



FISCAL YEAR 2018/2019

ROANE COUNTY BUDGET

BUDGET OVERVIEW

- FISCAL YEAR 2017/2019 BUDGET
 - NO TAX INCREASE PROPOSED BY BUDGET COMMITTEE
 - 2% RAISE FOR COUNTY EMPLOYEES
 - 5% RAISE FOR HIGHWAY EMPLOYEES
 - 2% INCREASE IN EMPLOYEE MEDICAL INSURANCE
 - 2% RAISE FOR NON-CERTIFIED SCHOOL EMPLOYEES AND CERTIFIED EMPLOYEES. ADDITIONAL INCREASE TO THE TABLE FOR 20-25 YEARS OF SERVICE.

LAWS & POLICIES – OPERATIONAL LAWS

- COUNTY BUDGETING LAW OF 1957,
- COUNTY PURCHASING LAW OF 1957,
- COUNTY FISCAL PROCEDURE LAW OF 1957

LAWS & POLICIES - FINANCIAL POLICIES

- 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.
- RESOLUTION 05-17-17 AMENDED 03-11-22 THE **CAPITAL PROJECTS POLICY** THAT WAS ESTABLISHED ON 03-11-22.
- RESOLUTION 03-11-23 ESTABLISHED THE **DEBT MANAGEMENT POLICY** AND RESOLUTION 07-12-08 REVISED THE POLICY.
- RESOLUTION 01-13-06 ESTABLISHED THE **DONATION ACCEPTANCE POLICY** FOR STATE AND FEDERAL PERSONAL PROPERTY.
- RESOLUTION 01-13-07 ESTABLISHED THE **VEHICLE PROCUREMENT POLICY**.
- RESOLUTION 07-13-10 SECTION #3 ESTABLISHED THE **DONATION ACCEPTANCE POLICY** FOR NON STATE OR FEDERAL DONATIONS.
- 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.
- RESOLUTION 04-16-05 STATING THE **POLICY ON INVESTMENT** IN EXISTING INDUSTRIAL PARK PROPERTY IMPROVEMENTS

RESOLUTIONS

- APPROPRIATION RESOLUTION – TO BE FILED IN JULY 07-18-XX
- TAX LEVY RESOLUTION – TO BE FILED IN JULY 07-18-XX
- NON – PROFIT RESOLUTION – TO BE FILED IN XX-18-XX

OPERATIONAL STATEMENT

Operation of Fund/Fund Balance DATE		Calculated Restricted	Calculated Fund	Total							Est. Ending	End Fund Bal	Est. Fund	Current	Effect on
FUND NUMBER	FUND TITLE	Committed Assigned	Balance 07/01/18	Fund Balance	Proposed Revenue	Transfer In	Available Funds	Proposed Expenditures	Transfer Out	Total Exp & Trans Out	Rest./ Comm./ Assign	with Rest/Com/As 6/30/2019	Balance Unassigned	Property Tax	Fund Bal w/ rest/comm/as
GENERAL FUND	101 GENERAL	1,626,676	5,272,822	6,899,498	16,938,367	-	23,837,865	19,011,750	760,000	19,771,750	1,501,676	4,066,115	2,564,439	0.705	(2,833,383)
SPECIAL REVENUE FUNDS															
	116 SOLID WASTE	228,853	-	228,853	976,064	-	1,204,917	1,111,635	-	1,111,635	142,938	93,282	(49,656)	-	(135,571)
	118 AMBULANCE SERVICE	923,008	-	923,008	2,619,711	-	3,542,719	2,753,776	-	2,753,776	796,697	788,943	(7,754)	0.010	(134,065)
	121 FIRE & ANIMAL CONTROL	383,564	-	383,564	734,618	-	1,118,182	881,678	-	881,678	245,031	236,504	(8,527)	0.060	(147,060)
	122 SHERIFF DRUG CONTROL	76,689	-	76,689	43,000	-	119,689	58,219	-	58,219	61,470	61,470	-	-	(15,219)
	128 RECYCLING	649,393	-	649,393	884,400	-	1,533,793	935,553	100,000	1,035,553	505,925	498,240	(7,685)	0.030	(151,153)
	131 HIGHWAY/PUBLIC WORKS	1,635,941	-	1,635,941	3,837,361	-	5,473,302	4,399,588	370,000	4,769,588	703,714	703,714	-	0.100	(932,227)
EDUCATION FUNDS															
	141 GENERAL PURPOSE SCHOOL	645,000	4,855,416	5,500,416	55,345,685	128,474	60,974,575	55,385,815	-	55,385,815	645,000	5,988,760	4,943,760	1.225	88,344
	142 SCHOOL FEDERAL PROJECTS	500,000	-	500,000	4,356,073	-	4,856,073	4,227,599	128,474	4,356,073	500,000	500,000	-	-	(134,065)
	143 SCHOOL CENTRAL CAFETERIA	1,100,000	-	1,100,000	3,872,490	-	4,972,490	4,972,490	-	3,972,490	1,000,000	1,000,000	-	-	(100,000)
	144 SCHOOL TRANSPORTATION	750,000	-	750,000	2,107,000	-	2,857,000	2,307,000	-	2,307,000	550,000	550,000	-	-	(200,000)
	146 EXTENDED SCHOOL PROGRAM	25,000	-	25,000	253,500	-	278,500	253,500	-	253,500	25,000	25,000	-	-	-
DEBT SERVICE FUNDS															
	151 GENERAL DEBT SERVICE	1,717,165	-	1,717,165	2,964,416	670,000	5,351,581	3,121,556	-	3,121,556	2,230,025	2,230,025	-	0.145	512,860
	152 RURAL DEBT SERVICE	625,368	-	625,368	1,471,000	-	2,096,368	1,635,465	-	1,635,465	460,903	460,903	-	0.145	(164,465)
	156 EDUCATION DEBT SERVICE	327,462	-	327,462	727,800	-	555,262	310,243	-	310,243	244,635	245,019	384	0.020	(82,443)
OPERATIONAL FUNDS TOTAL		11,214,119	10,128,238	21,342,357	96,631,485	798,474	118,772,316	100,366,867	1,358,474	101,724,341	9,613,014	17,047,975	7,434,961	2,440	(4,294,382)
CAPITAL PROJECTS FUNDS															
	171 GENERAL CAPITAL PROJECTS*	1,421,174	-	1,421,174	705,000	360,000	2,486,174	2,496,130	-	2,496,130	670,044	(9,956)	(680,000)	0.050	(1,431,130)
	176 HIGHWAY CAPITAL PROJECTS*	606,725	-	606,725	200,000	200,000	806,725	746,297	-	746,297	60,428	60,428	-	-	(546,297)
	177 EDUCATIONAL CAP. PROJECTS*	553,575	-	553,575	1,008,100	-	1,561,675	1,533,055	-	1,533,055	28,620	28,620	-	0.085	(524,955)
PROPRIETARY FUNDS															
	204 WASTEWATER TREATMENT**	-	3,226,126	3,226,126	1,049,401	-	4,275,527	1,391,483	-	1,391,483	-	2,884,044	2,884,044	-	(342,082)
	264 EMP. HEALTH INSURANCE	200,000	68,804	268,804	614,000	-	882,804	625,155	-	625,155	-	257,649	257,649	-	(11,155)
	266 WORKERS COMPENSATION	-	203,867	203,867	612,028	-	815,895	731,600	-	731,600	-	84,295	84,295	-	(119,572)
TRUST AND AGENCY FUNDS															
	357 JUD. DIST. DRUG	-	205,201	205,201	218,000	-	423,201	239,871	-	239,871	-	183,330	183,330	-	(21,871)
	359 ECONOMIC & COMM. DEV.	-	505,432	505,432	67,389	-	572,821	160,000	-	160,000	-	412,821	412,821	-	(92,611)
	364 DISTRICT ATTORNEY GENERAL	-	30,094	30,094	25,500	-	55,594	16,200	-	16,200	-	38,894	38,894	-	8,800
TOTAL FUNDS		13,995,693	14,367,262	28,363,355	100,930,903	1,358,474	130,652,732	108,306,158	1,358,474	109,664,632	111,023,106	20,988,100	(90,035,006)	2,575	(7,375,255)
		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													
		**													

