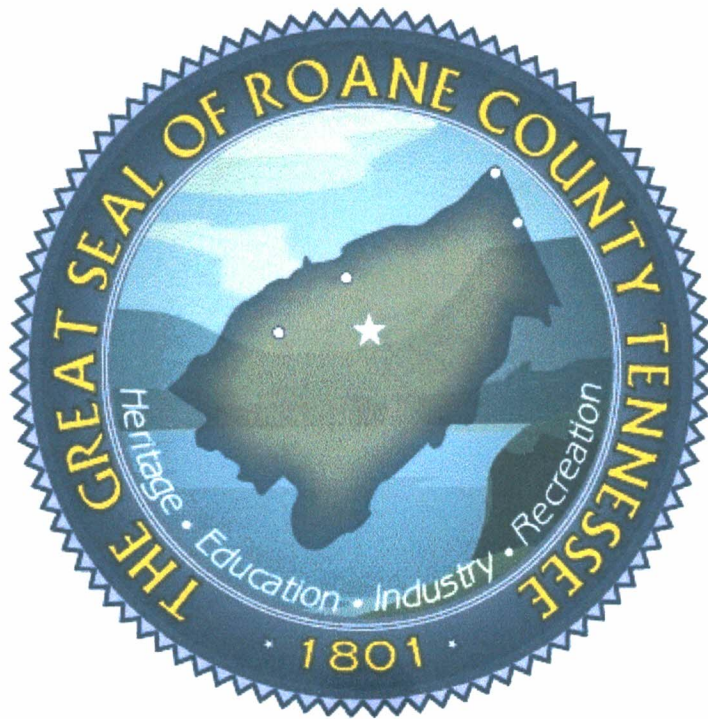


Budget

Fiscal Year
2019 - 2020



Roane County, Tennessee

ROANE COUNTY BUDGET

2019-2020 FISCAL YEAR

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2019-2020 FISCAL YEAR

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General Information

Roane County – Soak In Roane

Look over the rich land we call Roane County. Picture settlers building a way station such as Fort Southwest Point in the late 1700s. Imagine their delight at the view from the fort's position on a bluff overlooking the confluence of the Tennessee, Clinch, and Emory rivers creating a 39,000-acre lake with more than 700 miles of shoreline in the county. Explore this Kingston fort, which serves as Tennessee's only colonial-era museum standing in its original location.

Discover the mystery of the Secret City and the Manhattan Project, Oak Ridge's Atomic Age story. Learn how more than 75,000 people quietly assembled to create a workforce and a town that didn't appear on any map. Talk with National Park Service rangers and tour 'secret' sites to find out what lay behind X-10, Y-12 and K-25 and this industrial complex in the hills of East Tennessee – now established as a national historical park.

Roane County is home to inviting waterways, a robust recreational life and breathtaking vistas. Whether you live here or visit, you'll enjoy family-friendly festivals, bluegrass music, stunning Watts Bar Lake with world-class fishing, and historic towns and museums.

Our History:

Since its creation in 1801, Roane County and its five unique, historic communities—Harriman, Kingston, Rockwood, Oak Ridge and Oliver Springs—have attracted visitors and commerce to a place filled with beauty and opportunities.

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.

Kingston

The county seat of Roane County is Kingston, created after trading posts and inns grew up around Fort Southwest Point. By 1799, the Fort's garrison numbered over 400 men, becoming one of the most important military posts on the American frontier. Kingston is known for its scenic waterfront right in the center of town, and the location for the county's largest and longest-running festival – Smokin' the Water on July 4th.

Harriman

Harriman's name came from a Union general in the Civil War who observed that the location would make a remarkable town. A planned community from the beginning, and known as the Town that Temperance built, Harriman was mapped out in a grid pattern on December 25, 1890. Notice elegant Victorian architecture in some homes in Cornstalk Heights, 100 of which are properties in the National Register. Stroll through downtown at Christmas or hear about its spooky history during the Haunting of Harriman.

Rockwood

A Union officer returned after the Civil War to begin a mining and milling operation, after discovering an abundance of iron on Walden Ridge. The business, known as Roane Iron Company, began in 1868. A city was established around the Roane Iron Company, naming the town after the company's first President. The Kingston Avenue Historic District still represents the architecture from this rich history. Rockwood is developing its waterfront as a recreation hub.

Oak Ridge

Oak Ridge was founded in 1942 on remote farmland by the Army Corps of Engineers as an entity of Clinton Engineer Works, which became Oak Ridge National Laboratory. The Knoxville-Oak Ridge Innovation Valley facilitates the strengths of our 21st-century workforce, our ready transportation infrastructure, the affordability of our real estate—all within a 25-mile technology corridor.

Oliver Springs

A natural mineral spring once drew visitors from near and far to the town now known as Oliver Springs, established in 1930. “Oliver” came from the town’s first postmaster. The “October Sky” movie was shot in the Oliver Springs coal mining area, as were scenes from its downtown. Visitors come from all around to venture up to Windrock Mountain to ride the trails and attend concerts.

Education:

Employing more than 5,000 engineers, 2,400 scientists and 2,000 PhDs, the areas of Roane County, Oak Ridge and Knoxville focus on cutting-edge classroom technology to develop workforce-ready graduates. The Roane County school system is aligned with post-secondary opportunities designed to meet the growing demands of a workforce, closing the skills gap and continuing the 75-year legacy from our Manhattan Project-era facilities of having the most skilled workforce.

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 Morgan, 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:

With Tennessee's Innovation Corridor as the gateway to the Manhattan Project National Historical Park, Roane County's local infrastructure, strong economic climate and high quality of life make it an attractive choice for expansive opportunities. Situated within 500 miles of 75 percent of key U.S. markets, the county lies within a day's drive of two-thirds of the U.S. population.

In Roane County, three locations have met the stringent requirements for development to become a Select TN certified site, having completed all necessary initial due diligence for site selection:

- Cardiff Valley Road Site, 45 acres in Roane County Industrial Park, with extensive infrastructure for heavy industrial companies
- Horizon Center, Development Area 6 Site, with an availability of over 150 acres, easy transportation access routes and near Oak Ridge National Laboratory
- Jones Road Site, 40 acres accessible to strategic transportation corridors, perfect for light to medium manufacturing or distribution centers

Roane's transportation infrastructure is geared toward progressive commerce: two interstates (I-40 & I-75), two major U.S. highways – including US 1, the nation's first highway and Highway 27, Norfolk Southern main line, Rockwood Municipal Airport, and the Tennessee, Clinch and Emory Rivers with four river terminal facilities.

Oak Ridge National Laboratory (ORNL), the nation's largest science and energy laboratory, is in Roane County. ORNL is soon to be the home to "Summit", the world's fastest supercomputer, which tackles national challenges for the Department of Energy, such as climate change and solutions for sustainable energy and transportation.

Festivals & Attractions:

Take a trip to any of our downtowns and spend time browsing through antiques and specialty shops, enjoy delightful treats at one of our bakeries, or a milkshake at the old-fashioned soda fountain. Visit the antebellum courthouse in Kingston, one of only seven remaining in the state,

or the historic railroad depot in Oliver Springs - both now an archival library for the county and the region.

Enjoy performing arts and concerts at Roane State's O'Brien Theatre or the Princess Theatre in Harriman, a restored 1920s-era, art deco cinema (also showing movies again). The newly-restored 1915 Abston Garage in Oliver Springs is now a community theater and historical museum.

Live music can be heard year-round at a number of venues, including Bradbury Community Club, where you can tap your toes to bluegrass music every Tuesday night and the third Saturday. The Rockwood Museum & Visitors Center is the place to go for RoaneSong, a concert series with a laid-back vibe to enjoy singer/songwriters up close and personal. Drive your car or boat to a number of lakeside restaurants offering music or karaoke or to Riverfront Park in Harriman for the easy listening sounds of the Babahatchie Band on a summer Sunday afternoon.

Our festivals are also filled with music – like Rockwood's Thunder Road Festival in April, and Kingston's Smokin' the Water, a day-long waterfront celebration that begins with the antique car show and ends with the largest 4th of July fireworks display in East Tennessee. Don't miss the Tennessee Medieval Faire, held on its own 7-acre park during the month of May, with Celtic music, comedy shows, jousting and more. The downtowns come alive in Harriman and Rockwood during the monthly summer Cruise-ins with classic cars and motorcycles.

Watts Bar Lake is home to Morristown Marine's Rockin' on the River, Tennessee Team Trail, and numerous other fishing tournaments - nearly every weekend spring through fall.

Athletes can 'race for the cannon' in the Storm the Fort Half Distance and Sprint Triathlon or race to the finish line in the Three River Rumble, a multi-day, three-city bike race, that now includes a State Championship Criterium course in downtown Rockwood. There are a number of 5Ks through the year, including the night-time Moonlight for Sight 5K in October along the waterfront in Kingston.

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. 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.

New for 2020 - Roane County is also one of five communities designated as Pilot Communities for the Tennessee RiverLine. The RiverLine is a multi-modal trail system similar to the Appalachian Trail on water, and we hope to see an increase in the number of outdoor enthusiasts who enjoy all there is to offer along the river including parks, launches, restaurants and camping.

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 Sam Jones Ledford, Marketing & Communications Manager, The Roane Alliance, August 9, 2019*

County Officials

Roane County's Elected and Appointed Officials

County Commission

District 1 Ron Berry
District 1 Darryl Meadows
District 1 Benny East
District 2 Randy Ellis (chairperson)
District 2 Allen Hickman
District 2 Junior Hendrickson
District 3 Ben Gann
District 4 Charlotte Bowers

District 4 Jerry White
District 5 Mike Hooks
District 6 David Bell
District 6 Ben Wilson
District 6 David Brashears
District 7 Shannon Hester
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
Chris Mason
Beth Johnson
Ann Goldston
Ann Goldston
Terry Stevens
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

LeDonna McFalls
Shannon Conley
Connie Cook
Charles Holiway
Lynn Farnham
Gene McClure
Tim Suter

Department Heads

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

Tim Suter
Ralph Stewart
Glen Cofer
Mike Beard
Stacey Whittenberg
Laura Conner
Robert Bailey

Board of Education

District 1 Larry Brackett
District 1 Michael "Brillo" Miller
District 2 Darrell "Drack" Langley
District 2 Danny Wright
District 3&4 Sam Cox

District 3&4 Michael Taylor
District 5&6 Rob Jago
District 5&6 Hugh Johnson
District 5&6 Victor "Vic" King
District 7 Nadine Jackson (Chairperson)

Roane County Commissioners
September 1, 2018 - August 31, 2022

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)

Allen Hickman

315 Virginia Ave NW
Harriman, TN 37748
399-5292

Junior Hendrickson

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

District 3

Ben Gann

816 Dickey Valley Rd
Harriman, TN 37748
250-9534

District 4

Charlotte Bowers

12 Newhope Lane
Oak Ridge, TN 37830
865-591-6189

Jerry White

4970 Harriman HWY
Oliver Springs, TN 37830
865-435-0948

District 5

Mike Hooks

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

District 6

David Bell

242 Lane Hedgecock Road
Kingston, TN 37763
696-2284 (cell)

Ben Wilson

148 Pineview Drive
Kingston TN 37763
414-5328

David Brashears

290 Hobson Rd
Kingston TN 37763
865-629-2311

District 7

Shannon Hester

1292 Laurel Bluff Rd
Kingston, TN 37763
865-748-4797

Stanley Moore

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

Roane County School Board Members

Larry Brackett- District: (1)

227 Scott Circle
Rockwood, TN 37854
865-354-3536
Term Expires: 2018

Michael Taylor-District: (3 & 4)

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

Michael “Brillo” Miller- District: (1)

P.O. Box 522
Rockwood, TN 37854
865-354-2015
Term Expires: 2020

Rob Jago- District: (5 & 6)

600 Calvin St.
Kingston, TN 37763
865-376-4549
Term Expires: 2020

Darrell “Drack” Langley-District: (2)

517 Russell Ave.
Harriman, TN 37748
865-882-6770
Term Expires: 2020

Hugh Johnson- District: (5 & 6)

310 Woodlawn Dr.
Kingston, TN 37763
865-376-9433
Term Expires: 2020

Danny Wright- District: (2)

1172 Swan Pond Circle Road
Harriman, TN 37748
865-310-9701
Term Expires: 2020

Victor “Vic” King-District: (5 & 6)

602 Scenic Drive
Kingston, TN 37763
865-399-0391
Term Expires: 2020

Sam Cox- District: (3 & 4)

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

Nadine Jackson: (7)

617 Mans Hollow Rd.
Kingston, TN 37748
865-414-3313
Term Expires: 2020

ROANE COUNTY SCHOOLS
PRINCIPALS/ASSISTANT PRINCIPALS
2019 - 2020

<u>SCHOOL</u>	<u>PHONE</u>	<u>PRINCIPAL</u>	<u>ADDRESS</u>	<u>E-MAIL ADDRESS</u>
ELEMENTARY SCHOOLS				
Bowers Elementary	882-1185 882-1748** 882-3203***	Brenda Arwood Kevin Ayers*	120 Breazeale St. Harriman, TN 37748	barwood@roaneschools.com ksayers@roaneschools.com
Dyllis Springs Elementary	435-6357 717-5446** 435-3402***	Jenny Spakes Jeanne Armstrong*	120 Ollis Rd. Oliver Springs, TN 37840	jspakes@roaneschools.com jharmstrong@roaneschools.com
Kingston Elementary	376-5252 717-5447** 376-8535***	Tim Thompson Billy M. Linville*	2000 Kingston Hwy. Kingston, TN 37763	tthompson@roaneschools.com bmlinville@roaneschools.com
Midtown Elementary	882-1228 882-9278** 882-8165***	Kendra Inman Laura Fisher*	2830 Roane State Hwy. Harriman, TN 37748	kjinman@roaneschools.com lpfisher@roaneschools.com
Midway Elementary	376-2341 717-5448** 376-8512***	Travis Langley Dawn Click*	130 Laurel Bluff Rd. Kingston, TN 37763	tlangley@roaneschools.com dclick@roaneschools.com
Ridge View Elementary	354-2111 354-5151 354-5153** 354-5150***	Angela Spurgeon Christy Kamikawa*	625 Pumphouse Rd. Rockwood, TN 37854	arspurgeon@roaneschools.com cgkamikawa@roaneschools.com
MIDDLE SCHOOLS				
Cherokee Middle	376-9281 717-5445** 376-8525***	Elizabeth Rose Jessica Rittenhouse*	200 Paint Rock Ferry Rd. Kingston, TN 37763	ecrose@roaneschools.com jrittenhouse@roaneschools.com
Harriman Middle	882-1727 882-0681** 882-6285***	Leslie Smith Travis Tapp*	1025 Cumberland St. Harriman, TN 37748	lsmith@roaneschools.com wttapp@roaneschools.com
Midway Middle	717-5464 717-5465** 376-0948***	Amy Cawood Lu Howard*	104 Dogtown Rd. Ten Mile, TN 37880	acawood@roaneschools.com lhoward@roaneschools.com
Oliver Springs Middle	435-0011 717-5449** 435-1621***	Paige Wright Steve Branham*	317 Roane St. Oliver Springs, TN 37840	pmwright@roaneschools.com bsbranham@roaneschools.com
Rockwood Middle	354-0931 717-5451** 354-5160***	Amanda Evans Jeff Allen*	434 W. Rockwood St. Rockwood, TN 37854	abevans@roaneschools.com jallen@roaneschools.com
HIGH SCHOOLS				
Harriman High	882-1821 882-8371** 882-6479***	Scott Calahan Bobby Clark*	920 North Roane St. Harriman, TN 37748	scalahan@roaneschools.com rlclark@roaneschools.com
Midway High	376-5645 717-5452** 376-8516***	Scott Mason Chastity Qualkenbush*	530 Loudon Hwy. Kingston, TN 37763	smason@roaneschools.com cdqualkenbush@roaneschools.com
Oliver Springs High	435-7216 435-6775** 435-6774***	Justin Nivens Mary Nipper*	419 Kingston Ave. P. O. Box 309 Oliver Springs, TN 37840	jdnivens@roaneschools.com mnipper@roaneschools.com
Roane County High	376-6534 717-5454** 376-8530***	Kent Millsaps Dan Matthews* Colt Narramore*	540 W. Cumberland St. Kingston, TN 37763	kmillsaps@roaneschools.com jmatthews@roaneschools.com rcnarramore@roaneschools.com
Rockwood High	354-0882 354-5171** 354-5170***	Shannon Cawood Leanne Malicoat*	512 W. Rockwood St. Rockwood, TN 37854	cscawood@roaneschools.com lhmalicoat@roaneschools.com
Midtown Educational Ctr	882-3700 882-7734***	Chris Johnson	3096 Roane State Hwy. Harriman, TN 37748	cbjohnson@roaneschools.com

* Assistant Principal

** Cafeteria

*** Fax Number

Revised 9/3/19

Summary of Current Operations

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
Operation of Fund/Fund Balance			Estimated Restricted	Estimated Fund Balance 07/01/19	Total Fund Balance	Proposed Revenue	Transfer In	Total Rev & Trans In	Available Funds	Proposed Expenditures	Transfer Out	Total Exp & Trans Out	Est. Ending Rest/Comm./Assign	End Fund Bal with Rest/Com/As 6/30/2020	Est. Fund Balance Unassigned	Current Property Tax	Effect on Fund Bal w/ rest/comm/as	Effect on Fund Bal w/o Fund Bal	Fund Bal. Policy Level	
1	DATE: July 24, 2019																			
2																				
3																				
4	FUND TITLE																			
5	NUMBER																			
6	GENERAL FUND																			
7	101 GENERAL		3,951,955	2,797,176	6,749,131	17,720,924	-	17,720,924	24,470,055	20,341,070	36,000	20,377,070	1,150,406	4,092,985	2,942,579	0.705	(2,656,146)	145,403	42%	
8																				
9	SPECIAL REVENUE FUNDS																			
10	116 SOLID WASTE		440,377	-	440,377	1,050,000	-	1,050,000	1,490,377	1,138,061	100,000	1,238,061	-	252,316	-	-	(188,061)	-	35.6%	
11	118 AMBULANCE SERVICE		1,577,691	-	1,577,691	2,529,860	-	2,529,860	4,107,551	2,886,064	-	2,886,064	-	1,221,487	-	0.010	(356,204)	-	54.7%	
12	121 FIRE & ANIMAL CONTROL		512,952	-	512,952	840,108	-	840,108	1,353,060	988,921	-	988,921	-	364,138	364,138	0.070	(148,813)	364,138	51.9%	
13	122 SHERIFF DRUG CONTROL		84,600	-	84,600	43,000	-	43,000	127,600	55,819	-	55,819	-	71,781	71,781	-	(12,819)	71,781	151.6%	
14	128 RECYCLING		612,672	-	612,672	963,200	-	963,200	1,575,872	1,024,603	100,000	1,124,603	-	451,269	-	0.030	(161,403)	-	54.5%	
15	131 HIGHWAY/PUBLIC WORKS		2,056,784	-	2,056,784	4,188,408	-	4,188,408	6,245,192	4,427,062	571,998	4,999,060	-	1,246,132	1,246,132	0.100	(810,652)	1,246,132	41.1%	
16																				
17	EDUCATION FUNDS																			
18	141 GENERAL PURPOSE SCHOOL		815,382	6,792,858	7,608,240	56,491,287	160,251	56,651,538	64,259,778	56,451,538	700,000	57,151,538	-	7,108,243	7,108,243	1.175	(500,000)	315,385	13.3%	
19	142 SCHOOL FEDERAL PROJECTS		500,000	-	500,000	4,335,125	-	4,335,125	4,835,125	4,174,874	160,251	4,335,125	-	500,000	500,000	-	-	500,000	11.5%	
20	143 SCHOOL CENTRAL CAFETERIA		1,399,635	-	1,399,635	3,872,810	-	3,872,810	5,272,445	3,972,810	-	3,972,810	-	1,299,635	1,299,635	-	(100,000)	1,299,635	35.2%	
21	144 SCHOOL TRANSPORTATION		811,688	-	811,688	2,114,000	-	2,114,000	2,925,688	2,314,000	-	2,314,000	-	611,688	611,688	-	(200,000)	611,688	35.1%	
22	146 EXTENDED SCHOOL PROGRAM		86,989	-	86,989	248,500	-	248,500	335,489	248,500	-	248,500	-	86,990	86,990	-	-	86,990	35.0%	
23																				
24	DEBT SERVICE FUNDS																			
25	151 GENERAL DEBT SERVICE		3,047,537	-	3,047,537	4,501,718	104,500	4,606,218	7,653,755	5,210,934	-	5,210,934	-	2,442,822	-	0.245	(604,716)	-	58.5%	
26	152 RURAL DEBT SERVICE		444,071	-	444,071	1,648,000	-	1,648,000	2,092,071	1,767,515	-	1,767,515	-	324,556	324,556	0.160	(119,515)	324,556	25.1%	
27	156 EDUCATION DEBT SERVICE		250,935	-	250,935	74,200	-	74,200	325,135	299,503	-	299,503	-	25,632	25,632	0.005	(225,303)	25,632	83.8%	
28	OPERATIONAL FUNDS TOTAL		16,893,268	9,590,034	26,183,302	100,621,140	264,751	100,885,891	127,069,193	105,301,274	1,668,242	106,969,523	1,150,406	20,099,670	18,949,264	2,500	(6,083,632)	4,991,340		
29																				
30	CAPITAL PROJECTS FUNDS																			
31	171 GENERAL CAPITAL PROJECTS*		9,335,182	-	9,335,182	1,179,027	236,000	1,415,027	10,750,209	2,886,815	-	2,886,815	-	7,863,394	7,863,394	0.050	(1,471,788)	7,863,394	323.4%	
32	176 HIGHWAY CAPITAL PROJECTS		3,156,962	-	3,156,962	5,000,000	500,000	5,500,000	8,656,962	6,726,452	32,502	6,758,954	-	1,898,008	1,898,008	-	(1,258,954)	1,898,008	46.7%	
33	177 EDUCATIONAL CAP PROJECTS		769,712	-	769,712	2,628,347	700,000	3,328,347	4,098,059	3,435,314	-	3,435,314	-	662,745	662,745	0.135	(106,967)	662,745	22.4%	
34																				
35	PROPRIETARY FUNDS																			
36	204 WASTEWATER TREATMENT**		-	3,445,258	3,445,258	1,213,500	-	1,213,500	4,658,758	1,381,676	-	1,381,676	-	3,277,082	3,277,082	-	(168,176)	-	249.4%	
37	264 EMP HEALTH INSURANCE		200,000	259,675	459,675	638,000	-	638,000	1,097,675	626,541	-	626,541	200,000	471,134	271,134	-	11,459	-	73.4%	
38	266 WORKERS COMPENSATION		-	938,976	938,976	622,028	-	622,028	1,561,004	747,100	-	747,100	-	813,904	813,904	-	(125,072)	-	125.7%	
39																				
40	TRUST AND AGENCY FUNDS																			
41	357 JUD DIST. DRUG		-	175,893	175,893	231,000	-	231,000	406,893	251,046	-	251,046	-	155,847	155,847	-	(20,046)	-	70.1%	
42	359 ECONOMIC & COMM. DEV.		-	801,936	801,936	48,808	-	48,808	850,744	157,900	-	157,900	-	692,844	692,844	-	(109,092)	-	507.9%	
43	364 DISTRICT ATTORNEY GENERAL		-	31,798	31,798	19,500	-	19,500	51,298	25,700	-	25,700	-	25,598	25,598	-	(6,200)	-	123.7%	
44	TOTAL FUNDS		30,055,124	15,243,570	45,298,694	112,201,350	1,700,751	113,902,101	159,200,795	121,539,818	1,700,751	123,240,569	1,350,406	35,960,226	34,609,820	2,685	(9,338,468)	15,415,487		

* CAPITAL FUNDS DO NOT MATCH AUDIT SINCE AUDIT KEEPS ENCUMBRANCES FROM PRIOR YEARS SKEWING BUDGETS (the budget that was approved by commission will not agree with the final appropriation that is on the summary sheet of Fund 171 nor the Capital Report. Cash flow shortage in the REC and CHJ subfunds)

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

Roane County Government
Real & Personal Property

	31-Jul-19	All Others	156	152	121	(2019 Tax Levy)	(2018 Tax Levy)		
						2020 BUDGET	2019 BUDGET	Diff	Percent Change
REAL	Countywide	Educ. Debt	Rural School	Rural					
Oak Ridge	149,467,005					149,467,005	141,785,685	7,681,320	5.418%
Harriman	104,358,690	104,358,690				104,358,690	104,348,520	10,170	0.010%
Kingston	139,919,400	139,919,400	139,919,400			139,919,400	139,799,965	119,435	0.085%
Rockwood	71,354,680	71,354,680	71,354,680			71,354,680	70,641,560	713,120	1.009%
Oliver Springs	8,958,930	8,958,930	8,958,930			8,958,930	8,924,240	34,690	0.389%
Rural	<u>708,315,730</u>	<u>708,315,730</u>	<u>708,315,730</u>	<u>708,315,730</u>		<u>708,315,730</u>	<u>698,557,790</u>	<u>9,757,940</u>	<u>1.397%</u>
Total Real	<u>1,182,374,435</u>	<u>1,032,907,430</u>	<u>928,548,740</u>	<u>708,315,730</u>		<u>1,182,374,435</u>	<u>1,164,057,760</u>	<u>18,316,675</u>	<u>1.574%</u>
PERSONAL									
Oak Ridge	32,857,083					* 32,857,083	8,708,043	24,149,040	277.319%
Harriman	5,563,507	5,563,507				5,563,507	6,043,825	(480,318)	-7.947%
Kingston	4,203,848	4,203,848	4,203,848			4,203,848	4,422,574	(218,726)	-4.946%
Rockwood	13,412,541	13,412,541	13,412,541			13,412,541	14,746,753	(1,334,212)	-9.047%
Oliver Springs	604,999	604,999	604,999			604,999	577,672	27,327	4.731%
Rural	<u>25,643,888</u>	<u>25,643,888</u>	<u>25,643,888</u>	<u>25,643,888</u>		<u>25,643,888</u>	<u>24,010,532</u>	<u>1,633,356</u>	<u>6.803%</u>
Total Personal	<u>82,285,866</u>	<u>49,428,783</u>	<u>43,865,276</u>	<u>25,643,888</u>		<u>82,285,866</u>	<u>58,509,399</u>	<u>23,776,467</u>	<u>40.637%</u>
	1,264,660,301								
PUBLIC UTILITY	2018 Utilities					(2019 Tax Levy)	(2018 Tax Levy)		
Oak Ridge	2,513,643					2,513,643	2,395,974	117,669	4.911%
Harriman	4,768,580	4,768,580				4,768,580	4,468,731	299,849	6.710%
Kingston	2,147,965	2,147,965	2,147,965			2,147,965	1,552,274	595,691	38.375%
Rockwood	4,663,751	4,663,751	4,663,751			4,663,751	4,380,351	283,400	6.470%
Oliver Springs	836,908	836,908	836,908			836,908	850,180	(13,272)	-1.561%
Rural	<u>25,780,411</u>	<u>25,780,411</u>	<u>25,780,411</u>	<u>25,780,411</u>		<u>25,780,411</u>	<u>27,449,211</u>	<u>(1,668,800)</u>	<u>-6.080%</u>
Subtotal	<u>40,711,258</u>	<u>38,197,615</u>	<u>33,429,035</u>	<u>25,780,411</u>		<u>40,711,258</u>	<u>41,096,721</u>	<u>(385,463)</u>	<u>-0.938%</u>
Total	<u>1,305,371,559</u>	<u>1,120,533,828</u>	<u>1,005,843,051</u>	<u>759,740,029</u>		<u>1,305,371,559</u>	<u>1,256,921,219</u>	<u>41,707,679</u>	<u>3.318%</u>
Divided by									
100	13,053,716	11,205,338	10,058,431	7,597,400					
Muliplied by									
95%	12,433,664	10,673,085	9,580,655	7,236,524					
Muliplied by									
0.01	<u>124,337</u>	<u>106,731</u>	<u>95,807</u>	<u>72,365</u>					
Numbers Used	<u>121,000</u>	<u>107,000</u>	<u>96,000</u>	<u>72,000</u>					
See Note		0.9321 School ADA		112,784					
		0.0679 Oak Ridge ADA		<u>8,216</u>					
				121,000					
Estimate									
Value of Penny:	2018	2017	2016	2015	2014	2013			
County Wide	121,000	119,000	118,000	118,000	120,000	120,000			
Education Debt	107,000	104,500	104,000	103,000	104,000	104,000			
Rural School Debt	96,000	94,000	93,000	92,000	94,000	94,000			
Rural	72,000	71,000	69,000	68,000	70,000	70,000			
RCSL/ADA	112,784	111,289	112,000	112,000	113,000	113,000			
OR/ADA	8,216	7,711	6,000	6,000	7,000	7,000			

Note: Although our calculations show a penny would be worth \$124,337, we are holding the value to \$121,000 since Oak Ridge's Personal Property will depreciate over the next three years

Roane County, Tennessee
31-Jul-19

1,305,371,559	Countywide
1,120,533,828	Harriman Incl.
1,005,843,051	Rural School
759,740,029	Rural

ADA Percentages	
Roane County	0.93
Oak Ridge City	0.07
	<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	0.705	0.705	0.705	0.705	9,202,869	437,136	8,765,733
118	Ambulance Service	0.010	0.010	0.010	0.010	130,537	6,201	124,337
121	Fire & Animal Control	0.070				531,818	25,261	506,557
128	Recycling Center	0.030	0.030	0.030	0.030	391,611	18,602	373,010
131	Highway/Public Works	0.100	0.100	0.100	0.100	1,305,372	62,005	1,243,366
141	G.P.S.(ADA .9352)	1.095	1.095	1.095	1.095	14,293,819	678,956	13,614,862
151	General Debt Service	0.245	0.245	0.245	0.245	3,198,160	151,913	3,046,248
152	Rural Debt Service	0.160	0.160			1,609,349	76,444	1,532,905
156	Education Debt Service	0.005	0.005	0.005		56,027	2,661	53,365
171	General Capital Projects	0.050	0.050	0.050	0.050	652,686	31,003	621,683
177	School Capital Projects (ADA .9352)	0.126	0.126	0.126	0.126	1,644,768	78,126	1,566,642
356	Oak Ridge - Schools (ADA .0648)	0.089	0.089	0.089	0.089	996,155	47,317	948,837
	Total	2.685	2.615	2.455	2.450	34,013,171	1,615,626	32,397,545

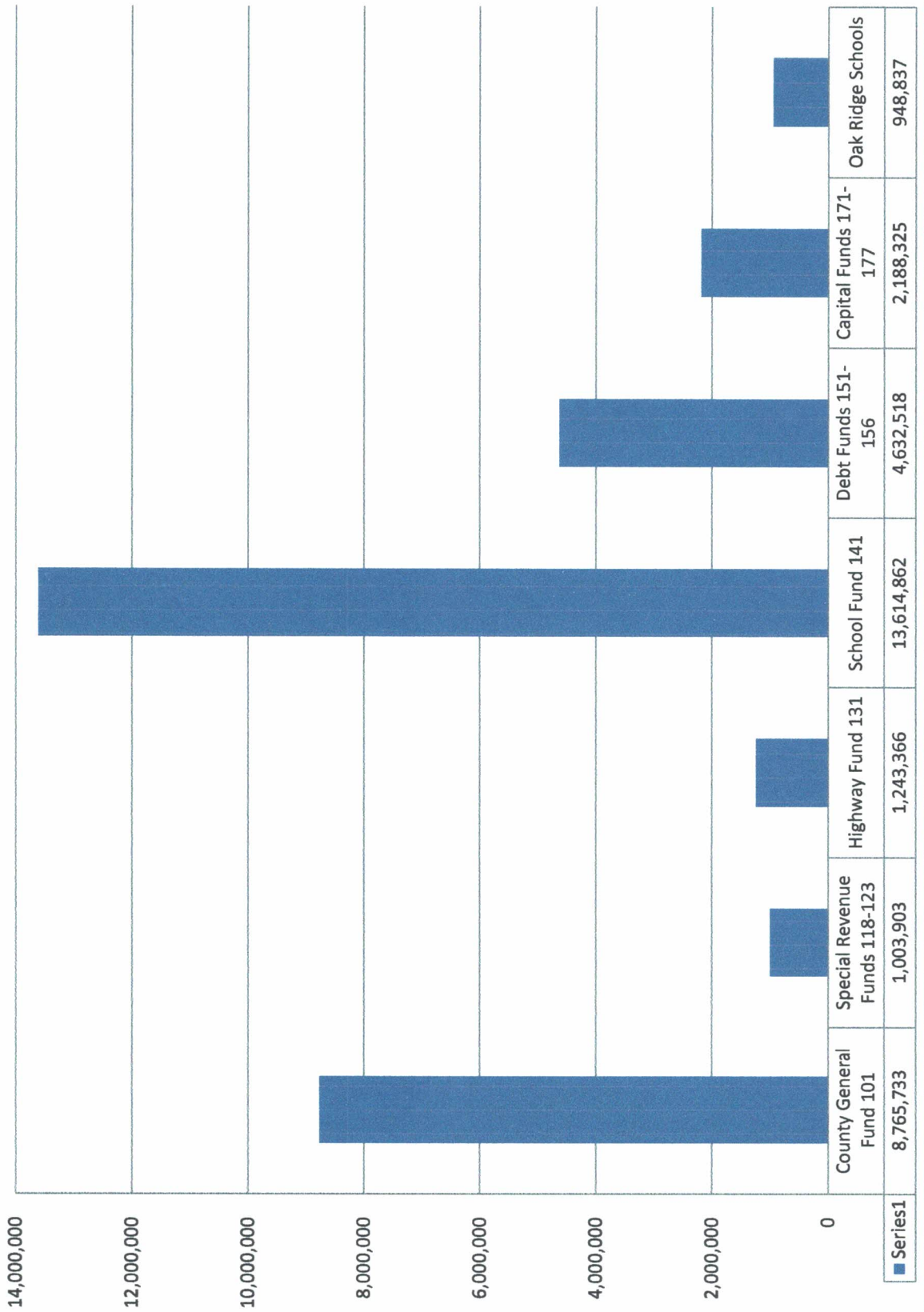
Fund Title	Collection
County General Fund 101	8,765,733
Special Revenue Funds 118-123	1,003,903
Highway Fund 131	1,243,366
School Fund 141	13,614,862
Debt Funds 151-156	4,632,518
Capital Funds 171-177	2,188,325
Oak Ridge Schools	948,837
	<u>32,397,545</u>

Roane County, Tennessee
 Calculation of the taxes levied on each city
 31-Jul-19

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
2018/2019							
R & P	110,392,345	150,493,728	144,222,539	85,388,313	9,501,912	722,568,322	1,222,567,159
PSC	4,468,731	2,395,974	1,552,274	4,380,351	850,180	27,449,211	41,096,721
Total Assessed	114,861,076	152,889,702	145,774,813	89,768,664	10,352,092	750,017,533	1,263,663,880
	/	100 /	100 /	100 /	100 /	100 /	100
	x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01
Value of Penny	11,486	15,289	14,577	8,977	1,035	75,002	126,366
Est. Tax Rate	237.0 x	235.0 x	251.5 x	251.5 x	251.5 x	257.5 x	N/A
Tax Levy	<u>2,722,208</u>	<u>3,592,908</u>	<u>3,666,237</u>	<u>2,257,682</u>	<u>260,355</u>	<u>19,312,951</u>	<u>31,812,341</u>

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
2019/2020							
R & P	109,922,197	182,324,088	144,123,248	84,767,221	9,563,929	733,959,618	1,264,660,301
PSC	4,768,580	2,513,643	2,147,965	4,663,751	836,908	25,780,411	40,711,258
Total Assessed	114,690,777	184,837,731	146,271,213	89,430,972	10,400,837	759,740,029	1,305,371,559
	/	100 /	100 /	100 /	100 /	100 /	100
	x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01
Value of Penny	11,469	18,484	14,627	8,943	1,040	75,974	130,537
Est. Tax Rate	245.490 x	245.0 x	261.5 x	261.5 x	261.5 x	268.5 x	N/A
Tax Levy	<u>2,815,544</u>	<u>4,528,340</u>	<u>3,824,846</u>	<u>2,338,530</u>	<u>271,971</u>	<u>20,398,260</u>	<u>34,177,491</u>
17-18 Tax Levy	2,815,544	4,528,340	3,824,846	2,338,530	271,971	20,398,260	34,177,491
16-17 Tax Levy	-	3,592,908	3,666,237	2,257,682	260,355	19,312,951	31,812,341
Difference	<u>93,336</u>	<u>935,432</u>	<u>158,609</u>	<u>80,849</u>	<u>11,616</u>	<u>1,085,309</u>	<u>2,365,151</u>

Roane County Budget FY 2019-20 Property Tax to support each fund



*Resolutions
&
Approvals*

Resolution No. 07-19-06
IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A **RESOLUTION** fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2019

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 29th day of July, 2019, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2019, shall be 2.685 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 2.615 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, and Rockwood, and 2.455 on each \$100.00 of taxable property within the limits of the city of Harriman, and 2.45 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:

Fund	Proposed Expenditures	Percentage of Tax	Outside Tax Rate	1 Inside Tax Rate	2 Inside Tax Rate	3 Inside Tax Rate
Budgeted Value of the Penny			71,000	95,000	106,000	121,000
FUNDS						
County General	20,377,070		0.7050	0.7050	0.7050	0.7050
Solid Waste/Sanitation	1,238,061					
Ambulance Service	2,886,064		0.0100	0.0100	0.0100	0.0100
Fire and Animal Control	988,921		0.0700			
Recycling Center	1,124,603		0.0300	0.0300	0.0300	0.0300
County Road	4,999,060		0.1000	0.1000	0.1000	0.1000
General Purpose Schools	57,151,538		1.1750	1.1750	1.1750	1.1750
School Federal Projects	4,335,125					
School Cafeterias	3,972,810					
School Transportation	2,314,000					
Extended School Program	248,500					
General Debt Service	5,210,934		0.2450	0.2450	0.2450	0.2450
Rural Debt Service	1,767,515		0.1600	0.1600		
Education Debt Service	299,503		0.00500	0.00500	0.00500	
Capital Projects Fund	2,886,815		0.0500	0.0500	0.0500	0.0500
Education Capital Projects	3,435,314		0.1350	0.1350	0.1350	0.1350
Wastewater Treatment	1,381,676					
Employee Insurance	626,541					
Workers Compensation	747,100					
Economic & Community Dev	157,900					
Judicial Drug Enforcement	251,046					
District Attorney General	25,700					
Other Funds (122.176)	6,814,773					
Total	123,240,569		2.685	2.615	2.455	2.450
Prior Year	109,707,632		2.575	2.515	2.370	2.350

- 1 - Within corporate city limits of Kingston, Oliver Springs, and Rockwood.
- 2 - Within corporate city limits of Harriman.
- 3 - within corporate city limits of Oak Ridge.

