) subject to annual change
- Balancing the debt and capital revenue with one another. This allows the tax rates to be more constant in comparing Debt Tax and Capital Tax. Example would be General Debt Tax of \$0.14 and Capital Tax of \$0.03 equaling a total of \$0.17. The debt could be reduced \$.04 increasing the Capital fund by \$.04. Total taxes for Debt and Capital would remain the same at \$0.17. (must still comply with debt policy)
- State Sharing TVA impact construction funds. These funds fluctuate over time as they are earned due to construction work and workers who live in Roane County but work either at the TVA Kingston Steam Plant or Rhea County Watts Bar Nuclear Plant.

The initial project shall be classified and defined as follows: (note resolution approval) Additional resolutions shall be anticipated, add to, adjust, and/or close respective sub funds and the capital project fund in general.

## Attachment A

### Highway and Education Thresholds for Capital Planning

#### Highway Capital Threshold and Discussion

~~The Highway Fund as of January 2011 has an approximately \$3.3 million operating budget.~~ Capital items in the Highway Fund consist mainly of vehicles, equipment, and road improvements (hot mix asphalt and bridges). Vehicles and equipment fall under the guidelines of replacement scheduled asset and thus would be procured out of the operating fund. 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.

Since Roane County receives monthly state gas and motor fuel taxes along with a large local contribution, it would not be anticipated that any significant capital needs would exist in highway operations which would not be funded from the operating budget. However, on occasion funds could be applied specifically to capital projects with special revenues allotted or by way of issuance of debt. In the event of special revenue allotments or debt issuance the Highway Capital Project Fund 176 shall account for the revenue and capital expenditures.

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

~~The General Purpose School Fund 141 as of January 2011 has an approximately \$50.6 million dollar budget.~~ 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 approximately \$5,000,000 as noted in Attachment C for the 2011 budget and a relative similar amount each year. 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 county would anticipate the Board of Education would have a capital program which would fund all capital needs outside of new school construction. The Board of Education should set aside a percentage of their BEP 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.

- **School Buses:** School Buses have been purchased using three-year capital outlay notes since at least in the early 80's. This practice was due to: (1) the county operated a transportation system for both the Roane County Schools and the Harriman City Schools, and (2) the county could issue capital outlay notes and have a county-wide property tax to repay this indebtedness, but proceeds of the original debt issuance did not have to be shared with the Oak Ridge City School System.

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. Our ultimate goal over the next number of years is to transfer the vehicle purchase back to the General Fund 101.

**Second**, we will ask the school administration and board to begin the process of purchasing school buses from operations or from school capital projects funds. Since the school system has a sufficient fund balance and has a low capital request need for the 2010-11 budget, we are asking the schools to assist in our long term debt management/capital plan by purchasing school buses in 2010-11 similar to the county which will be purchased out of our current operations or our fund balances. The schools have a fund balance that not only exceeds a much talked about 3% balance but exceeds 10% of operations. The school fund balance generally, as the county develops a fund balance policy, would run about one month of salaries which is between 7 % and 10% of the school general purpose budget. Since the school fund balance exceeds a typical fund balance requirement and since school buses were originally projected at \$305,000, of which it has been determined that approximately half is for a special education bus which historically has not been on the debt schedule but purchased with special education funds, thus the need for the 2010-2011 year is approximately \$150,000. \$150,000 is only a very small percentage of the school budget and of their respective fund balance. Further, the county would have to borrow more than just the county's portion since the proceeds would have to be shared with the Oak Ridge City School System. 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. Further the administration of borrowing only \$150,000 is cost prohibitive. We are looking at the potential adoption of a 20-page resolution, receiving approval from the Comptroller's Office setting up a note and amortization schedules for the future payments.

With approval of the Budget Committee, we respectively request the Roane County Board of Education and administration to consider amending the transportation and/or general purpose school budget or capital budget to pay for the school buses for the 2010-11 year out of the current operations and/or fund balance. **Budget Committee did not approve asking the Roane County School Board for any assistance (see Budget Committee Minutes of 11-4-10).**

#### **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*

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**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 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.

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 101-156. (Calculated as total budget expenditures of funds 151,152,156 divided by total budget expenditures of funds 101 through 156).
- 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 verses 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.