FY 18/19 BUDGET OVERVIEW

- OPERATING FUNDS REVENUE: \$102,288,993
- OPERATING FUNDS EXPENDITURE: \$109,707,632
- 24 ACTIVE FUNDS:
 - 7 GENERAL GOVERNMENT
 - 1 HIGHWAY
 - 5 SCHOOLS
 - 3 DEBT
 - 3 CAPITAL
 - 1 WASTEWATER ENTERPRISE
 - 2 INTERNAL SERVICE FUNDS
 - 2 AGENCY FUNDS

VALUE OF THE PENNY

- PROPERTY TAX IS MEASURED IN PENNIES LEVIED
- AS PROPERTY VALUES INCREASE, SO DOES THE VALUE OF THE PENNY

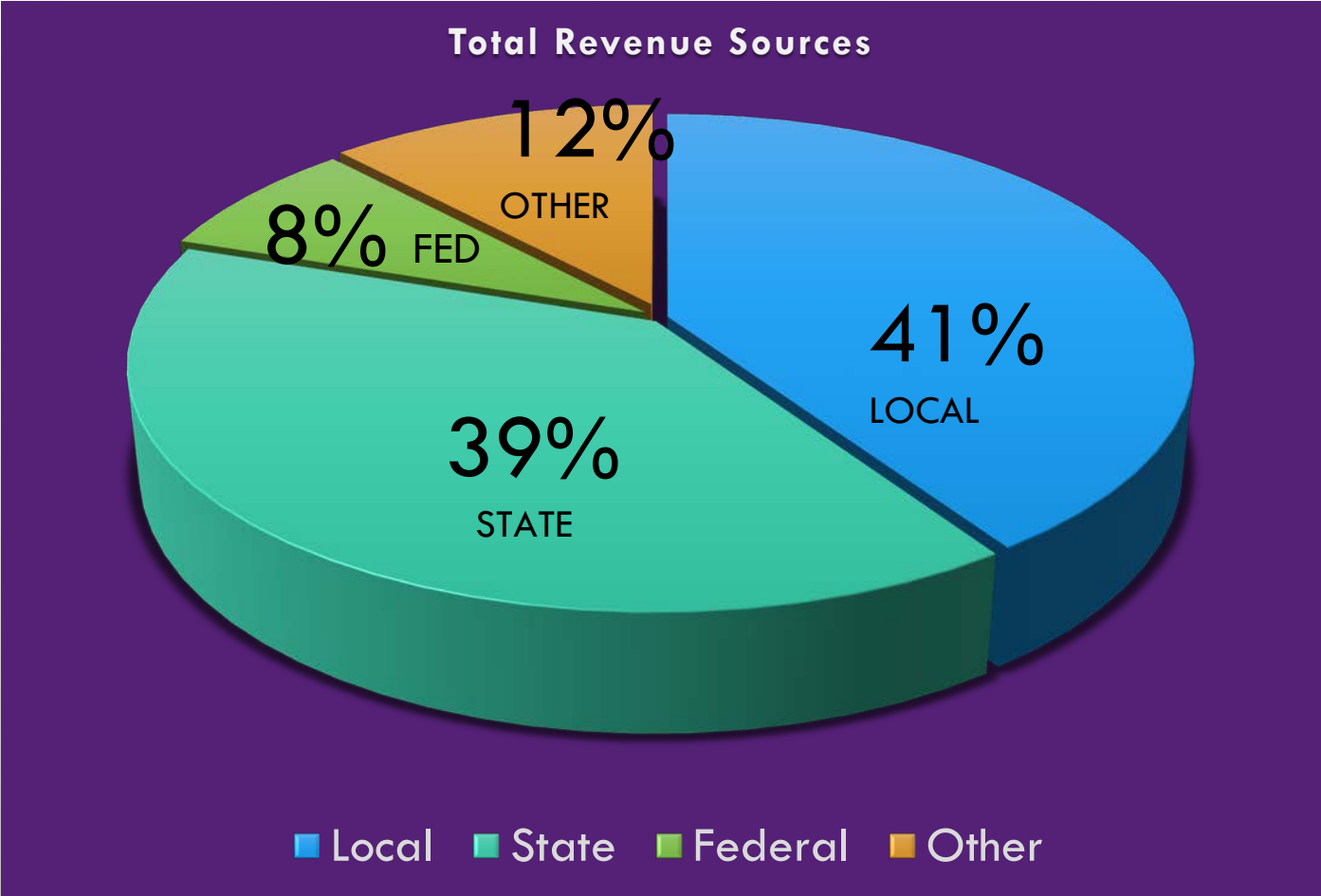
		FY18	Est. FY19
Rural	Paid by property owners outside of all cities	\$71,000	\$71,000
Rural School	Property Tax paid by all areas of Roane County except Harriman and Oak Ridge	\$94,000	\$94,000
Education Debt	Property Tax paid by all areas except Oak Ridge	\$104,500	\$105,500
Countywide	Paid all property owners in Roane County	\$119,000	\$120,000