SECTION 2. 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.

SECTION 3. 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.

SECTION 4. 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.

SECTION 5. BE IT FURTHER RESOLVED, that all Resolutions of the County Commission of Roane County, Tennessee, which are in conflict with this Resolution are hereby repealed.

SECTION 6. BE IT FURTHER RESOLVED, that this Resolution take effect from and after this passage, the public welfare requiring it. This Resolution shall be spread upon the minutes of the County Commission. Passed this the 29th day of July, 2019.

UPON MOTION of Commissioner **Hooks**, seconded by Commissioner **Wilson**, the following Commissioners voted **Aye: Bowers, Brashears, East, Ellis, Gann, Hester, Hickman, Hooks, White, and Wilson. (10)**

The following Commissioners passed: -0-

The following Commissioners voted No: **Bell, Berry, Hendrickson, Meadows, and Moore. (5)**

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

APPROVED: _____

[Signature]
County Chairman

The foregoing resolution was submitted to the County Executive for his consideration this, the 31 day of July, 2019.

ATTESTED: _____

[Signature]
County Clerk

I hereby approve /veto the foregoing resolution this 31 day of July, 2019.

[Signature]
County Executive



STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and
correct copy.

Month August Day 1 Year 2019
By Ariel Smith D.C.

Recommended by Budget Committee

RESOLUTION NO. 07-19-05 (as amended)
IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A **RESOLUTION** making appropriations for various funds, departments, institutions, offices and agencies of Roane County, Tennessee for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 29th day of July, 2019 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, 2019 and ending June 30, 2020 according to the following schedule.

	FY19	FY20	Variance
101-COUNTY GENERAL FUND			
<u>General Government</u>			
County Commission	\$ 146,541	\$ 150,363	\$ 3,822
Board of Equalization	11,400	11,400	-
Beer Board	5,720	5,720	-
Budget and Finance Committee	12,525	12,525	-
Other Boards and Committees	42,830	42,830	-
County Executive	298,014	319,287	21,273
County Attorney	125,461	128,007	2,546
Election Commission	456,570	383,929	(72,641)
Register of Deeds	339,404	347,692	8,288
Planning & Zoning	188,388	96,634	(91,754)
Codes Compliance	342,485	352,935	10,450
Geographical Information System	-	94,300	94,300
County Buildings	527,783	565,758	37,975
Other General Administration	42,919	54,000	11,081
Preservation of Records	121,571	125,071	3,500
Risk Management	505,620	531,909	26,289
Total General Government	<u>\$ 3,167,231</u>	<u>\$ 3,222,360</u>	<u>\$ 55,129</u>
<u>Finance</u>			
Accounting and Budgeting	508,723	540,921	32,198
Purchasing	213,385	213,647	262
Property Assessor's Office/Reaap.	791,247	908,022	116,775
County Trustee's Office	353,195	360,583	7,388
County Clerk's Office	677,075	709,265	32,190
Total Finance	<u>\$ 2,543,625</u>	<u>\$ 2,732,438</u>	<u>\$ 188,813</u>

	FY19	FY20	Variance
<u>Administration of Justice</u>			
Circuit Court/Sessions	\$ 776,889	\$ 833,555	\$ 56,666
General Sessions Judge	637,673	648,883	11,210
Drug Court	92,318	466,000	373,682
Chancery Court	377,216	400,815	23,599
Juvenile Court	452,161	476,745	24,584
Office of Public Defender	60,000	65,000	5,000
Other Administration of Justice	45,000	45,000	-
Total Administration of Justice	<u>\$ 2,441,257</u>	<u>\$ 2,935,998</u>	<u>\$ 494,741</u>
<u>Public Safety</u>			
Sheriff Department	3,714,381	3,880,484	166,103
Jail	3,403,642	3,780,019	376,377
Civil Defense	437,683	416,238	(21,445)
Other Emergency Management	442,938	442,938	-
County Coroner	100,000	100,000	-
Total Public Safety	<u>\$ 8,098,644</u>	<u>\$ 8,619,679</u>	<u>\$ 521,035</u>
<u>Public Health and Welfare</u>			
Local Health Center	165,945	167,695	1,750
Other Local Health Services	539,351	548,094	8,743
State Health Department	52,781	52,781	-
Other Local Health & Welfare	120,000	121,000	1,000
Total Public Health & Welfare	<u>\$ 878,077</u>	<u>\$ 889,570</u>	<u>\$ 11,493</u>
<u>Social, Cultural and Recreational Services</u>			
Libraries	15,800	15,800	-
Parks and Fair Boards	532,489	544,191	11,702
Total Social, Cultural & Recreational	<u>\$ 548,289</u>	<u>\$ 559,991</u>	<u>\$ 11,702</u>
<u>Agricultural and Natural Resources</u>			
Agricultural Ext. Service	95,886	98,750	2,864
Soil Conservation	60,549	62,299	1,750
Total Agricultural & Natural Resources	<u>\$ 156,435</u>	<u>\$ 161,049</u>	<u>\$ 4,614</u>
<u>Other General Government</u>			
Industrial Development	569,380	569,250	(130)
Veteran's Services	62,137	72,160	10,023
Employee Benefits	65,200	65,200	-
Miscellaneous	524,475	513,375	(11,100)
Total Other General Government	<u>\$ 1,221,192</u>	<u>\$ 1,219,985</u>	<u>\$ (1,207)</u>

101-GENERAL FUND (cont.)

Transfers	<u>\$ 760,000</u>	<u>\$ 36,000</u>	<u>\$ (724,000)</u>
Total General Fund	<u>\$ 19,814,750</u>	<u>\$ 20,377,070</u>	<u>\$ 562,320</u>

SPECIAL REVENUE FUNDS**116-SOLID WASTE/SANITATION FUND**

Convenience Centers	1,111,635	1,138,061	26,426
Transfer to Capital	-	100,000	100,000
Total Sanitation Fund	<u>\$ 1,111,635</u>	<u>\$ 1,238,061</u>	<u>\$ 126,426</u>

118-AMBULANCE SERVICE FUND

Total Ambulance Service Fund	<u>\$ 2,753,776</u>	<u>\$ 2,886,064</u>	<u>\$ 132,288</u>
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121-FIRE & ANIMAL CONTROL FUND

Fire Prevention	538,996	616,822	77,826
Animal Control	342,682	372,099	29,417
Total Fire & Animal Control Fund	<u>\$ 881,678</u>	<u>\$ 988,921</u>	<u>\$ 107,243</u>

122-SHERIFF'S DRUG FUND

Total Sheriff's Drug Fund	<u>\$ 58,219</u>	<u>\$ 55,819</u>	<u>\$ (2,400)</u>
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128-RECYCLING FUND

Recycling Center	873,553	919,603	46,050
Post Closure Care	62,000	105,000	43,000
Transfer to Capital	100,000	100,000	-
Total Recycling Fund	<u>\$ 1,035,553</u>	<u>\$ 1,124,603</u>	<u>\$ 89,050</u>

131-COUNTY ROAD FUND

Administration	356,687	357,889	1,202
Highway & Bridge Maintenance	2,851,750	2,852,246	496
Operation & Maintenance of Equipment	754,614	777,063	22,449
Traffic Signs	81,956	81,983	27
Litter and Trash Collection	61,561	61,361	(200)
Other Charges	193,100	216,600	23,500
Employee Benefits	91,720	66,720	(25,000)
Capital Outlay	8,200	13,200	5,000
Operating Transfers	370,000	571,998	201,998
Total Highway Fund	<u>\$ 4,769,588</u>	<u>\$ 4,999,060</u>	<u>\$ 229,472</u>

<u>141-GENERAL PURPOSE SCHOOL FUND</u>	<u>FY19</u>	<u>FY20</u>	<u>Variance</u>
Regular Instruction Program	28,210,422	28,342,591	132,169
Alternative Schools	147,661	170,787	23,126
Special Education Program	5,028,586	5,094,081	65,495
Vocational Education Program	1,742,378	1,863,423	121,045
Attendance	126,792	134,140	7,348
Health Services	671,931	784,091	112,160
Other Student Support	1,946,486	2,092,855	146,369
Instructional Support	1,999,336	2,111,100	111,764
Alternative Schools Support	131,589	133,934	2,345
Special Education Support	1,155,907	1,207,566	51,659
Vocational Education Support	200,123	302,616	102,493
Technology	886,926	898,812	11,886
Board of Education	968,110	998,536	30,426
Office of Superintendent	368,197	372,020	3,823
Office of Principal	4,559,648	4,655,521	95,873
Fiscal Services	362,685	432,666	69,981
Human Services/Personnel	25,495	23,346	(2,149)
Operation of Plant	4,243,825	4,243,012	(813)
Maintenance of Plant	1,208,090	1,209,714	1,624
Transportation	221,395	226,223	4,828
Community Services	322,453	314,886	(7,567)
Early Childhood Education	699,464	681,302	(18,162)
Capital Outlay	60,000	60,000	-
Education Debt	98,316	98,316	-
Transfers to Other Funds	-	700,000	700,000
Total General Purpose School	<u>55,385,815</u>	<u>57,151,538</u>	<u>1,765,723</u>
<u>142-SCHOOL FEDERAL PROJECTS</u>			
Total School Federal Projects	<u>4,356,073</u>	<u>4,335,125</u>	<u>(20,948)</u>
<u>143-SCHOOL CAFETERIA FUND</u>			
Total School Cafeteria	<u>3,972,490</u>	<u>3,972,810</u>	<u>320</u>
<u>144-TRANSPORTATION FUND</u>			
Total Transportation	<u>2,307,000</u>	<u>2,314,000</u>	<u>7,000</u>
<u>146-EXTENDED SCHOOL PROGRAM</u>			
Total Extended School Program	<u>253,500</u>	<u>248,500</u>	<u>(5,000)</u>

	<u>FY19</u>	<u>FY20</u>	<u>Variance</u>
DEBT SERVICE FUNDS			
<u>151-GENERAL DEBT SERVICE FUND</u>			
Principal on Debt	2,228,316	3,923,316	1,695,000
Interest on Debt	790,174	1,146,181	356,007
Other Debt Service	25,500	25,500	-
Fixed Charges	77,566	115,937	38,371
Total General Debt Service Fund	<u>\$ 3,121,556</u>	<u>\$ 5,210,934</u>	<u>\$ 2,089,378</u>
<u>152-RURAL DEBT SERVICE</u>			
Principal on Debt	1,497,000	1,652,000	155,000
Interest on Debt	107,715	82,715	(25,000)
Fixed Charges	30,750	32,800	2,050
Total Rural Debt Service Fund	<u>\$ 1,635,465</u>	<u>\$ 1,767,515</u>	<u>\$ 132,050</u>
<u>156-EDUCATION DEBT SERVICE</u>			
Principal on Debt	280,000	285,000	5,000
Interest on Debt	23,695	12,075	(11,620)
Fixed Charges	6,548	2,428	(4,120)
Total Education Debt Service	<u>\$ 310,243</u>	<u>\$ 299,503</u>	<u>\$ (10,740)</u>
SUBTOTAL OF OPERATING BUDGETS	<u>\$ 101,767,341</u>	<u>\$ 106,969,523</u>	<u>\$ 5,202,182</u>
CAPITAL PROJECTS FUNDS			
<u>171-GENERAL CAPITAL PROJECTS</u>			
AMB - Ambulance Sub Fund	189,000	130,000	(59,000)
BAL - Balance Sub Fund	96,000	21,574	(74,426)
CCC - Convenience Center Capital Su	8,720	130,000	121,280
CHJ - Courthouse/Jail Maintenance Sul	260,000	319,000	59,000
CIF - Community Infrastructure Fund	45,000	40,000	(5,000)
JEX - Jail Expansion Sub Fund	-	27,120	27,120
NRT - Natural Resource Trust	-	41,991	41,991
OES - Emergency Services / Building	76,000	46,000	(30,000)

<u>171-GENERAL CAPITAL PROJECTS (cont.)</u>	<u>FY19</u>	<u>FY20</u>	<u>Variance</u>
OFI - Other Facility Improvements	54,700	52,000	(2,700)
RAD - Radios	-	25,000	25,000
RCC - Riley Creek Campground	125,000	125,000	-
RCY - Recycling Sub Fund	190,000	110,000	(80,000)
REC - Recreation Sub Fund	408,510	775,000	366,490
SPC - Swan Pond Sports Complex	20,000	-	(20,000)
VEH - Vehicles Sub Fund	343,200	364,130	20,930
VOT - Voting Maching Sub Fund	680,000	680,000	-
Total General Capital Projects	<u>\$ 2,496,130</u>	<u>\$ 2,886,815</u>	<u>\$ 390,685</u>
<u>176-HIGHWAY CAPTIAL PROJECTS FUNDS</u>			
BAL - Miscellaneous Projects	30,000	32,502	2,502
BRG - State Aid Bridge Project	346,297	-	(346,297)
CCB - Caney Creek Bridge	50,000	-	(50,000)
DIS - Disaster Relief Storm 2019	-	5,000,000	5,000,000
EQP - Equipment	120,000	300,000	180,000
PCR - Popular Creek Road/Bridge	200,000	1,326,452	1,126,452
RXR - Railroad Crossing	-	100,000	100,000
Total Highway Capital Projects	<u>\$ 746,297</u>	<u>\$ 6,758,954</u>	<u>\$ 6,012,657</u>
<u>177-EDUCATION CAPITAL PROJECTS</u>			
BAL- -Unappropriated 339,000	-	-	-
BUS- Bus Garage	570,080	515,580	(54,500)
EIP- Education Improvements	400,000	1,000,000	600,000
71M- Oliver Springs & Midway Construction	-	1,000,000	1,000,000
MNT- Maintenance	474,400	800,400	326,000
SEC- Security	-	30,759	30,759
UNA- Unallocated Funds	88,575	88,575	-
Total Education Capital Projects	<u>\$ 1,533,055</u>	<u>\$ 3,435,314</u>	<u>\$ 1,902,259</u>
BUSINESS TYPE ACTIVITY, INTERNAL SERVICE FUNDS			
<u>204-WASTEWATER TREATMENT</u>			
Total Wastewater Treatment	<u>\$ 1,391,483</u>	<u>\$ 1,381,676</u>	<u>\$ (9,807)</u>
<u>264-EMPLOYEE INSURANCE FUND</u>			
Total Employee Insurance Fund	<u>\$ 625,155</u>	<u>\$ 626,541</u>	<u>\$ 1,386</u>
<u>266-WORKER'S COMPENSATION FUND</u>			
Total Worker's Comp Fund	<u>\$ 731,600</u>	<u>\$ 747,100</u>	<u>\$ 15,500</u>
<u>357-JUDICIAL DISTRICT DRUG FUND</u>			
Total Judicial District Drug Fund	<u>\$ 239,871</u>	<u>\$ 251,046</u>	<u>\$ 11,175</u>
<u>359-ECON. & COMMUNITY DEVELOPMENT FUND</u>			
Total Economic & Community Development Fund	<u>\$ 160,000</u>	<u>\$ 157,900</u>	<u>\$ (2,100)</u>

	<u>FY19</u>	<u>FY20</u>	<u>Variance</u>
<u>364-DISTRICT ATTORNEY</u>			
<u>GENERAL FUND</u>			
Total District Attorney General	\$ 16,700	\$ 25,700	\$ 9,000
GRAND TOTAL OF ALL FUNDS	\$ 109,707,632	\$ 123,240,569	\$ 13,532,937

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.

SECTION 3. BE IT FURTHER RESOLVED that the Fiscal Year 2020 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 2020 the County Budget is: in compliance with our fund balance policy in the General Fund, (101) and General-Purpose School Fund (141) which has lower than required fund balances; Education Debt Service Fund (156) which has higher than required fund balance. The Education Debt Service Fund (156) is using fund balances over the next several years in order to be in compliance with the Fund Balance Policy. It is anticipated that Debt Service Fund 152 and 156 will be closed in 2020 and 2022 respectfully thereby the Fund Balance will be scheduled to be approximately zero by the close out year.
- b) Resolution 05-17-12 amended the Capital Projects Policy that was established on 03-11-22.
- 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 03-19-05 revised resolution #07-13-10 section #3 the Donation Acceptance Policy for Non-State or Federal donations.
- f) Resolution 01-13-07 established the Vehicle Procurement Policy.

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 02-17-10 establishes the annual Budget Calendar as follows:

BUDGET CALENDAR

By Feb 1-----Budget Forms will be distributed to departments

By March 2-----All (except Schools) will be submitted to the Accounting Department

During March, April and May-----The Budget Committee shall review all county budget requests

By June 1-----The School Department shall submit their budget to the Budget Committee

During June-----The Budget Committee shall continue to review the budget and meet the public hearing requirements set forth in the 1957 Budgeting Act. At this time, all resolutions shall be prepared to meet the filing date for the July Commission meeting.

2nd Monday in July-----County Commission shall consider adoption of the County Budget

By July 31st -----County Commission should desire to have the Annual Budget adopted.

If the budget is not adopted by the 2nd Monday in September, then:

SECTION 16. of Public Chapter No. 1080, Tennessee Code Annotated, Section 5-21-111, is amended by adding the following language as a new subsection: If the county legislative body and the county school board fail to agree upon a budget for the county department of education by August 31 of any year, then, by operation of law, the budget for the county department of education shall be equal to the minimum budget required to comply with the local match and maintenance of effort provisions of the BEP. However, if for three (3) consecutive years, the county legislative body and school board fail to agree upon a budget and the department of education receives the minimum required funding for that fiscal year by operation of law, then, the budget in the third year shall include a mandatory increase that is equivalent to three percent (3%) of the required funding from local sources for schools; provided however, this increase shall not be required if during any of those three (3) years the school board failed to submit its

budget proposals in accordance with a calendar adopted pursuant to § 5-21-11 O(a) or the timeline provided in § 5-21-11 O(e).

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	500,000
118 Ambulance Service	400,000
151 General Debt Service Fund	500,000
264 Employee Dental Insurance	200,000

This fiscal year we are only reflecting the dental insurance operations.

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

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. A 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, 2020 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, 2020. 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 2017-18.

SECTION 10. BE IT FURTHER RESOLVED, within the budget for the Highway Fund (131) approximately \$1,333,000 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

SECTION 11. BE IT FURTHER RESOLVED, that funds received into the General Capital Project Fund 171 is derived by the following revenue codes:

40110 - 5 cent property tax (\$605,000), is first receipted into the BAL subfund and then redistributed to the following subfunds (AMB, RAD, REC, VEH).

43340 - 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.

49800 – transfers from other funds that have an associated subfund for their capital expenditures are as follows: General Fund 101 - Riley Creek Camp Ground 36,000; from the Solid Waste/Sanitation Fund 116 - \$100,000; and from the Recycling/Landfill Fund 128 - \$100,000 to be use to help purchase equipment or have work performed on the recycling center buildings.

SECTION 12. BE IT FURTHER RESOLVED, the Local Option Sales Tax is distributed in the following manner:

Contribution to the School Transportation Fund (144) shall not exceed \$1,750,000. 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 consideration ADA basis allocation. 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).

All available Rural Local Option Sales Tax (L.O.S.T) proceeds (discretionary amount) shall accrue into the Solid Waste/Sanitation Fund (116) at the rate of 84% and the Special Purpose/Fire & Animal Fund (121), at the rate of 16% of the total Rural L.O.S.T. This availability is considering the contract with the City of Kingston that has been in place since May 30, 1989 and to be expired by May 2039.

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 Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), the Carl Perkins Vocational Projects, and other Federal discretionary allocations, shall be the budget approved for separate projects within the fund by the Roane County Board of Education.

SECTION 16. BE IT FURTHER RESOLVED, Tourism shall be paid 100% of Hotel/Motel Tax (per Private Act 1992, Chapter 166). The taxes received shall be transferred to the Roane County Alliance designated for Tourism.

SECTION 17. BE IT FURTHER RESOLVED, Roane County shall make annual contributions to the Roane Alliance, (Industrial Development Board), which shall be at minimum the amount to meet T.C.A 6-58-114(g)(1) requirements, 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 18. 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 19. 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, 2020. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item.

SECTION 20. 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 21. 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 22. 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.

FEES AND OTHER GENERAL SERVICE CHARGES

SECTION 23. BE IT FURTHER RESOLVED, that the following fees schedules for the Parks and Recs, Ambulance Department, and Animal Shelter Department shall be set as follows:

General Fund 101 - Park and Recs Department		
Desription	Charges	County Employees
Camping Fees - Monthly	\$460	\$410
Camping Fees - Nightly	38	32
Roane Co. Park Shelters	10/hr with a 3 hour min.	
Cottage	\$15/hour with a 3 hour min.	

Ambulance Fund 118		
Desription	Charges	Medicare Allowance
Mileage	\$12.01	\$7.55
Advance Life Support (ALS 1)	550.00	261.91
ALS 1 - Emergency	650.00	414.69
Basic Life Support (BLS)	450.00	218.26
BLS Emergency	575.00	349.21
Level 2	875.00	600.21
Special Care Transport (SCT)	1,200.00	709.33

Special Revenue Fund 121 - Animal Shelter	
<u>Description</u>	<u>Charges</u>
Cat/Dog Adoption	\$50
Cat/Dog Owner Surrender Per Animal	\$20
Cat/Dog Redemption Bite Case Quarantine	\$50 + 15/day boarding 1/2 price if altered and up-to-date on Rabies Vaccination
Livestock Adoption	\$100
Livestock Redemption	\$100 + 20 per day boarding fee
City Contracts	\$15 per day/per animal; 3 day max

Recycling /Landfill Fund 128 - Recycling Center	
<u>Description</u>	<u>Charges</u>
Disposal Rates < 750 tons	\$45
Disposal Rates > 750 tons	\$65

PAY AND BENEFITS

SECTION 24. 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. The following chart shows the calculation formula:

<u>Pay for Committee Meetings</u>	<u>Divided by:</u>	<u>Monthly Amount</u>
County Executive's Salary \$109,961	1000	\$ 109.96
<u>Commission Meetings</u>	<u>Divided by:</u>	<u>Monthly Amount</u>
County Executive's Salary \$109,961	500	\$ 219.92
<u>Pay for Chairman for Commission Meetings</u>	<u>Times</u>	<u>Monthly Amount</u>
Commission Meeting Pay \$ 219.92	1.5	\$ 329.88
<u>Pay for Com. Secretary's Salary for Com. Meet</u>	<u>Times</u>	<u>Monthly Amount</u>
Commission Meeting Pay \$ 220	0.75	\$ 164.94

SECTION 25. 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 based on 70% of the monthly amount paid per commission meetings. Calculation is as follows: ($\$219.92 \times .70 = \153.95)

SECTION 26. 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 27. BE IT FURTHER RESOLVED, that the county may 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 28. 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. This program applies only to the Legacy Retirement employees.

SECTION 29. 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	\$27.80
Family Coverage	\$40.00	\$ 0.00

SECTION 30. 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.

- Travel reimbursement for Commissioners shall be first approved and/or be within the guidelines of policies and procedures set by the County Commission.

SECTION 31. BE IT FURTHER RESOLVED, Roane County shall pay the Occupational Privilege Tax imposed by TCA 67-4-1709, on behalf of the professionals' subject to the tax who are employed by the County.

SECTION 32. BE IT FURTHER RESOLVED, that the following resolutions have been adopted by Commission:

- Resolution 03-19-06 adopted on March 11, 2019 - addresses Roane County Government Pre-65 Employee Benefits Coverage
- Resolution # 04-19-14 adopted on April 9, 2019 – distinguishes between spouse and existing employee and new hires related to Health Insurance eligibility.

SECTION 33. BE IT FURTHER RESOLVED, that all resolutions or parts of past resolutions of the Legislative Body of Roane County, Tennessee which are in conflict with this resolution are hereby repealed.

UPON MOTION of Commissioner **Hooks**, seconded by Commissioner **East**, the following Commissioners voted **Aye: Bowers, Brashears, East, Ellis, Gann, Hester, Hickman, Hooks, White, and Wilson. (10)**

The following Commissioners voted **No: Berry, Hendrickson, and Meadows. (3)**

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

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

APPROVED: _____

Randy Ellis
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 31 day of July, 2019.

ATTESTED: _____

Beth G. Johnson
County Clerk

I approve /veto _____ the foregoing resolution this 31 day of July, 2019.

Paul Zaly
County Executive

STATE OF TENNESSEE
COUNTY OF ROANE

Attest:
Submitted by Ron Woody, County Executive on behalf of the Roane County Budget Committee
Beth G. Johnson, County Clerk
Certified a true and correct copy

August 1, 2019
Month Day Year

By Ariel 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

Cash calculation of fund	
6/30/2019 Current Cash	6,490,552
Encumbrances NET	(36,619)
Receivables/prepaid items	<u>840,723</u>
Total Anticipated Funds	7,294,656
Accruals	(163,951)
Liabilities	(381,292)
Anticipated Expenditures	<u>(545,243)</u>
Total Anticipated Expenditures	(545,243)
Rest/Comm/Assign	1,923,078
Ending Unassigned Fund Balance	<u>4,826,335</u>
6/30/2019 Total Equity	<u>6,749,413</u>

Fund Balance calculation from 6/30/18 audit

7/1/2018 Restricted	4,517,112		
	<u>3,086,619</u>		
Total Fund Balance	7,603,731		
Revenue Posted	17,762,794		
Transfers In	25,986		
Anticipated Revenue	-		
Total Revenue	17,788,780	(A) (B)	
Expenditures	(17,027,449)	(A)	
Transfers Out	(1,660,000)	(A)	
Encumbrances	57,673		
Audit Adjustment	(13,604)	(A)	
Total Expenditures	(18,643,380)		
Rest/Comm/Assign	3,951,955		
Ending Unassigned Fund Balance	<u>2,797,176</u>		
6/30/2019 Total Equity	<u>6,749,131</u>		

(A)	
Operational Revenue	17,788,780
Operational Expenditures	(17,041,053)
Adjustments:	(30,000.00)
	(35,000.00)
Operational Expenditures	(17,106,053)
Operational Change	<u>682,726.54</u>

(B)	
Total Revenues 2019	17,788,780
Total Revenues 2020	<u>17,720,924</u>
Change	<u>67,856</u>

(C)	
Operational Expend. (A)	(17,106,053)
2020 Expenditures	<u>(36,000)</u>
Change	<u>17,070,053</u>

2018 Tax Rate:	<u>0.705</u>	2019 Tax Rate:	<u>0.705</u>
7/1/2019 Beginning Fund Balance	6,749,131	Value of a Penny:	<u>121,000</u>
Estimated Revenues	(B) 17,720,924	Property Tax:	<u>8,530,500</u>
Est. Expenditures	(20,341,070)		
Transfers	(36,000) (C)		
Total Expenditures	(20,377,070)		
6/30/2020 Budget ending fund balance	<u>4,092,985</u>	Budget effect on FB	(D) (2,656,146)
Fall Out (9%)	<u>1,798,976</u>	Est. effect on FB	(F) (857,170)
6/30/2020 Est. ending fund balance	<u>5,891,961</u>		
FB % of expenditures	42.0%	includes cash flow money in other funds	
FB Policy 35%-45%+:	Compliance	Ambulance - \$400,000	
		Debt Service - \$500,000	
		Fund 264 - \$200,000	
		Fund 131 - \$707,000	
		These funds are added in the % calculation	

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
 - Drug Court
- Chancery Court
- Juvenile Court
- Office of Public Defender
- Other Administration of Justice
- Public Safety
 - Sheriff's Department
 - Jail
 - Civil Defense
 - Other Emergency Management
 - Medical Examiner
- Public Health and Welfare
 - Local Health Center
 - 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 FY2019 of \$16,938,367. 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 70.5 pennies of property tax allocated to the General Fund. Of the 2.685 pennies levied for property tax this accounts for 26.26% 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 \$9,297,113 or 52.47% 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. At this time there are no excess funds available to transfer.

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 \$1,232,400 or 7% 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 \$260,000 or 1.47% 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 1.58% 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 \$273,200 or 1.55% 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 \$4 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 \$160,300 or .92% 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 \$38 and a monthly rate of \$460. 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 15-77 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 \$320,600.

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 \$308,000 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 \$649,400 or 3.67% 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 surplus 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.

These Other Local Revenues are budgeted to bring in approximately \$11,500 or .07% 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 \$2,550,250 or 14.40% 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 but by next year will be dissolved and no longer paid to the county.

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. See T.C.A 57-5-201.

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 (534,417). As the funds are received in from the State we post all funds to 46980-DGA. It is not until after year end closing that we are able to review a report from the department of Revenue that will show how much of the funding came from the Federal Government. Prior Year of the \$224,107 received \$26,358 was from State Funding.

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 (HIDTA) - Awarded from Tennessee Department of Transportation to raise awareness of road hazards, including alcohol and drugs has not been budgeted at the time of this report.

Funds several officer's overtime related to road blocks or other highway work and funding for equipment used in the program. (not budgeted at this time)

Bullet proof Vests (VEST) -Awarded from the Department of Justice. This grant reimburses 50% the costs of vests worn by officers. Current budget is \$11,500

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 \$2,415,611 or 13.64% of budgeted revenue for the General Fund.

FEDERAL GOVERNMENT (47000's)

The county receives two (3) federal grants. The first is a reimbursement for federal election related expenditures, this has no budget at this time.

The second grant is from the Department of Justice (JAG) is a reimbursement for the Public defenders Office and Social Worker Program.

The third grant is for the Federal Contribution to our Drug Court Function. This was a three-year grant that is ending this fiscal year with a balance of \$400,000.

Total revenue from the Federal Government is budgeted to bring in approximately \$81,000 or 2.84% 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. This funding has been budgeted at 43190 – Other General Service Charges, therefore an amendment will have to be made to place them in this category.

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, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
COUNTY PROPERTY TAXES			
40110	8,461,071	8,476,656	8,530,500
40120	230,110	159,052	200,000
40130	241,920	261,456	230,000
40140	48,809	38,248	50,000
40150	4,484	6,548	3,000
40161	68,991	68,912	70,000
40162	8,960	8,958	9,000
40162	64,139	64,742	65,000
40163	27,579	339	-
40163	100,000	122,500	100,000
40163	39,613	39,613	39,613
TOTAL	9,295,676	9,247,024	9,297,113
COUNTY LOCAL OPTION TAXES			
40220	88,818	81,282	90,000
40250	114,916	186,100	150,000
40250	256,927	240,553	220,000
40266	224,075	264,156	220,000
40270	634,410	642,388	550,000
40275	2,746	2,620	2,400
TOTAL	1,321,892	1,417,099	1,232,400
STATUTORY LOCAL TAXES			
40320	40,543	70,122	70,000
40330	178,605	167,687	190,000
TOTAL	219,148	237,809	260,000
TOTAL LOCAL TAXES	10,836,716	10,901,932	10,789,513
LICENSES & PERMITS			
41140	291,701	291,441	280,000
41510	3,230	2,600	3,200
41520	247,814	286,935	270,000
TOTAL	542,745	580,976	553,200
CIRCUIT COURT			
42110	3,439	2,325	3,000
42120	6,365	7,771	7,000
42141	-	814	700
42150	3,673	3,482	3,500
42180	332	333	300
42190	1,105	987	1,000
42191	298	228	300
TOTAL	15,212	15,940	15,800

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
GENERAL SESSIONS COURT			
42310 Fines	13,967	9,904	11,000
42311 Fines for Littering	125	-	100
42320 Officers Costs	75,542	84,347	80,000
42330 Game & Fish Fines	265	142	200
42341 Drug Court Fees	5,411	3,894	5,000
42350 Jail Fees	5,448	5,567	6,000
42380 DUI Treatment Fines	8,118	6,079	8,000
42390 Data Entry Fee	18,245	21,631	19,000
42391 Courtroom Security Fee	219	114	300
TOTAL	<u>127,340</u>	<u>131,676</u>	<u>129,600</u>
JUVENILE COURT			
42410 Fines	37	86	100
TOTAL	<u>37</u>	<u>86</u>	<u>100</u>
CHANCERY COURT			
42520 Officers Costs	2,955	2,320	3,000
42530 Data Entry Fee	10,412	10,845	11,000
42591 Courtroom Security Fee	1,000	205	800
42630 Game and Fish	95	-	-
42990 Other Fines, Forfeitures & Seizures	292	3,591	-
TOTAL	<u>14,754</u>	<u>16,961</u>	<u>14,800</u>
TOTAL FINES, FORFEITURES, & PENALTIES	<u>157,343</u>	<u>164,663</u>	<u>160,300</u>
FEES			
43170 Work Release Charges	960	-	300
43190 Other General Service Charges	-	5,492	-
43190 Other General Service Charges-RHARR	23,232	8,622	-
43190 Other General Service Charges-RKING	7,330	5,608	-
43190 Other General Service Charges-ROAK	16,825	69	-
43190 Other General Service Charges-ROSPR	1,893	631	-
43190 Other General Service Charges-RROCK	17,722	5,907	-
43340 Recreation Fees-HOUSE	4,420	5,280	4,500
43340 Recreation Fees-RILEY	22,665	27,230	25,000
43340 Recreation Fees-RILEY-MTH	115,960	121,238	120,000
43340 Recreation Fees-SHEDS	7,861	8,846	8,000
43350 Copy Machine Fees	4,335	3,808	4,000
43365 Archives & Records Mgn't	30,812	31,950	31,000
43366 Greenbelt Late Application Fee	400	450	400
43370 Telephone Commissions	86,855	104,490	90,000
43392 Data Processing Fee - REGISTER	17,018	17,296	17,000
43393 Probation Fees	6,738	7,612	8,000
43394 Data Processing Fee - SHERIFF	4,094	4,615	4,500
43395 Sexual Offender Reg Fee - SHERIFF	5,250	5,325	5,200
43396 Data Processing Fee-COUNTY CLERK	2,901	4,092	3,000
43399 Vechicle Insurance Coveage	-	765	-
43990 Other Charges for Services-SHRFF	885	2,344	800
43990 Other Charges for Services-SRO	216,316	234,690	308,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
FEES (CONT.)			
43990 Other Charges for Services-TRU	10,000	10,000	10,000
43990 Other Charges for Services-WCOMP	10,000	10,000	10,000
TOTAL	614,472	626,360	649,700
TOAL CHARGES FOR SERVICES	614,472	626,360	649,700
RECURRING ITEMS			
44120 Lease/Rentals	8,280	5,400	-
44131 Commissary Sales	41,754	47,359	43,000
44145 Sale of Recycled Materials	258	-	200
44165 Commodity Rebates	1,150	255	1,200
44170 Miscellaneous Refunds	799	306	-
44180 Expenditure Credits	902	18,406	-
TOTAL	53,143	71,726	44,400
NON-RECURRING ITEMS			
44530 Sale of Equipment	1,063	2,259	-
44540 Sale of Property	105,972	14,910	10,000
44540 Sale of Property-DTP	7,810	-	-
44570 Contributions & Gifts	-	20,000	-
TOTAL	114,845	37,169	10,000
LOCAL REVENUES-OTHER			
44990 Other Local Revenues-	3,939	736	-
44990 Other Local Revenues-GIS	3,154	1,500	1,500
44990 Other Local Revenues-ORUD	10,925	10,145	10,000
TOTAL	18,018	12,381	11,500
TOTAL OTHER LOCAL REVENUES	186,006	121,276	65,900
FEES IN LIEU OF SALARIES			
45510 County Clerk	445,354	471,353	450,000
45520 Circuit Court Clerk	94,332	85,071	95,000
45540 General Sessions Court Clerk	431,401	432,688	430,000
45550 Clerk & Master	359,298	337,027	365,000
45580 Register of Deeds	239,887	240,705	240,000
45590 Sheriff	40,009	39,578	40,000
45590 Sheriff-CHCGP	405	330	250
45610 Trustee	922,430	984,248	930,000
TOTAL	2,533,116	2,591,000	2,550,250
TOTAL FEES FROM COUNTY OFFICIALS	2,533,116	2,591,000	2,550,250

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
GENERAL GOVERNMENT GRANTS			
46110 Juvenile Services Program	9,000	9,000	9,000
TOTAL	9,000	9,000	9,000
PUBLIC SAFETY GRANT			
46210 Law Enforcement Training Program	25,200	25,200	25,200
TOTAL	25,200	25,200	25,200
OTHER STATE REVUES			
46820 Income Tax	90,952	129,601	50,000
46830 Beer Tax	17,839	17,959	18,000
46840 Alcoholic Beverage Tax	95,431	101,518	98,000
46851 State Revenue Sharing	529,919	612,870	560,000
46851 State Revenue Sharing-IMPAC	223,672	117,906	-
46852 State Revenue-Telecommunications	122,305	112,915	150,000
46915 Contracted Prisoner Board	706,522	887,520	800,000
46960 Registrar's Salary Supplement	15,164	15,164	15,164
46980 Other State Grants	623	-	-
46980 Other State Grants-CHILD	26,676	43,248	37,300
46980 Other State Grants-DGA	16,691	224,107	534,417
46980 Other State Grants-DRUG	50,000	39,990	50,000
46980 Other State Grants-EMPG	43,500	-	43,500
46980 Other State Grants-HIDTA	10,904	10,447	11,000
46980 Other State Grants-RMGMT	-	36,507	42,230
46990 Other State Revenues	14,150	12,074	-
46990 Other State Revenues-ROI	-	12,900	6,000
TOTAL	1,964,348	2,374,726	2,415,611
TOTAL STATE OF TENNESSEE	1,998,548	2,408,926	2,449,811
FEDERAL THROUGH STATE			
47220 Civil Defense Reimbursement-DOE	13,836	21,360	16,000
47235 Homeland Security Grant	15,314	-	-
47590 Other Federal Through State-NT18	-	9,259	-
47590 Other Federal Through State-DGA	197,749	-	-
47590 Other Federal Through State-PDO	-	54,027	65,000
47590 Other Federal Through State-RD17	-	20,035	-
47990 Other Direct Federal Revenue	-	38,944	-
47990 otHER Direct Federal Revenue-EMPG	-	43,500	-
47990 Other Direct Federal Revenue-FED	111,413	166,655	400,000
47990 Other Direct Federal Revenue-SOIL	10,179	12,257	10,000
47990 Other Direct Federal Revenue-VEST	3,677	1,623	11,250
TOTAL FEDERAL GOVERNMENT	352,168	367,660	502,250

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
49600 PROCEEDS FROM SALE OF CAPITAL ASSETS	213	7,000	-
49700 INSURANCE RECOVERY	7,263	18,986	-
TOTAL	7,476	25,986	-
TOTAL REVENUE	17,228,590	17,788,780	17,720,924
	2017 Audited Reserves	2018 Audited Reserves	2019 Unaudited Reserves
34510 Restricted for General Government-DEEDS	73,727	76,656	78,115
34520 Restricted for Administration of Justice-CHNCY	53,915	61,661	69,309
34520 Restricted for Administration of Justice-CIRCT	3,917	5,023	83,010
34520 Restricted for Administration of Justice-CTSEC	10,749	11,833	12,196
34520 Restricted for Administration of Justice-RCRDS	85,710	99,885	115,179
34585 Restricted for Public Safety-CRIME	-	-	6,250
34525 Restricted for Administration of Justice-SESCT	20,581	-	-
34525 Restricted for Public Safety-SHRFF	20,965	16,169	15,191
34525 Restricted for Public Safety-SOR	25,182	29,582	33,277
34575 Restricted for Capital Outlay-CHJ	1,085	-	-
34610 Committed for General Government	1,000,000	1,000,000	500,000
34635 Committed for Social, Culteral, Rec Ser-RILEY	91,755	125,359	36,000
34690 Committed for Other Purposes-RET	222,542	233,116	237,879
34710 Assigned for General Government	-	2,854,167	2,656,146
Reserve for Prepaid Items and PY Encumbrances & BG	138,110	3,662	95,518
39000 Beg. Undesignated Fund Balance	5,467,368	3,086,619	2,811,063
TOTAL	7,215,606	7,603,731	6,749,131
TOTAL AVAILABLE FUNDS	24,444,197	25,392,511	24,470,055

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 2nd 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 \$150,363. Of this, 84.6% (127,263) 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 is 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 \$5,720. Of this, 96.5% (5,520) 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, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
51100 COUNTY COMMISSION			
161 Secretary(s)	1,999	2,092	2,682
191 Board & Committee Members Fees	37,618	42,317	48,435
201 Social Security	3,027	3,393	4,254
204 State Retirement	1,520	2,439	2,992
206 Life Insurance	718	753	800
207 Medical Insurance	63,639	62,526	64,000
208 Dental Insurance	3,856	4,461	4,000
299 Other Fringe Benefits	11	-	100
302 Advertising	171	136	800
355 Travel	5,341	11,779	16,000
499 Other Supplies & Materials	-	269	600
524 Inservice/Staff Development	1,925	4,250	5,000
599 Other Charges	60	1,098	700
TOTAL	119,885	135,513	150,363
51210 BOARD OF EQUALIZATION			
191 Board & Committee Members Fees	7,318	5,740	10,000
201 Social Security	713	439	800
302 Advertising	113	72	300
355 Travel	236	-	300
TOTAL	8,380	6,251	11,400
51220 BEER BOARD			
191 Board & Committee Members Fees	562	479	4,500
201 Social Security	43	37	400
204 State Retirement	12	13	400
206 Life Insurance	-	-	100
207 Medical Insurance	11	11	100
208 Dental Insurance	-	-	10
299 Other Fringe Benefits	-	-	10
302 Advertising	200	191	200
TOTAL	828	731	5,720
51230 BUDGET AND FINANCE COMMITTEE			
191 Board & Committee Members Fees	7,380	7,178	10,000
201 Social Security	556	542	700
204 State Retirement	338	374	600
206 Life Insurance	2	-	5
207 Medical Insurance	249	-	100
208 Dental Insurance	9	-	10
299 Other Fringe Benefits	-	-	10
302 Advertising	-	-	1,000
422 Food Supplies	194	261	100
TOTAL	8,728	8,355	12,525

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, Grant Administrative Assistant and Office Assistant. The County Executive's Office is responsible for the fiscal affairs of the entire county's approximately \$107 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.

