

### Funds (Companies) With No Tax Rates

In a previous article we mentioned that we run twenty-four (24) Funds (companies). Thirteen (13) of these companies have zero (0) property tax directly supporting them. Four (4) of these Funds (companies) indirectly have tax support. Indirectly means that the Funds have money transferred into the fund from another fund that has a tax rate. For example, Highway Capital Project Fund has zero (0) property tax but has money transferred into the Fund from the General Highway Fund that has a tax rate. The Worker Compensation Fund and the Dental Insurance Fund are both self-insured funds in which rates are charged to all funds that have employees. As premiums increase in the Self-Insured Fund the respective Funds must pay more into these self-insured funds. The increase fee can potentially cause a tax increase in the Funds which have employees. Eleven (11) of the twenty-four (24) Funds have employees.

Let's go back to the thirteen (13) funds that do not have a tax rate. Most of these Funds cause little debate or focus in managing and adopting the annual budget. These funds are more Trust/Agencies in nature where the county functions as a bookkeeper of the Fund. Revenues generated into these Funds have specific restriction into their usage.

These Fund (companies) consist of:

- District Attorney General Fund
- Judicial District Drug Fund
- Sheriff's Drug Fund
- Economic Development Fund
- Wastewater Treatment Fund

Also, several special Revenue Funds have no taxes due to the nature of their Revenue Services.

These thirteen (13) Funds with no tax rate have the least discussion in adopting budgets, but are of importance as they support the government service operations. Some of the Funds indirectly can cause budget concerns by the charge of fees back to funds which have tax rates.

The operations of these Funds and others can be found on the Roane County Government website at [www.roanecountytn.gov](http://www.roanecountytn.gov).