LOCAL OPTION SALES TAX

- 1/2 TO EDUCATION, 1/2 TO SITUS (LOCATION IT WAS COLLECTED)
- CURRENT LOCAL OPTION SALES TAX RATE IS 2.5% OF 2.75%
MAXIMUM

	FY17 actual	FY 18 estimate	FY19 budget
141/144	7,600,394	6,856,475	7,157,500
116/121	905,542	856,285	930,064

REVENUE SOURCES FOR OPERATING FUNDS (101-156)



101 GENERAL FUND

- MAINLY OPERATION OF THE COURTHOUSE, HEALTH DEPARTMENT, SHERIFF'S DEPARTMENT AND JAIL
- REVENUES COME FROM: PROPERTY TAX, FEES, TVA
- EXPENDITURES ARE: SALARIES & BENEFITS, OPERATIONAL EXPENSES

101 GENERAL FUND SUMMARY

			Proposed	
	2018 Tax Rate:	<u>70.5</u>	2019 Tax Rate:	<u>70.5</u>
7/1/2018	Beginning FB	7,083,149	Penny Value:	<u>120,000</u>
	Est. Revenues	16,938,367	Property Tax:	<u>8,460,000</u>
	Est. Expenditures	(19,054,750)		
	Transfer to Capital	(260,000)		
	Transfer to General			
	Debt Service Fund	<u>(500,000)</u>		
	151			
6/30/2019	Budget ending FB	<u>4,206,766</u>	Budget effect on FB	<u>(2,876,383)</u>
	Fall Out (9%)	<u>1,714,928</u>	Add: Seed money to 151	<u>500,000</u>
			Net Affect on FB	<u>(2,576,383)</u>
6/30/2019	Est. ending FB	<u>5,921,693</u>	Estimated effect on FB net seed money and fall out	<u>(661,456)</u>
	FB % of expenditures	41.3%		
	FB Policy 35%- 45%:	Compliant		

101 GENERAL FUND REVENUES

Estimated Revenues		
Local Taxes	9,319,963	55.1%
State of Tennessee	2,119,627	12.6%
Federal Government	101,250	0.6%
Other Sources	<u>5,397,527</u>	31.7%
TOTAL	16,938,367	

GENERAL FUND EXPENDITURES BY MAJOR FUNCTION

General Government	3,167,231	16.0%
Finance	2,543,625	12.9%
Administration of Justice	2,441,257	12.3%
Public Safety	8,098,644	41.0%
Public Health & Welfare	878,077	4.4%
Social, Cultural & Recreation	548,289	2.8%
Ag & Natural Resource	164,435	0.8%
Other Operations	1,221,192	6.0%
Transfer to Capital & Debt Service Fund	260,000 <u>500,000</u>	1.3% 2.5%
Total	19,054,750	

116 SOLID WASTE FUND

- OPERATION OF ALL 12 CONVENIENCE CENTERS
 - OPEN 7:30AM – 5:30PM MON, TUES, THURS, FRI, SAT
 - LOCATED ALL OVER THE COUNTY
 - FOR USE BY RESIDENTS OUTSIDE OF THE CITIES
 - MOST HAVE RECYCLING BOXES AVAILABLE
- REVENUE: RURAL SALES TAX AND TVA REVENUE SHARING
 - SALES TAX COLLECTED OUTSIDE OF THE CITIES
- EXPENDITURES: LARGEST ITEMS ARE SALARIES AND DISPOSAL FEES
 - MOST EMPLOYEES ARE PART TIME

116 SOLID WASTE FUND SUMMARY

			No tax rate	
7/1/2018	Beginning Fund Balance	228,853		
	Estimated Revenues	976,064		
	Estimated Expenditures	(1,111,635)	Sales Tax:	<u>772,800</u>
	Transfer to Capital	<u>(0)</u>		
6/30/2019	Budget ending FB	<u>93,282</u>	Budget effect on FB	<u>(135,571)</u>
	Fall Out (10%)	<u>111,164</u>		
6/30/2019	Est. ending FB	<u>204,446</u>	Estimated effect on FB	<u>(24,408)</u>
	FB % of expenditures	20.6%		
	FB Policy 10%-100%+:	Compliant		

118 AMBULANCE FUND

- OPERATION OF 4 COUNTYWIDE AMBULANCES AND AT TIMES A 5TH ONE WILL BE PUT IN USE IF CALL VOLUME IS BUSY.
 - AMBULANCES ARE 24/7
 - THERE ARE 3 24 HOUR SHIFTS OF EMPLOYEES
- REVENUES: PATIENT CHARGES AND PROPERTY TAX
 - PATIENT CHARGES ARE COLLECTED BY A 3RD PARTY BILLING COMPANY AND TURNED OVER TO THE COUNTY
- EXPENDITURES:
 - SALARIES AND BENEFITS, VEHICLE MAINTENANCE, FUEL AND REPLACEMENT PARTS, MEDICAL SUPPLIES

118 AMBULANCE FUND SUMMARY

		Proposed		
	2018 Tax Rate:	<u>1.0</u>	2019 Tax Rate:	<u>1.0</u>
7/1/2018	Beginning Fund Balance	923,008	Penny Value:	<u>120,000</u>
	Estimated Revenues	2,619,711	Property Tax:	<u>120,000</u>
	Estimated Expenditures	<u>(2,753,776)</u>		
6/30/2019	Budget ending FB	<u>788,973</u>	Budget effect on FB	<u>(134,065)</u>
	Fall Out (5%)	<u>137,689</u>		
6/30/2019	Est. ending FB	<u>926,632</u>	Estimated effect on FB	<u>3,624</u>
	FB % of expenditures	33.5%	6/2019 Est. Fund Bal Less Seed Money	926,632 (400,000)
	FB Policy 10%-100%+:	Compliant	Operational Fund Bal.	526,632

121 FIRE & ANIMAL CONTROL FUND

- REVENUE: RURAL PROPERTY TAX, RURAL SALES TAX, FEES EARNED BY ANIMAL CONTROL
 - PROPERTY TAX IS LEVIED ON PROPERTY OUTSIDE OF ALL CITIES
 - FEES COME FROM ANIMAL TURN INS, CONTRACTS WITH CITIES FOR ACCEPTANCE OF ANIMALS
- FIRE BUDGET: \$734,618
 - \$318,822 OF THIS BUDGET IS TO DIRECTLY BENEFIT THE FIVE (5) VOLUNTEER FIRE DEPARTMENTS
- ANIMAL BUDGET: \$342,682