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 \$319,287. Of this 99% (312,517) 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 \$128,007. Of this 98% (\$125,107) is for salaries and benefits while the remainder is for operations. The Attorney's salary is based on 60% of the General Sessions Judges' Salary.

Election Commission – 51500

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

The total appropriation for Election Commission is \$383,929. Of this 81.94% (\$314,592) is for salaries and benefits while the remainder is for operations. This budget year we have two Major Elections. Of the \$383,929, there is \$63,000 budgeted for Election Workers salary being that this is not an election fiscal year.

Register of Deeds – 51600

The Register of Deeds is an elected position.

The total appropriation for Register of Deeds is \$347,692. Of this 84.11% (\$295,142) 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. 3rd 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.

The total appropriation for Planning is \$96,634. Of this 78.57% (\$67,182) 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 Compliance – 51750 (cont.)

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 \$352,934. Of this 73.63% (\$259,834) is for salaries and benefits while the remainder is for operations.

Geographic Information System (GIS)– 51760

This function was separated from the Planning department to stand alone as a function that is responsible for Roane County's mapping program. This department is vital to planning, zoning and the Property Assessor's office.

The total appropriation for GIS is \$94,300. Of this 83.17% 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, the U.T. Agriculture & Extension Building and with the newly purchased South Station for the AMB, OES and Elections. 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 (2) part-time employee. There are two (2) full-time maintenance employees and two (2) custodial employees with two (2) part-time 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 \$565,759. Of this 36.59% (\$207,059) 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 \$54,000. 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 \$125,071. Of this 87.29% (\$109,171) is for salaries and benefits while the remainder is for operations.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
51240 OTHER BOARDS AND COMMITTEES			
191 Board & Committee Members Fees	30,545	35,719	38,000
201 Social Security	2,330	2,724	2,900
204 State Retirement	1,141	1,844	1,700
206 Life Insurance	1	-	10
207 Medical Insurance	155	9	200
208 Dental Insurance	4	-	10
299 Other Fringe Benefits	7	2	10
422 Food Supplies	-	-	-
TOTAL	<u>34,183</u>	<u>40,298</u>	<u>42,830</u>
51300 COUNTY MAYOR/EXECUTIVE			
101 County Official/Adm Officer	102,502	107,278	109,961
103 Assistant(s)	85,953	84,422	102,519
169 Part-Time Personnel	7,133	17,560	18,400
185 Educational Incentive	2,000	3,000	3,000
188 Bounus Payments	-	-	4,500
199 Other Per Diem & Fees	1,164	1,455	1,800
201 Social Security	15,188	15,540	18,745
204 State Retirement	13,239	12,803	15,138
206 Life Insurance	256	239	264
207 Medical Insurance	30,171	29,549	31,000
208 Dental Insurance	1,265	1,183	1,310
299 Other Fringe Benefits	1,434	1,119	1,920
307 Communication	50	36	100
320 Dues & Memberships	552	658	600
333 Licenses	416	409	600
349 Printing, Stationery, and Forms	329	273	1,000
351 Rentals	236	250	360
355 Travel	4,335	2,470	4,400
437 Periodicals	202	180	220
508 Premiums on Corporate Surety Bonds	-	793	250
524 In-Service/Staff Development	1,555	2,398	3,100
599 Other Charges	18	324	100
TOTAL	<u>267,998</u>	<u>281,939</u>	<u>319,287</u>
51400 COUNTY ATTORNEY			
101 County Official	98,059	100,118	102,521
201 Social Security	7,468	7,625	7,843
204 State Retirement	5,882	5,004	6,800
206 Life Insurance	66	66	66
207 Medical Insurance	7,012	7,011	7,070
208 Dental Insurance	327	327	327
299 Other Fringe Benefits	-	-	480
331 Legal Services	870	3,213	1,000
355 Travel	420	154	1,500
524 In-Service/Staff Development	375	275	400
TOTAL	<u>120,479</u>	<u>123,793</u>	<u>128,007</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
51500 ELECTION COMMISSION			
105 Supervisor/Director	73,580	85,566	87,705
106 Deputy(ies)	66,267	75,769	88,537
142 Mechanic(s)	240	3,610	2,000
169 Part-Time Personnel	760	2,563	2,000
187 Overtime Pay	-	3,829	2,000
188 Bonus Payments	-	-	3,000
192 Election Commission	11,700	9,400	11,700
193 Election Workers	-	106,711	63,000
201 Social Security	11,356	17,853	21,230
204 State Retirement	8,375	8,286	10,370
206 Life Insurance	198	198	266
207 Medical Insurance	18,895	19,505	21,000
208 Dental Insurance	981	981	981
299 Other Fringe Benefits	1,440	1,440	1,440
302 Advertising	2,278	5,110	4,000
307 Communication	487	574	1,600
320 Dues & Memberships	200	400	500
334 Maintenance Agreements	18,114	12,023	21,200
336 Maint/Repair/Equipment	140	3,089	6,000
349 Printing, Stationary & Forms	1,594	982	4,000
351 Rentals	132	3,534	3,000
355 Travel	9,442	7,752	9,000
399 Other Contracted Services	3,720	6,650	6,000
411 Data Processing Supplies	1,037	1,186	2,000
425 Gasoline	-	80	200
432 Library Books	58	58	200
499 Other Supplies & Materials	126	2,721	4,000
524 In-Service/Staff Development	2,450	3,400	5,000
709 Data Processing Equipment	11,590	3,684	2,000
TOTAL	<u>245,160</u>	<u>386,954</u>	<u>383,929</u>
51600 REGISTER OF DEEDS			
101 County Official/Adm Officer	81,756	85,566	87,705
106 Deputy(ies)	99,258	93,000	105,934
169 Part-time Personnel	19,289	23,150	20,400
185 Educational Incentives	3,000	2,000	3,000
188 Bonus Payments	-	-	4,500
201 Social Security	14,602	14,791	17,344
204 State Retirement	11,438	10,080	12,205
206 Life Insurance	253	264	265
207 Medical Insurance	32,898	29,162	41,520
208 Dental Insurance	1,090	981	1,309
299 Other Fringe Benefits	640	480	960
307 Communication	11	13	150
317 Data Processing Services	1,765	1,760	10,000
320 Dues and Memberships	1,109	1,147	1,300
334 Maintenance Agreements	13,630	1,296	2,000
334 Maintenance Agreements-DATA	-	14,077	22,000
337 Maint/Repair/Office Equipment	1,015	183	2,000
349 Printing, Stationary and Forms	1,982	2,970	3,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
51600 REGISTER OF DEEDS (CONT.)			
351 Rentals	90	96	100
355 Travel	785	2,816	2,700
367 Maint/Repair Service	-	-	2,000
524 In-Service/Staff Development	300	1,220	1,300
599 Other Charges	53	1,419	1,000
709 Data Processing Equipment	-	-	1,000
711 Furniture & Fixtures	-	2,374	4,000
TOTAL	284,964	288,845	347,692
51720 PLANNING & ZONING			
133 Paraprofessional	87,831	90,171	45,559
188 Bonus Payments	-	-	1,500
191 Board & Committee Member Fees	5,422	7,258	11,000
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	7,005	7,352	4,615
204 State Retirement	5,340	4,627	2,435
206 Life Insurance	132	132	66
207 Medical Insurance	7,251	7,485	-
208 Dental Insurance	627	654	327
299 Other Fringe Benefits	960	960	480
309 Contracts w/Gov't Agencies	-	-	13,475
309 Contracts w/Gov't Agencies	13,475	13,475	-
332 Legal Notices, Recording, & Crt Costs	-	-	5,000
332 Legal Notices, Recording, & Crt Costs- PLAN (s/b 334)	-	-	-
334 Maintenance Agreements-CODES	-	-	5,000
334 Maintenance Agreements-GIS	-	5,480	-
334 Maintenance Agreements-PLAN	6,238	-	-
348 Postal Charges	304	464	500
349 Printing, Stationary and Forms	151	-	400
349 Printing, Stationary and Forms-BOOKS	-	-	400
355 Travel	-	-	1,000
355 Travel-GIS	276	302	-
355 Travel-PLAN	1,042	1,328	-
411 Data Processing Supplies	229	636	1,200
411 Data Processing Supplies-GIS	1,602	661	-
422 Food Supplies-	-	-	100
451 Uniforms	-	-	200
451 Uniforms-PLAN	966	-	-
524 In-Service/Staff Development	-	-	1,500
524 In-Service/Staff Development-GIS	443	190	-
524 In-Service/Staff Development-PLAN	1,531	775	-
599 Other Charges	-	-	177
599 Other Charges-PLAN	72	58	-
709 Data Processing Equipment-GIS	1,796	3,554	-
709 Data Processing Equipment-PLAN	1,111	253	-
711 Furniture & Fixtures	-	-	500
TOTAL	145,004	147,015	96,634

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
51750 CODES COMPLIANCE			
103 Assistant(s)	44,940	47,485	57,222
105 Supervisor/Director	57,770	58,925	58,925
188 Bonus Payments	-	-	7,500
189 Other Salaries & Wages	82,855	84,512	91,858
199 Other Per Diem & Fees	3,392	4,893	4,900
201 Social Security	13,482	13,923	16,674
204 State Retirement	11,945	10,718	12,675
206 Life Insurance	331	331	332
207 Medical Insurance	34,210	35,340	37,000
208 Dental Insurance	1,308	1,308	1,308
299 Other Fringe Benefits	1,440	1,300	1,440
302 Advertising	800	268	2,000
307 Communication	461	663	1,600
320 Dues & Memberships	270	349	1,000
332 Legal Notices, Recording, & Crt Costs	526	720	2,000
334 Maintenance Agreements	14,394	18,736	19,400
338 Maint/Repair/Vehicles	2,828	1,541	3,000
348 Postal Charges	304	568	1,000
349 Printing, Stationary and Forms	2,734	1,289	3,500
355 Travel	1,024	1,669	3,000
399 Other Contracted Services	-	197	500
410 Custodial Supplies	149	372	500
413 Drugs & Medical Supplies	-	-	100
415 Electricity	1,994	2,226	2,000
422 Food Supplies	14	43	800
425 Gasoline	6,183	5,579	6,000
434 Natural Gas	415	339	1,000
435 Office Supplies	2,874	1,838	3,500
437 Periodicals	157	-	300
450 Tires & Tubes	592	1,149	1,500
451 Uniforms	-	999	1,200
454 Water and Sewer	255	330	500
524 In-Service/Staff Development	2,170	1,512	3,000
599 Other Charges	513	-	500
709 Data Processing Equipment	3,698	-	2,000
711 Furniture & Fixtures	3,730	-	1,200
719 Office Equipment	-	-	2,000
TOTAL	297,758	299,122	352,934
51760 GEOGRAPHICAL INFORMATION SYSTEMS			
133 Paraprofessionals	-	-	56,400
169 Part-Time Personnel	-	-	4,000
188 Bonus Payments	-	-	1,500
201 Social Security	-	-	4,815
204 State Retirement	-	-	3,035
206 Life Insurance	-	-	66
207 Medical Insurance	-	-	7,800
208 Dental Insurance	-	-	327
299 Other Fringe Benefits	-	-	480
334 Maintenance Agreements	-	-	6,000
355 Travel	-	-	500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
GEOGRAPHICAL INFORMATION SYSTEMS (CONT.)			
411 Data Processing Supplies	-	-	1,200
524 Inservice Staff Development	-	-	1,000
599 Other Charges	-	-	177
709 Data Processing Equipment	-	-	6,500
711 Furniture And Fixtures	-	-	500
Total Geographical Information Systems	-	-	94,300
51800 COUNTY BUILDINGS			
141 Foremen	36,652	37,385	37,385
166 Custodial Personnel	50,026	51,688	51,963
167 Maintenance Personnel	33,727	33,740	34,402
169 Part-time Personnel	15,548	16,082	20,000
185 Educational Incentive- Other	-	1,000	1,000
188 Bonus Payments	-	-	6,000
199 Other Per Diem & Fees	1,164	1,164	2,400
201 Social Security	10,193	10,461	11,716
204 State Retirement	7,289	6,276	7,940
206 Life Insurance	264	261	265
207 Medical Insurance	28,766	29,106	31,000
208 Dental Insurance	1,308	1,292	1,308
299 Other Fringe Benefits	1,680	1,668	1,680
307 Communication	24,461	25,678	25,000
321 Engineering Services	-	-	2,500
334 Maintenance Agreements	26,437	34,435	59,800
335 Maint/Repair/Building	14,830	47,535	40,000
336 Maint/Repair/Equipment	28,902	23,302	23,000
338 Maint/Repair/Vehicles	792	1,285	2,000
355 Travel	630	436	500
359 Disposal Fees	2,029	2,032	1,800
410 Custodial Supplies	15,422	14,444	18,000
411 Data Processing Supplies	-	-	500
415 Electricity	108,834	101,540	126,000
422 Food Supplies	1,577	2,507	1,500
425 Gasoline	1,728	1,483	3,000
434 Natural Gas	25,673	21,065	18,000
451 Uniforms	414	405	2,000
454 Water and Sewer	18,232	19,607	20,000
499 Other Supplies and Materials	9,323	11,806	12,500
524 InService/Staff Development	300	-	300
709 Data Processing Equip	-	1,247	1,300
711 Furniture & Fixtures	2,094	135	1,000
TOTAL	468,295	499,065	565,759
51900 OTHER GENERAL ADMINISTRATION			
317 Data Processing Services	-	-	2,000
334 Maintenance Agreements	18,357	22,552	27,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	345	-	2,000
411 Data Processing Supplies	1,824	3,803	6,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
OTHER GENERAL ADMINISTRATION (CONT.)			
524 In-Service/Staff Development	980	-	5,500
709 Data Processing Equipment	4,520	3,439	10,000
TOTAL	26,026	29,794	54,000
51910 PRESERVATION OF RECORDS			
103 Assistant(s)	23,133	23,596	24,118
105 Supervisor/Director	36,996	37,736	37,737
169 Part-time Personnel	16,638	16,655	17,029
188 Bonus Payments	-	-	3,000
201 Social Security	5,806	5,893	6,330
204 State Retirement	4,300	4,029	4,970
206 Life Insurance	132	132	132
207 Medical Insurance	14,263	14,496	15,100
208 Dental Insurance	654	654	655
299 Other Fringe Benefits	480	480	600
349 Printing, Stationary and Forms	-	1,102	1,200
415 Electricity	4,000	8,000	6,000
599 Other Charges	-	-	8,200
TOTAL	106,402	112,773	125,071

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 \$531,909. Of this 5.38% (\$28,629) 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 15.82% (\$3,222,360) 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. During the budget process, 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 \$540,921. Of this amount 96.01% (\$519,821) is for salaries and benefits and the remainder is for operations.

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 \$213,647. Of this amount 94,10% (\$201,047) is for salaries and benefits and the remainder is for operations.

Property Assessor's Office – 52300 & 52310 combined

The Property Assessor is an elected official.

The operation of the Property Assessor Office (functions 52300 & 52310 combined) 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. Our next appraisal is schedule for 2020 which the Assessor's office is currently working to have the assessments to the State by January 2020.

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 \$908,022. Of this amount 66,15% (\$600,722) is for salaries and benefits and the remainder is for operations.

County Trustee – 52400

The Trustee is an elected official.

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. 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 on Resolution #07-07-10 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 \$360,583. Of this amount 76.71% (\$276,633) is for salaries and benefits and the remainder is for operations.

County Clerk – 52500

The County Clerk is an elected official.

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 (1) part-time clerk.

AUTHORITY

TCA§ Title 18, Chapter 6

Total Appropriation for County Clerk is \$709,265. Of this amount 85.36% (\$605,440) 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 11.02% (\$2,245,598) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
51920 RISK MANAGEMENT			
140 Salary Supplements	12,242	12,108	12,500
169 Part-Time Personnel-ORCCA	6,950	3,680	10,200
185 Educational Incentives	1,000	1,000	1,000
201 Social Security	1,519	1,279	1,820
204 State Retirement	794	673	1,200
206 Life Insurance	15	13	20
207 Medical Insurance	1,587	1,148	1,700
208 Dental Insurance	74	53	77
299 Other Fringe Benefits	111	82	112
308 Consultants	-	-	10,800
320 Dues & Memberships	75	630	1,000
320 Dues & Memberships-ORCCA	2,500	2,443	2,500
355 Travel	3,414	1,862	3,000
355 Travel-ORCCA	-	1,664	4,800
499 Other Supplies & Materials	1,226	851	3,500
502 Building & Contents Insurance	36,303	41,926	47,250
506 Liability Insurance	106,344	88,235	120,000
511 Vehicle & Equipment Insurance	49,292	78,809	103,950
513 Worker's Compensation	131,280	131,280	131,280
516 Other Self-Insured Claims	8,705	30,194	70,000
524 In-Service/Staff Development	1,275	1,410	3,000
599 Other Charges	-	5,420	2,200
TOTAL	<u>364,706</u>	<u>404,760</u>	<u>531,909</u>
52100 ACCOUNTING AND BUDGETING			
105 Supervisor/Director	81,756	85,566	87,705
119 Accountants/Bookkeepers	250,461	255,067	277,145
169 Part-time Personnel	-	9,826	11,873
185 Educational Inc	6,000	7,000	8,000
188 Bonus Payments	-	-	10,500
201 Social Security	24,752	26,547	31,438
204 State Retirement	22,255	20,755	28,166
206 Life Insurance	535	528	538
207 Medical Insurance	71,270	61,182	58,000
208 Dental Insurance	2,643	2,501	2,616
299 Other Fringe Benefits	3,107	2,719	3,840
307 Communication	70	98	150
320 Dues & Memberships	412	708	750
334 Maintenance Agreements	3,750	4,622	6,000
349 Printing, Stationary and Forms	1,723	1,230	2,000
355 Travel	4,462	3,708	5,000
508 Premium on Corporate Surety Bonds	-	-	200
524 In-Service/Staff Development	1,780	3,363	3,500
709 Data Processing Equipment	420	2,289	1,500
711 Furniture & Fixtures	2,500	200	2,000
TOTAL	<u>477,896</u>	<u>487,909</u>	<u>540,921</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
52200 PURCHASING			
105 Supervisor/Director	65,004	68,453	70,164
122 Purchasing Personnel	63,085	64,290	66,888
169 Part-time Personnel	7,806	9,180	11,810
185 Educational Incentive	1,000	2,000	2,000
186 Longevity Pay	-	-	2,500
188 Bonus Payments	-	-	3,000
199 Other Per Diem & Fees	1,164	1,164	1,164
201 Social Security	10,091	10,338	12,130
204 State Retirement	7,810	6,822	8,770
206 Life Insurance	198	198	200
207 Medical Insurance	10,986	19,031	20,000
208 Dental Insurance	981	981	981
299 Other Fringe Benefits	1,441	1,440	1,440
302 Advertising	2,256	1,914	1,700
307 Communication	30	32	200
308 Consultants	-	7,700	-
320 Dues & Memberships	408	508	500
334 Maintenance Agreements	3,507	3,538	3,200
355 Travel	3,384	4,265	2,500
508 Premium on Corporate Surety Bonds	197	306	500
524 InService/Staff Development	3,396	1,986	3,000
709 Data Processing	1,179	1,516	1,000
711 Furniture and Fixtures	-	450	-
TOTAL	183,923	206,112	213,647
52300 PROPERTY ASSESSOR'S OFFICE			
101 County Official/Adm Officer	81,756	85,566	87,705
103 Assistants	82,630	-	-
106 Deputy (1es)	-	334,281	378,842
133 Para/Professionals	120,986	-	-
169 Part-time Personnel	-	9,282	24,000
187 Overtime pay	-	-	15,000
188 Bonus Payments	-	-	13,500
199 Other Per Diem & Fees	1,787	1,798	1,800
201 Social Security	21,440	31,444	37,033
204 State Retirement	19,587	27,341	31,425
206 Life Insurance	473	662	794
207 Medical Insurance	48,583	72,415	100,000
208 Dental Insurance	2,339	3,269	3,943
210 Unemployment Compensation	3,156	-	1,960
299 Other Fringe Benefits	2,157	2,400	5,320
302 Advertising	-	-	1,500
307 Communication	2,113	2,941	6,300
309 Contracts w/ Gov't Agencies	21,590	19,856	46,500
312 Contracts with Private Agencies	13,708	29,833	79,000
320 Dues & Memberships	2,800	2,563	3,500
337 Maint/Repair/Office Equipment	5,185	5,533	9,500
338 Maint/Repair/Service Vehicles	-	249	5,000
349 Postal Charges	-	-	15,000
349 Printing, Stationary and Forms	1,219	926	5,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
PROPERTY ASSESSOR(CONT.)			
355 Travel	3,581	1,595	8,000
425 Gasoline	2,909	1,988	7,000
499 Other Supplies and Materials	1,527	1,846	4,500
524 In-Service/Staff Development	1,930	2,430	2,800
599 Other Charges	-	131	4,000
709 Data Processing Equipment	6,808	10,327	6,000
719 Office Equipment	406	-	3,100
TOTAL	448,670	648,676	908,022
52310 REAPPRAISAL PROGRAM			
121 Data Processing Personnel	28,174	-	-
133 Paraprofessionals	61,241	-	-
201 Social Security	6,274	-	-
204 State Retirement	6,627	-	-
206 Life Insurance	177	-	-
207 Medical Insurance	11,678	-	-
208 Dental Insurance	875	-	-
299 Other Fringe Benefits	483	-	-
337 Main/Rpr/Equip	1,766	-	-
338 Main/Rpr/Vehicles	488	-	-
599 Other Charges	122	-	-
TOTAL	117,905	-	-
52400 COUNTY TRUSTEE'S OFFICE			
101 County Official/Adm Officer	81,756	85,566	87,705
106 Deputy(ies)	96,579	102,187	100,786
169 Part-time Personnel	15,091	4,316	20,400
188 Bonus Payments	-	-	4,500
201 Social Security	14,626	14,407	16,344
204 State Retirement	11,573	11,088	14,405
206 Life Insurance	265	262	265
207 Medical Insurance	28,818	25,499	32,000
208 Dental Insurance	1,308	1,267	1,308
299 Other Fringe Benefits	960	1,160	1,920
302 Advertising	-	-	500
307 Communication	5	11	400
309 Contracts w/ Gov't Agencies	8,363	8,510	15,000
320 Dues & Memberships	799	837	900
332 Legal Notices, Recordings, and Court Costs	-	75	100
334 Maintenance Agreements	12,504	13,155	15,000
337 Maint/Repair/Office Equipment	-	7	1,000
348 Postal Charges	9,600	15,990	12,000
349 Printing, Stationary and Forms	7,681	2,341	6,500
351 Rentals	132	140	150
355 Travel	-	868	2,200
411 Data Processing Supplies	2,346	454	5,000
508 Premiums on Corporate Surety Bonds	-	13,515	13,600
524 In-Service/Staff Development	-	535	600
599 Other Charges	-	1,079	1,500
709 Data Processing Equipment	8,356	3,500	6,500
711 Furniture & Fixtures	1,380	-	-
TOTAL	302,142	306,769	360,583

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
52500 COUNTY CLERK'S OFFICE			
101 County Official/Adm Officer	81,756	85,566	87,705
106 Deputy(ies)	300,593	288,112	303,255
169 Part-time Personnel	18,556	5,536	40,000
185 Educational Incentive	5,000	1,500	7,000
186 Longevity Pay	-	2,500	-
188 Bonus Payments	-	-	13,500
201 Social Security	30,284	28,522	35,033
204 State Retirement	23,420	20,648	27,215
206 Life Insurance	654	636	662
207 Medical Insurance	55,801	57,918	83,000
208 Dental Insurance	2,901	2,812	3,270
299 Other Fringe Benefits	3,589	2,960	4,800
302 Advertising	30	-	-
307 Communication	137	109	3,000
320 Dues & Memberships	1,316	885	2,000
334 Maintenance Agreements	30,416	31,419	42,000
337 Maint/Repair/Office Equipment	648	148	2,000
349 Printing, Stationary and Forms	4,315	7,175	14,000
351 Rentals	236	250	300
355 Travel	1,352	2,110	5,000
435 Office Supplies	77	14	-
437 Periodicals	58	-	325
499 Other Supplies & Materials	3,167	3,376	7,500
508 Premium on Corporate Surety Bonds	-	881	-
524 In-Service/Staff Development	600	1,395	1,500
709 Data Processing Equipment	-	1,894	20,000
711 Furniture & Fixtures	2,114	569	1,000
719 Office Equipment	-	2,633	5,200
TOTAL	567,020	549,568	709,265

Circuit Court & General Sessions 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 \$833,555. Of this amount 90.73% (\$756,273) is for salaries and benefits and the remainder is for operations.

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 combined with the Circuit Court Clerk's budget.

General Session Judges – 53310

Total Appropriation for General Sessions Judges is \$648,883. Of this amount 86.55% (\$561,613) is for salaries and benefits and the remainder is for operations.

Drug Court – 53330

Total Appropriation for Drug Court is \$466,000. This function is funded through the Federal, State and Local Government. Of this amount 20% (\$93,219) 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 \$400,815. Of this amount 91.92% (\$368,415) is for salaries and benefits and the remainder is for operations.

Juvenile Court – 53500

Total Appropriation for Juvenile Court is \$476,745. Of this amount 78.18% (\$372,715) is for salaries and benefits and the remainder is for operations.

Office of Public Defender - 53610

Resolution no. 05-18-05 authorized the County Executive to apply for a grant that is offered by the State of TN Office of Criminal Justice Programs. This grant establishes a program of criminal justice to aid state and local governments in implementing effective criminal justice improvements projects. Public Defender of the 9th Judicial District, Kim Nelson, has been deemed one of only three (3) public defender offices in the state to be eligible for this grant. The grant offers project support of \$65,000 for three (3) years with zero-dollar (\$0) match.

Other Administration of Justice – 53900

Total Appropriation for Other Administration of Justice is \$45,000. Of this amount 61.67% (\$27,750) 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 14.41% (\$2,935,998) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
53100 CIRCUIT COURT			
101 County Official/Adm Officer	81,756	85,566	87,705
106 Deputy(ies)	100,453	373,146	408,933
169 Part-time Personnel	-	10,495	24,124
185 Education Incentive	-	1,000	1,000
186 Longevity Pay	-	-	2,500
188 Bonus Payments	-	-	16,500
201 Social Security	12,868	33,223	41,262
204 State Retirement	10,926	25,133	29,485
206 Life Insurance	265	854	926
207 Medical Insurance	34,243	109,003	132,500
208 Dental Insurance	1,308	4,191	4,600
299 Other Fringe Benefits	1,440	4,028	6,720
307 Communication	35	110	350
320 Dues & Memberships	759	797	1,500
334 Maintenance Agreements	1,264	26,730	26,800
349 Printing, Stationary and Forms	2,434	8,002	7,500
355 Travel	475	1,048	1,450
399 Other Contracted Services	-	368	300
411 Data Processing Supplies	247	2,000	2,000
435 Office Supplies	894	1,615	2,500
508 Premium on Corporate Surety Bonds	-	793	100
524 In-Service/Staff Development	598	-	2,500
531 Access Fees	-	1,222	1,800
709 Data Processing Equipment	-	7,833	24,000
711 Furniture & Fixtures	577	4,329	4,500
719 Office Equipment	-	-	2,000
TOTAL	250,542	701,486	833,555

This department has been combined with Circuit Court

53300 GENERAL SESSIONS COURT

106 Deputy(ies)	291,273	-	-
169 Part-time Personnel	4,764	-	-
185 Educational Inc	1,000	-	-
201 Social Security	20,938	-	-
204 State Retirement	18,930	-	-
206 Life Insurance	651	-	-
207 Medical Insurance	68,363	-	-
208 Dental Insurance	2,864	-	-
299 Other Fringe Benefits	2,885	-	-
307 Communication	140	-	-
320 Dues & Memberships	125	-	-
334 Maintenance Agreements	20,668	-	-
348 Postal Charges	24	-	-
349 Printing, Stationary and Forms	5,515	-	-
355 Travel	932	-	-
411 Data Processing Supplies	613	-	-
435 Office Supplies	1,067	-	-
524 In-Service/Staff Development	960	-	-
531 Access Fees	1,798	-	-

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
GENERAL SESSIONS COURT (CONT.)			
709 Data Processing Equipment	1,538	-	-
711 Furniture & Fixtures	1,892	-	-
TOTAL	446,940	-	-
53310 GENERAL SESSIONS JUDGE			
102 Judge(s)	326,864	333,729	341,740
133 Paraprofessionals	88,411	100,000	100,000
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	-	-	3,000
199 Other Per Diem & Fees	4,856	4,810	4,900
201 Social Security	27,421	28,653	35,230
204 State Retirement	30,198	28,743	33,270
206 Life Insurance	265	265	265
207 Medical Insurance	34,116	37,734	39,000
208 Dental Insurance	1,308	1,308	1,308
299 Other Fringe Benefits	720	720	1,920
309 Contracts with Government Agencies	300	-	10,350
312 Contracts with Private Agencies	46,048	52,779	45,000
320 Dues and Memberships	644	2,078	1,500
329 Laundry Service	-	-	250
331 Legal Services	-	-	500
333 Licenses	-	164	500
334 Maintenance Agreements	350	1,913	1,800
349 Printing, Stationary and Forms	925	-	2,500
355 Travel	6,470	3,359	7,500
355 Travel-MAG	2,268	2,141	6,000
411 Data Processing	-	699	3,000
432 Library Books/Magazines	2,270	1,660	2,500
451 Uniforms	-	-	600
524 In-Service/Staff Development	2,010	2,790	1,750
524 In-Service/Staff Development-MAG	-	-	1,000
709 Data Processing	1,634	3,141	2,500
TOTAL	578,078	607,686	648,883
53330 DRUG COURT			
105 Supervisor/Director	34,320	-	-
133 Paraprofessionals FEDS	-	12,112	31,200
133 Paraprofessionals STATE	-	31,736	35,400
201 Social Security	2,589	3,221	-
201 Social Security-FEDS	-	-	2,387
201 Social Security-STATE	-	-	2,708
204 State Retirement	3,086	3,463	-
204 State Retirement-FEDS	-	-	2,808
204 State Retirement-STATE	-	-	3,186
206 Life Insurance	66	83	-
206 Life Insurance-FEDS	-	-	70
206 Life Insurance-STATE	-	-	70
207 Medical Insurance	7,251	4,890	-
207 Medical Insurance-FEDS	-	-	14,025
207 Medical Insurance-STATE	-	-	711
208 Dental Insurance	327	409	-
208 Dental Insurance-FEDS	-	-	327
208 Dental Insurance-STATE	-	-	327
299 Other Fringe Benefits	-	160	-

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
DRUG COURT (CONT.)			
312-FEDS Contracts with Other Agencies	117,605	168,913	347,253
312 Contracts with Other Agencies-Local	-	-	6,000
355 Travel	7,025	-	-
355 Travel-FEDS	-	-	1,930
355 Travel-LOCAL	-	508	4,000
355 Travel-STATE	-	-	2,398
399 Other Contracted Services	3,889	888	-
499 STATE-Other Supplies and Materials	-	-	3,200
524 Inservice/ Staff Development	1,414	-	-
524 LOCAL-Inservice	-	-	1,000
524 STATE-Inservice	-	-	2,000
599 Other Charges	746	-	-
599 Other Charges-LOCAL	-	1,567	5,000
TOTAL	178,318	227,950	466,000
53400 CHANCERY COURT			
101 County Official/Adm Officer	81,756	85,566	87,705
106 Deputy(ies)	130,454	127,758	133,230
169 Part-time Personnel	27,915	29,203	47,039
187 Overtime Pay	3,978	3,606	4,080
188 Bonus Payments	-	-	6,000
201 Social Security	17,807	17,532	21,459
204 State Retirement	13,906	13,075	14,540
206 Life Insurance	328	326	332
207 Medical Insurance	40,897	45,337	50,000
208 Dental Insurance	1,607	1,611	1,630
299 Other Fringe Benefits	1,340	960	2,400
307 Communication	47	48	50
312 Contracts w/Private Agencies	-	-	250
320 Dues and Memberships	959	997	1,150
334 Maintenance Agreements	13,509	14,163	17,000
349 Printing, Stationary and Forms	3,985	3,581	5,000
351 Rentals	135	135	150
355 Travel	863	907	1,500
437 Periodicals	454	579	700
499 Other Supplies & Materials	3,036	816	4,500
508 Premium on Corporate Surety Bonds	350	350	350
524 In-Service/Staff Development	235	235	250
709 Data Processing Equipment	2,666	3,197	1,500
TOTAL	346,227	349,982	400,815
53500 JUVENILE COURT			
103 Assistants	46,659	47,592	47,592
105 Supervisor/Director	46,659	50,000	50,000
112 Youth Service Officer	116,205	119,264	119,345
140 Salary supplements	-	-	6,000
164 Attendants	8,848	8,232	10,200
187 Overtime Pay	30,942	33,339	31,000
188 Bonus Payments	-	-	7,500
199 Other Per Diem & Fees	6,028	6,075	6,000
201 Social Security	17,927	18,593	21,574
204 State Retirement	15,435	13,185	18,995
206 Life Insurance	347	348	339
207 Medical Insurance	48,092	49,078	50,000

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
JUVENILE COURT (CONT.)			
208 Dental Insurance	1,716	1,719	1,800
299 Other Fringe Benefits	2,000	2,046	2,400
307 Communication	4,020	1,146	3,500
312 Contracts with Private Agencies	3,850	4,000	4,500
320 Dues and Memberships	575	175	1,000
322 Evaluation & Testing	5,325	9,800	10,000
334 Maintenance Agreements	2,444	4,005	5,000
335 Maint/Repair/Buildings	5,498	4,987	6,000
337 Maint/Repair/Office Equip	1,695	6,015	3,000
338 Maint/Repair/Vehicles	6,370	8,735	10,000
340 Medical & Dental Charges	1,996	2,061	4,000
349 Printing, Stationary and Forms	2,037	1,500	3,000
355 Travel	8,058	4,750	15,000
399 Other Contracted Services	8,772	268	15,000
411 Data Processing Supplies	1,600	1,120	2,000
422 Food Supplies	255	783	1,000
425 Gasoline	6,729	5,955	8,000
432 Library Books	1,817	-	2,000
441 Prisoners Clothing	-	511	500
450 Tires & Tubes	879	-	2,500
451 Uniforms	2,000	1,902	2,000
508 Premiums on Corporate Bonds	500	534	1,000
599 Other Charges	4,825	3,804	5,000
711 Furniture and Fixtures	4,410	-	-
TOTAL	<u>414,513</u>	<u>411,522</u>	<u>476,745</u>
53610 OFFICE OF PUBLIC DEFENDER (three year grant - Amended to 65,000 subsequent to approval)			
105 Supervisor/Director	-	37,058	44,755
201 Social Security	-	2,747	3,424
204 State Retirement	-	3,264	4,028
206 Life Insurance	-	61	66
207 Medical Insurance	-	6,868	7,400
208 Dental Insurance	-	300	327
355 Travel	-	3,429	2,500
524 Inservice Staff Development	-	454	2,500
TOTAL	<u>-</u>	<u>54,181</u>	<u>65,000</u>
53900 OTHER ADMINISTRATION OF JUSTICE			
194 Jury and Witness Fees	7,204	19,536	27,650
201 Social Security	-	-	100
302 Advertising	325	132	250
307 Communication	-	79	1,000
355 Travel	-	248	12,000
422 Food Supplies	2,726	3,897	4,000
TOTAL	<u>10,255</u>	<u>23,892</u>	<u>45,000</u>

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. During the fiscal year ending 2019, our deputies have served 144 civil warrants and 2248 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. Oversee 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 approve 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 \$3,880,484. Of this amount 83.99% (\$3,259,031) is for salaries and benefits and the remainder is for operations.