Revised with adoption of Resolution #07-12-XX

Original Resolution #04-11-32

- 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 funds 151, 152, 156 divided by total budget expenditures of funds 101-156. **Ratio should not exceed 5%.**

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

*...And More  
Statistics*

## ***...AND MORE STATISTICS***

We have added this section to our Budget Document in order to help facilitate a quick reference to frequently asked questions and/or statistical information.

Realizing that the information presented within is of a limited nature in contrast to the many questions that may be asked and the statistics that are available, our intention is to add and subtract from this statistical section each year as the need may arise.

It is not our intention, in this Budget Document, to present conclusions to the enclosed statistics, but only to present a medium in which vital statistics are ready available for further discussions, research, and study. This is in no way a substitute, but a supplement of other statistics found in Annual Audits, Tennessee Statistical Abstract, and many other private and governmental reports.

Our philosophy is that through the analysis of historical data, performance of economic models and projections, coupled with management's stated objectives that informed and educated decisions can be made. We hope that this. . . AND MORE STATISTICS section will assist in accomplishing our County's goals.

FY 16 Operations with audit begining figures

	A	B	C	F	G	H	J	K	L	O	Q	R
1				Audit								Effect on
2	FUND		FUND	Fund Bal	Audited	Transfer	Available	Audited	Transfer	Fund Bal	PT	Fund
3	NUMBER		TITLE	07/01/15	Revenue	In	Funds	Expenditures	Out	6/30/2016	FY16	Balance
4	GENERAL FUND											
5		101	GENERAL	5,793,439	17,141,634	400,000	23,335,073	16,092,214	134,000	7,108,859	0.695	1,315,420
6												
7	SPECIAL REVENUE FUNDS											
8		116	SANITATION & WASTE REMOVAL	513,377	901,599	-	1,414,976	870,706	-	544,270		30,893
9		118	AMBULANCE SERVICE	784,419	2,458,110	-	3,242,529	2,375,147	122,272	745,110	0.020	(39,309)
10		121	FIRE & ANIMAL CONTROL	533,081	670,984	-	1,204,065	712,232	-	491,833	0.060	(41,248)
11		122	SHERIFF DRUG CONTROL	138,271	44,715	-	182,986	58,022	-	124,964		(13,307)
12		123	RECYCLING	248,875	762,677	-	1,011,552	623,222	-	388,330	0.030	139,455
13		131	HIGHWAY/PUBLIC WORKS	911,399	4,254,068	-	5,165,467	3,640,440	387,394	1,137,633	0.100	226,234
14												
15	EDUCATION FUNDS											
16		141	GENERAL PURPOSE SCHOOL	3,639,900	51,796,025	20,648	55,456,573	50,343,988	27,115	5,085,471	1.245	1,445,571
17		142	SCHOOL FEDERAL PROJECTS	504,389	3,859,195	-	4,363,584	3,838,432	20,648	504,504		115
18		143	SCHOOL CENTRAL CAFETERIA	1,049,562	3,711,173	-	4,760,735	3,559,754	-	1,200,981		151,419
19		144	SCHOOL TRANSPORTATION	556,507	2,264,631	-	2,821,138	2,012,868	-	808,270		251,763
20		146	EXTENDED SCHOOL PROGRAM	31,912	197,211	-	229,123	195,371	-	33,752		1,840
21												
22	DEBT SERVICE FUNDS											
23		151	GENERAL DEBT SERVICE	2,170,405	2,995,579	122,894	5,288,878	3,214,177	-	2,074,701	0.145	(95,704)
24		152	RURAL DEBT SERVICE	1,317,979	1,482,469	-	2,800,448	1,634,374	-	1,166,075	0.145	(151,904)
25		156	EDUCATION DEBT SERVICE	574,127	228,328	-	802,455	304,285	-	498,170	0.020	(75,957)
26	<b>OPERATIONAL FUNDS TOTAL</b>			<b>18,767,642</b>	<b>92,768,398</b>	<b>543,542</b>	<b>112,079,582</b>	<b>89,475,231</b>	<b>691,429</b>	<b>21,912,922</b>	<b>2.460</b>	<b>3,145,280</b>
27												
28	CAPITAL PROJECTS FUNDS											
29		171	GENERAL CAPITAL PROJECTS*	2,551,783	980,789	256,272	3,788,844	1,823,914	-	1,964,930	0.050	(586,853)
30		176	HIGHWAY CAPITAL PROJECTS*	583,015	53,270	264,500	900,785	375,647	-	525,138		(57,877)
31		177	EDUCATIONAL CAP. PROJECTS*	1,268,230	973,736	27,115	2,269,081	1,426,816	-	842,265	0.065	(425,965)
32												
33	PROPRIETARY FUNDS											
34		204	WASTEWATER TREATMENT**	1,209,027	1,230,653	-	2,510,678	1,035,845	400,000	1,074,833		(205,192)
35		264	EMP. DENTAL INSURANCE	204,898	544,943	-	749,841	556,774	-	193,068		(11,830)
36		266	WORKERS COMPENSATION	1,367,891	553,418	-	1,921,309	663,292	-	1,258,017		(109,874)
37												
38	TRUST AND AGENCY FUNDS											
39		357	JUD. DIST. DRUG	220,748	205,477	-	426,225	268,762	-	157,462		(63,286)
40		359	ECONOMIC & COMM. DEV.	307,970	17,954	-	325,924	14,439	-	311,485		3,515
41		364	DISTRICT ATTORNEY GENERAL	25,405	14,824	-	40,229	14,095	-	26,134	-	729
42			<b>TOTAL FUNDS</b>	<b>26,506,609</b>	<b>97,343,462</b>	<b>1,001,429</b>	<b>125,012,497</b>	<b>95,654,815</b>	<b>1,091,429</b>	<b>28,266,253</b>	<b>2.575</b>	<b>1,688,646</b>
43												
44	*	CAPITAL FUNDS DO NOT MATCH AUDIT SINCE AUDIT KEEPS ENCUMBRANCES FROM PRIOR YEARS SKEWING BUDGETS										
45	**	ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT										