121 FIRE AND ANIMAL CONTROL

			Proposed	
	2018 Tax Rate:	<u>6.0</u>	2019 Tax Rate:	<u>6.0</u>
7/1/2018	Beginning Fund Balance	383,564	Penny Value:	<u>71,000</u>
	Estimated Revenues	734,618	Property Tax:	<u>426,000</u>
	Estimated Expenditures	<u>(881,678)</u>	Sales Tax:	<u>154,000</u>
6/30/2019	Budget ending FB	<u>236,504</u>	Budget effect on FB	<u>(147,060)</u>
	Fall Out (7%)	<u>61,727</u>	One time reserve on Hydrants	<u>118,822</u>
6/30/2019	Est. ending FB	<u>298,221</u>	Operational effect	<u>(28,238)</u>
	FB % of expenditures	43.5%	Est. Effect on FB	<u>(85,343)</u>
	FB Policy 10%-100%+:	Compliant		

122 SHERIFF'S DRUG FUND*

- FUND SUPPORTING SHERIFF'S DEPT. DRUG WORK
- REVENUE: COURT FINES, SEIZURES
- EXPENDITURES: LAW ENFORCEMENT SUPPLIES, VEHICLES

7/1/2018	Beginning Fund Balance	76,689		
	Estimated Revenues	43,000		
	Estimated Expenditures	<u>(58,219)</u>		
6/30/2019	Ending Fund Balance	<u>61,470</u>	Effect on Fund Balance	<u>(15,219)</u>
	FB % of expenditures	131.7%	FB Policy 10%-100%+:	Compliant

1 2 3 RECYCLING FUND

- OPERATION OF THE RECYCLING CENTER AND LANDFILL POST CLOSURE COSTS
- REVENUES: PROPERTY TAX, FEES, SALE OF RECYCLED MATERIALS
 - PROPERTY TAX IS LEVIED COUNTYWIDE
 - CENTER SELLS METAL, CARDBOARD, PAPER AND PLASTIC
- EXPENDITURES: SALARIES, DISPOSAL FEES AND CAPITAL

1 28 RECYCLING FUND SUMMARY

			Proposed	
	2018 Tax Rate:	<u>3.0</u>	2019 Tax Rate:	<u>3.0</u>
7/1/2018	Beginning Fund Balance	649,393	Penny Value:	<u>120,000</u>
	Estimated Revenues	884,400	Property Tax:	<u>360,000</u>
	Estimated Expenditures	(935,553)		
	Transfer to Capital Projects	(100,000)		
6/30/2019	Budget ending FB	<u>(1,035,553)</u>	Budget effect on FB	<u>(151,153)</u>
	Fall Out (5%)	<u>46,778</u>		
6/30/2019	Est. ending FB	<u>545,018</u>	Estimated effect on FB	<u>(104,375)</u>
	FB % of expenditures	62.7%	Add back transfer	<u>100,000</u>
	FB Policy 10%-100%+:	Compliant	Operational Effect	(4,375)

131 HIGHWAY FUND

- MAINTENANCE OF COUNTY ROADS INCLUDING MOWING ROADSIDES, SALTING, PAVING AND PATCHING PAVEMENT.
- REVENUES: GASOLINE AND MOTOR FUEL TAX, PROPERTY TAX, SALE OF GASOLINE, STATE AID
 - PROPERTY TAX IS LEVIED COUNTYWIDE
 - HIGHWAY DEPARTMENT SELLS GASOLINE TO OTHER GOVERNMENT DEPARTMENTS
 - STATE AID IS MONEY FROM THE STATE TO ASSIST WITH THE PAVING/REPAVING OF ROADS (% STATE/% LOCAL)
- EXPENDITURES: HOT MIX (ASPHALT), SALARIES, MACHINERY PARTS

131 HIGHWAY FUND SUMMARY

			Proposed	
	2018 Tax Rate:	<u>10</u>	2019 Tax Rate:	<u>10</u>
7/1/2018	Beginning Fund Balance	1,635,941	Penny Value:	<u>120,000</u>
	Estimated Revenues	3,829,000	Property Tax:	<u>1,200,000</u>
	Estimated Expenditures	(4,99,588)		
	Transfer to Capital/Debt	<u>(370,000)</u>		
6/30/2019	Budget ending FB	<u>695,353</u>	Budget effect on FB	<u>(940,588)</u>
	Fall Out (3%)	<u>139,401</u>		
6/30/2019	Est. ending FB	<u>834,754</u>	Estimated effect on FB	<u>(801,187)</u>
	FB % of expenditures	34.3%		
	FB Policy 7%-15%+:	Compliant		

131 HIGHWAY FUND REVENUE

Estimated Revenues				
Local Taxes		1,347,000	35.1%	
State of Tennessee		2,447,000	63.9%	
Other Sources		<u>35,000</u>	1.0%	
TOTAL		3,829,000		

131 HIGHWAY FUND EXPENDITURES

Estimated Expenditures		
Salaries & Benefits	1,711,300	35.7%
Other Expenses	<u>3,057,727</u>	64.3%
TOTAL	4,769,027	

141 GENERAL PURPOSE SCHOOL FUND

- OPERATION OF 17 SCHOOLS IN THE COUNTY SYSTEM K-12
- REVENUES: BEP (STATE), PROPERTY TAX, SALES TAX, TVA
 - PROPERTY TAX IS COUNTYWIDE
 - PROPERTY TAX IS SHARED WITH OAK RIDGE SCHOOLS (5% TO OR)
- EXPENDITURES: SALARIES, OPERATIONAL EXPENDITURES

141 GENERAL PURPOSE SCHOOL FUND

			Proposed	
	2018 Tax Rate:	<u>122.5</u>	2019 Tax Rate:	<u>122.5</u>
7/1/2018	Beginning Fund Balance	5,959,078		
	Estimated Revenues	55,474,159	Penny Value:	<u>120,000</u>
	Estimated Expenditures	(55,385,815)	Property Tax:	<u>13,842,500</u>
	Transfer To Other Funds	<u>(0)</u>	Sales Tax	<u>5,750,000</u>
6/30/2019	Budget Ending FB	<u>5,588,760</u>	Budget effect on FB	<u>88,344</u>
	Est. ending unassigned	<u>4,943,760</u>		
	FB % of expenditures	10.8%	FB Policy 7%-10%:	Compliant

141 GENERAL PURPOSE SCHOOL REVENUE

Estimated Revenues			
Local Taxes		20,411,500	36.8%
State of Tennessee		33,095,185	59.7%
Federal Government		110,000	0.2%
Other Sources		<u>1,857,474</u>	3.3%
TOTAL		55,474,159	

141 GENERAL PURPOSE SCHOOL EXPENDITURES

Estimated Expenditures		
Salaries	46,306,459	84%
Other Expenses	<u>9,079,356</u>	16%
TOTAL	55,293,715	

142 SCHOOL FEDERAL PROJECTS*

- OPERATION OF PROGRAMS FUNDED BY THE FEDERAL GOVERNMENT
- REVENUES: GRANTS
- EXPENDITURES: SALARIES AND OPERATIONAL EXPENDITURES