Jail – 54210

By state statute the Sheriff is responsible for operating the jail. Currently the county is preparing to build on to the jail to help with the overcrowding of inmates. Land has been purchased around the court house to house the new addition. 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 feed 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. Tuesday 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 \$3,780,019. Of this amount 60.75% (\$2,296,474) 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. Tim Suter is the Director of the Office of Emergency Services (OES) and 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 \$416,238. Of this amount 54.61% (\$227,313) is for salaries and benefits and the remainder is for operations.

Other Emergency Management – 54490

This function accounts for the cost of the E-911 contract. The contract covers between the following function and two funds (Sheriff – 54110; Fund 118 – EMS and Fund 121 Fire).

Total Appropriation for Other Emergency Management is \$442,938. Of this amount 97.31% (\$431,034) is for the cost of the contract. The remaining budget will be used to offset year end clean up adjustments.

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 \$100,000. Of this 100% (\$100,000) 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 42.3% (\$8,619,679) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
101 County Official	89,931	94,122	96,475
103 Assistant (Chief Deputy)	65,001	70,000	70,000
106 Deputy(ies)	1,274,213	1,338,979	1,400,914
106 Deputy(ies)-CHILD	36,070	36,792	36,792
140 Salary Supplements	27,900	27,900	28,500
141 Foremen (Courts)	130,753	131,380	145,642
169 Part-Time Personnel	54,130	45,826	37,031
170 School Resource Officer(s)	220,867	230,915	308,285
187 Overtime Pay	114,827	119,190	83,477
187 Overtime Pay-HIDTA	14,539	2,634	20,000
187 Overtime Pay-HOLI	37,357	45,435	53,000
187 Overtime Pay-NT17	1,756	-	-
187 Overtime Pay-NT18	167	-	8,000
187 Overtime Pay-RD17	1,899	-	-
187 Overtime Pay-RD18	435	-	10,000
187 Overtime Pay-SRO	7,514	5,602	12,000
187 Overtime Pay-ST18	-	-	10,000
187 Overtime Pay-TOCW	-	11,854	-
188 Bonus Payments	-	-	64,500
199 Other Per Diem & Fees	13,563	21,688	22,000
201 Social Security	149,961	156,782	178,935
203 Extension Service	-	-	25,000
204 State Retirement	118,755	112,096	171,610
206 Life Insurance	2,753	2,800	2,970
207 Medical Insurance	353,333	373,561	402,400
208 Dental Insurance	13,743	14,109	14,800
210 Unemployment Compensation	-	-	5,000
299 Other Fringe Benefits	12,316	12,713	21,600
307 Communication	23,946	17,297	30,100
309 Contracts w/ Gov't Agencies	2,680	2,680	2,680
309 Contracts w/ Gov't Agencies-NCIC	44,667	46,007	46,007
312 Contracts w/Private Agencies	-	-	30,000
320 Dues and Memberships	4,858	3,250	5,000
330 Operating Lease Payments	-	-	21,600
332 Legal Notices	-	14	490
333 Licenses	84	247	500
334 Maintenance Agreements	83,331	74,726	105,000
335 Maint/Repair/Buildings	117	-	2,000
337 Maint/Repair/Office Equipment	-	-	500
338 Maint/Repair/Vehicles	42,274	50,395	75,000
338 Maomt/Repair/Vehicles-INS	-	14,530	-
348 Postal Charges	89	556	1,400
349 Printing, Stationary and Forms	4,308	3,527	6,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT (CONT)			
355 Travel	13,379	16,843	15,000
355 Travel-NT17	383	-	-
357 Veterinary Services	511	145	500
399 Other Contracted Services	5,602	6,269	9,200
399 Other Contracted Services-SOR	1,065	1,630	2,700
401 Animal Food	598	1,205	1,000
412 Diesel Fuel	3,628	2,903	3,400
415 Electricity	2,876	2,937	2,800
425 Gasoline	136,670	142,364	150,000
431 Law Enforcement Supplies	30,813	26,116	30,400
431 Law Enforcement Supplies-VEST	8,264	8,886	10,000
432 Library Books/Media	325	402	1,400
437 Periodicals	-	-	931
450 Tires and Tubes	25,016	24,307	27,000
451 Uniforms	12,264	19,453	18,000
499 Other Supplies & Materials	5,066	8,821	6,000
499 Other Supplies & Materials-CHILD	-	-	3,063
508 Premium on Corporate Surety Bonds	-	2,341	1,382
509 Refunds	-	195	-
516 Other Self-Insured Claims	482	-	5,000
524 In-Service/Staff Development	24,056	14,192	15,000
599 Other Charges	14,922	-	-
599 Other Charges-CHCGP	6,959	6,215	7,000
599 Other Charges-NT16	-	-	-
599 Other Charges-NT18	13,433	1,499	1,500
709 Data Processing Equipment	4,864	5,593	4,000
711 Furniture & Fixtures	-	-	5,000
716 Law Enforcement Equipment	29,772	-	5,000
719 Office Equipment	1,992	-	-
790 Other Equipment-RD18	19,931	-	-
TOTAL	3,311,008	3,359,923	3,880,484
54210 JAIL			
160 Guards (Jailers)	1,210,472	1,285,507	1,454,353
169 Part-time Personnel	67,592	52,013	51,000
187 Overtime Pay	107,147	76,434	102,000
187 Overtime Pay-HOLI	40,475	55,287	51,000
188 Bonus Payments	-	-	52,500
199 Other Per Diem & Fees	4,728	5,070	4,200
201 Social Security	103,883	106,852	133,016
204 State Retirement	104,188	103,982	124,725
206 Life Insurance	2,233	2,150	2,600
207 Medical Insurance	243,999	270,816	290,000
208 Dental Insurance	10,196	10,439	12,000
210 Unemployment Compensation	7,150	-	2,000
299 Other Fringe Benefits	4,497	3,903	17,280

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
54210 JAIL (CONT)			
307 Communication	479	483	4,000
334 Maintenance Agreements	28,479	44,093	46,555
335 Maint/Repair/Building	26,200	31,303	36,050
336 Maint/Repair/Equipment	13,643	28,353	30,000
338 Main/Repair/Vehicles	2,254	3,827	8,240
340 Medical and Dental Service	284,319	284,467	400,000
340 Medical and Dental Service-ADMIN	18,821	12,774	50,000
340 Medical and Dental Service-HMANA	271,581	235,533	150,000
340 Medical and Dental Service-INPAT	-	-	10,000
349 Printing, Stationery, Forms	2,609	878	6,000
355 Travel	6,787	4,063	9,800
359 Disposal Fees	6,086	6,116	6,500
410 Custodial Supplies	58,872	63,131	65,000
412 Diesel Fuel	-	-	1,000
415 Electricity	67,903	66,208	75,000
421 Food Preparation Supplies	4,127	1,512	5,000
422 Food Supplies	266,953	326,972	335,000
425 Gasoline	11,465	10,773	12,000
431 Law Enforcement Supplies	439	2,221	6,000
432 Library Books	3,595	3,345	4,200
434 Natural Gas	38,765	39,331	43,000
441 Prisoner Clothing	35,474	36,172	32,000
450 Tires and Tubes	1,281	952	3,000
451 Uniforms	7,981	7,631	15,000
454 Water and Sewer	96,505	132,614	100,000
499 Other Supplies	4,069	4,969	10,000
524 In-Service/Staff Development	6,894	4,205	10,000
711 Furniture and Fixtures	-	-	5,000
719 Office Equipment	-	800	5,000
790 Other Equipment	13,221	-	-
TOTAL	<u>3,185,362</u>	<u>3,325,179</u>	<u>3,780,019</u>
54410 CIVIL DEFENSE			
103 Assistant(s)	64,786	61,594	67,380
103 Assistant(s)-EMPG	7,009	6,934	7,010
105 Supervisor/Director	41,841	35,977	30,697
140 Salary Supplement-DOE	5,000	5,000	5,000
169 Part-Time Personnel	23,528	23,847	24,000
169 Part-Time Personnel-HAZ	439	75	17,925
185 Educational Incentive	1,000	1,000	-
187 Overtime Pay- HOLI	-	152	-
188 Bonus Payments	-	-	3,000
199 Other Per Diem & Fees	3,852	3,426	36,230
201 Social Security	11,654	11,441	2,270
204 State Retirement	7,330	6,053	8,000
206 Life Insurance	184	161	200
207 Medical Insurance	22,030	14,964	23,251
208 Dental Insurance	907	726	910
299 Other Fringe Benefits	1,329	930	1,440

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
54410 CIVIL DEFENSE(CONT)			
307 Communication	9,092	9,328	10,000
309 Contracts w/Government Agencies	99	-	-
312 Contracts w/Private Agencies	15,353	2,919	23,500
320 Dues and Memberships	245	100	500
330 Operating Lease Payments	19,800	21,600	-
333 Licenses	-	-	1,300
334 Maintenance Agreements	9,768	20,195	15,000
335 Maint/Repair/Building	1,362	2,536	4,000
336 Maint/Repair/Equip	1,869	1,245	10,000
337 Maint/Repair/Office Equip	-	2,195	3,000
338 Maint/Repair/Vehicles	19,480	3,812	30,000
348 Postal Charges	15	126	125
355 Travel	3,411	355	1,500
410 Custodial Supplies	621	69	500
412 Diesel Fuel	4,643	5,205	9,000
415 Electricity	551	425	1,000
422 Food Supplies	-	-	100
425 Gasoline	2,348	2,637	8,000
429 Instructional Supplies & Materials	237	425	2,500
435 Office Supplies	-	1,578	1,800
442 Propane Gas	-	-	200
446 Small Tools	1,060	609	2,000
450 Tires & Tubes	2,761	699	3,500
451 Uniforms	322	1,066	3,000
454 Water & Sewer	389	393	500
499 Other Supplies & Materials	1,843	2,163	1,900
499 Other Supplies & Materials-DOE	9,432	8,078	10,000
524 In-Service/Staff Development	4,895	967	5,000
599 Other Charges	6,290	9,282	15,500
708 Communication Equipment	18,430	-	22,000
711 Furniture & Fixtures	-	1,726	3,500
TOTAL	<u>325,205</u>	<u>272,013</u>	<u>416,238</u>
54490 OTHER EMERGENCY MANAGEMENT			
309 Contracts w/Government Agencies E-911	406,292	418,481	442,938
	<u>406,292</u>	<u>418,481</u>	<u>442,938</u>
54610 COUNTY CORONER/MEDICAL EXAMINER			
312 Contracts w/Private Agencies	27,900	26,925	35,000
312 Contracts w/Private Agencies-ROI	4,575	4,975	6,000
599 Other Charges	52,306	57,420	56,000
599 Other Charges-BAGS	-	-	3,000
708 Communication Equipment	2,813	-	-
TOTAL	<u>87,594</u>	<u>89,320</u>	<u>100,000</u>

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 \$167,695. Of this amount 40.33% (\$67,745) 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 3rd party insurance and ACA insurance exchanges for many of the services 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 was \$548,094. Of this amount 94.46% (\$517,720) is for salaries and benefits and the remainder is for operations. After the approval of this budget, the state contract came through with amended budget of prior year to an appropriation of \$290,100. Of this amount 90.32% (\$262,000) is for salaries and benefits.

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 \$121,000. 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 4.37% (\$889,570) 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
 - New docks are being placed along the shores in various locations throughout Roane County

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. During this budget year we will be starting the construction process of the Caney Creek Campground Bridge. Once this bridge is completed this will give the county access to develop this area and allow it to be useful again.

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

Total Appropriation for Parks & Fair Boards is \$544,191. Of this amount 48.51% (\$263,972) 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 2.75% (\$559,991) of the total budget for the General Fund.

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 \$98,750. 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 \$62,299. Of this amount 94.87% (\$59,099) 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 .79% (\$161,049) 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 \$569,250. Of this amount 100% is for operations.

Veterans' Services – 58300

Total Appropriation for Veterans' Services is \$72,160. Of this amount 80.10% (\$57,800) 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 pay the remaining percentage from the General Fund.

Total Appropriation for Employee Benefits is \$65,200. 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 \$513,375. 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 6% (\$1,219,985) of the total budget for the General Fund.

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 and for the purchase of Voting Machines.

Total Appropriation for Transfers Out is \$36,000. Of this amount 100% is for capital outlay.

Fund Balance

The unaudited ending fund balance of the General fund on June 30, 2019 is \$6,763,017. 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 44.7% of appropriations which is within policy.

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55110 LOCAL HEALTH CENTER			
167 Maintenance Personnel	34,085	34,767	34,767
169 Part-time Personnel	9,579	10,136	16,010
188 Bonus Payments	-	-	1,500
199 Other Per Diem & Fees	349	349	360
201 Social Security	3,256	3,371	4,000
204 State Retirement	2,065	1,762	2,235
206 Life Insurance	66	66	66
207 Medical Insurance	7,251	7,485	8,000
208 Dental Insurance	327	327	327
299 Other Fringe Benefits	480	480	480
302 Advertising	199	-	300
307 Communication	7,683	7,622	10,000
320 Dues & Memberships	645	590	1,500
334 Maintenance Agreements	4,054	5,321	7,000
335 Maint/Repair/Buildings	9,476	4,629	11,000
336 Maint/Repair Services	1,126	1,374	2,500
348 Postal Charges	-	14	300
349 Printing, Stationary and Forms	-	-	500
355 Travel	838	919	1,500
359 Disposal Fees	1,020	1,039	1,500
410 Custodial Supplies	1,984	1,820	1,500
412 Diesel Fuel	-	-	200
413 Drugs & Medical Supplies	2,589	2,755	3,200
415 Electricity	34,278	32,265	30,000
425 Gasoline	569	572	1,200
434 Natural Gas	4,074	5,610	10,000
435 Office Supplies	3,703	4,300	4,500
437 Periodicals	180	247	250
454 Water & Sewer	2,636	2,281	5,000
524 Inservice Staff Development	495	1,970	4,000
599 Other Charges	2,233	2,914	4,000
790 Other Equipment	-	674	-
TOTAL	<u>135,240</u>	<u>135,659</u>	<u>167,695</u>
55190 OTHER LOCAL HEALTH SERVICES			
103 Assistants	71,773	61,776	98,839
131 Medical Personnel	52,187	68,839	306,584
169 Part-time Personnel	992	-	12,080
188 Bonus Payments	-	-	9,000
201 Social Security	8,341	8,727	31,410
204 State Retirement	9,557	9,610	18,309
206 Life Insurance	309	298	528
207 Medical Insurance	30,824	31,963	35,000
208 Dental Insurance	1,525	1,471	2,400
299 Other Fringe Benefits	560	960	3,840
355 Travel	2,702	2,936	10,700
499 Other Supplies	-	-	-
506 Liability Insurance	265	545	3,000
513 Workman's Comp Insurance	2,760	2,760	2,760
524 In-Service/Staff Development	-	-	400
599 Other Charges	58	-	-
599 Other Charges - TS	175	-	10,649
599 Other Charges-TTPCI	5,368	3,963	2,595
TOTAL	<u>187,396</u>	<u>193,848</u>	<u>548,094</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55390 APPROPRIATION TO STATE			
399 Other Contracted Services	51,601	51,601	51,601
599 Other Charges	313	455	1,180
TOTAL	<u>51,914</u>	<u>52,056</u>	<u>52,781</u>
55590 OTHER LOCAL WELFARE SERVICES			
316 Contributions	-	25	121,000
316 Contributions-AGING	1,000	500	-
316 Contributions-BAGC	2,430	2,500	-
316 Contributions-CAC	5,740	2,000	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-FPROM	2,000	-	-
316 Contributions-FREMC	-	2,000	-
316 Contributions-HERTG	11,500	-	-
316 Contributions-MDUNN	30,000	29,975	-
316 Contributions-MECAA	17,000	17,000	-
316 Contributions-OSHS	5,000	5,000	-
316 Contributions-PLPH	-	1,250	-
316 Contributions-RCYL	-	750	-
316 Contributions-RIL	2,000	2,000	-
316 Contributions-RS	24,000	24,000	-
316 Contributions-SSN	-	2,000	-
316 Contributions-WBEF	1,000	2,000	-
799 Other Capital Outlay-RS	16,000	11,000	-
TOTAL	<u>126,870</u>	<u>111,200</u>	<u>121,000</u>
56500 LIBRARIES			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	-	-	5,000
711 Furniture & Fixtures	-	-	500
TOTAL	<u>10,000</u>	<u>10,000</u>	<u>15,800</u>
56700 PARKS & FAIR BOARDS			
103 Assistant(s)	29,482	30,784	31,745
103 Assistant(s)-SPC	26,458	27,626	28,642
105 Supervisor/Director	54,209	56,400	56,400
169 Part-time Personnel	413	9,195	-
169 Part-time Personnel-RILEY	22,037	12,386	25,000
169 Part-time Personnel-ROANE	27,118	27,423	36,000
169 Part-time Personnel-SPC	24,461	29,514	27,000
187 Overtime Pay	4,019	5,685	9,000
187 Overtime Pay-SPC	3,512	1,123	-
188 Bonus Payments	-	-	3,000
199 Other Per Diem & Fees	3,600	3,416	3,600
201 Social Security	14,900	15,531	16,930
204 State Retirement	8,194	7,564	9,170
206 Life Insurance	198	187	198
207 Medical Insurance	11,567	8,102	16,000
208 Dental Insurance	327	872	327
299 Other Fringe Benefits	640	960	960
302 Advertising	-	-	100
307 Communication	2,471	3,069	2,000
320 Dues & Memberships	-	-	100
333 Licenses	80	26	100

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
PARKS & FAIR BOARDS (CONT.)			
334 Maintenance Agreements	663	235	3,800
335 Maint/Repair/Building	125	3,560	-
335 Maint/Repair/Building-DOCK	-	-	1,000
335 Maint/Repair/Building-EMORY	2,962	2,600	5,200
335 Maint/Repair/Building-RILEY	795	6,230	4,500
335 Maint/Repair/Building-ROANE	38,399	28,486	35,000
335 Maint/Repair/Building-SPC	14,782	4,050	5,500
336 Maint/Repair/Equipment	4,853	14,651	15,000
338 Maint/Repair/Vehicles	2,412	2,547	6,000
351 Rentals-RILEY	555	387	3,000
351 Rentals-ROANE	2,725	2,471	5,000
351 Rentals-SPC	-	-	500
355 Travel	28	93	1,000
359 Disposal Fee	2,211	3,478	4,728
359 Disposal Fee-RILEY	1,332	1,712	2,500
359 Disposal Fee-SPC	-	-	520
399 Other Contracted Services-RILEY	31,965	33,017	35,000
410 Custodial Supplies	2,803	3,414	4,500
410 Custodial Supplies-RILEY	609	1,678	2,600
410 Custodial Supplies-SPC	-	-	1,500
415 Electricity	13,796	16,450	19,000
415 Electricity-RILEY	29,389	29,449	25,000
415 Electricity-SPC	2,110	2,124	2,100
422 Food Supplies	1,403	571	2,000
425 Gasoline	16,977	16,908	17,000
435 Office Supplies	270	52	300
442 Propane Gas	267	460	1,891
450 Tires and Tubes	1,545	967	3,800
451 Uniforms	1,596	1,347	1,700
453 Vehicle Parts	6,423	4,650	6,100
454 Water and Sewer	12,241	10,251	12,480
454 Water and Sewer-RILEY	2,747	2,287	3,000
454 Water and Sewer-SPC	790	758	500
599 Other Charges	333	1,056	7,000
599 Other Charges-RILEY	15,500	14,463	20,000
709 Data Processing Equipment	-	1,080	2,000
791 Other Construction OTHER	-	-	4,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay-RILEY	-	-	11,200
TOTAL	446,292	451,345	544,191
57100 AGRICULTURAL EXTENSION SERVICE			
309 Contracts w/Gov't Agencies	81,263	48,428	89,864
316 Contributions	1,000	-	1,000
334 Maintenance Agreements	821	1,209	1,000
348 Postal Charges	150	-	150
351 Rentals	-	-	1,000
499 Other Supplies and Materials	5,760	-	5,736
TOTAL	88,994	49,637	98,750

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
57500 SOIL CONSERVATION			
105 Supervisor/Director	26,896	27,434	27,434
169 Part-time Personnel	10,590	11,805	16,221
188 Bonus Payments	-	-	1,500
201 Social Security	2,849	2,951	3,415
204 State Retirement	1,613	1,371	2,056
206 Life Insurance	66	66	66
207 Medical Insurance	7,251	7,485	7,600
208 Dental Insurance	327	327	327
299 Other Fringe Benefits	-	-	480
312 Contracts w/Private Agencies	2,400	3,200	3,200
TOTAL	<u>51,992</u>	<u>54,639</u>	<u>62,299</u>
58120 INDUSTRIAL DEVELOPMENT			
310 Contracts w/ Gov't Agencies	174,600	130,000	130,000
316 Contributions	387,250	387,250	387,250
316 Contributions-RSCC	15,000	15,000	15,000
320 Dues & Memberships	200	200	500
321 Engineering Services	-	-	20,000
355 Travel	376	-	1,000
524 In-Service/Staff Development	890	-	1,000
599 Other Charges	2,400	3,600	9,500
724 Site Development-	-	-	5,000
TOTAL	<u>580,716</u>	<u>536,050</u>	<u>569,250</u>
58300 VETERANS SERVICES			
169 Part-Time Personnel	42,476	46,220	57,000
199 Other Per Diem and Fees	600	554	800
201 Social Security	3,290	3,577	4,360
320 Dues and Memberships	35	607	2,000
355 Travel	3,106	1,450	6,000
425 Gasoline	-	-	-
599 Other Charges	2,836	2,350	2,000
TOTAL	<u>52,343</u>	<u>54,758</u>	<u>72,160</u>
58600 EMPLOYEE BENEFITS			
207 Medical Insurance	49,427	56,437	61,200
210 Unemployment Compensation	-	-	4,000
TOTAL	<u>49,427</u>	<u>56,437</u>	<u>65,200</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
58900 MISCELLANEOUS			
302 Advertising	1,746	228	1,500
309 Contracts w/ Gov't Agencies	20,047	21,839	-
309 Contracts w/Gov't Agencies-AUDIT	-	-	21,000
309 Contracts w/ Gov't Agencies-DAG	15,000	13,750	15,000
320 Dues & Memberships-ACM	1,950	1,950	1,950
320 Dues & Memberships-ATVG	830	830	900
320 Dues & Memberships-CHAMB	1,000	2,075	1,200
320 Dues & Memberships-ETDD	5,297	5,297	5,300
320 Dues & Memberships-NACO	1,084	1,579	1,600
320 Dues & Memberships-RCEA	-	-	125
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	1,136	890	4,000
331 Legal Services-TVA	-	100,000	-
332 Legal Notices, Recording	1,152	-	100
334 Maintenance Agreements	-	-	3,600
341 Pauper Burials	3,200	800	5,000
348 Postal Charges	71,079	93,623	95,000
349 Printing, Stationary and Forms	7,659	13,253	12,000
351 Rentals	2,127	2,194	3,100
413 Drugs & Medical Supplies	220	-	700
414 Duplicating Supplies	10,918	6,433	12,000
435 Office Supplies	20,621	22,239	25,000
510 Trustee's Commission	234,385	236,869	240,000
599 Other Charges	41,516	20,157	30,000
599 Other Charges-CRYCO	2,750	250	-
599 Other Charges-DTP	18,282	3,527	27,000
599 Other Charges-FSA	1,539	1,562	3,000
599 Other Charges-ROADS	4,850	1,200	-
TOTAL	<u>472,595</u>	<u>554,752</u>	<u>513,375</u>
99000 OTHER USES			
99100 Transfers Out	-	700,000	-
590 Transfer to Other Funds-151	-	500,000	-
590 Transfer to Other Funds-AMB	-	110,000	-
590 Transfer to Other Funds-CHJ	200,000	135,000	-
590 Transfer to Other Funds-JEX	-	90,000	-
590 Transfer to Other Funds-RCC	-	125,000	-
590 Transfer to Other Funds-REC	-	-	36,000
590 Transfer to Other Funds-VOT	250,000	-	-
	<u>450,000.00</u>	<u>1,660,000.00</u>	<u>36,000.00</u>
TOTAL EXPENDITURES AND TRANSFERS	16,840,464	18,629,776	20,377,070
Audit Adjustment		13,604	
ENDING FUND BALANCE JUNE 30TH	<u>7,603,731</u>	<u>6,749,131</u>	<u>4,092,985</u>

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/SANITATION

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 (8) full-time employees and twenty-three (29) 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:

- Ten (10) 20-yard scrap metal receptacles
- Two (2) 40-yard scrap metal receptacles
- Eleven (11) used oil containers
- Eleven (11) used antifreeze drums
- Eleven (11) cardboard-paper-aluminum receptacles
- Eleven (11) plastic receptacles
- One (1) solar cardboard compactor

- One (3) electric 40-yard cardboard compactor

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
- Pave and/or concrete lots
- Construct carports over compactor areas for weather protection

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.

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 \$850,000.

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 \$1,050,000 for FY20.

EXPENDITURES:

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

Total Appropriation for Other Waste Collection is \$1,238,061. Of this, 40.57% or (\$502,201) is for salaries and benefits while the remainder is for operations 59.03%. The bulk of this is for waste disposal fees associated with the removal of waste by a contractor.

FUND BALANCE:

The unaudited ending fund balance of the Solid Waste fund on June 30, 2018 is \$279,431. 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 35.6% 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.

Fund 116 Solid Waste

Cash calculation of fund

6/30/2019	Current Cash	407,010
	Anticipated Revenue	<u>160,998</u>
	Total Anticipated Funds	568,008
	Liabilities	(47,132)
	deferred revenue	<u>(80,499)</u>
	Total Anticipated Expenditures	(127,631)
	Rest/Comm/Assign	<u>440,376</u>
6/30/2019	Total Equity	<u>440,376</u>

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	<u>279,432</u>
	Fund Balance calculation	279,432
	Revenue Posted	1,162,907
	Anticipated Revenue	<u>-</u>
	Total Revenue	1,162,907
	Expenditures	<u>(1,001,962)</u>
	Total Expenditures	(1,001,962)
	Rest/Comm/Assign	<u>440,377</u>
6/30/2019	Total Equity	<u>440,377</u>

2019 Tax Rate:	-	Proposed 2020 Tax Rate:	-
7/1/2019 Beginning Fund Balance	440,377		
Estimated Revenues	1,050,000	Property Tax:	-
Estimated Expenditures	(1,138,061)	Sales Tax: 86% of Rural	<u>850,000</u>
Transfer to Capital	<u>(100,000)</u>		
Total Expenditures	<u>(1,238,061)</u>		
6/30/2020 Budget ending fund balance	<u>252,316</u>	Budget effect on fund balance	→ (188,061)
Fall Out (10%)	<u>123,806</u>		
6/30/2020 Est. ending fund balance	<u>376,122</u>	Estimated effect on fund balance	→ (64,255)
FB % of expenditures	35.6%		
FB Policy 10%-100%+:	Compliant		

SANITATION FUND

Fund 116 – Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE				
COUNTY PROPERTY TAXES				
40140	Interest & Penalty	14	-	-
40210	Local Option Sales Tax	<u>822,114</u>	<u>956,133</u>	<u>850,000</u>
	TOTAL	<u>822,128</u>	<u>956,133</u>	<u>850,000</u>
44180	Expenditure Credits	-	25	-
		<u>-</u>	<u>25</u>	<u>-</u>
OTHER STATE REVENUE				
46851	State Revenue Sharing - TVA	200,000	200,000	200,000
46980	Other State Grants-OIL18	-	6,749	-
	TOTAL	<u>200,000</u>	<u>206,749</u>	<u>200,000</u>
	TOTAL REVENUE	<u>1,022,128</u>	<u>1,162,907</u>	<u>1,050,000</u>
RESTRICTIONS				
		2018 Audited	2019 Unaudited	2020 Unaudited
		Reserves	Reserves	Reserves
34530	Restricted for Public Health & Welfare	<u>404,707</u>	<u>279,432</u>	<u>440,377</u>
	TOTAL	<u>404,707</u>	<u>279,432</u>	<u>440,377</u>
	TOTAL AVAILABLE FUNDS	<u>1,426,835</u>	<u>1,442,339</u>	<u>1,490,377</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55732 CONVENIENCE CENTERS			
141 Foremen	7,625	8,011	8,011
169 Part-time Personnel	301,048	298,815	306,000
187 Overtime Pay	172	698	1,000
188 Bonus Payments	-	-	4,500
189 Other Salaries & Wages	70,144	72,414	76,441
201 Social Security	28,227	28,955	30,344
204 State Retirement	5,086	5,869	6,405
206 Life Insurance	193	177	200
207 Medical Insurance	22,539	19,950	27,000
208 Dental Insurance	953	872	1,000
299 Other Fringe Benefits	600	480	800
307 Communication	858	837	1,000
321 Engineering Services	-	-	1,100
335 Maint/Repair/Building	1,547	105	6,000
336 Maint/Repair/Equipment	11,887	11,970	17,000
338 Maint/Repair/Vehicles	-	2,501	3,500
348 Postal Charges	115	138	400
359 Disposal Fees	509,427	498,825	575,900
408 Concrete	366	941	3,000
409 Crushed Stone	2,871	398	4,000
412 Diesel Fuel	9,933	6,992	10,000
415 Electricity	14,751	11,266	15,000
420 Fertilizer, Lime, & Chemicals	-	1,150	1,000
425 Gasoline	2,136	1,095	3,000
443 Road Signs	1,261	1,467	2,000
499 Other Supplies and Materials	123	1,559	2,000
506 Liability Insurance	1,947	1,785	3,500
509 Refunds	113	-	-
510 Trustee's Commission	6,847	11,364	16,300
513 Workman's Comp. Insurance	11,160	11,160	11,160
599 Other Charges	267	628	500
790 Other Equipment Oil Grant	5,207	1,542	-
TOTAL	<u>1,017,403</u>	<u>1,001,964</u>	<u>1,138,061</u>
99100 OPERATING TRANSFERS			
590 Transfers Out-171	130,000	-	100,000
TOTAL	<u>130,000</u>	<u>-</u>	<u>100,000</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
<hr/>			
EXPENDITURES			
Total Expenditures	<u>1,147,403</u>	<u>1,001,964</u>	<u>1,238,061</u>
Ending Fund Balance June 30th	<u>279,432</u>	<u>440,377</u>	<u>252,316</u>

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 AEMTs 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 on Rockwood

Station 4 is located on Highway 58 in Kingston.

The EMS Division has a total of 28 Employees; 1 Director, 24 full time AEMTs and Paramedics, and 1.5 people in the billing department. The service utilizes 20 part time AEMTs 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 (6) ambulances for departmental use. The service purchases one (1) ambulances each year.

FUTURE OPPORTUNITIES

New headquarters facility

More efficient billing and collection system

Purchase additional Stryker power lifts to further 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.

One penny of property tax is allocated to the General Fund. This will provide \$121,000. for the Ambulance Fund towards paying for services rendered to the indigent or uninsured population.

The Ambulance Fund utilizes a 3rd 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 \$2,399,160.

These two main sources along with various small revenues are budgeted to bring in approximately \$2,529,860.

EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$2,59,396. or 71.36% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, and the contract with 3rd 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 provides medical transports for all residents of the county, regardless of the ability to pay.

The total appropriation for the Ambulance Fund is \$2,886,064.

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 2019 fiscal year with \$1,171,986 of its own money in addition to the cash flow \$400,000. The fund balance equates to 48% 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

6/30/2019	Current Cash	956,753
	Receivables	<u>694,702</u>
	Total Anticipated Funds	1,651,455
	Liabilities	(73,764)
	Encumbrances	
	Total Anticipated Expenditures	(73,764)
	Assigned for Cash Flow	405,705
	Rest/Comm/Assign	<u>1,171,986</u>
6/30/2019	Total Equity	<u>1,577,691</u>

Fund Balance calculation from 6/30/18 audit

7/1/2018	Fund Balance calculation	400,000
	Rest/Comm/Assign	<u>408,408</u>
	Total Fund Balance	808,408
	Revenue Posted	3,087,959
	Revenue Adjustment	<u>144,905</u>
	Total Revenue	3,232,864
	Expenditures	(2,463,581)
	Encumbrances	-
	Total Expenditures	(2,463,581)
	Rest/Comm/Assign	405,705
	Ending Fund Balance	<u>1,171,986</u>
6/30/2019	Total Equity	<u>1,577,691</u>

2019 Tax Rate:	<u>0.01</u>	2020 Tax Rate:	<u>0.01</u>
7/1/2019 Beginning Fund Balance	1,577,691	Penny Value:	<u>121,000</u>
Estimated Revenues	2,529,860	Property Tax Collections	<u>121,000</u>
Estimated Expenditures	<u>(2,886,064)</u>		
6/30/2020 Budget Ending fund balance	<u>1,221,487</u>	Budget Effect on Fund Balance:	<u>(356,204)</u>
Fall Out (5%)	144,303		
6/30/2020 Estimated Ending Fund Balance	<u>1,365,790</u>	Estimated Effect on Fund Balance	<u>(211,901)</u>
FB % of expenditures	54.7%	6/2020 Est. Fund Balance	1,365,790
		Less \$400,000 Seed Money in Reserve	<u>(400,000)</u>
FB Policy 10%-100%+:	Compliant	Operational Fund Balance	<u>965,790</u>

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
COUNTY PROPERTY TAXES			
40110	120,004	120,222	121,000
40120	6,745	2,243	5,000
40130	6,364	6,211	4,000
40140	1,213	541	200
40150	64	93	-
TOTAL	<u>134,390</u>	<u>129,310</u>	<u>130,200</u>
GENERAL SERVICE CHARGES			
43120	2,340,599	2,924,533	2,379,160.00
43130	21,590	22,526	20,000
TOTAL	<u>2,362,189</u>	<u>2,947,059</u>	<u>2,399,160</u>
NON-RECURRING ITEMS			
43350	180	360	500
TOTAL	<u>180</u>	<u>360</u>	<u>500</u>
RECURRING ITEMS			
44180	-	11,230	-
TOTAL	<u>-</u>	<u>11,230</u>	<u>-</u>
Revenue Adjustment	-	144,905	-
TOTAL AMBULANCE SERVICE	<u>2,496,759</u>	<u>3,232,864</u>	<u>2,529,860</u>
FUND BALANCE/RESTRICTIONS			
34530	408,408	1,177,691	821,487
35110	400,000	400,000	400,000
TOTAL	<u>808,408</u>	<u>1,577,691</u>	<u>1,221,487</u>
TOTAL AVAILABLE FUNDS	<u>3,305,167</u>	<u>4,810,555</u>	<u>3,751,347</u>

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55130 AMBULANCE SERVICE			
105 Supervisor/Director	73,338	67,321	57,008
162 Clerical Personnel	61,329	65,823	70,380
164 Attendants	698,580	714,296	878,592
185 Educational Incentive Other Co. Em	1,000	1,000	1,000
186 Longevity Pay	-	-	2,500
187 Overtime Pay	462,515	457,371	481,998
188 Bonus Payments	-	-	37,500
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	93,337	94,549	126,133
204 State Retirement	89,059	83,682	124,175
206 Life Insurance	1,777	1,686	1,900
207 Medical Insurance	229,385	209,283	256,110
208 Dental Insurance	8,730	8,335	8,900
299 Other Fringe Benefits	5,280	4,620	12,000
307 Communication	10,716	14,362	17,000
309 Contracts w/Gov't Agencies-ANDER	59,000	59,000	59,000
312 Contracts w/Private Agencies	160,449	151,415	150,000
320 Dues & Memberships	820	500	1,000
333 Licenses	2,020	2,400	5,000
334 Maintenance Agreements	11,598	6,961	15,000
335 Maint/Repair/Building	3,461	6,703	10,000
336 Maint/Repair/Equipment	3,004	9,074	10,000
338 Maint/Repair/Vehicles	41,718	41,522	60,000
340 Medical and Dental	114	38	1,000
348 Postal Charges	28	322	500
349 Printing, Stationary and Forms	495	1,712	1,500
353 Towing Services	-	-	500
355 Travel	467	690	2,500
359 Disposal Fees	4,952	8,524	8,000
410 Custodial Supplies	2,376	3,136	5,000
411 Data Processing Supplies	-	111	1,000
412 Diesel Fuel	41,827	35,675	25,000
413 Drugs & Medical Supplies	61,504	66,854	71,500
413-O2 Drugs & Medical Supplies-O2	9,299	3,049	10,000

55130 AMBULANCE SERVICE (CONT.)				
413PHARM	Drugs & Medical Supplies-PHARM	17,747	19,238	20,000
415	Electricity	11,010	10,823	14,000
422	Food Supplies	295	281	500
425	Gasoline	39,759	54,083	60,000
429	Instructional Supplies & Materials	472	133	2,000
434	Natural Gas	2,588	2,400	2,000
451	Uniforms	14,157	14,397	14,000
454	Water and Sewer	5,405	4,372	5,000
499	Other Supplies & Materials	5,477	5,928	11,000
502	Building & Contents Insurance	2,477	2,171	3,700
506	Liability Insurance	4,878	4,571	7,000
510	Trustee's Commission	26,234	28,325	29,000
511	Vehicle & Equipment Insurance	9,298	16,438	11,200
513	Worker's Comp. Insurance	128,568	128,568	125,568
524	In-Service/Staff Development	5,020	16,850	15,000
530	Fines, Assessment, Penalties	49,357	33,788	50,000
709	Data Processing Equipment	149	-	1,200
711	Furniture & Fixtures	121	-	2,000
	TOTAL	<u>2,462,391</u>	<u>2,463,579</u>	<u>2,886,064</u>
 TOTAL AMBULANCE SERVICE		 <u>2,462,391</u>	 <u>2,463,581</u>	 <u>2,886,064</u>
 DESIGNATIONS				
35110	Seed money from General Fund 101	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
	TOTAL	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
 34530	 RES. FOR PUBLIC HEALTH/WELFARE	 <u>808,408</u>	 <u>1,577,691</u>	 <u>1,221,487</u>

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 REVENUE

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 \$52,000. This comes to \$260,000 or 42.16% 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 2018 to June 2019 the shelter housed 943 dogs, 997 cats, 6 livestock animals and 27 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, a Ford F-250 pickup, an F-250 Ford Super-Duty pickup, a Featherlite large animal trailer (donated) and an enclosed horse trailer.

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

FINANCIAL ANALYSIS OF THE SPECIAL PURPOSE FUND

REVENUE:

This fund is supported 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 268.5 pennies levied for property tax this accounts for 2% of the total levy. This property tax equates to approximately \$525,500.

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 \$165,000.

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

Adoption Fee: \$50 per animal with a spay/neuter refundable fee of \$60

Contracts with Cities: \$15 per animal per day, limit 3 days

Owner Turn In: \$20 per animal per day, limit 3 days

Merchandise: varies

These revenues together are budgeted to bring in approximately \$988,921.