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

**CERTIFICATION OF ROAD REVENUES**

Roane County  
Fiscal Year 2016-2017

We, Ron Woody, County Executive or County Mayor  
of Roane County, and Dennis Ferguson, Chief  
Administrative Officer of the county highway department, hereby certify that  
\$ 1,310,500 has been appropriated and allocated for county road purposes from  
Fiscal Year 2015-2016 local revenue sources as compared to \$ 1,309,891 that  
represents the average of the most recent five (5) years of local revenue sources  
appropriated and allocated for county road purposes.

[Signature]  
Signature and Title

11/7/16  
Date

[Signature]  
Signature and Title

11/7/16  
Date

*County certification of local revenue sources appropriated and allocated for county road purposes pursuant to Tennessee Code Annotated § 67-3-901.*

# Roane

## Revenue Detail for Highway Certification Worksheet for FY 2012-2016

### I. Calculate Average

Line Description		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016*	Total
40110	Current Property Tax	1,146,423	1,149,822	1,140,651	1,155,048	1,184,811	5,776,755
40120	Trustee's Collections - Prior Year	51,310	32,875	44,731	41,394	42,833	213,143
40125	Trustee's Collections - Bankruptcy	2					2
40130	Circuit/Clerk & Master Collections - Prior Years	53,493	62,311	37,872	22,327	47,160	223,163
40140	Interest and Penalty	9,662	7,618	6,959	7,331	7,679	39,249
40150	Pick-up Taxes	675	432	59	139		1,305
40280	Mineral Severance Tax	89,139	53,858	58,933	48,865	45,042	295,837
Total Local Revenue		\$1,350,704	\$1,306,916	\$1,289,205	\$1,275,104	1,327,525	6,549,454
Average= Total of 5 Years total revenue divided by 5.		<b>Five Year Average</b>			<b>\$1,309,891</b>		

\*estimate if audit figures are unavailable

### II. FY 2016-2017 Appropriation

Property/In-lieu Taxes (40100)	1,270,500
Business Tax (40270)	
Mineral Severance (40280)	40,000
Local Option Sales Tax (40210)	
Wheel Tax (40240)	
Taxes/Revenue	
Total Local Revenue	1,310,500

**\*\*Should be greater than the 5 year average\*\***

Source: FY 2011-2012 through FY 2015-2016 figures from Comprehensive Annual Financial Reports, Division of Local Government Audit, Comptroller, State of Tennessee, except Davidson, Hamilton, Knox, McMinn, Shelby, and Washington.