7/1/2018	Beginning Fund Balance	500,000		
	Estimated Revenues	4,356,073		
	Estimated Expenditures	<u>(4,356,073)</u>		
6/30/2019	Ending fund balance	<u>500,000</u>	Effect on FB	<u>0</u>
	FB % of expenditures	11.5%	FB Policy	N/A

143 CAFETERIA FUND*

- OPERATION OF ALL SCHOOL CAFETERIAS
- REVENUES: FEES FOR BREAKFAST AND LUNCH, USDA LUNCH PROGRAM,
- EXPENDITURES: SALARIES, FOOD SUPPLIES AND FOOD SERVICE EQUIPMENT

7/1/2018	Beginning Fund Balance	1,100,000		
	Estimated Revenues	3,872,490		
	Estimated Expenditures	<u>(3,972,490)</u>		
6/30/2019	Ending fund balance	<u>1,000,000</u>	Effect on FB	<u>(100,000)</u>
	FB % of expenditures	27.7%	FB Policy 15%-30%	Compliant

144 TRANSPORTATION FUND

- PROVIDE TRANSPORTATION TO AND FROM SCHOOL FOR COUNTY STUDENTS
- REVENUE: BEP (STATE), SALES TAX, TRANSFER IN FROM (177-BUS)
- EXPENDITURE: SALARIES, BUS MAINTENANCE, FUEL

7/1/2018	Beginning Fund Balance	750,000		
	Estimated Revenues	2,107,000	Sales Tax	<u>1,750,000</u>
	Estimated Expenditures	<u>(2,307,000)</u>		
6/30/2019	Ending fund balance	<u>550,000</u>	Effect on FB	<u>(100,000)</u>
	FB % of expenditures	32.5%	FB Policy 10%-20%:	Compliant

146 BEFORE & AFTER SCHOOL PROGRAM FUND*

- PROVIDE ACTIVITIES AND CARE FOR BEFORE AND AFTER SCHOOL AS WELL AS SUMMER PROGRAMS
- REVENUES: FEES GENERATED FROM USERS

7/1/2018	Beginning Fund Balance	25,000		
	Estimated Revenues	253,500		
	Estimated Expenditures	<u>(253,500)</u>		
6/30/2019	Ending fund balance	<u>25,000</u>	Effect on FB	<u>0</u>
	FB % of expenditures	9%	FB Policy 15%-40%:	Not Compliant

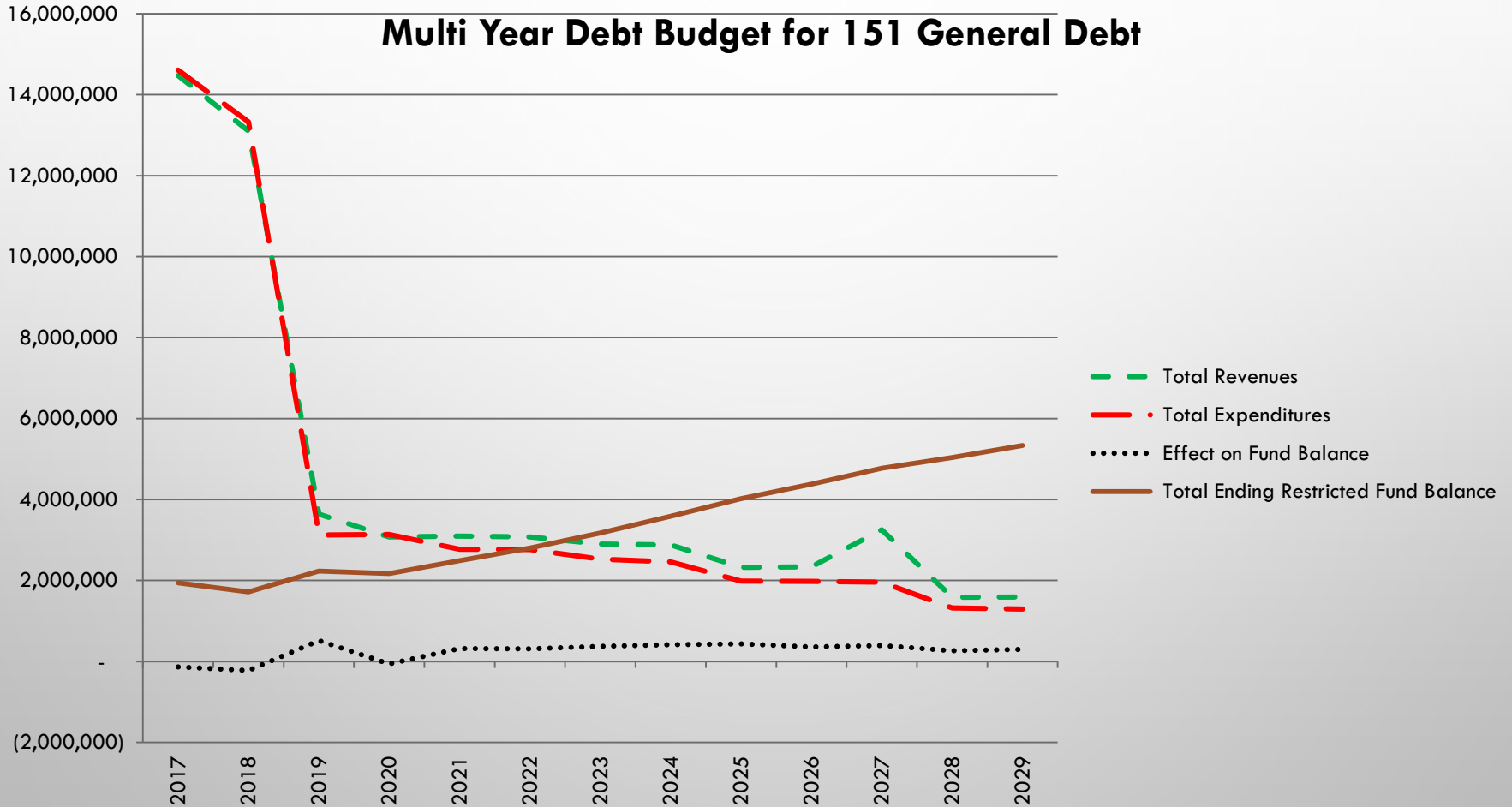
151 GENERAL DEBT SERVICE FUND

- USED TO PAY GENERAL DEBT OBLIGATIONS OF THE COUNTY INCLUDING PRINCIPAL AND INTEREST
- REVENUE: PROPERTY TAX, TRANSFERS IN FROM OPERATING FUNDS
 - PROPERTY TAX IS LEVIED COUNTYWIDE
- EXPENDITURES: PRINCIPAL AND INTEREST ON BONDS
 - 2 LOANS FOR PLATEAU PARK
 - 1 WAS REFUNDED IN JUNE 2017 FOR A SAVINGS OF \$215,948.25
 - 3 REFUNDED BONDS
 - 1 FOR THE JAIL THAT HAS AN ADVANCE REFUNDING AND A SAVING OF \$2,672,945
 - 1 GENERAL REFUNDING (2009)
 - 1 FOR HIGHWAY, WASTEWATER, MISC. (2010)