EXPENDITURES:

There are two functions within this fund, fire protection which is 62.38% of the fund and animal shelter which is the remaining 37.62%. 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 \$616,822; 29.12% or \$179,610 is for salaries and benefits while the remainder is for operations. The bulk of this money, \$358,822 is contributions to the volunteer fire departments. Included in the total is \$97,822 of current year contributions and prior year reserves towards the purchase and installation of fire plugs throughout the county.

Total Appropriation for Animal Shelter is \$372,099. 70.24% or \$261,320 is for salaries and benefits while the remainder is for operations. The largest operational expense is gasoline and utilities.

FUND BALANCE:

The unaudited ending fund balance of the Special Purpose fund on June 30, 2019 is \$512,951. 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 51.9% of expenditures which is an acceptable level.

FUND 121-54310

Urban Services – Fire Protection and Control

OPERATIONS OF THE ROANE COUNTY OFFICE OF EMERGENCY SERVICES – FIRE DIVISION

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 leads to an average of \$5 million in property loss. Over the last 5 years Roane County has had 3 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.

Fire Division Personnel

Organizational Flow Chart



Firefighters working in the Fire Division are required to maintain a minimum of 240 hours of training per year. 20 hours per month company training. 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.

Equipment

Vehicle

<u>Unit ID</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>In-Service Date</u>	
<u>N/A</u>	2018	RAM	5500	2018	
<u>N/A</u>	2019	RA,	5500	2019	
HZMT 1	1994	Simon Duplex	Saulsbury	2009	

The truck is stock will adequate firefighting equipment.

FUTURE OPPORTUNITIES

New facility with training capabilities

Additional firefighters

Fund 121 Fire/Animal Control

Cash calculation of fund

6/30/2019	Current Cash	553,058
	Receivables	22,114
	Total Anticipated Funds	575,172
	Liabilities	(61,706)
	Deferred Revenues	
	Encumbrances	(516)
	Total Anticipated Expenditure	(62,222)
	Rest/Comm/Assign	512,950
6/30/2019	Total Equity	512,950

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	465,039
	Fund Balance calculation	-
	Total Fund Balance	465,039
	Revenue Posted	807,262
	Anticipated Revenue	-
	Total Revenue	807,262
	Expenditures	(758,833)
	Encumbrances	(516)
	Anticipated Expenditures	-
	Total Expenditures	(759,349)
	Rest/Comm/Assign	512,951
6/30/2019	Total Equity	512,951

2019 Tax Rate:	0.06	Proposed 2020 Tax Rate:	0.07
7/1/2019 Beginning Fund Balance	512,951	Penny Value:	71,000
Estimated Revenues	840,108	Property Tax:	497,000
		Sales Tax:	165,000
Estimated Expenditures	(988,921)	State Rev. Sharing - TVA:	100,000
6/30/2020 Budget Ending Fund Balance	364,138	Budget Effect on Fund Balance	(148,813)
		One time reserve on Hydrants	109,822
Fall Out (7%)	69,224	Operational effect	(38,991)
6/30/2020 Estimated Ending Fund Balance	433,363	Est. Effect on Fund Balance	(79,589)
		One time reserve on Hydrants	109,822
FB % of expenditures	51.9%	Operational effect	30,233

FB Policy 10%-100%+: Compliant

* If we were to take out the one time reserve spend down from the previous years of unspent funding then our true effect on fund balance would be a net gain of \$25,294

SPECIAL PURPOSE

Fund 121 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	428,681	438,260	497,000
40120 Trustee's Collections - Prior	13,500	8,241	13,000
40130 Cir Clk/Clk & Mst Collections	19,131	21,894	12,000
40140 Interest and Penalty	2,789	1,968	3,000
40150 Pick-up Taxes	382	557	500
TOTAL	<u>464,483</u>	<u>470,920</u>	<u>525,500</u>
COUNTY LOCAL OPTION TAXES			
40210 Local Option Sales Tax	156,603	182,102	165,000
TOTAL	<u>156,603</u>	<u>182,102</u>	<u>165,000</u>
GENERAL SERVICE CHARGES			
43190 Other General Service Charges	-	-	-
43190 Other General Service Charges-ADOPT	8,620	8,784	20,000
43190 Other General Service Charges-ANDER	-	-	2,000
43190 Other General Service Charges-BOARD	1,972	1,285	4,000
43190 Other General Service Charges-HARRI	4,025	9,310	1,500
43190 Other General Service Charges-KINGS	650	3,130	500
43190 Other General Service Charges-MERCH	405	52	700
43190 Other General Service Charges-OS	1,050	2,800	800
43190 Other General Service Charges-OTI	655	1,260	3,000
43190 Other General Service Charges-ROCKW	1,910	6,830	363
43190 Other General Service Charges-RSRCH	242	429	1,745
43190 Other General Service Charges-SHFEE	1,456	2,934	-
TOTAL	<u>20,985</u>	<u>36,814</u>	<u>34,608</u>
RECURRING ITEMS			
44180 Expenditure Credits	-	2,183	-
TOTAL	<u>-</u>	<u>2,183</u>	<u>-</u>
NONRECURRING ITEMS			
44570 Contributions & Gifts	6,668	10,243	10,000
44570 Contributions & Gifts-DUFF	5,000	5,000	5,000
TOTAL	<u>11,668</u>	<u>15,243</u>	<u>15,000</u>

SPECIAL PURPOSE

Fund 121 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
OTHER STATE REVENUES			
46851 Other State Revenues	100,000	100,000	100,000
46990 Other State Revenues-EDU	2,400	-	-
TOTAL	<u>102,400</u>	<u>100,000</u>	<u>100,000</u>
TOTAL REVENUE	<u>756,139</u>	<u>807,262</u>	<u>840,108</u>
FUND BALANCE/RESERVES			
	<u>2018 Audited</u>	<u>2019 Unaudited</u>	<u>2020 Unaudited</u>
34625 Committed for Public Safety - BLAIR	30,991	30,991	30,991
34625 Committed for Public Safety - EAST	24,525	12,525	12,525
34625 Committed for Public Safety - MID	9,000	9,000	9,000
34625 Committed for Public Safety - SOUTH	35,806	606	606
34625 Committed for Public Safety - WEST	9,500	2,500	2,500
34525 Restricted for Public Safety	360,040	409,417	457,329
TOTAL	<u>469,862</u>	<u>465,039</u>	<u>512,951</u>
TOTAL AVAILABLE FUNDS	<u>1,226,001</u>	<u>1,272,301</u>	<u>1,353,059</u>

SPECIAL PURPOSE

Fund 121 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL			
103 Assistant(s)	58,123	59,614	72,372
105 Supervisor/Director	33,342	35,311	37,765
140 Salary Supplement	2,400	-	3,000
187 Overtime Pay	16,683	19,804	17,403
201 Social Security	7,944	8,322	9,986
204 State Retirement	8,602	7,914	11,000
206 Life Insurance	190	182	200
207 Medical Insurance	23,022	23,407	26,404
208 Dental Insurance	940	899	1,000
299 Other Fringe Benefits	480	720	480
309 Contracts w/Government Agencies	2,000	2,000	2,000
316 Contributions-BLAIR	24,000	24,000	26,000
316 Contributions-EAST	24,000	24,000	26,000
316 Contributions-MID	24,000	24,000	26,000
316 Contributions-SOUTH	24,000	24,000	26,000
316 Contributions-WEST	24,000	24,000	26,000
320 Dues & Memberships	50	-	150
335 Maint/Rpr/Building	-	50	4,000
336 Maint/Rpr/Equipment	-	121	500
355 Travel	510	-	1,500
410 Custodial Supplies	-	-	2,000
442 Propane Gas-East	-	557	-
442 Propane Gas-South	-	1,237	-
442 Propane Gas-West	-	223	-
446 Small Tools	2,700	5,422	10,000

SPECIAL PURPOSE**Fund 121 -- Fiscal Year Ending June 30, 2020**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL (CONT.)			
451 Uniforms	1,507	568	2,500
468 Chemicals	-	-	8,000
499 Other Supplies	1,081	115	2,500
506 Liability Insurance	722	835	2,700
510 Trustee's Commission	9,327	7,409	8,000
513 Workman's Comp Insur	17,040	17,040	17,040
524 In-Service/Staff Development	833	-	4,000
709 Data Processing Equipment	-	255	1,000
735 Health Equipment	-	-	13,500
790 Other Equipment-BLAIR	-	-	30,991
790 Other Equipment-EAST	-	12,000	12,525
790 Other Equipment-MID	-	-	9,000
790 Other Equipment-SOUTH	-	35,200	35,806
790 Other Equipment-WEST	-	7,000	9,500
799 Other Capital Outlay-BLAIR	16,000	16,000	26,000
799 Other Capital Outlay-EAST	16,000	16,000	26,000
799 Other Capital Outlay-MID	16,000	16,000	26,000
799 Other Capital Outlay-SOUTH	16,000	16,000	26,000
799 Other Capital Outlay-WEST	16,000	16,000	26,000
TOTAL	<u>387,496</u>	<u>446,205</u>	<u>616,822</u>
55120 RABIES & ANIMAL CONTROL			
105 Supervisor/Director	46,147	43,816	47,073
106 Deputies	65,280	66,220	66,586
164 Attendants	48,305	47,684	52,020
169 Part-time Personnel	8,540	11,764	11,000
199 Other Per Diem & Fees	1,495	1,934	2,400

SPECIAL PURPOSE**Fund 121 -- Fiscal Year Ending June 30, 2020**

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2017-2018	2018-2019	2019-2020
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL(Cont)			
201 Social Security	11,602	12,013	13,700
204 State Retirement	11,062	11,596	13,200
206 Life Insurance	331	325	-
207 Medical Insurance	41,687	44,614	50,000
208 Dental Insurance	1,634	1,607	1,650
210 Unemployment Co	519	-	1,300
299 Other Fringe Benefits	680	40	2,400
302 Advertising	-	-	300
307 Communication	2,873	3,116	3,000
333 Licenses	590	285	1,000
336 Maint/Repair/Equipment	1,360	1,884	2,000
338 Maint/Repair/Vehicles	494	185	4,000
348 Postal Charges	30	99	150
349 Printing, Stationery, Forms	700	980	1,200
355 Travel	3,104	2,241	4,000
359 Disposal Fees	412	638	1,200
399 Other Contracted Services	481	4,581	2,000
401 Animal Food & Supplies	4,238	1,270	5,000
410 Custodial Supplies	1,519	1,024	3,500
411 Data Processing	540	480	1,000
413 Drugs & Medical Supplies	627	2,453	5,000
415 Electricity	6,818	7,645	6,000
425 Gasoline	5,787	5,510	10,000
434 Natural Gas	3,683	2,743	4,000
435 Office Supplies	902	1,005	1,500
450 Tires & Tubes	538	987	2,000
451 Uniforms	1,850	2,313	2,500
454 Water & Sewer	5,928	6,200	6,500

SPECIAL PURPOSE**Fund 121 -- Fiscal Year Ending June 30, 2020**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL(Cont)			
499 Other Supplies and Materials	7,815	7,078	8,000
502 Building & Contents Insurance	736	765	1,200
506 Liability Insurance	1,083	1,110	1,400
510 Trustee's Commission	6,218	4,940	7,000
511 Vehicle & Equipment Insurance	950	1,512	1,200
513 Workman's Comp. Insurance	3,120	3,120	3,120
524 In-Service/Staff Development	595	2,368	4,000
599 Other Charges-DUFF	5,213	5,000	5,000
709 Data Processing Equipment	-	-	1,000
712 Heating & Air Conditioning Equipment	3,890	-	3,000
799 Other Capital Outlay	-	-	10,000
TOTAL	<u>309,376</u>	<u>313,145</u>	<u>372,099</u>
TOTAL EXPENDITURES	<u>696,872</u>	<u>759,349</u>	<u>988,921</u>
34525 ENDING FUND BALANCE JUNE 30TH	<u>529,129</u>	<u>512,951</u>	<u>364,138</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

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 unaudited ending fund balance of the Drug Control fund on June 30, 2019 is \$84,600. 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 151.6% of expenditures which is an acceptable level.

Fund 122 Drug Control

Cash calculation of fund

	Total	
6/30/2019 Current Cash	117,077	
Receivables	225	
Total Anticipated Funds	117,302	
Accounts Payables	(391)	
Anticipated Expenditures	(32,311)	
Total Anticipated Expenditures	(32,703)	
Rest/Comm/Assign	84,600	
6/30/2019 Total Equity	84,600	

Fund Balance calculation from 6/30/18 audit

7/1/2018 Fund Balance calculation	72,332	
Total Fund Balance	72,332	
Revenue Posted	58,568	
Est. Revenues	-	
Total Revenue	58,568	
Expenditures	(13,989)	
Encumbrances	(32,311)	
Anticipated Expenditures	-	
Total Expenditures	(46,301)	
Rest/Comm/Assign	84,600	
6/30/2019 Total Equity	84,600	

7/1/2019 Beginning Fund Balance	84,600	
Estimated Revenues	43,000	
Estimated Expenditures	(55,819)	
6/30/2020 Ending fund balance	71,781	Effect on Fund Balance: <u>(12,819)</u>
FB % of expenditures	151.6%	
FB Policy 10%-100%+:	Compliant	

DRUG CONTROL FUND

Fund 122 – Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE				
DRUG CONTROL FINES				
42140	Drug Control Fines	4,921	6,270	5,000
42340	Drug Control Fines	5,634	3,201	3,000
42865	Drug Task Force Forfeitures	26,079	12,279	19,000
42865	Drug Task Force Forfeitures-EQS	-	17,028	-
43990	Other Charges for Service	4,000	-	5,000
	TOTAL	40,634	38,778	32,000
NONRECURRING ITEMS				
44145	Sale of Recycled Materials	288	-	-
44150	Sale of Animals/Livestock	-	1,000	-
44180	Expenditure Credits	-	696	-
44530	Sale of Equipment	-	225	-
44570	Contributions and Gifts	13,920	12,803	10,000
44570	Contributions and Gifts-DARE	800	4,856	1,000
47990	Other Direct Federal Revenue	3,832	-	-
	TOTAL	18,840	19,580	11,000
OTHER FINANCING SOURCES				
49800	Transfers In	37,235	-	-
	TOTAL DRUG CONTROL	96,711	58,358	43,000
RESTRICTIONS		2018 audited	2019 Unaudited	2020 unaudited
34525	Restricted for Public Safety	48,386	72,332	84,600
	TOTAL AVAILABLE FUNDS	145,097	130,689	127,600

EXPENDITURES**54110 SHERIFF'S DEPARTMENT**

307	Communication	1,632	1,632	1,000
333	Licenses	-	1,495	-
334	Maintenance Agreements	2,219	2,219	2,219
338	Maint/Repair/Vehicles	852	310	800
355	Travel	1,734	926	2,000
357	Veterinary Services	-	-	1,000
401	Animal Food	-	-	1,000
431	Law Enforcement Supplies	4,042	-	5,000
431	Law Enforcement Supplies-VEST	-	-	1,000
450	Tires & Tubes	985	201	1,000
499	Other Supplies & Materials	1,704	930	2,800
510	Trustee's Commission	331	445	1,000
524	In-Service/Staff Development	3,537	285	4,500
599	Other Charges	5,000	231	1,000
599	Other Charges-DARE	1,945	5,316	5,000
709	Data Processing Equipment	1,495	-	1,500
718	Motor Vehicles	47,287	32,311	20,000
790	Other Equipment	-	-	5,000
	TOTAL	<u>72,765</u>	<u>46,301</u>	<u>55,819</u>

34545 RESTRICTED FOR PUBLIC SAFETY

		<u>72,332</u>	<u>84,600</u>	<u>71,781</u>
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Recycling 128

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 128 – RECYCLING AND CLOSED LANDFILL

OPERATIONS:

The operation of special revenue fund 128 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 2018, the county post closure cost is estimated at \$ 267,984.

RECYCLING PERSONNEL

Ralph Stewart is Director of Recycling and the Convenience Center operation. Mr. Stewart oversees a staff of four (7) full-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 (2017) 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)
- 4- 40 yard roll-off containers
- 1- Bobcat skid steer loaders (1997 & 2006)
- Caterpillar skid steer loader (2010)
- American General Road Tractor/ 5th wheel (2013)
- General purpose bailer (cardboard, paper and plastic) (1997)
- Aluminum baler (2007)
- 1 Chevy Truck 2003
- 123 Containers

- Oil filter crusher
- 36 steel bins for recycling
- 2 – 35 yd containers
- Main Recycling Building

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.

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 three pennies considering current and prior year collection generate estimated revenue for fiscal 2020 of \$382,700.

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 \$103,500 in revenue for fiscal 2019.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$270,500 for fiscal 2020.

Estimated revenue for fiscal 2018: \$963,200

FUND EXPENDITURES

The recycling center accounts for expenditures of \$919,603 of which:

\$389,953 salary and benefits (42.41%);

\$186,000 disposal fees (20.23%); and

The balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$343,650 (46.27%).

Transfers to Fund 171-RCY is \$100,000

Post closure care cost of the landfill budget is \$105,000.

Total Budget Expenditures for fiscal 2019: \$1,124,603

FUND BALANCE

The fund balance for the recycling/landfill fund at June 30, 2018 was 612,672 which is 54.5% of the current year expenditures. 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). The Executive Summaries outline the operations and capital investments at the recycling center and the landfill area.

Fund 128 Recycling/Landfill

Cash calculation of fund

6/30/2019 Current Cash		687,158	
Receivables		3,078	
Total Anticipated Funds		690,236	
Liabilities		(35,807)	
Encumbrances		(41,757)	
Total Anticipated Expenditures		(77,564)	
Rest/Comm/Assign		612,672	
6/30/2019 Total Equity		612,672	

Fund Balance calculation from 6/30/18 audit

7/1/2018 Fund Balance calculation		721,002	
Total Fund Balance		721,002	
Revenue Posted		822,351	
Anticipated Revenue		-	
Total Revenue		822,351	
Expenditures		(788,925)	
Transfers Out		(100,000)	
Encumbrances		(41,757)	
Total Expenditures		(930,682)	
Rest/Comm/Assign		612,672	
6/30/2019 Total Equity		612,672	

Tax Rate 2019:	0.03	Proposed 2020 Tax Rate:	0.03
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7/1/2019 Beginning Fund Balance	612,672		
Estimated Revenues	963,200	Penny Value:	121,000
Estimated Expenditures	(1,024,603)	Property Tax:	363,000
Transfer to 171	(100,000)		
Total Expenditures	(1,124,603)		
		Budget Effect on Fund Balance:	(161,403)
6/30/2020 Budget Ending Fund Balance	451,269		
Fall Out (5%)	51,230		
		Estimated Effect on Fund Balance	(110,173)
6/30/2020 Estimated Ending Fund Balance	502,499	Add back Transfer (One Time Money)	100,000
		Operational Effect (Less Transfers)	(10,173)

FB % of expenditures 54.5%

FB Policy 10%-100%+: Compliant

RECYCLING FUND

Fund 128 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	360,032	360,688	363,000
40120 Trustee's Collections - Prior Year	10,379	6,767	10,500
40130 Clerk & Master's Coll. - Prior Year	9,527	10,947	7,000
40140 Interest & Penalty	2,085	1,625	2,000
40150 Pick Up Taxes	191	279	200
TOTAL	<u>382,214</u>	<u>380,306</u>	<u>382,700</u>
GENERAL SERVICE CHARGES			
43109 Transfer Waste Stations Coll. Charges	21,574	17,983	22,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	5,556	6,828	6,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	13,333	9,508	22,000
43114 Solid Waste Disposal Fee	128,333	130,040	120,000
43116 Surcharge-Waste Tire Disposal	22,468	-	23,000
TOTAL	<u>191,264</u>	<u>164,359</u>	<u>193,000</u>
RECURRING ITEMS			
44145 Sale of Recycled Materials	5,355	4,351	10,000
44145 Sale of Recycled Materials-ALUM	11,102	15,910	13,000
44145 Sale of Recycled Materials-CBATT	411	1,313	500
44145 Sale of Recycled Materials-METAL	86,564	84,812	80,000
44145 Sale of Recycled Materials-MPLAS	24,690	23,186	25,000
44145 Sale of Recycled Materials-MULCH	2,969	890	-
44145 Sale of Recycled Materials-OCC	126,788	84,453	130,000
44145 Sale of Recycled Materials-ONP	9,691	3,564	12,000
44145 Sale of Recycled Material-WOIL	245	992	-
44180 Expenditure Credits	170	15	-
TOTAL	<u>267,985</u>	<u>219,486</u>	<u>270,500</u>
OTHER LOCAL REVENUES			
44570 Contributions & Gifts	2,071	1,360	1,000
TOTAL	<u>2,071</u>	<u>1,360</u>	<u>1,000</u>

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
STATE OF TENNESSEE			
46170 Solid Waste Grants	18,616	41,839	51,000
46851 State Revenue Sharing - TVA	15,000	15,000	15,000
46980 Other State Grants	-	-	50,000
TOTAL	<u>33,616</u>	<u>56,839</u>	<u>116,000</u>
TOTAL REVENUE	<u>877,150</u>	<u>822,350</u>	<u>963,200</u>
RESTRICTIONS	<u>2018 audited</u>	<u>2019 unaudited</u>	<u>2020 unaudited</u>
34530 Restricted for Public Health & Welfare	542,294	721,002	612,672
TOTAL AVAILABLE FUNDS	<u>1,419,444</u>	<u>1,543,352</u>	<u>1,575,872</u>

RECYCLING FUND**Fund 128 -- Fiscal Year Ending June 30, 2020**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55751 RECYCLING CENTER			
103 Assistant(s)	22,453	25,711	26,000
105 Supervisor/Director	54,231	55,316	56,400
169 Part-time Personnel	1,820	-	18,200
188 Bonus Payments	-	-	12,000
189 Other Salaries & Wages	125,188	159,273	183,600
199 Other Per Diem & Fees	1,513	1,513	2,400
201 Social Security	15,403	17,175	21,918
204 State Retirement	13,979	14,758	15,059
206 Life Insurance	430	480	430
207 Medical Insurance	41,214	47,659	49,526
208 Dental Insurance	2,125	2,370	2,500
299 Other Fringe Benefits	1,920	1,780	1,920
302 Advertising	-	-	1,000
307 Communication	2,484	3,539	3,100
309 Contracts with Government Agencies	2,700	3,100	10,000
312 Contracts with Private Agencies-MDUNN	37,801	36,132	55,000
320 Dues & Memberships	462	223	600
333 Licenses	75	70	400
334 Maintenance Agreements	1,555	2,371	6,500
335 Maint/Repair/Buildings	1,851	9,900	10,500
336 Maint/Repair/Equipment	22,616	40,184	60,000
337 Maint/Repair/Office Equipment	-	-	1,000
338 Maint/Repair/Vehicles	-	1,645	2,000
348 Postal Charges	-	-	150
353 Towing Services	-	200	1,000
355 Travel	1,254	658	1,500

RECYCLING FUND**Fund 128 -- Fiscal Year Ending June 30, 2020**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55751 RECYCLING CENTER CONT			
359 Disposal Fees	105,181	100,598	120,000
359 Disposal Fees-TIRE	36,155	3,353	-
359 Disposal Fees-TIRES	11,825	-	-
359 Disposal-DOR	-	15,461	16,000
359 Disposal-LIBER	-	34,874	50,000
368 Drug Treatment	-	-	600
409 Crushed Stone	1,570	1,775	5,000
410 Custodial Supplies	822	643	1,000
411 Data Processing Supplies	430	-	500
412 Diesel Fuel	15,981	27,782	25,000
413 Drugs & Medical Supplies	-	199	300
415 Electricity	13,817	13,227	15,000
422 Food Supplies	197	60	500
425 Gasoline	2,590	1,977	4,000
435 Office Supplies	585	769	1,000
437 Periodicals	-	-	200
443 Road Signs	-	1,614	2,000
450 Tires & Tubes	10,903	11,197	15,000
451 Uniforms	2,575	3,496	4,500
454 Water & Sewer	5,278	7,531	4,000
499 Other Supplies & Materials	5,051	3,222	8,500
502 Building & Contents Insurance	9,303	5,814	9,400
506 Liability Insurance	3,665	3,545	4,000
510 Trustee's Commission	11,800	11,484	12,000
511 Vehicle & Equipment Insurance	8,077	12,852	11,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
55751 RECYCLING CENTER CONT			
513 Worker's Comp. Insurance	4,560	5,000	5,000
524 In-Service/Staff Development	635	545	1,400
599 Other Charges	15,156	18,297	30,000
718 Motor vehicle	-	26,950	-
719 Office Equipment	-	-	1,000
790 Other Equipment	-	-	30,000
TOTAL	<u>617,230</u>	<u>736,322</u>	<u>919,603</u>
55770 POSTCLOSURE CARE COSTS			
321 Engineering Services	-	48,575	10,000
361 Permits	-	1,000	1,000
366 Contracts for Postclosure Care	12,940	13,980	20,000
366 Contracts for Postclosure Care-GWM	16,880	25,234	20,000
415 Electricity	963	1,374	1,000
420 Fertilizer, Lime, & Seed	429	4,200	5,000
454 Water and Sewer	-	-	48,000
TOTAL	<u>31,212</u>	<u>94,363</u>	<u>105,000</u>
99100 TRANSFERS OUT			
590 Transfers To Other Funds-171	<u>50,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL	<u>50,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL EXPENDITURES	<u>698,442</u>	<u>930,685</u>	<u>1,124,603</u>
Adjustments/Deleted Purchase Orders	-	5	-
34530 RES. FOR PUBLIC HEALTH/WELFARE	<u>721,002</u>	<u>612,672</u>	<u>451,269</u>

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/PUBLIC WORKS

FINANCIAL ANALYSIS:

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 268.5 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 fluctuates from 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 local 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 unaudited ending fund balance of the Highway Fund on June 30, 2019 is \$2,056,784. 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 41,1% of expenditures which is an acceptable level. If additional fund balance is available it is the county policy to transfer the additional funds to a capital account to fund needed equipment purchases or capital projects.

Fund 131 Highway

Cash calculation of fund

6/30/2019 Current Cash	1,958,987
encumbrances	
Anticipated Revenue	<u>472,884</u>
Total Anticipated Funds	2,431,871
Liabilities	(51,526)
deferred Revenues	(222,069)
Encumbrances	<u>(98,037)</u>
Total Anticipated Expenditures	(371,631)
Rest/Comm/Assign	
Ending Fund Balance	<u>2,060,240</u>
6/30/2019 Total Equity	<u>2,060,240</u>

Fund Balance calculation from 6/30/18 audit

Fund Balance calculation	2,146,735
7/1/2018 Total Fund Balance	2,146,735
Revenue Posted	3,914,428
Transfer in	<u>700,000</u>
Total Revenue	4,614,428
Expenditures	(3,234,379)
Transfers Out	<u>(1,470,000)</u>
Total Expenditures	(4,704,379)
Rest/Comm/Assign	
Ending Fund Balance	<u>2,056,784</u>
6/30/2019 Total Equity	<u>2,056,784</u>

2019 Tax Rate:	<u>0.10</u>	Proposed 2020 Tax Rate:	<u>0.10</u>
7/1/2018 Beginning Fund Balance	2,056,784		
Estimated Revenues	4,188,408		
Estimated Expenditures	(4,427,062)		
Transfers	<u>(571,998)</u>		
Total Estimated Expenditures	<u>(4,999,060)</u>	Property Tax:	<u>1,210,000</u>
6/30/2019 Budget ending fund balance	<u>1,246,131</u>	Budget effect on Fund Balance:	<u>(810,652)</u>
Fall Out (3%)	<u>146,285</u>		
6/30/2020 Est. Ending Fund Balance	<u>1,392,416</u>	Est. effect on Fund Balance	<u>(664,368)</u>
Est. FB% of expenditures	41.1%		
FB Policy 7%-15%:	Compliant		

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	1,200,145	1,202,331	1,210,000
40120 Trustee's Collection Prior Year	33,019	22,559	25,000
40130 Clerk and Master's Prior Year	31,652	35,489	32,000
40140 Interest and Penalty	6,999	5,427	5,000
40150 Pick-Up Taxes	636	929	1,000
40280 Mineral Severance Tax	138,308	64,781	60,000
TOTAL	1,410,759	1,331,516	1,333,000
43000 CHARGES FOR CURRENT SERVICES			
43990 Other Charges for Services	3,650	2,550	2,500
OTHER LOCAL REVENUES			
44130 Sale of Materials & Supplies	18,650	3,599	15,000
44130 Sale of Materials & Supplies-SALT	-	-	5,000
44145 Sale of Recycled Materials	2,996	2,601	3,000
44170 Miscellaneous Refunds	181	8,382	-
44180 Expenditure Credit	-	6	-
44530 Sale of Equipment	10,088	7,225	-
44570 Contributions & Gifts	51,000	-	-
TOTAL	82,915	21,813	23,000
STATE OF TENNESSEE			
46420 State Aid Program	395,926	-	210,000
46430 Litter Program	57,887	43,537	53,000
46430 Litter Program-TVA	8,000	-	8,000
46920 Gasoline and Motor Fuel Tax	2,228,337	2,473,909	2,521,408
46930 Petroleum Special Tax	35,836	39,094	35,000
46980 Other State Grants	42,528	-	-
TOTAL	2,768,514	2,556,540	2,827,408
FEDERAL GOVERNMENT			
47230 Disaster Relief	380,741	-	-
TOTAL	380,741	-	-
OTHER GOVERNMENTS			
48140 Contracted Services	12,250	2,010	2,500
TOTAL	12,250	2,010	2,500
OTHER SOURCES			
49800 Transfers In	22,954	700,000	-
TOTAL	22,954	700,000	-
TOTAL REVENUES	4,681,783	4,614,429	4,188,408

REVENUE (Cont.)		<u>2018 audited</u>	<u>2019 unaudited</u>	<u>2020 unaudited</u>
	FUND BALANCE RESTRICTIONS			
34550	Restricted for Highways	<u>1,608,211</u>	<u>2,146,735</u>	<u>2,056,782</u>
	TOTAL	<u>1,608,211</u>	<u>2,146,735</u>	<u>2,056,782</u>
	 TOTAL AVAILABLE FUNDS	 <u>6,289,994</u>	 <u>6,761,161</u>	 <u>6,245,189</u>

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
61000 ADMINISTRATION			
101 County Official	89,931	94,122	96,475
103 Assistant	61,693	145,164	153,300
161 Secretary(s)	71,409	-	-
187 Overtime Pay	-	-	3,000
188 Bonus Payments	-	-	4,500
199 Other Per Diem & Fees	2,328	2,328	3,600
201 Social Security	16,923	17,988	20,344
204 State Retirement	13,513	12,174	15,405
206 Life Insurance	260	256	265
207 Medical Insurance	20,846	20,589	24,000
208 Dental Insurance	1,286	1,266	1,300
299 Other Fringe Benefits	1,885	1,856	2,000
320 Dues	3,178	3,726	4,200
332 Legal Notices, Recording, & Cost	-	-	500
335 Maint/Repair/Building	3,813	2,780	5,500
337 Maint/Repair/Office Equipment	270	-	1,500
348 Postal Charges	109	162	800
349 Printing, Stationary and Forms	267	420	500
355 Travel	1,452	754	3,000
399 Other Contracted Services	275	275	500
411 Data Processing Supplies	-	-	500
413 Drugs & Medical Supplies	1,969	1,318	2,200
435 Office Supplies	1,853	1,163	2,000
505-CRYC Judgments	1,405	-	-
524 In-Service/Staff Development	400	775	2,500
719 Office Equipment	363	2,142	10,000
TOTAL	<u>295,428</u>	<u>309,258</u>	<u>357,889</u>
62000 HIGHWAY AND BRIDGE MAINTENANCE			
141 Foremen-ASST	51,234	-	-
143 Equipment Operator	60,172	498,662	666,750
145 Equipment Operators-Light	79,775	-	-
147 Truck Drivers	120,436	-	-
149 Laborers	182,103	-	-
169 Part-Time Personnel	99,976	113,832	100,000
187 Overtime Pay	38,749	55,162	61,000
188 Bonus Payments	-	-	24,000
199 Other Per Diem & Fees	4,149	3,740	7,000

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
62000 HIGHWAY AND BRIDGE MAINTENANCE (CONT.)			
201 Social Security	46,810	48,539	73,836
204 State Retirement	35,755	34,323	48,160
206 Life Insurance	1,114	1,068	1,400
207 Medical Insurance	127,826	134,817	177,000
208 Dental Insurance	5,505	5,278	7,000
210 Unemployment Compensation	-	7,093	7,000
299 Other Fringe Benefits	2,144	1,590	9,600
312 Contracts with Private Agencies	31,898	188,894	60,000
321 Engineering Services	23,710	2,020	50,000
404 Asphalt - Hot Mix	1,231,332	882,873	1,300,000
408 Concrete	2,553	10,000	10,000
409 Crushed Stone	56,102	45,804	75,000
420 Fertilizer/Lime/Chemicals/Seed	1,671	-	2,000
438 Pipe	36,115	29,266	60,000
443 Road Signs	59,079	44,153	70,000
444 Salt	32,677	8,224	30,000
445 Sand	-	-	1,000
447 Structural Steel	2,456	595	10,000
455 Wood Products	-	-	500
499 Other Supplies & Materials	435	2,250	1,000
TOTAL	<u>2,333,776</u>	<u>2,118,183</u>	<u>2,852,246</u>
63100 OPERATION AND MAINTENANCE OF EQUIPMENT			
142 Mechanic(s)	107,798	112,973	126,000
187 Overtime Pay	2,182	1,603	3,200
188 Bonus Payments	-	-	4,500
199 Other Per Diem & Fees	720	720	1,200
201 Social Security	7,402	7,967	8,544
204 State Retirement	6,639	5,812	8,155
206 Life Insurance	198	198	264
207 Medical Insurance	24,544	21,006	45,000
208 Dental Insurance	981	981	1,200
299 Other Fringe Benefits	960	960	2,000
336 Maintenance/Repair/Equipment	33,132	20,687	70,000
338 Maintenance/Repair/Vehicles	2,520	1,818	50,000
351 Rentals	7,787	3,929	20,000
353 Tow In Services	750	1,200	2,500
410 Custodial Supplies	1,654	1,079	2,500

COUNTY ROAD**Fund 131 – Fiscal Year Ending June 30, 2020**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
63100 OPERATION AND MAINTENANCE OF EQUIPMENT (CONT.)			
412 Diesel Fuel	55,350	52,806	80,000
413 Drugs and Medical Supplies	124	139	-
418 Equipment and Machinery Parts	123,098	135,884	160,000
424 Garage Supplies	24,921	25,955	52,000
425 Gasoline	52,020	48,434	75,000
433 Lubricants	8,479	6,868	12,000
435 Office Supplies	94	-	-
450 Tires and Tubes	27,450	36,292	35,000
451 Uniforms	12,988	9,964	18,000
TOTAL	<u>501,791</u>	<u>497,275</u>	<u>777,063</u>
63600 TRAFFIC CONTROL			
167 Maintenance Personnel	27,290	28,642	30,450
187 Overtime Pay	39	207	2,500
199 Other Per Diem & Fees	354	354	360
201 Social Security	1,994	2,110	2,500
204 State Retirement	1,661	1,479	2,300
206 Life Insurance	66	66	66
207 Medical Insurance	7,012	7,011	8,000
208 Dental Insurance	327	327	327
299 Other Fringe Benefits	480	480	480
443 Road Signs	408	454	10,000
728 Traffic Control Equipment	16,141	1,800	25,000
TOTAL	<u>55,772</u>	<u>42,930</u>	<u>81,983</u>
64000 LITTER AND TRASH COLLECTION			
105 Supervisor/Director	3,522	4,185	9,000
149 Laborers	10,664	73	17,000
201 Social Security	1,089	327	1,700
204 State Retirement	213	213	429
206 Life Insurance	4	5	264
207 Medical Insurance	408	471	900
208 Dental Insurance	19	21	100
299 Other Fringe Benefits	31	35	200
422 Food Supplies	-	112	2,500
599 Other Charges	17,454	18,103	21,268
599 Other Charges-TVA	5,357	4,459	8,000
TOTAL	<u>38,761</u>	<u>28,004</u>	<u>61,361</u>

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
65000 OTHER CHARGES			
307 Communication	11,141	16,715	25,000
333 Licenses	665	82	600
334 Maintenance Agreements	1,495	1,500	3,000
359 Disposal Fees	1,014	1,036	5,000
415 Electricity	8,614	6,688	12,000
422 Food Supplies	864	1,853	3,000
434 Natural Gas	5,692	5,048	5,000
454 Water and Sewer	2,806	1,966	3,000
502 Building and Contents Insurance	11,154	7,904	15,000
506 Liability Insurance	29,535	29,291	40,000
510 Trustee's Commission	48,861	50,654	50,000
511 Vehicle & Equipment Insurance	21,765	35,189	40,000
516 Other Self-Insured Claims	28,264	-	15,000
TOTAL	<u>171,870</u>	<u>157,926</u>	<u>216,600</u>
66000 EMPLOYEE BENEFITS			
207 Medical Insurance	12,109	17,086	3,000
513 Workmen's Compensation	63,720	63,720	63,720
TOTAL	<u>75,829</u>	<u>80,806</u>	<u>66,720</u>
68000 CAPITAL OUTLAY			
707 Building Improvements	-	-	5,000
711 Furniture & Fixtures	-	-	1,200
719 Office Equipment	3,138	-	2,000
790 Other Equipment	-	-	5,000
TOTAL	<u>3,138</u>	<u>-</u>	<u>13,200</u>
TOTAL OPERATIONS	<u>3,476,365</u>	<u>3,234,382</u>	<u>4,427,062</u>

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
OPERATING TRANSFERS			
99100 Operating Transfers			
590 Transfers to Other Funds	550,000	1,300,000	467,498
590 Transfers to Other Funds-FD151	<u>116,894</u>	<u>170,000</u>	<u>104,500</u>
TOTAL	<u>666,894</u>	<u>1,470,000</u>	<u>571,998</u>
TOTAL EXPENDITURES	<u>4,143,259</u>	<u>4,704,382</u>	<u>4,999,060</u>
34550 RESTRICTED FOR HIGHWAYS JUNE 30TH	<u>2,146,735</u>	<u>2,056,782</u>	<u>1,246,131</u>

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

Cash calculation of fund		
6/30/2019	Current Cash	7,846,120
	add prepaid	841
	Receivables	<u>1,215,191</u>
	Total Anticipated Funds	9,062,152
	Liabilities	<u>(1,453,910)</u>
	Total Anticipated Expenditures	(1,453,910)
	Rest/Comm/Assign	815,382
	Ending Unassigned Fund Balance	<u>6,792,860</u>
6/30/2019	Total Equity	<u>7,608,242</u>