**Local Government  
Schedule of Debt Payments  
For Fiscal Year 2016**

Loan Agreements	Loan Name	Authorized and Unissued	Amount Outstanding at 06/30/16
	State Revolving Loan Fund		\$ 4,000,671
	Energy Efficient Loan 600,000		\$ 333,411
	Energy Efficient Loan 400,000		\$ 260,486
<b>TOTAL LOAN AGREEMENTS:</b>			<b>\$ 4,594,568</b>
	General Obligation Refunding Bonds, 2008A		\$ 9,975,000
	General Obligation Refunding Bonds, Series 2008B		\$ 6,325,000
	General Obligation Refunding Bonds, Series 2009A		\$ 4,175,000
	General Obligation Bonds, Series 2010A		\$ 1,298,595
	Local Government Public Imp Bonds, Series B-3-A		\$ -
	Local Government Public Imp Bonds, Series B-20-A		\$ 750,000
	Local Government Public Imp Bonds, Series B-13-A		\$ 1,600,000
	General Obligation Bonds, Series 2010A-HWY10		\$ 140,000
	General Obligation Bonds, Series 2010A-EQUIP		\$ 946,405
	Rural School Refunding Bonds, Series 2014		\$ 9,075,000
	Rural School Refunding Bonds, Series 2010B		\$ 300,000
	Rural School Refunding Bonds, Series 2008C		\$ 545,000
	Rural School Bonds, Series 2009B		\$ 550,000

**TOTAL GO BONDS: \$ 35,680,000**

<b>Tax and Revenue Bonds</b>	620,000 Midtown Sewer	\$ 503,111
<b>TOTAL TAX AND REVENUE BONDS:</b>		<b>\$ 503,111</b>

**TOTAL DEBT OUTSTANDING \$ 40,777,679**

General Government	151	152	156
Cont w/Priv Agencies	\$ 4,200	\$ 600	\$ 1,500
Trustee's Commission	\$ 47,422	\$ 28,000	\$ 4,390
Other Debt Services	\$ 25,500	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 77,122</b>	<b>\$ 28,600</b>	<b>\$ 5,890</b>

**Debt Service By Fund**

	Principal	Interest	Total Debt Service
General Debt Service 151	\$ 1,970,000	\$ 1,107,795	\$ 3,077,795
Rural Debt Service 152	\$ 1,375,000	\$ 264,258	\$ 1,639,258
Education Debt Service 156	\$ 250,000	\$ 44,840	\$ 294,840
Wastewater 204	\$ 236,218	\$ 107,357	\$ 343,575
General Purpose School 141	\$ 98,316	\$ -	\$ 98,316
	<b>\$ 3,929,534</b>	<b>\$ 1,524,250</b>	<b>\$ 5,453,784</b>

**TOTAL DEBT SERVICE \$ 3,154,918 \$ 1,667,858 \$ 300,730 \$ 441,891 \$ 5,565,398**

Payment Fund	Principal	Interest	Total Debt Service
Wastewater 204	\$ 189,528	\$ 79,332	\$ 268,860
General Purpose School 141	\$ 59,724	\$ -	\$ 59,724
General Purpose School 141	\$ 38,592	\$ -	\$ 38,592

**TOTAL \$ 287,844 \$ 79,332 \$ 367,176**

Debt Service 151	\$ 35,000	\$ 453,525	\$ 488,525
Debt Service 151	\$ 750,000	\$ 276,588	\$ 1,026,588
Debt Service 151	\$ 700,000	\$ 168,150	\$ 868,150
Debt Service 151	\$ 235,000	\$ 59,250	\$ 294,250
Debt Service 151	\$ -	\$ -	\$ -
Debt Service 151	\$ -	\$ 94,950	\$ 94,950
Debt Service 151	\$ 150,000	\$ 35,438	\$ 185,438
Debt Service 151	\$ 100,000	\$ 19,894	\$ 119,894
Debt Service 151	\$ 35,000	\$ 4,375	\$ 39,375
Rural Debt 152	\$ 1,275,000	\$ 255,008	\$ 1,530,008
Rural Debt 152	\$ 100,000	\$ 9,250	\$ 109,250
Education Debt 156	\$ 120,000	\$ 25,870	\$ 145,870
Education Debt 156	\$ 130,000	\$ 18,970	\$ 148,970

**TOTAL \$ 3,630,000 \$ 1,421,268 \$ 5,051,268**

Wastewater 204	\$ 11,690	\$ 23,650	\$ 35,340
<b>TOTAL</b>	<b>\$ 11,690</b>	<b>\$ 23,650</b>	<b>\$ 35,340</b>