151 – GENERAL DEBT FUND

			Proposed	
	2018 Tax Rate:	<u>14.5</u>	2019 Tax Rate:	<u>14.5</u>
7/1/2018	Beginning Fund Balance	1,717,165		
	Estimated Revenues	2,964,416	Penny Value:	<u>120,000</u>
	Transfers From Other Funds	670,000		
	Estimated Expenditures	(3,121,556)	Property Tax:	<u>1,740,000</u>
6/30/2019	Ending fund balance	<u>2,230,025</u>	Effect on FB:	<u>512,860</u>
	FB % of expenditures	55% *	FB Policy 50%-150%:	Compliant

151 – MULTI YEAR DEBT BUDGET GRAPH



152 RURAL DEBT SERVICE FUND

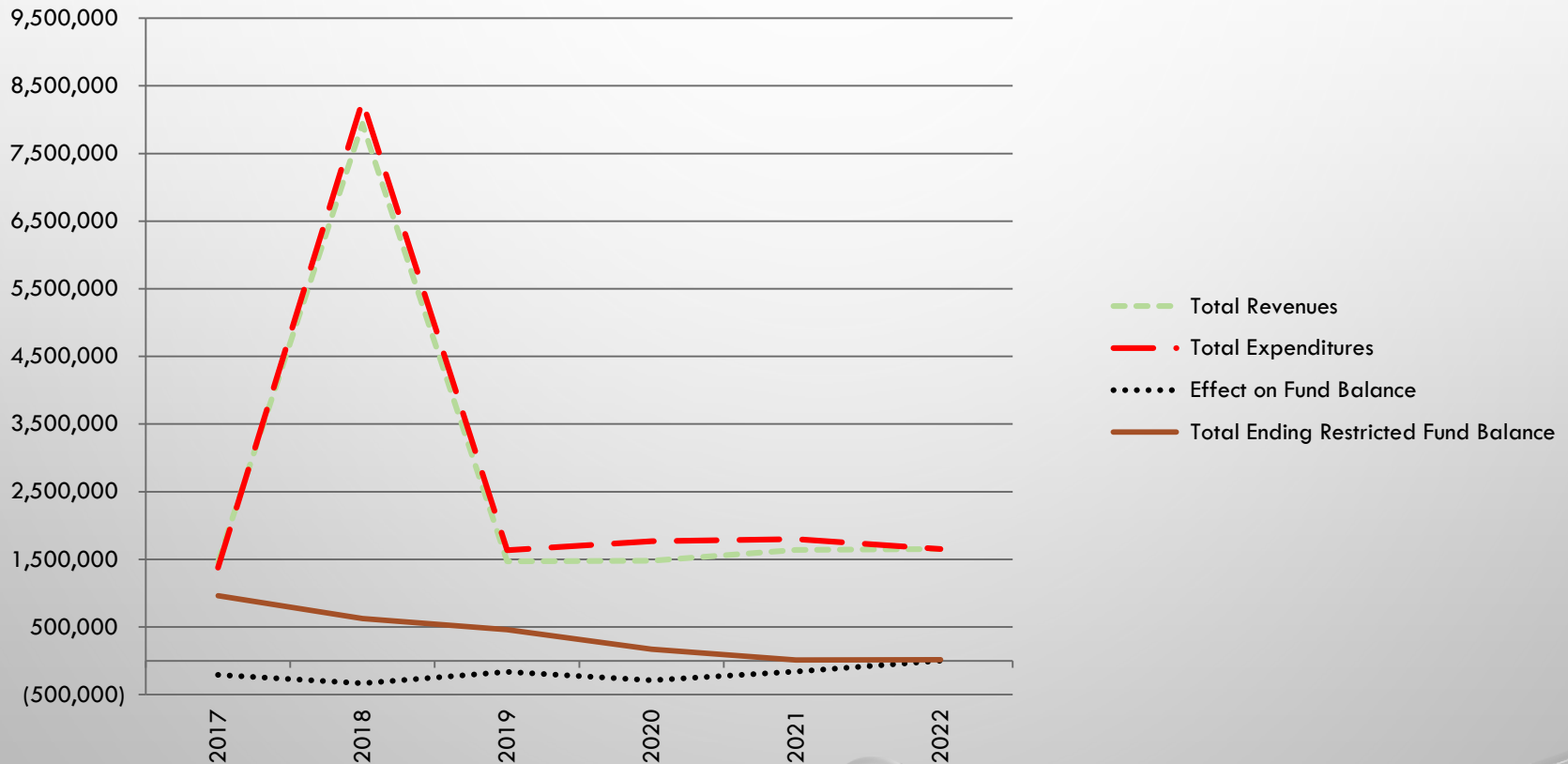
- USED TO PAY EDUCATION DEBT INCURRED PRIOR TO 2002 AND THE MERGER OF HARRIMAN CITY SCHOOLS
 - NO MORE DEBT WILL BE ISSUED FROM THIS FUND
 - ONLY USED UNTIL THE HARRIMAN CITY SCHOOLS JOINED THE COUNTY SYSTEM
- REVENUE: PROPERTY TAX (OUTSIDE OF HARRIMAN AND OR)
 - HARRIMAN AND OAK RIDGE DID NOT RECEIVE ANY OF THE PROCEEDS FROM THE DEBT THAT WAS ISSUED IN THIS FUND
 - PROPERTY LEVIED COUNTYWIDE EXCEPT FOR HARRIMAN AND OAK RIDGE PROPERTIES
- EXPENDITURES: PRINCIPAL AND INTEREST ON BONDS
 - 1 BOND
 - WILL BE PAID OFF IN 2022

152 RURAL DEBT FUND

			Proposed	
	2018 Tax Rate:	<u>14.5</u>	2019 Tax Rate:	<u>14.5</u>
7/1/2018	Beginning Fund Balance	625,368		
	Estimated Revenues	1,471,000	Penny Value:	<u>94,000</u>
	Estimated Expenditures	(1,635,465)	Property Tax:	<u>1,363,000</u>
6/30/2019	Ending fund balance	<u>460,903</u>	Effect on Fund Balance:	<u>(216,780)</u>
	FB % of expenditures	38.2%	In compliant as fund is expected to close in 2022	Compliant