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	952,856
	Fund Balance calculation	<u>4,515,613</u>
	Total Fund Balance	5,468,469
	Revenue Posted	55,030,568
	Transfers In	<u>108,622</u>
	Total Revenue	55,139,190
	Expenditures	(52,849,920)
	Encumbrances adj	<u>(149,496)</u>
	Total Expenditures	(52,999,416)
	Rest/Comm/Assign	815,382
	Ending Unassigned Fund Balance	<u>6,792,861</u>
6/30/2019	Total Equity	<u>7,608,243</u>

	<u>1.225</u>	Proposed 2020 Tax Rate:	<u>1.175</u>
7/1/2019 Beginning Fund Balance	7,608,243	Penny Value:	<u>113,000</u>
Estimated Revenues	56,491,287	Property Tax:	<u>13,277,500</u>
Transfer from Other Funds	<u>160,251</u>	Sales Tax:	<u>6,046,500</u>
Total Revenues	<u>56,651,538</u>		
Estimated Expenditures	(56,451,538)		
Transfer to Other Funds	<u>(700,000)</u>		
Total Est. Exenditures	<u>(57,151,538)</u>		
6/30/2020 Budget ending fund balance	<u>7,108,243</u>	Budget effect on fund balance	<u>(56,991,287)</u>
FB % of expenditures	13.48%		
FB Policy 7%-15%+:	Compliant		

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
 COUNTY PROPERTY TAXES			
40110 Current Property Tax	13,749,098	13,728,217	13,277,500
40120 Trustee's Collection - Prior Year	380,754	257,457	400,000
40130 Clerk and Master's Prior Year	369,333	422,677	380,000
40140 Interest and Penalty	80,008	61,942	80,000
40150 Pick-up Taxes	7,287	10,605	8,000
40162 Payments in Lieu of Tax - Local	269,214	272,928	240,000
40210 Local Option Sales Tax	5,365,214	6,693,004	6,046,500
40275 Mixed Drink Tax	12,136	33,166	22,000
 TOTAL	<u>20,233,044</u>	<u>21,479,996</u>	<u>20,454,000</u>
 LICENSES AND PERMITS			
41110 Marriage Licenses	2,783	2,855	2,500
 TOTAL	<u>2,783</u>	<u>2,855</u>	<u>2,500</u>
 EDUCATION CHARGES			
43517 Tuition - Other	1,500	-	-
43517 Tuition - Other	-	3,000	-
43542 Contract for In-ESL	1,516	1,137	5,000
43570 Receipts From Individual Schools	26,339	23,812	40,000
43990 Other Charges for Services	2,244	-	30,000
43990 Other Charges for Services-TECH	16,450	29,591	-
 TOTAL	<u>48,049</u>	<u>57,540</u>	<u>75,000</u>
 OTHER LOCAL REVENUES			
44110 Investment Income	116,272	352,935	100,000
44120 Lease/Rentals	480	240	-
44145 Sale of Recycled Materials	503	4,248	2,500
44146 E-Rate Funding	-	-	1,000
44170 Miscellaneous Refunds	3,537	2,869	-
44180 Expenditure Credits	-	4,990	-
44530 Sale of Equipment	6,494	1,969	1,500
44560 Damages from Individuals	2,419	2,386	3,000
44560 Damages from Individuals - TECH	-	1,693	-
44570 Contributions & Gifts	248	256	1,802,000
44570 Contributions & Gifts-SCI	1,000	1,000	-
44570 Contributions & Gifts-SCI	-	6,600	-
44570 Contributions & Gifts-STEM	1,500	100	-
44990 Other Local Revenues	1,867	1,916	1,500
 TOTAL	<u>134,320</u>	<u>381,202</u>	<u>1,911,500</u>
 STATE OF TENNESSEE			
46175 Grant on-Behalf Contributions	271,596	-	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
STATE EDUCATION FUNDS			
46310 Health Department Programs	30,000	-	-
46511 Basic Educ. Program	30,128,059	30,894,477	31,816,000
46515 Early Childhood Education	642,593	647,781	617,978
46590 Other State Education Funds	17,066	3,281	453,600
46590 Other State Education Funds-CHS	90,000	90,000	-
46590 Other State Education Funds-FRC	28,767	29,342	-
46590 Other State Education Funds-LEAPS	289,647	276,909	-
46590 Other State Education Funds-LEAPS	-	70,953	-
46610 Career Ladder Program	181,327	159,679	158,259
46640 Vocational Equipment-CTEEQ	130,496	-	-
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	33,624	-	132,450
46980 Other State Grants - SAFE	-	61,148	-
46980 Other State Grants - WBL	-	22,246	-
TOTAL	<u>32,603,175</u>	<u>33,015,816</u>	<u>33,938,287</u>
FEDERAL GOVERNMENT			
47143 Special Education-Grants to States	45,039	46,181	60,000
47630 Direct Federal Revenue Public Law 874	13,427	46,983	50,000
TOTAL	<u>58,466</u>	<u>93,164</u>	<u>110,000</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	9,434	750	-
49800 Operating Transfers	25,360	107,872	160,251
TOTAL	<u>34,794</u>	<u>108,622</u>	<u>160,251</u>
TOTAL REVENUES/TRANSFERS	<u>53,114,631</u>	<u>55,139,195</u>	<u>56,651,538</u>
FUND BALANCE/RESTRICTIONS			
34240 Prepaid Items	2,665	32,666	841
34555 Restricted for Education-BEP	2,345	-	-
34560 Restricted for Education-CL	-	-	3,121
34660 Committed for Education-TECH	404,336	180,314	181,323
34760 Assigned for Instruction-CTE	-	2,088	2,088
34760 Assigned for Instruction-SOLAR	-	-	4,731
34760 Assigned for Instruction-STEM	-	1,500	1,600
34790 Assigned for Encumbrances	274,706	169,756	129,101
34790 Assigned for Other Purposes-ERI	417,036	380,327	355,824
34790 Assigned for Other Purposes-LEAVE	144,915	167,360	136,753
39000 Beg. Unassigned Fund Balance	4,987,781	4,533,314	6,792,860
Unknown Adjustment			
BEGINNING FUND BALANCE	<u>6,233,784</u>	<u>5,467,325</u>	<u>7,608,242</u>
TOTAL AVAILABLE FUNDS	<u>59,348,415</u>	<u>60,606,520</u>	<u>64,259,780</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020	
EXPENDITURES				
71100	REGULAR INSTRUCTION PROGRAM			
116	Teachers	17,695,149	17,590,364	18,185,340
117	Career Ladder Program	105,320	90,300	91,300
127	Career Ladder Extended Contr	63,025	67,450	80,000
128	Homebound Teachers	7,300	4,256	7,500
163	Educational Assistants	674,438	674,559	715,207
188	Bonus Payment	159,425	151,625	168,750
189	Other Salaries & Wages	84,898	92,737	100,000
195	Certified Substitute Teachers	109,874	122,024	135,000
198	Non-Certified Substitute Teachers	133,965	127,785	145,000
201	Social Security	1,102,420	1,103,571	1,216,942
204	State Retirement	1,654,934	1,784,133	1,913,415
206	Life Insurance	12,470	12,231	12,375
207	Medical Insurance	3,276,986	3,232,655	3,206,280
208	Dental Insurance	133,849	130,477	144,375
210	Unemployment Compensation	2,202	1,944	15,000
211	Local Retirement	159,770	153,699	165,000
212	Medicare	260,883	259,742	284,607
217	Retirement - Hybrid Stabilization	-	59,328	130,000
399	Other Contracted Services	223,276	190,904	120,000
399	Other Contracted Services-ESL	2,475	-	-
399	TECH Other Contracted Services	-	29,600	-
429	Instructional Suppl & Materials	1,703	876	243,000
429	Instructional Suppl & Materials-BES	16,617	18,590	-
429	Instructional Suppl & Materials-CMS	14,791	15,530	-
429	Instructional Suppl & Materials-DSES	12,992	11,862	-
429	Instructional Suppl & Materials-ESL	205	1,446	-
429	Instructional Suppl & Materials-HHS	9,276	7,934	-
429	Instructional Suppl & Materials-HMS	7,290	7,600	-
429	Instructional Suppl & Materials-KES	21,080	21,856	-
429	Instructional Suppl & Materials-LIT	2,992	10,693	-
429	Instructional Suppl & Materials-MATH	5,995	4,417	-
429	Instructional Suppl & Materials-MES	10,496	11,496	-
429	Instructional Suppl & Materials-MHS	8,794	8,181	-
429	Instructional Suppl & Materials-MMS	4,080	5,839	-
429	Instructional Suppl & Materials-MTES	-	8,787	-
429	Instructional Suppl & Materials-MTOWN	9,273	-	-
429	Instructional Suppl & Materials-OSHS	10,766	8,366	-
429	Instructional Suppl & Materials-OSMS	10,621	6,504	-
429	Instructional Suppl & Materials-RCHS	19,997	23,922	-
429	Instructional Suppl & Materials-RHS	12,455	11,861	-
429	Instructional Suppl & Materials-RMS	10,625	10,419	-
429	Instructional Suppl & Materials-RVES	17,405	19,172	-
429	Instructional Suppl & Materials-SCI	4,911	360	-
429	Instructional Suppl & Materials-SOLAR	-	1,869	-
430	Textbooks-Electronic	-	-	50,000
449	Textbooks-Bound	478,324	551,760	550,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
71100	REGULAR INSTRUCTION PROGRAM(CONT.)		
471	-	-	156,500
535	427	1,348	5,000
599	-	-	2,000
722	256,538	5,536	500,000
722	17,725	17,509	-
722	17,620	16,945	-
722	12,326	11,382	-
722	-	428	-
722	10,930	937	-
722	7,480	8,658	-
722	20,132	20,918	-
722	10,399	10,720	-
722	7,413	7,985	-
722	7,196	5,995	-
722	10,216	9,387	-
722	10,048	11,792	-
722	3,321	6,149	-
722	21,550	22,681	-
722	8,081	11,757	-
722	9,165	9,610	-
722	18,952	18,073	-
722	1,150	5,297	-
722	208,050	284,275	-
	<u>27,212,066</u>	<u>27,136,107</u>	<u>28,342,591</u>
71150	ALTERNATIVE SCHOOLS		
116	95,755	115,030	100,855
117	1,000	1,000	1,000
163	12,636	17,146	28,995
188	400	500	1,000
195	-	450	1,100
198	1,095	1,628	2,200
201	6,753	7,193	8,379
204	9,564	9,627	12,543
206	83	92	116
207	6,823	9,775	7,291
208	963	1,078	1,348
211	1,000	1,000	1,000
212	1,579	1,934	1,960
217	-	1,079	1,000
429	1,806	1,975	2,000
	<u>139,455</u>	<u>169,506</u>	<u>170,787</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
116 Teachers	2,782,712	2,619,992	2,764,883
117 Career Ladder Program	17,000	12,000	12,000
128 Homebound Teachers	6,519	5,338	7,500
163 Educational Assistants	396,481	402,318	419,651
171 Speech Pathologist	273,870	296,808	313,111
188 Bonus Payments	26,950	23,825	28,900
195 Certified Substitute Teachers	14,310	15,968	17,000
198 Non-Certified Substitute Teachers	26,965	15,365	26,000
201 Social Security	205,085	195,721	222,521
204 State Retirement	304,523	295,001	343,104
206 Life Insurance	2,732	2,604	2,706
207 Medical Insurance	612,104	610,493	634,094
208 Dental Insurance	28,721	28,413	31,570
210 Unemployment Compensation	1,349	3,779	3,000
211 Local Retirement	32,705	30,620	35,000
212 Medicare	48,410	46,224	52,041
217 Retirement - Hybrid Stabilization	-	16,305	27,000
312 Contracts with Private Agencies	-	60,431	108,000
399 Other Contracted Services	18,010	-	-
429 Instructional Suppl & Materials	18,462	21,619	18,030
449 Textbooks	-	-	2,500
471 Software	-	-	6,970
499 Other Supplies & Materials	962	659	1,000
599 Other Charges	-	1,305	5,000
725 Special Education Equipment	12,546	12,387	12,500
TOTAL	<u>4,830,416</u>	<u>4,717,173</u>	<u>5,094,081</u>
71300 VOCATIONAL EDUCATION PROGRAM			
116 Teachers	1,064,801	1,140,184	1,181,804
117 Career Ladder Program	5,000	4,000	4,000
188 Bonus Payments	8,925	10,800	12,000
195 Certified Substitute Teachers	6,975	8,655	9,000
198 Non-Certified Substitute Teacher	15,902	12,748	13,500
201 Social Security	63,593	67,702	75,659
204 State Retirement	97,236	110,901	118,327
206 Life Insurance	724	792	792
207 Medical Insurance	232,566	255,339	259,657
208 Dental Insurance	8,066	8,855	9,240
210 Unemployment Compensation	-	-	2,500
211 Local Retirement	8,700	10,000	11,750
212 Medicare	14,873	15,834	17,694

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
71300 VOCATIONAL EDUCATION PROGRAM (CONT.)			
217 Retirement - Hybrid Stabilization	-	5,851	9,000
399 Other Contracted Services	38,601	4,424	4,000
429 Instructional Suppl & Materials	44,681	38,949	50,000
449 Textbooks	15,239	8,880	15,000
499 Other Supplies & Materials	3,323	4,467	4,500
730 Vocational Equipment	142,503	52,412	65,000
730 Vocational Equipment - WBL	-	21,264	-
TOTAL	<u>1,771,708</u>	<u>1,782,056</u>	<u>1,863,423</u>
72110 ATTENDANCE			
105 Supervisor	19,369	19,563	19,954
117 Career Ladder Program	1,800	-	-
188 Bonus Payments	-	-	150
189 Other Salaries & Wages	46,978	47,448	53,398
201 Social Security	2,853	2,844	4,557
204 State Retirement	2,819	2,278	4,806
206 Life Insurance	33	33	33
207 Medical Insurance	6,823	7,091	7,291
208 Dental Insurance	385	385	385
211 Local Retirement	500	500	500
212 Medicare	974	962	1,066
355 Travel	-	-	500
399 Other Contracted Services	12,578	18,830	-
471 Software	-	-	30,000
499 Other Supplies & Materials	2,080	1,602	3,500
524 In-Service/Staff Development	2,316	884	4,500
704 Attendance Equipment	1,639	235	3,500
TOTAL	<u>101,147</u>	<u>102,656</u>	<u>134,140</u>
72120 HEALTH SERVICES			
105 Supervisor/Director-CSH	64,412	66,139	67,553
131 Medical Personnel	343,548	351,108	417,709
162 Clerical Personnel-CSH	11,475	11,590	11,822
188 Bonus Payments	500	500	500
201 Social Security	19,883	20,015	30,850
201 Social Security-CSH	4,705	4,819	-
204 State Retirement	22,093	20,322	39,542
204 State Retirement-CSH	5,849	6,918	-
206 Life Insurance	297	294	396
206 Life Insurance-CSH	33	33	-
207 Medical Insurance	55,659	76,833	106,384
208 Dental Insurance	3,080	3,080	4,620
211 Local Retirement	2,700	2,700	4,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72120 HEALTH SERVICES (CONT.)			
211 Local Retirement-CSH	500	500	-
212 Employee Medicare	4,650	4,681	7,215
212 Employee Medicare-CSH	1,100	1,127	-
217 OBJECT NOT IN USE	-	996	5,000
320 Dues and Memberships	130	-	500
355 Travel	309	332	1,000
399 Other Contracted Services	11,988	11,304	20,000
413 Drugs & Medical Supplies	5,731	4,965	18,500
413 Drugs & Medical Supplies-BES	703	706	-
413 Drugs & Medical Supplies-CMS	643	619	-
413 Drugs & Medical Supplies-DSES	491	450	-
413 Drugs & Medical Supplies-HHS	359	414	-
413 Drugs & Medical Supplies-HMS	209	308	-
413 Drugs & Medical Supplies-KES	796	836	-
413 Drugs & Medical Supplies-MES	420	435	-
413 Drugs & Medical Supplies-MHS	-	176	-
413 Drugs & Medical Supplies-MMS	230	230	-
413 Drugs & Medical Supplies-MTES	305	146	-
413 Drugs & Medical Supplies-OSHS	395	392	-
413 Drugs & Medical Supplies-OSMS	256	249	-
413 Drugs & Medical Supplies-RCHS	503	650	-
413 Drugs & Medical Supplies-RHS	519	485	-
413 Drugs & Medical Supplies-RMS	387	400	-
413 Drugs & Medical Supplies-RVES	245	515	-
499 Other Supplies & Materials	6,078	956	37,000
499 Other Supplies & Materials-CSH	29,647	24,056	-
524 In-Service/Staff Development	2,515	1,452	8,500
524 In-Service Staff Development-CSH	4,000	4,595	-
599 Other Charges	500	500	1,000
790 Other Equipment	859	1,506	1,500
TOTAL	<u>608,704</u>	<u>628,332</u>	<u>784,091</u>
72130 OTHER STUDENT SUPPORT			
117 Career Ladder Program	2,000	2,000	2,000
123 Guidance Personnel	871,603	874,925	904,137
162 Clerica Person	3,825	3,863	3,940
188 Bonus Payments	8,300	8,500	8,500
189 Other Salaries & Wages	247,066	243,446	313,424
189 Other Salaries & Wages-FRC	37,281	37,654	-
201 Social Security	66,646	66,457	76,384
201 Social Security-FRC	2,311	2,335	-
204 State Retirement	95,995	95,198	115,853
204 State Retirement-FRC	2,237	1,883	-
206 Life Insurance	797	777	858
206 Life Insurance-FRC	28	28	-
207 Medical Insurance	165,951	179,963	191,185
208 Dental Insurance	7,738	7,392	10,010

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72130 OTHER STUDENT SUPPORT (CONT.)			
211 Local Retirement	10,575	10,025	12,000
211 Local Retirement-FRC	425	425	-
212 Medicare	15,579	15,542	17,864
212 Medicare-FRC	541	546	-
217 Retirement - Hybrid Stabilization	-	8,030	10,000
309 Contracts w/ Gov't Agencies	210,000	185,630	308,000
309 Contracts w/ Gov't Agencies - SAFE	-	45,370	-
322 Evaluation & Testing	26,539	24,267	35,000
355 Travel	975	1,475	2,500
399 Other Contracted Services	24,926	23,473	45,500
399 Other Contracted Services - SAFE	-	9,000	-
499 Other Supplies & Materials	1,355	2,103	6,700
499 Other Supplies & Materials-BES	187	191	-
499 Other Supplies & Materials-CMS	195	-	-
499 Other Supplies & Materials-DSES	195	198	-
499 Other Supplies & Materials-FRC	99	96	-
499 Other Supplies & Materials-HHS	197	-	-
499 Other Supplies & Materials-HMS	208	199	-
499 Other Supplies & Materials-KES	194	201	-
499 Other Supplies & Materials-MES	220	200	-
499 Other Supplies & Materials-MHS	182	205	-
499 Other Supplies & Materials-MMS	126	205	-
499 Other Supplies & Materials-MTOWN	199	150	-
499 Other Supplies & Materials-OSHS	199	199	-
499 Other Supplies & Materials-OSMS	192	198	-
499 Other Supplies & Materials-RCHS	400	390	-
499 Other Supplies & Materials-RHS	195	195	-
499 Other Supplies & Materials-RMS	192	195	-
500 Other Supplies & Materials-RVES	245	194	-
524 In-Service/Staff Development	5,856	4,365	8,500
524 In-Service/Staff Development-FRC	616	908	-
599 Other Charges	3,387	14,749	17,500
599 Other Charges-FRC	5,036	5,025	-
790 Other Equipment	-	1,199	3,000
TOTAL	<u>1,821,012</u>	<u>1,879,568</u>	<u>2,092,855</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020	
EXPENDITURES				
72210	REGULAR INSTRUCTIONAL PROGRAM			
105	Supervisors	220,722	223,853	229,251
117	Career Ladder Program	9,000	9,500	9,500
129	Librarians	762,714	768,930	837,327
137	Education Media Personnel	117,896	110,536	122,594
161	Secretary(s)	15,720	15,877	16,195
188	Bonus Payments	9,400	9,250	10,050
189	Other Salaries & Wages	138,353	131,999	136,841
201	Social Security	71,933	71,320	84,429
204	State Retirement	98,283	107,393	137,993
206	Life Insurance	620	594	789
207	Medical Insurance	188,621	199,521	204,434
208	Dental Insurance	6,410	6,545	9,202
210	Unemployment Compensation	131	60	500
211	Local Retirement	9,550	9,500	11,250
212	Medicare	17,602	17,461	19,745
217	Retirement - Hybrid Stabilization	-	3,000	4,500
320	Dues and Memberships	1,304	811	1,500
355	Travel	2,096	3,226	5,000
355	Travel-ESL	812	940	-
399	Other Contracted Services	84,355	91,059	14,000
432	Library Books/Media	-	885	100,000
432	Library Books-BES	8,154	8,366	-
432	Library Books-CMS	7,755	5,945	-
432	Library Books-DSES	5,896	5,336	-
432	Library Books-HHS	5,466	5,528	-
432	Library Books-HMS	3,450	3,819	-
432	Library Books-KES	9,539	9,891	-
432	Library Books-MES	4,984	5,256	-
432	Library Books-MHS	3,987	3,782	-
432	Library Books-MMS	2,880	2,700	-
432	Library Books-MTES	-	4,335	-
432	Library Books-MTOWN	4,460	-	-
432	Library Books-OSHS	3,918	4,651	-
432	Library Books-OSMS	2,840	2,930	-
432	Library Books-RCHS	10,238	10,785	-
432	Library Books-RHS	6,205	5,936	-
432	Library Books-RMS	4,680	4,598	-
432	Library Books-RVES	7,296	8,612	-
471	Software	-	-	93,000
499	Other Supplies & Materials	17,610	12,971	22,500
499	Other Supplies & Materials-ESL	310	177	-
524	In-Service/Staff Development	13,797	7,635	30,000
524	In-Service/Staff Development-ESL	1,383	535	-
524	In-Service/Staff Development-SAFE	-	6,778	-
599	Other Charges	232	594	2,500
790	Other Equipment	6,490	9,157	8,000
	TOTAL	1,887,093	1,912,578	2,111,100

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72215 ALTERNATIVE SCHOOL SUPPORT			
105 Supervisor/Director	79,619	80,407	81,998
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	12,636	12,954	13,213
188 Bonus Payments	500	500	500
201 Social Security	5,643	5,718	5,996
204 State Retirement	8,124	9,214	10,065
206 Life Insurance	50	50	50
207 Medical Insurance	16,141	16,420	16,882
208 Dental Insurance	578	578	578
211 Local Retirement	500	500	500
212 Employee Medicare	1,320	1,337	1,402
355 Travel	16	25	250
499 Other Supplies & Materials	-	1,450	1,500
599 Other Charges	1,127	-	-
TOTAL	127,254	130,153	133,934
72220 SPECIAL EDUCATION PROGRAM			
105 Supervisors	88,669	90,452	92,261
117 Career Ladder Program	3,000	4,000	4,000
124 Psychological Personnel	302,981	240,447	294,153
162 Clerical Personnel	47,134	48,318	50,024
188 Bonus Payments	2,500	2,300	4,125
189 Other Salaries & Wages	229,914	349,502	366,447
201 Social Security	39,765	43,256	50,283
204 State Retirement	54,379	56,716	70,443
206 Life Insurance	852	825	990
207 Medical Insurance	116,750	113,050	125,415
208 Dental Insurance	8,179	8,085	11,165
210 Unemployment Compensation	213	2,302	2,500
211 Local Retirement	5,367	5,882	6,500
212 Medicare	9,300	10,120	11,760
217 Retirement - Hybrid Stabilization	-	4,196	10,000
320 Dues and Memberships	210	-	500
336 Maint/Repair/Equipment	3,600	7,470	8,000
355 Travel	5,400	6,405	6,500
399 Other Contracted Services	35,458	75,863	80,000
499 Other Supplies & Materials	443	306	500
524 In-Service/Staff Development	1,874	1,235	2,000
790 Other Equipment	-	-	10,000
TOTAL	955,988	1,070,729	1,207,566

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72230 VOCATIONAL EDUCATION PROGRAM			
105 Supervisor Director	85,007	85,935	89,009
117 Career Ladder P	-	-	-
161 Secretary	30,819	30,576	34,212
188 Bonus Payments	500	1,000	1,000
189 Other Salaries & Wages	-	62,857	65,191
201 Social Security	6,530	10,243	11,744
204 State Retirement	9,613	17,197	19,577
206 Life Insurance	66	99	99
207 Medical Insurance	29,877	46,579	47,883
208 Dental Insurance	770	1,155	1,155
211 Local Retirement	500	1,000	1,500
212 Medicare	1,527	2,396	2,746
355 Travel	4,747	9,126	13,000
499 Other Supplies & Materials	2,794	4,622	5,000
524 In-Service/Staff Development	2,015	1,437	5,000
599 Other Charges	-	3,407	5,500
599 Other Charges-WBL	1,455	982	-
TOTAL	176,220	278,611	302,616
72250 TECHNOLOGY			
105 Supervisor Director	67,567	68,243	69,608
138 Instructional	254,023	249,810	275,041
161 Secretary	34,726	37,398	38,720
201 Social Security	20,825	20,932	23,769
204 State Retirement	22,896	18,630	33,003
206 Life Insurance	261	238	264
207 Medical Insurance	49,996	42,677	53,868
208 Dental Insurance	3,042	2,695	3,080
210 Unemployment Co	-	-	500
211 Local Retirement	1,500	1,500	2,500
212 Medicare	4,870	4,895	5,559
217 OBJECT NOT IN USE	-	707	1,500
320 Dues and Membership	-	30	500
350 Internet Connection	74,829	86,754	98,000
355 Travel	-	-	500
399 Other Contracts	125,330	126,319	113,000
470 Cabling	3,000	3,590	4,000
471 Software	49,344	51,800	91,400
499 Other Supplies & Materials	31,198	19,696	28,000
524 In-Service/Staff Development	5,019	3,950	8,000
599 Other Charges	508	790	2,000
701 Administration	6,583	6,435	8,000
790 Other Equipment	124,878	67,708	38,000
TOTAL	880,395	814,797	898,812

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
audit OTHER PROGRAMS			
215 On-behalf Payments to OPEB	271,596	-	-
TOTAL	271,596	-	-
72310 BOARD OF EDUCATION			
118 Secretary to Board	4,203	4,245	4,330
191 Board and Commission	43,929	58,341	50,000
201 Social Security	2,951	3,880	3,368
204 State Retirement	1,405	1,279	4,890
212 Medicare	698	907	788
215 On-Behalf Pym't for Opeb	190,164	177,912	180,000
305 Audit Services	20,500	31,200	32,760
320 Dues & Memberships	32,651	32,746	35,000
331 Legal Services	20,945	5,549	20,000
399 Other Contracted Services	5,125	6,540	10,000
506 Liability Insurance	65,598	61,726	70,000
508 Premium on Bonds	-	223	600
510 Trustee's Commission	345,981	381,455	370,000
513 Workman's Compensation	139,300	144,300	144,300
516 Self-Insured Claims	5,000	-	30,000
524 In-Service/Staff Development	16,898	16,782	17,500
534 Rfnd to Appl-Crmn'l Investigation	2,122	2,318	20,000
599 Other Charges	3,396	2,816	5,000
TOTAL	900,866	932,219	998,536
72320 OFFICE OF THE SUPERINTENDENT			
101 County Official	125,000	95,385	125,000
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	81,122	82,226	85,345
188 Bonus Payments	15,000	-	15,000
201 Social Security	11,520	10,570	14,033
204 State Retirement	17,490	5,140	22,669
206 Life Insurance	99	66	99
207 Medical Insurance	41,302	27,176	42,937
208 Dental Insurance	770	770	1,155
211 Local Retirement	1,000	500	1,500
212 Medicare	3,054	2,472	3,282
307 Communication	21,844	25,563	25,000
320 Dues & Memberships	3,973	3,554	5,000
348 Postal Charges	3,745	6,609	5,000
355 Travel	182	-	500
399 Other Contracted Services	360	-	1,500
435 Office Supplies	1,264	1,423	5,000
524 In-Service/Staff Development	3,149	1,337	5,500
599 Other Charges	1,395	6,734	10,500
701 Administration Equipment	200	-	2,000
TOTAL	333,469	270,526	372,020

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES				
72410	OFFICE OF THE PRINCIPAL			
104	Principals	1,268,716	1,284,429	1,330,544
117	Career Ladder Program	12,000	8,500	8,500
139	Assistant Principals	844,511	857,086	881,935
161	Secretary(s)	1,041,664	1,067,775	1,096,476
188	Bonus Payments	14,000	13,850	14,050
189	Others Saleries	-	-	-
201	Social Security	184,940	187,468	206,553
204	State Retirement	254,584	278,522	332,316
206	Life Insurance	2,077	2,119	2,277
207	Medical Insurance	558,457	576,746	588,248
208	Dental Insurance	23,177	23,485	26,565
210	Unemployment Compensation	-	-	-
211	Local Retirement	24,680	24,320	25,000
212	Medicare	43,493	44,087	48,307
217	Retirement - Hybrid Stablization	-	2,952	3,500
307	Communication	10,543	12,573	15,000
320	Dues and Memberships	1,600	1,700	2,000
320	Dues and Memberships-BES	89	-	-
320	Dues and Memberships-MHS	225	-	-
320	Dues and Memberships-RMS	230	-	-
355	Travel	3,045	4,094	5,000
399	Other Contracted Services	6,256	9,108	11,000
499	Other Supplies	-	500	2,000
499	Other Supplies-DSES	307	29	-
499	Other Supplies-HHS	213	-	-
499	Other Supplies-MMS	-	346	-
499	Other Supplies-MTES	-	370	-
499	Other Supplies-MTOWN	338	-	-
499	Other Supplies-OSHS	232	-	-
499	Other Supplies-OSMS	364	647	-
499	Other Supplies-RCHS	131	-	-
499	Other Supplies-RMS	-	557	-
524	In-Service/Staff Development	16,351	20,154	24,000
599	Other Charges	1,618	1,018	1,250
701	Administration Equipment	1,935	-	31,000
701	Administration Equipment-BES	2,488	2,387	-
701	Administration Equipment-CMS	2,857	2,247	-
701	Administration Equipment-DSES	1,436	1,556	-
701	Administration Equipment-HHS	1,381	912	-
701	Administration Equipment-HMS	840	1,219	-
701	Administration Equipment-KES	2,772	2,943	-
701	Administration Equipment-MES	1,569	1,503	-
701	Administration Equipment-MHS	990	850	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72410 OFFICE OF THE PRINCIPAL (CONT.)			
701 Administration Equipment-MMS	686	457	-
701 Administration Equipment-MTES	968	1,062	-
701 Administration Equipment-OSHS	1,201	1,266	-
701 Administration Equipment-OSMS	393	210	-
701 Administration Equipment-RCHS	1,676	2,780	-
701 Administration Equipment-RHS	1,995	1,956	-
701 Administration Equipment-RMS	1,228	850	-
701 Administration Equipment-RVES	2,576	2,544	-
TOTAL	<u>4,340,831</u>	<u>4,447,176</u>	<u>4,655,521</u>
72510 FISCAL SERVICES			
105 Supervisor/Director	87,002	89,387	91,175
119 Bookkeepers	140,619	179,141	217,911
189 Other Salaries & Wages	5,768	1,346	5,000
201 Social Security	13,596	16,020	19,473
204 State Retirement	13,702	13,645	26,318
206 Life Insurance	150	162	198
207 Medical Insurance	31,057	34,267	35,227
208 Dental Insurance	1,463	1,887	2,310
211 Local Retirement	1,500	1,950	2,500
212 Medicare	3,237	3,753	4,554
217 OBJECT NOT IN USE	-	445	1,500
320 Dues and Memberships	225	230	300
355 Travel	-	88	500
399 Other Contracted Services	8,187	8,887	9,200
499 Other Supplies & Materials	4,964	5,900	7,000
524 In-Service/Staff Development	1,804	629	2,500
599 Other Charges	3,917	3,809	4,500
701 Administration Equipment	1,617	1,554	2,500
TOTAL	<u>318,807</u>	<u>363,100</u>	<u>432,666</u>
72520 HUMAN SERVICES/PERSONNEL			
105 Supervisor/Director	19,369	19,563	19,954
188 Bonus Pay	-	-	150
212 Medicare	281	284	292
302 Advertising	120	746	1,000
399 Other Contracted Services	259	155	500
499 Other Supplies & Materials	-	-	1,200
524 Staff Development	-	-	250
TOTAL	<u>20,029</u>	<u>20,747</u>	<u>23,346</u>
72610 OPERATION OF PLANT			
166 Custodial Personnel	24,160	24,402	24,890
201 Social Security	1,472	1,491	1,543

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72610 OPERATION OF PLANT (CONT.)			
204 State Retirement	1,450	1,220	2,240
206 Life Insurance	33	33	33
207 Medical Insurance	6,513	6,639	6,826
208 Dental Insurance	385	385	385
212 Medicare	344	349	361
328 Janitorial Services	1,245,137	1,272,571	1,301,384
333 Licenses	3,090	2,125	5,000
347 Pest Control	10,455	9,840	15,000
351 Rentals	960	960	1,500
359 Disposal Fees	34,863	39,031	38,000
399 Other Contracted Services	53,541	19,970	20,000
410 Custodial Supplies	74,434	81,658	83,000
415 Electricity	1,642,015	1,629,244	1,850,000
434 Natural Gas	276,628	292,656	270,000
454 Water & Sewer	328,847	339,054	350,000
499 Other Supplies & Materials	23,220	24,930	35,000
502 Building & Contents Insurance	116,359	122,001	122,850
599 Other Charges	105,483	90,412	105,000
720 Plant Operation Equipment	4,684	-	10,000
TOTAL	<u>3,954,073</u>	<u>3,958,971</u>	<u>4,243,012</u>
72620 MAINTENANCE OF PLANT			
105 Supervisor	86,206	101,297	86,700
167 Maintenance Personnel	477,218	486,830	556,028
189 Other Salaries & Wages	-	-	-
201 Social Security	32,881	34,732	39,849
204 State Retirement	35,764	31,184	53,846
206 Life Insurance	403	422	462
207 Medical Insurance	98,035	97,815	117,619
208 Dental Insurance	4,966	5,082	5,390
210 Unemployment Compensation	-	-	500
211 Local Retirement	2,750	2,750	4,000
212 Medicare	7,756	8,123	9,320
217 OBJECT NOT IN USE	-	1,772	4,000
307 Communication	9,928	9,910	20,000
335 Maint/Repair/Building	47,603	41,217	50,000
336 Maint/Repair/Equipment	70,852	55,672	75,000
399 Other Contracted Services	36,050	36,330	45,000
499 Other Supplies & Materials	87,894	84,327	100,000
599 Other Charges	25,018	2,336	27,000
701 Administration Equipment-SAFE	-	70,953	-
717 Maintenance Equipment	14,863	1,862	10,000
790 Other Equipment	-	3,167	5,000
TOTAL	<u>1,038,187</u>	<u>1,075,781</u>	<u>1,209,714</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72710 TRANSPORTATION			
146 Bus Drivers	118,855	120,721	126,531
189 Other Salaries	38,061	44,834	50,000
201 Social Security	8,644	9,094	10,945
204 State Retirement	7,854	6,801	15,788
206 Life Insurance	33	33	198
207 Medical Insurance	6,823	7,091	7,291
208 Dental Insurance	385	385	2,310
211 Local Retirement	1,420	1,345	2,000
212 Employer Medicare	2,230	2,354	2,560
217 OBJECT NOT IN USE	-	17	100
313 Contracts w/Parents	931	3,752	4,500
599 Other Charges	-	2,844	4,000
TOTAL	<u>185,236</u>	<u>199,272</u>	<u>226,223</u>
73300 COMMUNITY SERVICES			
105 Supervisor/Director	4,384	3,640	6,000
116 Teachers	186,798	180,345	190,000
162 Clerical Personnel	7,416	6,719	10,000
163 Educational Assistants	23,135	18,255	27,000
189 Other Salaries & Wages	14,301	13,852	20,000
201 Social Security	13,745	12,998	15,686
204 State Retirement	17,613	17,822	22,685
212 Medicare	3,246	3,040	3,669
217 Retirement - Hybrid Stabilization	-	629	1,000
399 Other Contracted Services	3,600	3,550	3,500
429 Instructional Supplies and Materials	4,052	3,146	4,500
524 In-Service/Staff Development	688	644	1,200
599 Other Charges	8,399	3,663	9,646
TOTAL	<u>287,377</u>	<u>268,304</u>	<u>314,886</u>
73400 EARLY CHILDHOOD EDUCATION			
116 Teachers	167,276	146,312	152,651
163 Educational Assistants	49,587	50,833	52,355
188 Bonus Payments	1,400	800	1,500
195 Certified Substitute Teachers	990	630	1,000
198 Non-Certified Substitute Teacher	1,945	3,215	3,000
201 Social Security	12,924	11,697	13,051
204 State Retirement	18,291	17,939	21,098
206 Life Insurance	165	165	198
207 Medical Insurance	46,180	47,235	48,319
208 Dental Insurance	1,925	1,540	2,310
211 Local Retirement	2,000	1,500	2,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
73400 EARLY CHILDHOOD EDUCATION (CONT)			
212 Medicare	3,023	2,736	3,052
310 Contracts W/other Public Agencies	366,958	358,766	358,768
355 Travel	193	140	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	6,605	24,548	7,000
499 Other Supplies & Materials	2,871	2,742	4,000
524 In-Service/Staff Development	517	1,028	1,000
TOTAL	<u>691,850</u>	<u>680,826</u>	<u>681,302</u>
76100 Capital Outlay			
711 Furniture & Fixtures	8,625	10,191	20,000
718 Motor Vehicles	62,919	20,000	20,000
799 Other Capital Outlay	9,846	11,324	20,000
TOTAL	<u>81,390</u>	<u>41,515</u>	<u>60,000</u>
82130 Principal on Debt			
620 Debt Service Contribution to Primary Fund 151	98,316	98,316	98,316
TOTAL	<u>98,316</u>	<u>98,316</u>	<u>98,316</u>
OPERATING TRANSFERS			
590 Transfers to Other Funds	846,461	-	700,000
TOTAL	<u>846,461</u>	<u>-</u>	<u>700,000</u>
TOTAL EXPENDITURES	<u>53,879,946</u>	<u>52,979,018</u>	<u>57,151,538</u>
Encumbrance adjustment			
39000 END. UNASSIGNED FUND BALANCE JUN	<u>5,468,469</u>	<u>7,627,502</u>	<u>7,108,242</u>

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

6/30/2019	Current Cash	443,980
	Receivables	308,666
	Prepaid	1,774
	Total Anticipated Funds	754,420
	Payroll	(24,196)
	Liabilities	(230,224)
	Total Anticipated Expenditures	(254,420)
	Rest/Comm/Assign	500,000
6/30/2019	Total Equity	<u>500,000</u>