**TOTAL DEBT FY16 \$ 3,929,534 \$ 1,524,250 \$ 5,453,783**

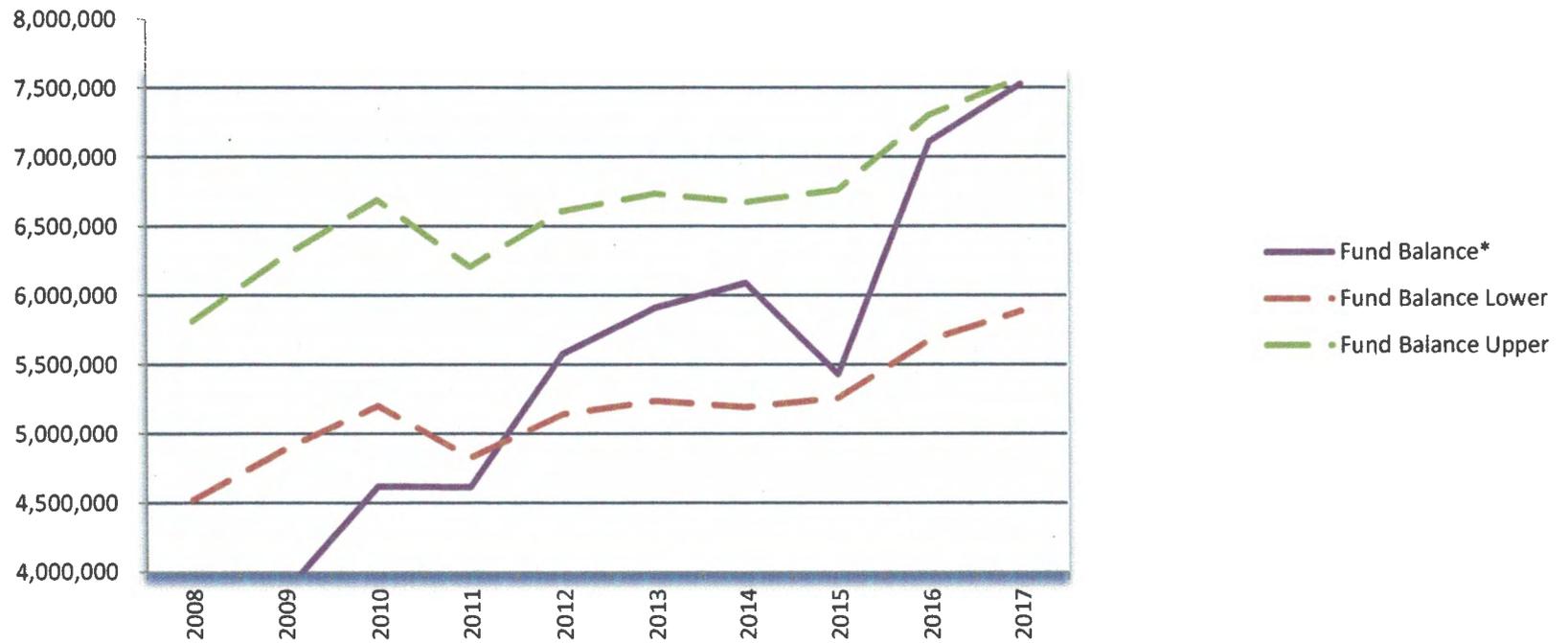
**Debt Service By Function FY16**

	Principal	Interest	Total Debt Service
General	\$ 1,685,000	\$ 503,988	\$ 2,188,988
Roads and Bridges	\$ 100,000	\$ 19,894	\$ 119,894
Industrial Development	\$ 150,000	\$ 130,388	\$ 280,388
Schools	\$ 1,723,316	\$ 309,098	\$ 2,032,414
Sewerlines	\$ 236,218	\$ 107,357	\$ 343,575
Roane County Jail	\$ 35,000	\$ 453,525	\$ 488,525
	<b>\$ 3,929,534</b>	<b>\$ 1,524,250</b>	<b>\$ 5,453,783</b>

**TOTAL OUTSTANDING AS OF 6/30/17 \$ 36,848,145**

\*Funds 131 and 204 have designated revenues for their activities, therefore they have Transfers into the 151 fund for their related debt.

## General Fund Balance and Recommended Range 2008-2017



**Note:**

The above graph reflects the estimated fund balance ending June 30, 2017 in the amount of \$7,525,871. The fund balance is shown as the solid line. The lower dashed line reflects the lower percent of 35% of the budgeted expenditures and the upper dashed line reflects the higher percent of 45% of the budgeted expenditures.