152 – MULTI YEAR DEBT BUDGET GRAPH

Multi Year Debt Budget for 152 Rural Education Debt



156 EDUCATION DEBT SERVICE FUND

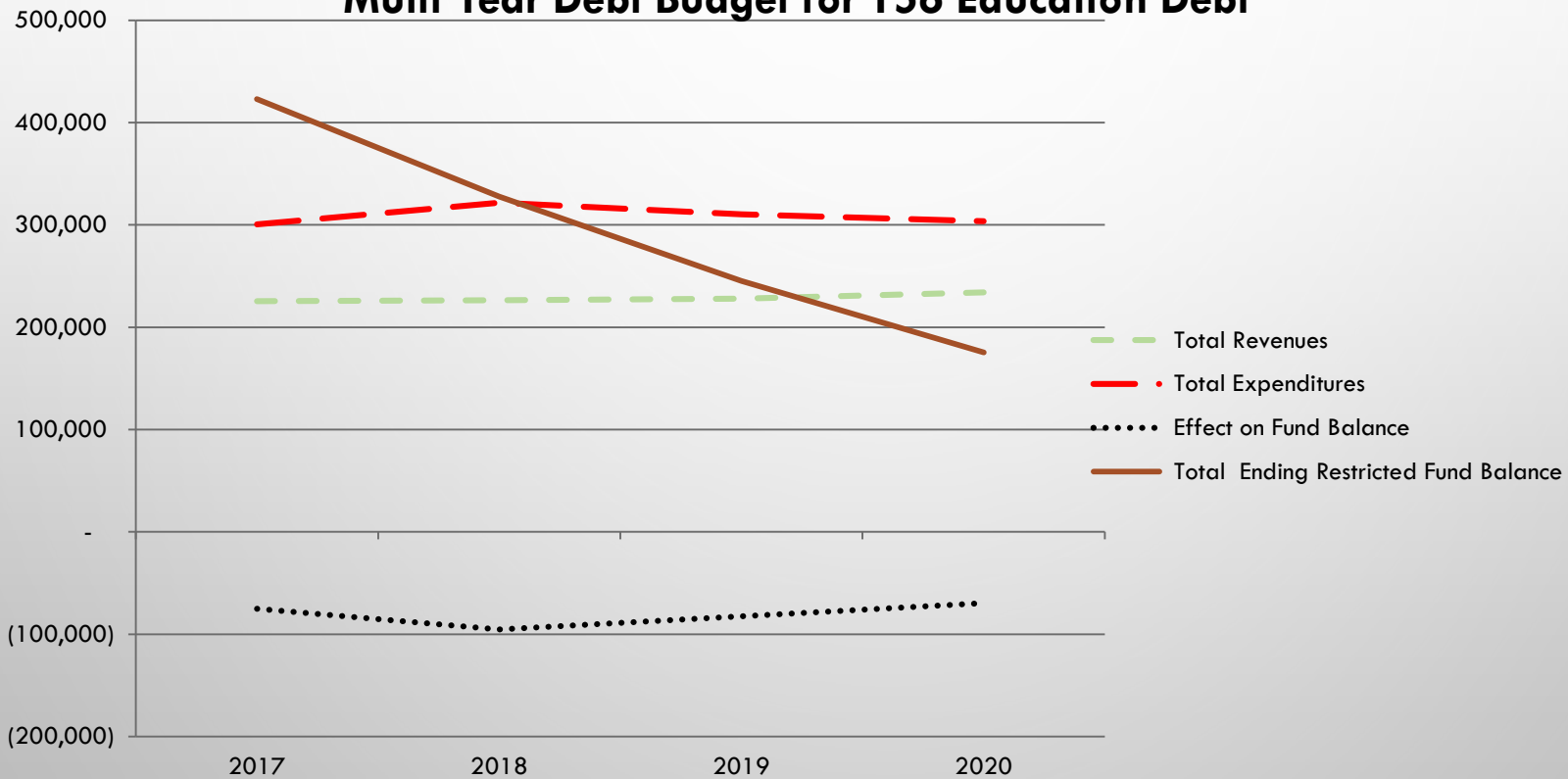
- USED TO PAY EDUCATION DEBT SINCE THE INCLUSION OF HARRIMAN SCHOOLS
- REVENUE: PROPERTY TAX (OUTSIDE OF OAK RIDGE)
 - OAK RIDGE DOES NOT BENEFIT FROM THE PROCEEDS OF DEBT ISSUED IN THIS FUND
 - PROPERTY TAX LEVIED COUNTYWIDE EXCEPT FOR OAK RIDGE PROPERTIES
- EXPENDITURES: PRINCIPAL AND INTEREST ON BONDS
 - 2 BONDS
 - WILL BE PAID OFF IN 2020

156 EDUCATION DEBT FUND

			Proposed	
	2018 Tax Rate:	<u>2.0</u>	2019 Tax Rate:	<u>2.0</u>
7/1/2018	Beginning Fund Balance	327,589		
	Estimated Revenues	227,800	Penny Value:	<u>105,400</u>
	Estimated Expenditures	(310,243)	Property Tax:	<u>210,800</u>
6/30/2019	Ending fund balance	<u>244,762</u>	Effect on FB:	<u>(82,443)</u>
	FB % of expenditures	105.6%	FB Policy 50%-150%:	Compliant

156 – MULTI YEAR DEBT BUDGET GRAPH

Multi Year Debt Budget for 156 Education Debt



171 GENERAL CAPITAL PROJECTS FUND

- TO PURCHASE CAPITAL ITEMS RELATED TO THE OPERATION OF COUNTY GOVERNMENT
- REVENUES: PROPERTY TAX, TRANSFERS IN, LITIGATION TAX
- EXPENDITURES: CAPITAL ITEMS
- BROKEN INTO SUB FUNDS BY PROJECT AND/OR REVENUE STREAM

			Proposed	
	2018 Tax Rate:	<u>5.0</u>	2019 Tax Rate:	<u>5.0</u>
7/1/2018	Beginning Fund Balance	1,764,283		
	Estimated Revenues	1,345,000	Penny Value:	<u>120,000</u>
	Estimated Expenditures	(1,576,620)	Property Tax:	<u>600,000</u>
	PY Projects	(919,510)		
6/30/2019	Ending fund balance	<u>613,153</u>	Effect on Fund Balance:	<u>(1,151,130)</u>
	FB % of expenditures	7.1%	FB Policy to cover cashflow	Compliant

171 GENERAL CAPITAL PROJECTS

- SUB FUNDS:

AMB – AMBULANCE

CCC – CAPITAL FOR CONVENIENCE CENTERS

CIF – COMMUNITY INVESTMENT FUND

GWT – GOD WE TRUST

JEX – JAIL EXPANSION

OES – OFFICE OF EMERGENCY SERVICES

RCC – RILEY CREEK CAMP GROUND

REC – RECREATION (SUPPORTED PARTIALLY BY REV. FROM CANEY CREEK RV & MARINA)

SPC – SWAN POND COMPLEX

VOT – VOTING MACHINES

BAL - BALANCE

CHJ – COURTHOUSE & JAIL CAP. PROJ.