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	500,000
	Total Fund Balance	500,000
	Revenue Posted	4,101,906
	Total Revenue	4,101,906
	Expenditures	(4,076,546)
	Transfers out	(25,360)
	Total Expenditures	(4,101,906)
	Rest/Comm/Assign	500,000
6/30/2019	Total Equity	<u>500,000</u>

2019 Tax Rate:	-	2020 Tax Rate:	-
7/1/2019 beginning fund balance	500,000		
Estimated Revenues	4,335,125		
Estimated Expenditures	(4,174,874)		
Transfers out	(160,251)		
Total Expenditures	(4,335,125)		
6/30/2020 Ending fund balance	500,000	effect on FB:	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
TITLE 1-A			
REVENUE			
FEDERAL THROUGH STATE			
47141 ESEA Title I	1,694,107	1,547,832	1,855,979
TOTAL	<u>1,694,107</u>	<u>1,547,832</u>	<u>1,855,979</u>
Fund Balance Reserve	-	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-101 Teachers	593,972	551,221	567,748
163-101 Educational Assistants	324,801	290,656	327,575
188-101 Bonus Payments	4,950	4,800	4,750
195-101 Certified Substitutes	2,255	2,520	3,450
198-101 Non-Certified Substitutes	1,873	2,100	2,850
201-101 Social Security	49,413	49,037	56,195
204-101 State Retirement	69,847	70,991	88,718
206-101 Life Insurance	985	875	957
207-101 Medical Insurance	234,042	195,581	207,123
208-101 Dental Insurance	10,126	9,779	11,165
211-101 Local Retirement	9,034	7,746	9,000
212-101 Medicare	12,411	11,478	13,142
399-101 Other Contracted Services	4,950	-	-
429-101 Instructional Supplies	68,342	79,951	80,000
722-101 Regular Instructional Equipment	115,282	60,047	54,250
TOTAL	<u>1,502,283</u>	<u>1,336,783</u>	<u>1,426,923</u>
72130 OTHER STUDENT SUPPORT			
599-101 Other Charges	13,706	14,612	20,200
TOTAL	<u>13,706</u>	<u>14,612</u>	<u>20,200</u>
72210 REGULAR INSTRUCTION PROGRAM			
105-101 Supervisor/Director	55,395	55,949	57,069
161-101 Secretary(s)	23,580	23,816	24,293
188-101 Bonus Payments	300	300	300
196-101 In-Service/Staff Development	2,100	2,950	8,000
201-101 Social Security	5,045	5,147	5,559
204-101 State Retirement	6,663	7,383	9,135
206-101 Life Insurance	40	40	40
207-101 Medical Insurance	13,736	14,854	15,000
208-101 Dental Insurance	462	462	462
212-101 Medicare	1,180	1,204	1,300
355-101 Travel	-	-	4,000
399-101 Other Contracted Services	-	5,308	10,000
499-101 Other Supplies & Materials	1,139	2,136	7,000
524-101 In-Service/Staff Development	55,948	30,057	195,570
TOTAL	<u>165,589</u>	<u>149,605</u>	<u>337,728</u>
99100 OPERATING TRANSFERS			
504-101 Indirect Cost	12,530	46,831	71,128
TOTAL	<u>12,530</u>	<u>46,831</u>	<u>71,128</u>
TOTAL EDUCATION	<u>1,694,107</u>	<u>1,547,831</u>	<u>1,855,979</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
TITLE 11-A				
REVENUE				
FEDERAL THROUGH STATE				
47141	Title I Grants	<u>11,679</u>	<u>-</u>	<u>-</u>
	Fund Balance Reserve	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-111	Teachers	-	-	-
163-111	Educational Assistants	-	-	-
201-111	Social Security	-	-	-
204-111	State Retirement	-	-	-
212-111	Medicare	-	-	-
429-111	INSTRUCTIONAL Supplies and Materials	<u>11,679</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>11,679</u>	<u>-</u>	<u>-</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
TITLE 1-A				
REVENUE				
FEDERAL THROUGH STATE				
47141	Grants to Local Ed Agencies	41,827	37,757	42,671
	TOTAL	41,827	37,757	42,671
EXPENDITURES				
71100 INSTRUCTION				
429-151	Instructional Supplies & Materials	10,467	13,441	15,000
722-151	Regular Instruction Equipment	26,573	20,996	15,009
	TOTAL INSTRUCTION	37,040	34,437	30,009
72130 Support Services				
599-151	Other Charges	981	-	300
	TOTAL	981	-	300
72210 Regular Instruction Program				
499-151	Other Supplies & Materials	1,199	-	8,500
524-151	In Service/Staff Development	2,607	2,792	2,770
	TOTAL	3,806	2,792	11,270
99100 Other Uses				
504-151	Operating Transfers: Indirect Cost	-	528	1,092
	TOTAL	-	528	1,092
	RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
TITLE 11-A				
REVENUE				
FEDERAL THROUGH STATE				
47189	Eisenhower Prof Development State Grants	231,349	262,957	212,872
	Fund Balance Reserve	-	-	-
EXPENDITURES				
72210 REGULAR INSTRUCTION PROGRAM				
188-201	Bonus Payments	1,250	1,250	1,000
189-201	Other Salaries	141,662	147,706	118,992
196-201	In-Service/Staff Development	1,500	-	500
201-201	Social Security	8,318	8,767	7,471
204-201	State Retirement	13,065	15,581	12,809
206-201	Life Insurance	83	83	50
207-201	Medical Insurance	24,409	39,266	31,922
208-201	Dental Insurance	963	963	963
211-201	Local Retirement	950	1,250	1,000
212-201	Medicare	1,945	2,050	1,747
524-201	In-Service/Staff Development	37,205	37,764	28,014
	TOTAL	231,349	254,680	204,468
99100 Other Uses				
504-151	Operating Transfers: Indirect Cost	-	8,277	8,404
	TOTAL	-	8,277	8,404
	RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 – Fiscal Year Ending June 30, 2019

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
Teacher Leader Network Grant				
REVENUE				
FEDERAL THROUGH STATE				
47590	Other Federal Through State	-	7,002	-
	Fund Balance Reserve	-	-	-
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-261	Bonus Payments	-	5,928	-
201-261	Other Salaries	-	368	-
204-261	In-Service/Staff Development	-	620	-
212-261	Social Security	-	86	-
	TOTAL	-	7,002	-
RESTRICTED FOR EDUCATION				
		-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 – Fiscal Year Ending June 30, 2019

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
Title IV				
REVENUE				
FEDERAL THROUGH STATE				
47590	Other Federal Through State	<u>29,611</u>	<u>107,081</u>	<u>132,432</u>
	TOTAL	<u>29,611</u>	<u>107,081</u>	<u>132,432</u>
EXPENDITURES				
71100 OTHER STUDENT SUPPORT				
399-401	Other Contracted Services	-	5,710	7,000
429-401	Instructional Supplies & Materials	-	25,103	55,000
722-401	Regular Insrtuction Equipment	-	43,839	26,000
	TOTAL	<u>-</u>	<u>74,652</u>	<u>88,000</u>
EXPENDITURES				
72210 OTHER STUDENT SUPPORT				
399-401	Other Contracted Services	5,710	-	-
499-401	Other Supplies and Materials	10,196	-	-
524-401	In-Service/Staff Development	13,705	1,881	2,000
790-401	Other Equipment	-	29,486	39,802
	TOTAL	<u>29,611</u>	<u>31,367</u>	<u>41,802</u>
91000 OTHER USES				
99100 Transfers Out				
504	Indirect Cost	-	1,063	2,630
	TOTAL	<u>-</u>	<u>1,063</u>	<u>2,630</u>
RESTRICTED FOR EDUCATION				
		<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
Title IV Additional				
REVENUE				
FEDERAL THROUGH STATE				
47590	Other Federal Through State	-	2,343	-
	TOTAL	<u>-</u>	<u>2,343</u>	<u>-</u>
EXPENDITURES				
72210 OTHER STUDENT SUPPORT				
499-441	Other Supplies and Materials	-	1,545	-
524-441	In-Service/Staff Development	-	798	-
	TOTAL	<u>-</u>	<u>2,343</u>	<u>-</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
Title V 501			
REVENUE			
FEDERAL THROUGH STATE			
47148 Rural Education	-	113,303	121,580
47590 Other Federal Through State	111,120	-	-
TOTAL	111,120	113,303	121,580
Fund Balance Reserve	-	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-501 Teachers	81,169	56,227	30,665
163-501 Educational Assistants	-	12,400	18,000
188-501 Bonus Payments	750	500	250
195-501 Certified Substitute Teachers	250	270	250
198-501 Non-Certified Substitute Teachers	750	60	750
201-501 Social Security	5,141	3,993	3,095
204-501 State Retirement	7,438	5,934	3,286
206-501 Life Insurance	50	33	17
207-501 Medical Insurance	12,330	14,420	4,744
208-501 Dental Insurance	578	385	193
211-501 Local Retirement	750	500	250
212-501 Employer Medicare	1,202	934	724
TOTAL	110,238	95,656	62,224
72210 SUPPORT SERVICES			
524-501 In Service/Staff Development	-	14,081	54,556
TOTAL	-	14,081	54,556
99100 Other Uses			
504-501 Operating Transfers: Indirect Cost	882	3,566	4,800
TOTAL	882	3,566	4,800
TOTAL EDUCATION	111,120	113,303	121,580
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
721 READ TO BE READY-BES			
REVENUE			
FEDERAL THROUGH STATE			
47590-721 Other Federal Through State	34,241	-	-
TOTAL	<u>34,241</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-721 Teachers	17,238	-	-
189-721 Other Salaries and Wages	892	-	-
201-721 Social Security	1,124	-	-
204-721 State Retirement	1,555	-	-
212-721 Employer Medicare	263	-	-
429-721 Instructional Supplies	5,907	-	-
599-721 Other Charges	969	-	-
TOTAL	<u>27,948</u>	<u>-</u>	<u>-</u>
72100 REGULAR INSTRUCTION PROGRAM			
105-721 Supervisor/Director	1,650	-	-
201-721 Social Security	102	-	-
204-721 State Retirement	165	-	-
212-721 Employer Medicare	24	-	-
348-721 Postal Charges	-	-	-
524-721 Other Charges	151	-	-
TOTAL	<u>2,091</u>	<u>-</u>	<u>-</u>
72310 BOARD OF EDUCATION			
533-721 Criminal Investigation of Applicants-TBI	65	-	-
TOTAL	<u>65</u>	<u>-</u>	<u>-</u>
72710 TRANSPORTATION			
146-721 Bus Drivers	1,520	-	-
201-721 Social Security	94	-	-
204-721 State Retirement	81	-	-
212-721 Employer Medicare	22	-	-
412-721 Diesel Fuel	792	-	-
TOTAL	<u>2,509</u>	<u>-</u>	<u>-</u>
73100 FOOD SERVICE			
146-721 Cafeteria Personnel	1,236	-	-
201-721 Social Security	76	-	-
204-721 State Retirement	62	-	-
212-721 Employer Medicare	18	-	-
412-721 Diesel Fuel	235	-	-
TOTAL	<u>1,627</u>	<u>-</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
722 READ TO BE READY-MES				
REVENUE				
FEDERAL THROUGH STATE				
47590-722	Other Federal Through State	16,200	-	-
	TOTAL	16,200	-	-
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-722	Teachers	8,400	-	-
189-722	Other Salaries and Wages	-	-	-
201-722	Social Security	521	-	-
204-722	State Retirement	793	-	-
212-722	Employer Medicare	122	-	-
429-722	Instructional Supplies	3,645	-	-
599-722	Other Charges	514	-	-
	TOTAL	13,995	-	-
72210 REGULAR INSTRUCTION PROGRAM				
105-722	Supervisor/Director	1,200	-	-
201-722	Social Security	74	-	-
204-722	State Retirement	120	-	-
212-722	Employer Medicare	18	-	-
355-722	Travel	217	-	-
524-722	Staff Development	117	-	-
	TOTAL	1,746	-	-
72210 REGULAR INSTRUCTION PROGRAM				
524-722	Staff Development	224	-	-
	TOTAL	224	-	-
73100 FOOD SERVICE				
165-722	Cafeteria Personnel	94	-	-
201-722	Social Security	6	-	-
204-722	State Retirement	5	-	-
212-722	Employer Medicare	1	-	-
422-722	Food Supplies	129	-	-
	TOTAL	235	-	-
RESTRICTED FOR EDUCATION				
		-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
723 READ TO BE READY-MIDTOWN				
REVENUE				
FEDERAL THROUGH STATE				
47590-723	Other Federal Through State	22,349	17,363	-
	TOTAL	22,349	17,363	-
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-723	Teachers	12,000	7,800	-
201-723	Social Security	744	484	-
204-723	State Retirement	1,255	642	-
212-723	Employer Medicare	174	113	-
429-723	Instructional Supplies	4,700	3,970	-
599-723	Other Charges	100	216	-
	TOTAL	18,973	13,225	-
72130 OTHER STUDENT SUPPORT				
499-723	Other Supplies and Materials	-	19	-
72210 REGULAR INSTRUCTION PROGRAM				
105-723	Supervisor/Director	750	1,800	-
201-723	Social Security	46	112	-
204-723	State Retirement	75	191	-
212-723	Employer Medicare	11	26	-
348-723	Postal Charges	-	-	-
524-723	Staff Development	91	91	-
	TOTAL	973	2,220	-
72310 BOARD OF EDUCATION				
533-723	Criminal Investigation of Applicants-TBI	196	-	-
	TOTAL	196	-	-
72710 TRANSPORTATION				
146-723	Bus Drivers	1,510	1,230	-
201-723	Social Security	94	76	-
204-723	State Retirement	52	62	-
212-723	Employee Medicare	22	18	-
412-723	Diesel Fuel	529	445	-
	TOTAL	2,207	1,830	-

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
73100 FOOD SERVICE			
422-723 Food Supplies	<u>-</u>	<u>68</u>	<u>-</u>
TOTAL	<u><u>-</u></u>	<u><u>68</u></u>	<u><u>-</u></u>
 RESTRICTED FOR EDUCATION	 <u>-</u>	 <u>-</u>	 <u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
724 READ TO BE READY-DSES			
REVENUE			
FEDERAL THROUGH STATE			
47590-724 Other Federal Through State	-	17,264	-
TOTAL	-	17,264	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-724 Teachers	-	7,800	-
201-724 Social Security	-	483	-
204-724 State Retirement	-	777	-
212-724 Employer Medicare	-	113	-
429-724 Instructional Supplies	-	4,015	-
599-724 Other Charges	-	780	-
TOTAL	-	13,968	-
72130 OTHER STUDENT SUPPORT			
499-724 Other Supplies and Materials	-	38	-
72210 REGULAR INSTRUCTION PROGRAM			
105-724 Supervisor/Director	-	2,100	-
201-724 Social Security	-	130	-
204-724 State Retirement	-	223	-
212-724 Employer Medicare	-	30	-
355-724 Travel	-	-	-
524-724 Staff Development	-	223	-
TOTAL	-	2,706	-
72710 TRANSPORTATION			
146-724 Bus Drivers	-	253	-
201-724 Social Security	-	15	-
204-724 State Retirement	-	10	-
212-724 Employer Medicare	-	4	-
412-724 Diesel Fuel	-	155	-
TOTAL	-	437	-
73100 FOOD SERVICE			
422-724 Food Supplies	-	115	-
TOTAL	-	115	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
CARL PERKINS				
REVENUE				
FEDERAL THROUGH STATE				
47131	Vocational Program Improvement	<u>111,858</u>	<u>113,620</u>	<u>118,253</u>
	TOTAL	<u>111,858</u>	<u>113,620</u>	<u>118,253</u>
	Fund Balance Reserve	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
71300 VOCATIONAL EDUCATION				
429-801	Instructional Supplies & Materials	11,845	11,345	12,245
499-801	Other Supplies and Materials	2,352	1,705	3,000
730-801	Vocational Instructional Equipment	<u>78,602</u>	<u>69,862</u>	<u>78,253</u>
	TOTAL	<u>92,799</u>	<u>82,912</u>	<u>93,498</u>
72130 OTHER STUDENT SUPPORT				
355-801	Travel	6,555	12,267	8,000
399-801	Other Contracted Services	3,229	2,519	4,000
524-801	In Service/Staff Development	<u>8,117</u>	<u>11,216</u>	<u>10,000</u>
	TOTAL	<u>17,901</u>	<u>26,002</u>	<u>22,000</u>
72230 VOCATIONAL EDUCATION PROGRAM				
524-801	In Service/Staff Development	<u>1,158</u>	<u>4,707</u>	<u>2,755</u>
	TOTAL EXPENDITURES & OTHER USES	<u>111,858</u>	<u>113,621</u>	<u>118,253</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
802				
REVENUE				
FEDERAL THROUGH STATE				
47131	Vocational Program Improvement	-	51,839	96,715
	TOTAL	<u>-</u>	<u>51,839</u>	<u>96,715</u>
	Fund Balance Reserve	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
71300 VOCATIONAL EDUCATION				
499-802	Other Supplies and Materials	-	9,170	15,000
730-802	Vocational Instructional Equipment	-	42,669	71,000
	TOTAL	<u>-</u>	<u>51,839</u>	<u>86,000</u>
72130 OTHER STUDENT SUPPORT				
399-802	Other Contracted Services	-	-	6,715
524-802	Inservice Staff Development	-	-	4,000
		-	-	10,715
	TOTAL EXPENDITURES & OTHER USES	<u>-</u>	<u>51,839</u>	<u>96,715</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
IDEA DISCRETIONARY				
REVENUE				
FEDERAL THROUGH STATE				
47143	Special Education-Grants to States	<u>6,366</u>	<u>6,447</u>	<u>6,489</u>
	TOTAL	<u>6,366</u>	<u>6,447</u>	<u>6,489</u>
72220	SPECIAL EDUCATION PROGRAM			
499-891	Other Supplies	3,566	3,647	3,689
524-891	In-Service/Staff Development	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
	TOTAL	<u>6,366</u>	<u>6,447</u>	<u>6,489</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 – Fiscal Year Ending June 30, 2019

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
892				
REVENUE				
FEDERAL THROUGH STATE				
47143	Special Education-Grants to States	-	57,483	38,983
	TOTAL	<u>-</u>	<u>57,483</u>	<u>38,983</u>
71200 SPECIAL EDUCATION PROGRAM				
429-892	Instructional Supplies And Materials	-	-	37,756
	TOTAL	<u>-</u>	<u>-</u>	<u>37,756</u>
72220 SPECIAL EDUCATION PROGRAM				
499-892	Other Supplies	-	57,026	-
	TOTAL	<u>-</u>	<u>57,026</u>	<u>-</u>
99100 TRANSFER OUT				
504-892	Indirect Cost	-	456	1,227
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
IDEA PART B			
REVENUE			
FEDERAL THROUGH STATE			
47143 Special Education-Grants to States	<u>1,708,889</u>	<u>1,501,628</u>	<u>1,740,159</u>
TOTAL	<u>1,708,889</u>	<u>1,501,628</u>	<u>1,740,159</u>
Fund Balance Reserve	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
163-901 Educational Assistants	378,663	388,128	401,191
171-901 Speech Pathologists	1,890	4,091	4,000
201-901 Social Security	21,041	20,896	25,122
204-901 State Retirement	24,106	20,216	36,532
206-901 Life Insurance	736	700	759
207-901 Medical Insurance	141,488	184,707	188,562
208-901 Dental Insurance	7,662	8,085	8,855
211-901 Local Retirement	5,130	3,691	5,200
212-901 Medicare	4,921	4,887	5,875
312-901 Contracts with Private Agencies	65,760	8,624	34,500
399-901 Other Contracted services	62,064	-	500
429-901 Instructional Supplies	16,816	8,525	15,000
499-901 Other Supplies	3,154	657	7,200
725-901 Special Education Equipment	<u>9,318</u>	<u>3,926</u>	<u>10,000</u>
TOTAL INSTRUCTION	<u>742,748</u>	<u>657,133</u>	<u>743,296</u>
72220 SPECIAL EDUCATION PROGRAM			
124-901 Psychological Personnel	-	-	1,000
161-901 Secretary(s)	39,300	39,693	43,625
162-901 Clerical Personnel	84,622	72,312	72,536
189-901 Other Salaries & Wages	363,510	340,727	400,000
201-901 Social Security	26,088	24,664	32,064
204-901 State Retirement	29,663	22,613	47,455

SCHOOL FEDERAL PROJECTS FUND**Fund 142 -- Fiscal Year Ending June 30, 2019**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
IDEA PART B			
72220 SPECIAL EDUCATION PROGRAM (CONT)			
206-901 Life Insurance	1,005	893	1,000
207-901 Medical Insurance	208,277	138,301	140,778
208-901 Dental Insurance	10,684	9,009	15,400
211-901 Local Retirement	3,300	2,974	4,000
212-901 Medicare	6,177	5,979	7,499
355-901 Travel	717	914	1,000
399-901 Other Contracted Services	136,897	99,395	105,000
499-901 Other Supplies & Materials	26,706	24,920	25,000
524-901 In-Service/Staff Development	14,302	16,790	25,000
790-901 Other Equipment	3,411	-	7,500
TOTAL SUPPORT SERVICES	<u>954,659</u>	<u>799,184</u>	<u>928,857</u>
99100 OPERATING TRANSFERS			
504-901 Indirect Cost	<u>11,483</u>	<u>45,311</u>	<u>68,006</u>
TOTAL	<u>11,483</u>	<u>45,311</u>	<u>68,006</u>
TOTAL EDUCATION	<u>1,708,890</u>	<u>1,501,628</u>	<u>1,740,159</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
IDEA PRESCHOOL			
REVENUE			
FEDERAL THROUGH STATE			
47145 Special Education Preschool Grants	82,310	71,710	111,179
TOTAL	<u>82,310</u>	<u>71,710</u>	<u>111,179</u>
FUND BALANCE RESERVE	<u>-</u>	<u>-</u>	<u>-</u>
71200 SPECIAL EDUCATION PROGRAM			
163-911 Educational Assistants	38,376	39,057	51,782
201-911 Social Security	2,358	2,419	3,211
204-911 State Retirement	1,402	762	1,339
206-911 Life Insurance	33	33	33
207-911 Medical Insurance	1,395	-	5,000
208-911 Dental Insurance	385	385	385
211-911 Local Retirement	-	-	500
212-911 Medicare	551	566	751
312-911 Contracts With Private Agencies	-	6,440	7,000
399-911 Other Contracted Services	6,440	-	-
429-911 Instructional Supplies	3,783	1,473	10,000
499-911 Other Supplies	8,947	5,093	8,986
725-911 Special Education	6,740	4,469	5,000
TOTAL	<u>70,410</u>	<u>60,697</u>	<u>93,987</u>
72220 SPECIAL EDUCATION PROGRAM			
399-911 Other Contracted Services	10,500	8,800	10,000
524-911 In-Service/Staff Development	934	373	3,000
TOTAL	<u>11,434</u>	<u>9,173</u>	<u>13,000</u>
TOTAL EDUCATION	<u>81,844</u>	<u>69,870</u>	<u>106,987</u>
99100 OPERATING TRANSFERS			
504-911 Indirect Cost	465	1,840	4,192
TOTAL	<u>465</u>	<u>1,840</u>	<u>4,192</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

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

6/30/2019	Current Cash	1,414,170
	Net Encumbrances	48,700
	Accounts Receivable	<u>681</u>
	Total Anticipated Funds	1,463,551
	Accounts Payable	<u>(63,812)</u>
	Total Anticipated Expenditures	(63,812)
	Rest/Comm/Assign	<u>1,399,739</u>
6/30/2019	Total Equity	<u>1,399,739</u>

Fund Balance calculation from 6/30/18 audit

	Restricted	<u>1,318,787</u>
7/1/2018	Total Fund Balance	1,318,787
	Revenue Posted	<u>3,843,862</u>
	Total Revenue	3,843,862
	Expenditures	(3,740,421)
	Encumbrances	<u>(22,593)</u>
	Total Expenditures	(3,763,014)
	Rest/Comm/Assign	<u>1,399,635</u>
6/30/2019	Total Equity	<u>1,399,635</u>

7/1/2019	beginning fund balance	1,399,635	
	Estimated Revenues	3,872,810	
	Estimated Expenditures	<u>(3,972,810)</u>	
6/30/2020	Ending fund balance	<u>1,299,635</u>	effect on FB: <u>(100,000)</u>
	FB % of expenditures	35%	

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
CHARGES FOR CURRENT SERVICES			
43521 Lunch Payments - Children	321,005	318,173	322,500
43522 Lunch Payments - Adults	64,786	67,464	70,000
43523 Income from Breakfast	54,416	67,482	65,000
43525 A La Carte Sales	253,111	249,273	265,000
43990 Other Charges - Services	9,248	5,209	5,000
TOTAL	<u>702,566</u>	<u>707,601</u>	<u>727,500</u>
RECURRING ITEMS			
44110 Investment Income	10,646	16,690	10,000
44165 Commodity Rebates	9,217	15,185	15,000
44170 Miscellaneous Refunds	-	33	-
44180 Expenditure Credits	-	590	-
TOTAL	<u>19,863</u>	<u>32,498</u>	<u>25,000</u>
NON RECURRING ITEMS			
44530 Sale of Equipment	20	102	500
TOTAL	<u>20</u>	<u>102</u>	<u>500</u>
STATE OF TENNESSEE			
46520 School Food Service	32,490	32,810	32,810
TOTAL	<u>32,490</u>	<u>32,810</u>	<u>32,810</u>
FEDERAL FUNDS THROUGH STATE			
47111 USDA School Lunch	1,920,109	1,991,751	2,015,000
47112 USDA Commodity	208,191	245,993	250,000
47113 Breakfast	701,712	749,049	735,000
47114 USDA- Other	91,789	84,160	87,000
TOTAL	<u>2,921,801</u>	<u>3,070,953</u>	<u>3,087,000</u>
TOTAL REVENUES	<u>3,676,740</u>	<u>3,843,862</u>	<u>3,872,810</u>
FUND BALANCE/RESERVES			
34570 Restr. For Op, of Non-Instructional Services	1,256,128	1,318,787	1,399,636
TOTAL	<u>1,256,128</u>	<u>1,318,787</u>	<u>1,399,636</u>
TOTAL AVAILABLE FUNDS	<u>4,932,868</u>	<u>5,162,649</u>	<u>5,272,446</u>

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
73100 FOOD SERVICE			
105 Supervisor	81,523	90,730	62,000
119 Accountants/Bookkeepers	46,439	47,605	50,775
162 Clerical Personnel	78,316	87,246	85,368
165 Cafeteria Personnel	1,103,776	1,124,895	1,175,000
189 Other Wages & Salaries	-	-	5,000
201 Social Security	76,745	79,458	85,445
204 State Retirement	55,232	46,441	81,009
206 Life Insurance	1,353	1,343	1,550
207 Medical Insurance	289,427	287,304	301,330
208 Dental Insurance	14,976	14,707	19,250
210 Unemployment Compensation	-	-	1,000
211 Local Retirement	6,050	5,820	8,000
212 Medicare	17,949	18,583	19,983
299 Other Fringe Benefits	-	-	-
320 Dues and Memberships	977	1,041	1,100
336 Maintenance/Repair/Equipment	40,079	29,158	45,000
347 Pest Control	6,880	6,720	8,000
354 Transportation - Other than Students	17,660	16,116	16,500
355 Travel	530	536	1,500
359 Disposal Fees	31,472	27,624	41,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	17,392	14,295	25,500
421 Food Preparation Supplies	119,795	124,656	130,000
422 Food Supplies	1,320,284	1,378,433	1,451,000
469 USDA- Commodity	208,191	245,993	250,000
499 Other Supplies and Materials	7,398	6,147	8,000
513 Workman's Comp. Insurance	25,000	20,000	20,000
EXPENDITURES(CONT)			
524 In-Service/Staff Development	11,189	12,481	7,500
599 Other Charges	347	400	500
710 Food Service Equipment	33,821	74,001	70,000
TOTAL	<u>3,614,081</u>	<u>3,763,013</u>	<u>3,972,810</u>
34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS	<u>1,318,787</u>	<u>1,399,636</u>	<u>1,299,636</u>

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

6/30/2019	Current Cash	814,903	
	Accounts Receivable	16,086	
	Total Anticipated Funds	830,989	
	Accrued Payroll	(9,782)	
	Accounts Payable	(9,518)	
	Total Anticipated Expenditures	(19,300)	
	Rest/Comm/Assign	811,689	
6/30/2019	Total Equity	811,689	

Fund Balance calculation from 6/30/18 audit

	Restricted	840,302	
6/30/2018	Total Fund Balance	840,302	
	Revenue Posted	2,136,178	
	Total Revenue	2,136,178	
	Expenditures	(2,160,943)	
	PY Enc.	(3,849)	
	Total Expenditures	(2,164,792)	
	Rest/Comm/Assign	811,688	
6/30/2019	Total Equity	811,688	

7/1/2019	beginning fund balance	811,688	
	Estimated Revenues	2,114,000	Sales Tax: 1,750,000
	Estimated Expenditures	(2,314,000)	
6/30/2020	Ending fund balance	611,688	effect on FB: (200,000)
	FB % of expenditures	35%	

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE				
COUNTY PROPERTY TAXES				
40210	Local Option Sales Tax	1,750,000	1,750,000	1,750,000
	TOTAL	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,750,000</u>
EDUCATION CHARGES				
43570	Receipts from Individual Schools	92,539	91,594	80,000
	TOTAL	<u>92,539</u>	<u>91,594</u>	<u>80,000</u>
RECURRING ITEMS				
44110	Investment Income	10,159	16,734	10,000
44135	Sale of Gasoline	22,246	26,972	20,000
44145	Sale of Recycled Materials	156	345	1,000
44170	Miscellaneous Refunds	207	-	-
44180	Expenditure Credits	-	20	-
	TOTAL	<u>32,768</u>	<u>44,071</u>	<u>31,000</u>
NONRECURRING ITEMS				
44530	Sale of Equipment	4,370	416	2,500
44560	Damages Recovered from Individua	45	97	500
	TOTAL	<u>4,415</u>	<u>513</u>	<u>3,000</u>
STATE OF TENNESSEE				
46511	Basic Education Program	250,000	250,000	250,000
	TOTAL	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
OTHER SOURCES (NON-REVENUE)				
49700	Insurance Recovery	1,000	-	-
	TOTAL	<u>1,000</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE	<u>2,130,720</u>	<u>2,136,178</u>	<u>2,114,000</u>
RESTRICTIONS				
34665	Committed for Support Service	840,302	836,453	811,688
	TOTAL	<u>840,302</u>	<u>836,453</u>	<u>811,688</u>
	TOTAL AVAILABLE FUNDS	<u>2,971,022</u>	<u>2,972,631</u>	<u>2,925,688</u>

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
72710 STUDENT TRANSPORTATION			
105 Supervisor/Director	62,301	62,140	62,220
142 Mechanic(s)	153,344	182,461	194,358
146 Bus Drivers	712,987	701,585	745,000
162 Clerical Personnel	36,533	36,366	27,354
189 Other Salaries & Wages	196,748	213,176	230,000
201 Social Security	68,982	71,436	78,054
204 State Retirement	64,578	59,894	77,065
206 Life Insurance	1,641	1,594	2,178
207 Medical Insurance	29,045	26,786	35,556
208 Dental Insurance	17,826	17,479	25,410
210 Unemployment Compensation	-	-	2,500
211 Local Retirement	7,916	7,159	10,000
212 Medicare	16,625	17,175	18,255
217 Retirement - Hybrid Stabilization	-	5,379	7,650
307 Communication	3,182	3,684	4,000
336 Maintenance and Repair	7,260	5,296	7,500
353 Tow - in Service	3,015	3,364	4,250
355 Travel	-	-	500
359 Disposal Fees	63	572	650
399 Other Contracted Services	62,201	48,486	50,000
412 Diesel Fuel	233,923	235,487	250,000
424 Garage Supplies	13,472	11,830	17,000
425 Gasoline	28,744	32,202	33,000
433 Lubricants	18,074	14,130	19,000
446 Small Tools	831	1,373	4,000
450 Tires and Tubes	46,156.00	26,790	40,000
453 Vehicle Parts	131,811	154,341	150,000
499 Other Supplies & Materials	1,739	2,769	5,000
511 Vehicle & Equipment Insurance	77,470	96,230	103,500
513 Workman's Comp. Insurance	90,000	90,000	90,000
524 In-Service/Staff Development	4,480	2,321	4,000
599 Other Charges	8,384	8,610	8,500
701 Administration Equipment	840	2,931	1,000
718 Motor Vehicles	-	14,284	-
729 Transportation Equipment	4,872	3,615	6,500
TOTAL	<u>2,105,043</u>	<u>2,160,943</u>	<u>2,314,000</u>
Adjustments to ending reserves prior year reserves	45,943	-	-
34665 COMMITTED FOR SUPPORT SERVICES	<u>820,036</u>	<u>811,688</u>	<u>611,688</u>

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

6/30/2019	Current Cash	73,416	
	Accounts Receivable	30,421	
	Total Anticipated Funds	103,837	
	Accrued Payroll	(14,344)	
	Accounts Payable	(2,503)	
	Total Anticipated Expenditures	(16,847)	
	Rest/Comm/Assign	86,990	
6/30/2019	Total Equity	86,990	



Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	43,560	
	Total Fund Balance	43,560	
	Revenue Posted	253,516	
	Anticipated Revenue	-	
	Total Revenue	253,516	
	Expenditures	(205,537)	
	Encumbrances	(4,550)	
	Total Expenditures	(210,087)	
	Rest/Comm/Assign	86,990	
6/30/2019	Total Equity	86,990	



7/1/2019	Beginning fund balance	86,990	
	Estimated Revenues	248,500	
	Estimated Expenditures	(248,500)	
6/30/2020	Ending fund balance	86,990	
	FB % of expenditures	35%	
			effect on FB: -

EXTENDED SCHOOL PROGRAM FUND

Fund 146 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
EDUCATION CHARGES			
43581 Community Service Fees - Children	156,215	211,628	207,500
TOTAL	<u>156,215</u>	<u>211,628</u>	<u>207,500</u>
OTHER LOCAL REVENUE			
44110 Investment Income	-	5	-
TOTAL	<u>-</u>	<u>5</u>	<u>-</u>
STATE OF TENNESSEE			
46110 Juvenile Services Program	10,737	14,169	11,000
46520 School Food Service	30,998	27,715	30,000
TOTAL	<u>41,735</u>	<u>41,884</u>	<u>41,000</u>
TOTAL REVENUE	<u>197,950</u>	<u>253,517</u>	<u>248,500</u>
RESTRICTIONS			
34570 Restricted for Op of Non-Instructional Services	29,196	43,560	86,990
TOTAL	<u>29,196</u>	<u>43,560</u>	<u>86,990</u>
TOTAL AVAILABLE FUNDS	<u>227,146</u>	<u>297,077</u>	<u>335,490</u>
EXPENDITURES			
73300 COMMUNITY SERVICES			
189 Other Salaries & Wages	131,956	157,884	185,000
201 Social Security	7,976	9,569	11,470
204 State Retirement	2,507	2,103	4,000
206 Life Insurance	33	33	33
207 Medical Insurance	11,190	11,643	11,829
208 Dental Insurance	385	385	385
211 Local Retirement	450	500	500
212 Medicare	1,865	2,238	2,683
217 OBJECT NOT IN USE	-	67	150
355 Travel	924	969	800
399 Other Contracted Services	4,425	-	-
422 Food Supplies	18,028	15,770	22,750
499 Other Supplies & Materials	1,614	1,943	4,900
524 In-Service/Staff Development	-	-	500
599 Other Charges	2,233	2,434	3,500
TOTAL	<u>183,586</u>	<u>210,089</u>	<u>248,500</u>
34570 RESTRICTED FOR OP. OF NON-INSTR SVCS	<u>43,560</u>	<u>86,990</u>	<u>86,990</u>

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

Fund 151 General Debt Service

Cash calculation of fund

6/30/2019	Current Cash	2,967,178
	Anticipated Revenue	<u>82,457</u>
	Total Anticipated Funds	3,049,635
	Accounts Payable	<u>(2,098)</u>
	Total Anticipated Expenditures	(2,098)
	Rest/Comm/Assign	<u>3,047,537</u>
6/30/2019	Total Equity	<u><u>3,047,537</u></u>

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	<u>2,194,871</u>
	Total Fund Balance	2,194,871
	Revenue Posted	3,194,092
	Transfers In	670,000
	Contributions From Schools	98,316
	Loan Proceeds Disaster Relief	<u>60,000</u>
	Total Revenue	4,022,408
	Expenditures	<u>(3,169,742)</u>
	Total Expenditures	(3,169,742)
	Rest/Comm/Assign	<u>3,047,537</u>
6/30/2019	Total Equity	<u><u>3,047,537</u></u>

2019 Tax Rate:	<u>0.1450</u>	Proposed 2020 Tax Rate:	<u>0.2450</u>
7/1/2019 beginning fund balance	3,047,537	Penny Value:	<u>121,000</u>
Estimated Revenues	4,501,718	Property Tax:	<u>2,964,500</u>
Transfers	<u>104,500</u>	effect on FB:	<u>(604,716)</u>
Total Revenues	4,606,218	FB Policy 50%-150%:	Compliant
Estimated Expenditures	<u>(5,210,934)</u>		
6/30/2020 Ending fund balance	<u><u>2,442,822</u></u>		
FB % of expenditures	58.5%		

GENERAL DEBT SERVICE FUND

Fund 151 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
COUNTY PROPERTY TAXES			
40110	1,740,220	1,743,389	2,964,500
40120	48,007	32,709	48,000
40130	45,886	52,911	50,000
40140	10,141	7,868	9,000
40150	922	1,347	1,000
40163	1,229,434	1,077,674	1,122,902
TOTAL	<u>3,074,610</u>	<u>2,915,898</u>	<u>4,195,402</u>
44100 RECURRING ITEMS			
44110	218,267	278,193	208,000
44170	438	-	-
TOTAL	<u>218,705</u>	<u>278,193</u>	<u>208,000</u>
44500 NONRECURRING ITEMS			
44540	13,275	-	-
TOTAL	<u>13,275</u>	<u>-</u>	<u>-</u>
OTHER GOVERNMENTS			
48130	98,316	98,316	98,316
TOTAL	<u>98,316</u>	<u>98,316</u>	<u>98,316</u>
49000 OTHER SOURCES			
49400	8,805,000	-	-
49410	874,438	-	-
49500	-	60,000	-
49800	-	500,000	-
49800	116,894	170,000	104,500
TOTAL	<u>9,796,332</u>	<u>730,000</u>	<u>104,500</u>
RESTRICTIONS			
34580	1,938,589	2,194,871	3,047,537
TOTAL	<u>1,938,589</u>	<u>2,194,871</u>	<u>3,047,537</u>
TOTAL AVAILABLE FUNDS	<u>15,139,827</u>	<u>6,217,279</u>	<u>7,653,755</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
82110 GENERAL GOVERNMENT			
601 Principal on Bonds-2008A	40,000	-	-
601 Principal on Bonds-2008B	1,525,000	-	-
601 Principal on Bonds-2010A	175,000	-	-
601 Principal on Bonds-2017A	200,000	195,000	200,000
601 Principal on Bonds-2018	-	1,740,000	1,915,000
612 Principal on Other Loans-TRI17	200,000	195,000	210,000
TOTAL	<u>2,140,000</u>	<u>2,130,000</u>	<u>2,325,000</u>
82120 HIGHWAYS & STREETS			
Principal on Bonds-HWY10	100,000	-	-
601 Principal on Bonds-HWY2019D	-	-	1,500,000
TOTAL	<u>100,000</u>	<u>-</u>	<u>1,500,000</u>
82130 EDUCATION			
612 PRINCIPAL ON OTHER LOANS	98,316	98,316	98,316
TOTAL	<u>98,316</u>	<u>98,316</u>	<u>98,316</u>
82210 GENERAL GOVERNMENT			
603 Interest on Bonds-2008A	23,320	-	-
603 Interest on Bonds-2008B	246,588	-	-
603 Interest on Bonds-2009A	143,650	-	-
603 Interest on Bonds-2010A	69,094	-	-
603 Interest on Bonds-2017A	214,112	210,900	207,000
603 Interest on Bonds-2018	-	516,071	353,250
613 Interest on Other Loans-TRI10	35,436	35,438	35,438
613 Interest on Other Loans-TRI17	-	27,765	23,865
TOTAL	<u>732,200</u>	<u>790,173</u>	<u>619,553</u>
82220 HIGHWAYS & STREETS			
603 Interest on Bonds-HWY10	16,894	-	-
Interest on Bonds-HWY2019D	-	-	293,944
TOTAL	<u>16,894</u>	<u>-</u>	<u>293,944</u>
82230 EDUCATION			
603 Interest on Bonds-2019S	-	-	232,684
TOTAL	<u>-</u>	<u>-</u>	<u>232,684</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES (CONT.)			
82310 GENERAL GOVERNMENT			
312 Contract w/Private Agencies	4,693	2,000	6,000
332 Legal Notices	-	258	-
510 Trustee's Commission	63,184	63,814	109,937
605 Underwriter's Debt	16,779	-	-
606 Other Debt Issue	87,500	-	-
699 Other Debt Service-PEAST	24,043	25,182	25,500
TOTAL	<u>196,199</u>	<u>91,253</u>	<u>141,437</u>
82320 HIGHWAYS AND STREETS			
606 Other Debt Issuance Charges	-	60,000	-
TOTAL	<u>-</u>	<u>60,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,283,609</u>	<u>3,169,742</u>	<u>5,210,934</u>
99300 Payments to Refunded Debt Escrow			
699 Other Debt Services	9,661,346	-	-
	<u>9,661,346</u>	<u>-</u>	<u>-</u>
Adjustments/Deleted Purchase Orders	1	-	-
34580 RESTRICTED FOR DEBT SERVICE	<u>2,194,871</u>	<u>3,047,537</u>	<u>2,442,820</u>

*60,000 will not reflect in Debt Report 1st draw of disaster relief loan

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

Fund 152 Rural Debt Service- Closed Fund

Cash calculation of fund

6/30/2019	Current Cash		437,514
	Anticipated Revenue		6,557
	Total Anticipated Funds		444,071
	Encumbrances		-
	Anticipated Expenditures		-
	Total Anticipated Expenditures		-
	Rest/Comm/Assign		444,071
6/30/2019	Total Equity		444,071

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted		592,935
	Total Fund Balance		592,935
	Revenue Posted		1,484,685
	Anticipated Revenue		-
	Total Revenue		1,484,685
	Expenditures		(1,633,549)
	Total Expenditures		(1,633,549)
	Rest/Comm/Assign		444,071
6/30/2019	Total Equity		444,071

		Proposed	
2019 Tax Rate:	0.145	2020 Tax Rate:	0.160
7/1/2019 Beginning Fund Balance	444,071		
Estimated Revenues	1,648,000	Penny Value:	96,000
Estimated Expenditures	(1,767,515)	Property Tax:	1,536,000
6/30/2020 Ending fund balance	324,556	effect on FB:	(119,515)
FB % of expenditures	25.1%	FB Policy 50%-150%:	Compliant

Note: This is a dead account. Once the debt is paid off this fund will no longer exist.