HOM – HOME GRANT

IND – INDUSTRIAL DEVELOPMENT

NRT – BOAT DOCKS

OFI – OTHER FACILITY IMPROVEMENT

RCY – RECYCLING CENTER CAPITAL

VEH – VEHICLES

176 HIGHWAY CAPITAL PROJECTS

- TO PURCHASE LARGE CAPITAL ITEMS FOR THE HIGHWAY DEPARTMENT
- REVENUE IS A TRANSFER FROM OPERATIONS (131)
- EXPENDITURES INCLUDE HIGHWAY EQUIPMENT, VEHICLES AND SPECIFIC ROAD PROJECTS

	Tax Rate:	<u>0.0</u>		
7/1/2018	Beginning Fund Balance	606,725		
	Estimated Revenues	200,000		
	Estimated Expenditures	(746,297)		
6/30/2019	Ending fund balance	<u>60,428</u>	Effect on Fund Balance:	<u>(546,297)</u>
	FB % of expenditures	81%	FB Policy to cover cashflow	Compliant

177 EDUCATION CAPITAL PROJECTS FUND

- CAPITAL PURCHASES PERTAINING TO THE ROANE COUNTY SCHOOL SYSTEM
- REVENUE: PROPERTY TAX, TRANSFER FROM OPERATIONS (141)
- EXPENDITURES: CAPITAL PURCHASES

			Proposed	
	2018 Tax Rate:	<u>8.5</u>	2019 Tax Rate:	<u>8.5</u>
7/1/2018	Beginning Fund Balance	553,575		
	Estimated Revenues	1,008,100	Penny Value:	<u>104,500</u>
	Estimated Expenditures	(1,533,055)	Property Tax:	<u>960,500</u>
6/30/2019	Ending fund balance	<u>28,620</u>	Effect on Fund Balance:	<u>(524,955)</u>
	FB % of expenditures	36.1%	FB Policy to cover cashflow	Compliant

204 WASTEWATER FUND*

- OPERATES THE COUNTY OWNED SEWER PLANT
- REVENUES: FEES EARNED FROM USERS, SEWER TAPS,
- EXPENDITURES: SALARIES, CAPITAL EXPENDITURE, MAINTENANCE

	Cash basis			
7/1/2018	Beginning Fund Balance	3,226,126		
	Estimated Revenues	1,049,401		
	Estimated Expenditures	<u>(1,391,483)</u>		
6/30/2019	Ending fund balance	<u>2,884,044</u>	Effect on Fund Balance	<u>(342,082)</u>
	FB % of expenditures	143%	FB Policy 10%-100%:	Compliant when depr added

264 EMPLOYEE INSURANCE FUND*

- TO ADMINISTER THE COUNTY'S SELF INSURED DENTAL INSURANCE
- REVENUE: TRANSFERS IN FROM OTHER FUNDS (COUNTY AND EMPLOYEE PORTIONS OF INSURANCE PAYMENTS)
- EXPENDITURE: PAYMENTS FOR DENTAL SERVICES

7/1/2018	Beginning Fund Balance	268,804		
	Estimated Revenues	614,000		
	Estimated Expenditures	<u>(625,155)</u>		
6/30/2019	Ending fund balance	<u>257,649</u>	Effect on Fund Balance	<u>(11,155)</u>
	FB % of expenditures	43%	FB Policy cash flow need	Compliant

266 WORKER'S COMPENSATION FUND*

- SELF INSURED WORKER'S COMPENSATION PROGRAM
- REVENUES: TRANSFERS IN FROM OPERATING FUNDS
- EXPENDITURE: WORKMAN'S COMP CLAIMS, MEDICAL PAYMENTS AND SETTLEMENTS

7/1/2018	Beginning Fund Balance	203,867		
	Estimated Revenues	612,028		
	Estimated Expenditures	(731,600)		
6/30/2019	Ending fund balance	<u>84,295</u>	Effect on Fund Balance	<u>(119,572)</u>
	FB % of expenditures	27.9%	FB Policy cash flow need	Compliant

357 D.A. JUDICIAL DRUG FUND (DTF) FUND*

- ROANE COUNTY IS THE BOOKKEEPERS FOR THE 9TH JUDICIAL DISTRICT'S DRUG FUND
- REVENUES: GRANTS AND SEIZURES
- EXPENDITURES: SALARIES AND SUPPLIES

7/1/2018	Beginning Fund Balance	205,201		
	Estimated Revenues	218,000		
	Estimated Expenditures	<u>(239,871)</u>		
6/30/2019	Ending fund balance	<u>183,330</u>	Effect on Fund Balance	<u>(21,871)</u>
	FB % of expenditures	85.6%	FB Policy cash flow need	Compliant

359 ECONOMIC & COMMUNITY DEVELOPMENT FUND*

- FUND IS USED TO LOAN MONEY TO LOCAL BUSINESSES. THERE IS A SEPARATE BOARD THAT APPROVES THE LOANS.
- REVENUE: PRINCIPAL AND INTEREST REPAYMENTS
- EXPENDITURES: LOANS AND ADMINISTRATIVE EXPENSES

7/1/2018	Beginning Fund Balance	505,432		
	Estimated Revenues	67,389		
	Estimated Expenditures	<u>(160,000)</u>		
6/30/2019	Ending fund balance	<u>412,821</u>	Effect on Fund Balance	<u>(92,611)</u>
	FB % of expenditures	137%	FB Policy cash flow need	Compliant

364 DISTRICT ATTORNEY GENERAL FUND*

- SINCE THE D.A. IS LOCATED IN ROANE COUNTY, WE ACT AS THEIR BOOKKEEPERS.
- REVENUES: D.A. FEES EARNED FROM COURTS WITHIN THE 9TH JUDICIAL DISTRICT

7/1/2018	Beginning Fund Balance	30,094		
	Estimated Revenues	25,500		
	Estimated Expenditures	(16,700)		
6/30/2019	Ending fund balance	<u>38,894</u>	Effect on Fund Balance	<u>8,800</u>
	FB % of expenditures	180.2%	FB Policy cash flow need	Compliant