EDUCATION DEBT SERVICE FUND**Fund 152 -- Fiscal Year Ending June 30, 2020**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020	
REVENUE				
COUNTY PROPERTY TAXES				
40110	Current Property Taxes	1,368,367	1,383,082	1,536,000
40120	Trustee's Collection - Prior Years	39,810	26,964	40,000
40130	Clerk and Master's Prior Years	45,886	52,911	50,000
40140	Interest and Penalty	8,290	6,550	9,000
40150	Pick Up Taxes	922	1,347	1,000
	TOTAL	<u>1,463,275</u>	<u>1,470,854</u>	<u>1,636,000</u>
OTHER LOCAL REVENUES				
44110	Investment Income	11,270	13,831	12,000
	TOTAL	<u>11,270</u>	<u>13,831</u>	<u>12,000</u>
OTHER SOURCES				
49400	Refunding Debt Issued	6,450,000	-	-
	TOTAL	<u>6,450,000</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE	<u>7,924,545</u>	<u>1,484,685</u>	<u>1,648,000</u>
34580	RESTRICTED FOR DEBT SERVICE	<u>959,295</u>	<u>592,935</u>	<u>444,071</u>
	TOTAL AVAILABLE FUNDS	<u>8,883,840</u>	<u>2,077,620</u>	<u>2,092,071</u>

EDUCATION DEBT SERVICE

Fund 152 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
82130 EDUCATION			
601 Principal on Bonds-2010B	200,000	-	-
601 Principal on Bonds-2014	1,350,000	-	-
601 Principal on Bonds-2017C	-	1,497,000	1,652,000
TOTAL	<u>1,550,000</u>	<u>1,497,000</u>	<u>1,652,000</u>
82230 EDUCATION			
603 Interest on Bonds-2010B	6,250	-	-
603 Interest on Bonds-2014	101,512	-	-
603 Interest on Bonds-2017C	69,716	107,715	82,715
TOTAL	<u>177,477</u>	<u>107,715</u>	<u>82,715</u>
82330 OTHER DEBT SERVICE			
EDUCATION			
399 Other Contracted Services	706	-	800
510 Trustee's Commission	28,722	28,834	32,000
530 Fines, Assmnts, Pnlts, 2014 Loan	64,500	-	-
606 Other Debt Issuance Chrgs, 2014 Loan	19,500	-	-
TOTAL	<u>113,428</u>	<u>28,834</u>	<u>32,800</u>
99300 PAYMENTS TO REFUNDED DEBT ESCROW			
699 Other Debt Service	6,450,000	-	-
TOTAL	<u>6,450,000</u>	<u>-</u>	<u>-</u>
TOTAL RURAL DEBT SERVICE	<u>8,290,905</u>	<u>1,633,549</u>	<u>1,767,515</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>592,935</u>	<u>444,071</u>	<u>324,556</u>

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

Fund 156 Education Debt Service

Cash calculation of fund

6/30/2019	Current Cash	249,959	
	Anticipated Revenue	<u>975</u>	
	Total Anticipated Funds	250,934	
	Encumbrances	-	
	Anticipated Expenditures	<u>-</u>	
	Total Anticipated Expenditures	-	
	Rest/Comm/Assign	<u>250,934</u>	
6/30/2019	Total Equity	<u>250,934</u>	

Fund Balance calculation from 6/30/18 audit

	Restricted	<u>330,427</u>	
7/1/2018	Total Fund Balance	330,427	
	Revenue Posted	<u>230,199</u>	
	Total Revenue	230,199	
	Expenditures	<u>(309,692)</u>	
	Total Expenditures	(309,692)	
	Rest/Comm/Assign	<u>250,934</u>	
6/30/2019	Total Equity	<u>250,934</u>	

	<u>0.020</u>	Proposed 2020 Tax Rate:	<u>0.005</u>
7/1/2019 Beginning Fund Balance	250,934	Penny Value:	<u>107,000</u>
Estimated Revenues	74,200	Property Tax:	<u>53,500</u>
Estimated Expenditures	<u>(299,503)</u>	effect on FB:	<u>(225,303)</u>
6/30/2020 Ending fund balance	<u>25,631</u>		
FB % of expenditures	83.8%	FB Policy 50%-150%:	Compliant

EDUCATION DEBT SERVICE FUND

Fund 156 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Taxes	209,919	211,337	53,500
40120 Trustee's Collection - Prior Years	6,709	4,444	8,000
40130 Clerk and Master's Prior Years	6,326	7,298	7,300
40140 Interest and Penalty	1,338	1,038	1,200
40150 Pick-up Taxes	128	186	-
TOTAL	<u>224,419</u>	<u>224,303</u>	<u>70,000</u>
OTHER LOCAL REVENUES			
44110 Investment Income	4,651	5,896	4,200
TOTAL	<u>4,651</u>	<u>5,896</u>	<u>4,200</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>423,032</u>	<u>330,427</u>	<u>250,934</u>
AVAILABLE FUNDS	<u>652,102</u>	<u>560,626</u>	<u>325,134</u>
EXPENDITURES			
82130 EDUCATION			
601 Principal on Bonds-2008C	145,000	140,000	140,000
601 Principal on Bonds-2009B	135,000	140,000	145,000
TOTAL	<u>280,000</u>	<u>280,000</u>	<u>285,000</u>
82230 EDUCATION			
603 Interest on Bonds-2008C	21,250	14,000	7,000
603 Interest on Bonds-2009B	14,420	9,695	5,075
TOTAL	<u>35,670</u>	<u>23,695</u>	<u>12,075</u>
82300 OTHER DEBT SERVICE			
312 Contracts w/Private Agencies	1,597	1,597	1,000
510 Trustee's Commission	4,409	4,400	1,428
TOTAL	<u>6,005</u>	<u>5,997</u>	<u>2,428</u>
TOTAL EXPENDITURES	<u>321,675</u>	<u>309,692</u>	<u>299,503</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>330,427</u>	<u>250,934</u>	<u>25,631</u>

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 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.

FUND 171 – GENERAL CAPITAL PROJECTS

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.

In total, the revenue for this fund including Property Tax (\$605,000), Trustee Collections (25,000.), Clerk & Master (10,000.), Rent (27,120), transfers in from other funds (\$236,000), fees (\$70,000), grants (\$441,907) comes to \$1,415,027. Total current appropriations for this fund is \$2,666,315 and prior obligations total \$521,518. These appropriations are detailed by sub fund in the following pages for this fund.

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.

General Capital Projects Fund 171

	A	B	C	D	E	F
1	Roane County					
2	General Capital Project					
3	Fund 171					
4						
5						
6						
17						
18						
19	7/1/2019	Total	AMB	BAL	CCC	CHJ
20						
21	Beginning Fund Balance	9,335,182	180,011	7,067,038	37,121	276,860
22						
23	Revenues					
24	Property Tax (5 pennies)	605,000	121,000			
25	Trustee Collections	25,000				
26	Clerk & Master	10,000		10,000		
27	Local	-				
28	Donations	-				
29	Rent	27,120				
30	Fees	70,000				
31	Grant	441,907				46,800
32	Transfers In	-				
33	101 Litigation Tax	-				
34	101 Other Support	36,000				
35	116	100,000			100,000	
36	121	-				
37	128	100,000	-	-	-	-
38	Total Revenue	1,415,027	121,000	10,000	100,000	46,800
39						
40	Total Available Funds	10,750,208	301,011	7,077,038	137,121	323,660
41	Transfer Out (sub to sub)	-				
42	Appropriations 2020	(2,746,315)	(130,000)	(21,574)	(130,000)	(229,213)
43	Appropriations 2020-Schools					
44	PY Appropriations	(521,518)	(135,100)	(2,100)		(94,447)
45						
46						
47	Ending fund balance	7,482,376	35,911	7,053,364	7,121	0
48						
49			Ambulances	Trustee	Paint Rock	Sheriff
50			130,000	Commission	Concrete	3D X-ray Machine
51				15,000	15,000	149,000
52				Transfer to HOM-not needed		Jail-maintenance software
53				6,574	Land- South 58	149,000
54			Prior Year	Prior Year	50,000	
55			(1)Ambulance	Workstation-Purch	Glen Alice	
56			111,000	2,100	Blue Springs	Courthouse
57			Paving		Compactor Install	flat roof-courthouse
58			24,100		65,000	150,000
59						(69,787)
60						80,213
61						County Clerk- replace
62						front line-desk stations
63				7.1 Million loan		20,000
64				for school projects		
65				Approp in Aug. 2019		
66						Prior Year
67						Security System Upgrades
68						41,947
69						Juvenile Cameras
70						4,500
71						Security Card System
72						48,000
73						
74						
75						
76						
77						

	A	G	H	J	K	M	N
1	Roane County	Roane County					
2	General Capital Project	General Capital Project					
3	Fund 171	Fund 171					
4							
5							
6							
17							
18							
19	7/1/2019	7/1/2019	CIF	GWT	HOM	IND	JEX
20							
21	Beginning Fund Balance	Beginning Fund Balance	15,000	1,131	6,225	174,339	162,476
22							
23	Revenues	Revenues					
24	Property Tax (5 pennies)	Property Tax (5 pennies)					
25	Trustee Collections	Trustee Collections	25,000				
26	Clerk & Master	Clerk & Master					
27	Local	Local					
28	Donations	Donations					
29	Rent	Rent					27,120
30	Fees	Fees					
31	Grant	Grant					
32	Transfers In	Transfers In					
33	101 Litigation Tax	101 Litigation Tax					
34	101 Other Support	101 Other Support					
35	116	116					
36	121	121					
37	128	128					
38	Total Revenue	Total Revenue	25,000		-		27,120
39							
40	Total Available Funds	Total Available Funds	40,000	1,131	6,225	174,339	189,596
41	Transfer Out (sub to sub)	Transfer Out (sub to sub)					
42	Appropriations 2020	Appropriations 2020	(40,000)				(27,120)
43	Appropriations 2020-Schools						
44	PY Appropriations	PY Appropriations					(150,000)
45							
46							
47	Ending fund balance	Ending fund balance	-	1,131	6,225	174,339	12,476
48							
49							
50			Broad Band				Apartment
51			VEC				Expenditures
52			20,000				27,120
53			REU				
54			20,000				Prior Year
55			40,000				Engineering
56							150,000
57							
58							
59							
60							
61							
62							
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76							
77							

	A	O	P	Q	R	S	T
1	Roane County	Roane County					
2	General Capital Project	General Capital Project					
3	Fund 171	Fund 171					
4							
5							
6							
17					Buildings		Riley Creek
18							
19	7/1/2019	7/1/2019	NRT	OES	OFI	RAD	RCC
20							
21	Beginning Fund Balance	Beginning Fund Balance	20,596	64,600	80,994	-	125,000
22							
23	Revenues	Revenues					
24	Property Tax (5 pennies)	Property Tax (5 pennies)				25,000	
25	Trustee Collections	Trustee Collections					
26	Clerk & Master	Clerk & Master					
27	Local	Local					
28	Donations	Donations					
29	Rent	Rent					
30	Fees	Fees					
31	Grant	Grant	22,575	72,532			
32	Transfers In	Transfers In					
33	101 Litigation Tax	101 Litigation Tax					
34	101 Other Support	101 Other Support					36,000
35	116	116					
36	121	121					
37	128	128					
38	Total Revenue	Total Revenue	22,575	72,532	-	25,000	36,000
39							
40	Total Available Funds	Total Available Funds	43,171	137,132	80,994	25,000	161,000
41	Transfer Out (sub to sub)	Transfer Out (sub to sub)					
42	Appropriations 2020	Appropriations 2020	(41,991)	(46,000)	(52,000)	(25,000)	(125,000)
43	Appropriations 2020-Schools	Appropriations 2020-Schools					
44	PY Appropriations	PY Appropriations	-	(84,171)	(17,000)		
45							
46							
47	Ending fund balance	Ending fund balance	1,180	6,961	11,994	-	36,000
48							
49			Solar Lighting/signs	SCBA x2	Health	Jail- Radios	Infrastructure
50			41,991	12,000	Lawn Equipment 12,000	80,000	125,000
51						Sheriff-Radios	
52						35,000	
53			Grant money has been budgeted in PY but not all has been received.	Airpacks/Masks 12,000	Reseal parking 20,000	25,000	
54				Radios 22,000	Animal Office area 10,000	Appropriations will be added as Revenue is recv'd	
55					Replace animal control equip 10,000		
56							
57							
58							
59				Prior Year HSG17 13,000			
60				HSG18 13,300	Prior Year Health-build improv 17,000		
61				TEQ 29,138			
62				CDBG 28,733			
63							
64							
65							
66							
67							
68							
69							
70							
71							
72							
73							
74							
75							
76							
77							

	A	U	V	W	X	Y	Z
1	Roane County	Roane County					
2	General Capital Project	General Capital Project					
3	Fund 171	Fund 171					
4							
5							
6							
17				campground			Approved
18							5/12/2017
19	7/1/2019	7/1/2019	RCY	REC	SPC	VEH	VOT
20							
21	Beginning Fund Balance	Beginning Fund Balance	37,644	455,987	105,920	124,239	400,000
22							
23	Revenues	Revenues					
24	Property Tax (5 pennies)	Property Tax (5 pennies)		217,000		242,000	
25	Trustee Collections	Trustee Collections					
26	Clerk & Master	Clerk & Master					
27	Local	Local					
28	Donations	Donations					
29	Rent	Rent					
30	Fees	Fees		70,000			
31	Grant	Grant		20,000			280,000
32	Transfers In	Transfers In					
33	101 Litigation Tax	101 Litigation Tax					
34	101 Other Support	101 Other Support					
35	116	116					
36	121	121					
37	128	128	100,000	-	-	-	-
38	Total Revenue	Total Revenue	100,000	307,000	-	242,000	280,000
39							
40	Total Available Funds	Total Available Funds	137,644	762,987	105,920	366,239	680,000
41	Transfer Out (sub to sub)	Transfer Out (sub to sub)					
42	Appropriations 2020	Appropriations 2020	(110,000)	(724,287)	-	(364,130)	(680,000)
43	Appropriations 2020-Schools	Appropriations 2020-Schools					
44	PY Appropriations	PY Appropriations		(38,700)			
45							
46							
47	Ending fund balance	Ending fund balance	27,644	-	105,920	2,109	-
48							
49			Vehicle	Cameras- PH2		Sheriff	Voting Machines
50			30,000	20,000		239,130	680,000
51				Shelter Improvements			
52			Site Improv	40,000		Property	
53			80,000	Cottage Improvements		40,000	
54				40,000			
55				Maintenance Equip		Co Exec	
56				17,500		20,000	
57				Caney Bridge			
58				308,000		Juvenile	
59				Service Equipment		35,000	
60				25,000			
61				Park Truck		Codes	
62				23,000		30,000	
63				Intergrated Resource Plan			
64				15,588		Animal	
65				652 Project		35,000	
66				20,000			
67				Master Plan			
68				60,199			
69				Plan Initiative			
70				155,000			
71							
72				Prior Year			
73				Park Site Improvements			
74				8,700			
75				Bridge Engineering			
76				30,000			
77							

FUND 171 – GENERAL CAPITAL PROJECTS

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.

In total, the revenue for this fund including Property Tax (\$605,000), Trustee Collections (25,000.), Clerk & Master (10,000.), Rent (27,120), transfers in from other funds (\$236,000), fees (\$70,000), grants (\$441,907) comes to \$1,415,027. Total current appropriations for this fund is \$2,666,315 and prior obligations total \$521,518. These appropriations are detailed by sub fund in the following pages for this fund.

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 was \$130,000. The Beginning Fund Balance include the cost of the new ambulance that was not received and for paving at the Rockwood Station (\$135,100). The June 30, 2020 fund balance is anticipated to be \$35,911. See Capital Report 2019 for balances when completed.

Beginning Fund Balance:	\$ 180,011
Revenue:	\$ 121,000
Appropriation:	<u>\$(265,100)</u>
Est. Ending Fund Balance:	\$ 35,911

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
AMBULANCE				
REVENUE				
COUNTY PROPERTY TAXES				
40110-AMB	Current Property Tax	105,000	120,000	121,000
	TOTAL	105,000	120,000	121,000
OTHER SOURCES (NON REVENUE)				
49600-AMB	Proceedes from Sale of Capital Assets	5,700	9,000	-
49800-AMB	Transfer In	-	110,000	-
	TOTAL	5,700	119,000	-
	TOTAL REVENUE	110,700	239,000	121,000
RESTRICTIONS				
34585	Restricted for Capital Projects	65,478	37,183	180,011
	AVAILABLE FUNDS	176,178	276,183	301,011
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-AMB	Building Improvements	2,750	-	-
715-AMB	Land	-	96,172	24,100
718-AMB	Motor Vehicles	107,180	-	241,000
735-AMB	Health Equipment	29,064	-	-
	TOTAL	138,994	96,172	265,100
34585	REST. FOR CAPITAL PROJECTS	37,183	180,011	35,911

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 \$23,674. The ending fund balance on June 30, 2020 is anticipated to be \$27,024.

Beginning Fund Balance:	\$ 7,067,038
Revenue:	\$ 10,000
Appropriation:	<u>\$ (23,674)</u>
Est. Ending Fund Balance:	\$ 7,053,364 *

*Note: This balance includes \$1,072,961 for the Midway Sewer Project that has not been transferred to Fund 177 – Education Capital Projects as of September 4, 2019. If Commission approves the additional funding of \$3.9M then as the school prepares for construction a transfer of funds will be made on a monthly basis or quarterly basis as funds are needed. See the Capital Report for further details of expenditures.

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
BALANCE			
REVENUE			
COUNTY PROPERTY TAXES			
40110-BAL Current Property Tax	20,070	22,675	-
40120-BAL Trustee's Collections	16,785	11,279	-
40130-BAL Cir Clk/Clk & Master	15,892	18,245	10,000
40140-BAL Interest & Penalty	3,493	2,714	-
40150-BAL Pick Up Taxes	318	464	-
TOTAL	<u>56,557</u>	<u>55,377</u>	<u>10,000</u>
OTHER SOURCES			
49100 Bonds Issued	-	7,100,000	-
49410 Premiums on Debt Issued	-	132,424	-
	<u>-</u>	<u>7,232,424</u>	<u>-</u>
RESTRICTIONS			
34585 Adjustment sub fund RED	80.00	-	-
34585 Restricted for Capital Projects	62,869	65,413	7,067,038
	<u>62,869</u>	<u>65,413</u>	<u>7,067,038</u>
AVAILABLE FUNDS	<u>119,505</u>	<u>7,353,214</u>	<u>7,077,038</u>
EXPENDITURES			
91110 GENERAL ADMIN PROJECTS			
510-BAL Trustee's Commission	13,513	15,217	15,000
707-BAL Building Improvements	-	4,579	-
709-BAL Data Processing Equipment	-	25,772	2,096
709-BAL-GL Data Processing Equipment	8,300	24,883	-
709-BAL-SHRFF Data Processing Equipment-PRINT	16,101	19,100	-
711-BAL Furniture and Fixtures	1,449	-	-
TOTAL	<u>39,363</u>	<u>89,551</u>	<u>17,096</u>
91120 ADMINISTRATION OF JUSTICE			
709-BAL-JUV Data Processing Equipment	14,730	-	-
TOTAL	<u>14,730</u>	<u>-</u>	<u>-</u>
91300 Education Capital Projects			
306 Bank Charges	-	17	-
605 Underwriter's Discount	-	64,604	-
606 Other debt Issuance Charges	-	69,995	-
	<u>-</u>	<u>134,616</u>	<u>-</u>
95100 Captial Projects Donated to School Dept			
316-177 Contributions	-	58,522	-
	<u>-</u>	<u>58,522</u>	<u>-</u>
95900 Capital Projects Donated to Other Entities			
316-OAKR Contributions-Oak Ridge	-	-	-
99100 TRANSFERS OUT			
Transfers to Other Sub Funds	-	3,486	6,574
	<u>-</u>	<u>3,486</u>	<u>6,574</u>
34585 REST. FOR CAPITAL PROJECTS	<u>65,413</u>	<u>7,067,038</u>	<u>7,053,364</u>

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 \$100,000 for the current fiscal year.

For fiscal year 2020 projects for this subfund are as follows:

Paint Rock Concrete - \$15,000 Land for South 58 - \$50,000

Glen Alice Compactor - \$65,000 (all of this funds may not be needed)

The total appropriation for the Capital for Convenience Centers (CCC) subfund is \$130,000. The ending fund balance on June 30, 2020 is anticipated to be \$7,121.

Beginning Fund Balance:	\$ 37,121
Revenue:	\$ 100,000
Appropriation:	<u>\$ (130,000)</u>
Est. Ending Fund Balance:	\$ 7,121

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
CAPITAL FOR CONVENIENCE CENTERS				
REVENUE				
OTHER SOURCES				
49800-CCC	Transfers In-116	<u>130,000</u>	<u>-</u>	<u>100,000</u>
	TOTAL	<u>130,000</u>	<u>-</u>	<u>100,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	<u>7,673</u>	<u>41,756</u>	<u>37,121</u>
	AVAILABLE FUNDS	<u>137,673</u>	<u>41,756</u>	<u>137,121</u>
EXPENDITURES				
91140 PUBLIC HEALTH & WELFARE PROJECTS				
724-CCC	Site Development	95,917	4,635	130,000
790-CCC	Other Equipment	-	-	-
791-CCC	Other Construction	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>95,917</u>	<u>4,635</u>	<u>130,000</u>
34585	RESTRICTED FOR CAPITAL PROJECTS	<u>41,756</u>	<u>37,121</u>	<u>7,121</u>

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 \$135,000 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. Jail department is in need of a software update - \$149,000; Courthouse Roof is in need of repairs - \$80,213; Prior year projects: Security System Upgrades - \$41,947; Juvenile Cameras - \$4,500; and an upgrade to our Security Card System - \$48,000.

The total appropriation for the Courthouse and Jail Maintenance (CHJ) subfund is \$323,213 (includes \$94,447 of prior year projects). The ending fund balance on June 30, 2020 is anticipated to be \$0.

Beginning Fund Balance:	\$ 276,860
Revenue:	\$ 46,800
Appropriation:	<u>\$(323,660)</u>
Est. Ending Fund Balance:	\$ 0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
COURTHOUSE & JAIL MAINTENANCE				
REVENUE				
OTHER SOURCES				
49700-CHJ	Insurance Recovery	-	-	-
49800-CHJ	Transfers In	<u>200,000</u>	<u>135,000</u>	<u>-</u>
	TOTAL	<u>200,000</u>	<u>135,000</u>	<u>-</u>
OTHER STATE REVENUE				
46980	Other State Grants-Security XRAY	<u>-</u>	<u>-</u>	<u>46,800</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	<u>286,483</u>	<u>193,247</u>	<u>276,860</u>
	AVAILABLE FUNDS	<u>486,484</u>	<u>328,247</u>	<u>323,660</u>
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-CHJ-CH	Building Improvements-CH	121,752	-	128,213
707-CHJ-SECUR	Building Improvements-SECURITY	21,047	5,603	4,500
724-CHJ-SIDE	Site Development-SIDE	8,297	-	-
790-CHJ-TECH	Other Equipment-TECH	<u>-</u>	<u>7,843</u>	<u>-</u>
	TOTAL	<u>151,096</u>	<u>13,446</u>	<u>132,713</u>
91130 PUBLIC SAFETY PROJECTS				
707-CHJ-JAIL	Building Improvements-CH	18,979	-	-
708-CHJ-RADIO	Communication Equipment-CHJ	79,394	2,905	-
708-CHJ-VIDEO	Communication Equipment-CHJ	11,767	-	-
790-CHJ-JAIL	Other Equipment-JAIL	-	-	149,000
790-CHJ-SECUR	Other Equipment-SECURITY	-	-	41,947
790-CHJ-XRAY	Other Equipment-X-RAY	<u>-</u>	<u>35,037</u>	<u>-</u>
	TOTAL	<u>110,140</u>	<u>37,942</u>	<u>190,947</u>
	TOTAL	<u>261,236</u>	<u>51,388</u>	<u>323,660</u>
34585	REST. FOR CAPITAL PROJECTS	<u>225,247</u>	<u>276,860</u>	<u>0</u>

CIF – Community Investment Fund

This subfund was created in the 2018 budget process to allow for contributions to non-profits that are needing one-time money to assist in infrastructure improvements. The non-profits must meet certain qualifications set in the resolution # 07-17-03 before applying for funds.

Projects for fiscal Year 2020:

Roane County has a high need for Broad Band in the rural areas. Because of this need, the budget committee set up this investment in Broad Band upgrades. The start up of \$40,000 will be returned to fund balance at the end of the year to accumulate enough funds to search for grants or to borrow funding to bring Broad Band across Roane County.

Beginning Fund Balance:	\$ 15,000
Revenue:	\$ 25,000
Appropriation:	<u>\$ (40,000)</u>
Est. Ending Fund Balance:	\$ 0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
COMMUNITY INVESTMENT FUND				
REVENUE				
COUNTY PROPERTY TAXES				
40110-CIF	Current Property Tax	60,000	50,000	-
40120-CIF	Trustee's Collections-Prior Year	-	-	25,000
	TOTAL	<u>60,000</u>	<u>50,000</u>	<u>25,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	-	-	15,000
	AVAILABLE FUNDS	<u>60,000</u>	<u>50,000</u>	<u>40,000</u>
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-CIF	Building Improvements	-	35,000	40,000
707-CIF-CarmP	Building Improvements-CarmP	40,000	-	-
707-CIF-GREEN	Building Improvements-GREEN	10,000	-	-
707-CIF-OldCT	Building Improvements-OldCt	10,000	-	-
	TOTAL	<u>60,000</u>	<u>35,000</u>	<u>40,000</u>
	TOTAL	<u>60,000</u>	<u>35,000</u>	<u>40,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>15,000</u>	<u>-</u>

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
IN GOD WE TRUST			
REVENUE			
	OTHER LOCAL REVENUES		
44570-GWT	-	-	-
	RESTRICTIONS		
34585-GWT	1,331	1,331	1,331
	AVAILABLE FUNDS		
	<u>1,331</u>	<u>1,331</u>	<u>1,331</u>
EXPENDITURES			
	91110 GENERAL ADMIN. PROJECTS		
707-GWT	-	-	-
	TOTAL		
	<u>-</u>	<u>-</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS		
	<u>1,331</u>	<u>1,331</u>	<u>1,331</u>

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
HOME REPAIR GRANT REVENUE				
40110	Property Tax-from BAL	-	3,486	-
STATE OF TENNESSEE				
46980-HOM	Other State Grants	-	-	-
47590	Other Federal Through State	-	249,926	-
TOTAL		-	253,412	-
RESTRICTIONS				
34585	Restricted for Capital Projects	2,574	199	6,225
AVAILABLE FUNDS		2,574	253,611	6,225
EXPENDITURES				
91140 PUBLIC HEALTH AND WELFARE				
707-HOM	Building Improvements	2,375	247,386	-
TOTAL		2,375	247,386	-
TOTAL		2,375	247,386	-
34585	REST. FOR CAPITAL PROJECTS	199	6,225	6,225

IND – Industrial Development

The tax money that was used to start this sub fund was shifted from (151) General Debt Fund upon the sale of some industrial property to Volkswagen, Per the bond documents the proceeds from this sale must go toward paying the debt on the property. Since the county has 30-year debt budgets set the additional revenue of approximately \$500,000 was unanticipated. To keep the fund within fund balance policy/debt compliance the tax rate was shifted to the capital fund and this industrial related subfund was established. As of September 04, 2098, the beginning fund balance was \$174,339 and having no new committed appropriations.

Beginning Fund Balance:	\$174,339
Revenue:	\$ 0
Prior year commitments:	<u>\$ 0</u>
Est. Ending Fund Balance:	\$174,339

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
INDUSTRIAL DEVELOPMENT				
REVENUE				
OTHER LOCAL REVENUES				
44570-IND-IDB	Contributions and Gifts	<u>201,496</u>		<u>-</u>
	TOTAL	<u>201,496</u>	<u>-</u>	<u>-</u>
STATE OF TENNESSEE				
46980-IND	Other State Grants	309,034	-	-
46980-IND-LND	Other State Grants	-	-	-
	TOTAL	<u>309,034</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	<u>350,026</u>	<u>174,339</u>	<u>174,339</u>
	AVAILABLE FUNDS	<u>860,556</u>	<u>174,339</u>	<u>174,339</u>
EXPENDITURES				
OTHER GENERAL GOV PROJECTS				
724-IND	Site Development-IND	-	-	-
724-IND -LND	Site Development-IND- LND	686,217	-	-
724-IND-LAND	Site Development-IND-LAND	-	-	-
724-IND-LND	Site Development-IND-LND	-	-	-
	TOTAL	<u>686,217</u>	<u>-</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>174,339</u>	<u>174,339</u>	<u>174,339</u>

JEX – Jail Expansion Fund

This fund is used to purchase property around the Jail and Courthouse for issues dealing with over crowding and parking. The jail expansion is being examined by engineers and property has been purchased to allow for the construction. The parking is still an issue and at this time other than partnering with the City of Kingston to purchase a lot near the Old Courthouse, we still have an issue with parking.

Revenue to this sub fund is coming from the rent proceeds of the apartments. Revenue is estimated at \$27,120. The ending fund balance on June 30, 2020 is anticipated to be \$12,476

Beginning Fund Balance:	\$162,476
Revenue:	\$ 27,120
Expenditures:	<u>\$(177,120)</u>
Est. Ending Fund Balance:	\$ 12,476

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
JAIL EXPANSION				
REVENUE				
COUNTY PROPERTY TAXES				
40110-JEX	Current Property Tax	100,000	-	-
	TOTAL	100,000	-	-
RECURRING ITEMS				
44120	Lease/Rentals-ATK	-	2,500	6,780
44120	Lease/Rentals-PER	-	2,750	6,780
44120	Lease/Rentals-WIL	-	3,600	6,780
44120	Lease/Rentals-WO-TU	-	2,750	6,780
	TOTAL	-	11,600	27,120
OTHER GOVERNMENTS				
48130	Contributions	-	27,700	-
	TOTAL	-	27,700	-
OTHER SOURCES				
49800-JEX	Transfers In	-	90,000	-
	TOTAL	-	90,000	-
RESTRICTIONS				
34585-JEX	Restricted for Capital Projects	760,617	800,735	162,476
	AVAILABLE FUNDS	860,617	962,035	189,596
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
715-JEX	Land	59,882	-	-
732-JEX	Building Purchases	-	23,904	-
	TOTAL	59,882	23,904	-
91130 PUBLIC SAFETY PROJECTS				
321-JEX	Engineering Services	-	-	150,000
335-JEX-APART	Maintenance&Repair Services-Buildings	-	1,824	27,120
454-JEX-APART	Water & Sewer	-	1,193	-
715-JEX	Land	-	514,639	-
	TOTAL	-	517,656	177,120
ADJUSTMENTS				
	South Station Bldg. - to OFI	-	258,000	-
	TOTAL	59,882	799,560	177,120
34585	REST. FOR CAPITAL PROJECTS	800,735	162,476	12,476

NRT – Natural Resource Trust

This subfund originally was set up to have walking trails and horse trails around the Caney Creek Area. Boat Docks have been completed last year and to finish the NRT Grant, solar lights have been installed as of September 4, 2019.

Revenue for this fund is the remaining balance from Grants. Revenue is estimated at \$22,575. The ending fund balance on June 30, 2020 is anticipated to be \$1,180

Beginning Fund Balance:	\$ 20,596
Revenue:	\$ 22,575
Appropriation:	<u>\$(41,991)</u>
Est. Ending Fund Balance:	\$ 1,180

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
NATURAL RESOURCE TRUST				
REVENUE				
OTHER LOCAL REVENUES				
44990-NRT	Other Local Revenues	11,577	-	-
	TOTAL	11,577	-	-
STATE OF TENNESSEE				
46980-NRT	Other State Grants	219,412	30,963	22,575
	TOTAL	219,412	30,963	22,575
OTHER SOURCES				
49800-NRT	Transfers In	-	-	-
	TOTAL	-	-	-
RESTRICTIONS				
34585	Restricted for Capital Projects	129,309	47,583	20,596
	AVAILABLE FUNDS	360,298	78,546	43,171
EXPENDITURES				
91150 SOCIAL, CULTURAL, REC PROJECTS				
724-NRT	Site Development	312,715	57,950	41,991
	TOTAL	312,715	57,950	41,991
34585	REST. FOR CAPITAL PROJECTS	47,583	20,596	1,180

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.

The two fire trucks have been received and paid for in the prior year. Revenue is from the balance owed from the Community Development Block Grant of \$28,733.

Current year expenditures are for the following:

SCBA equipment - \$12,000 Air packs/Mask - \$12,000 Radios - \$22,000

Total CY: \$46,000

Prior year grant expenditures:

Homeland Security Grant 17 - \$13,000 Homeland Security Grant 18 - \$13,300

TEQ - \$29,138 (equipment) CDBG - \$28,733

Total PY: \$84,171

The ending fund balance on June 30, 2020 is anticipated to be \$6,961

Beginning Fund Balance:	\$ 64,600
Revenue:	\$ 72,532
Appropriation:	<u>\$(130,171)</u>
Est. Ending Fund Balance:	\$ 6,961

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
OFFICE OF EMERGENCY SERVICES				
REVENUE				
CURRENT PROPERTY TAXES				
40110-OES	Current Property Tax	35,000	68,000	-
	TOTAL	35,000	68,000	-
FEDERAL GOVERNMENT				
47180-OES-CDBG	Community Development	-	297,373	15,537
47235-HSG16	Homeland Security Grant-Radios	-	12,208	1,557
47235-HSG17	Homeland Security Grant-Radios	-	-	13,000
47235-HSG18	Homeland Security Grant-Radios	-	-	13,300
47590-TEQ	TVA Equipment-Grant	-	-	29,138
49800-OES	Transfers In to fund balance	64,090	-	-
	TOTAL	64,090	309,581	72,532
OTHER SOURCES				
49800-OES	Transfers In	-	-	-
49800-OES	Transfers In to fund balance	64,090	-	-
	TOTAL	64,090	-	-
RESTRICTIONS				
34585	Restricted for Capital Projects	55,897	133,794	64,600
	AVAILABLE FUNDS	154,987	511,375	137,132
EXPENDITURES				
91130 PUBLIC SAFETY PROJECTS				
709	Data Processing Equipment	3,000	-	-
718	Vehicles	11,792	29,099	-
718-CDBG	Vehicles	-	348,267	28,733
790-HSG16	Other Equipment	-	12,208	-
790-HSG17	Other Equipment	-	-	13,000
790-HSG18	Other Equipment	-	-	13,300
790-HSG	Other Equipment	6,401	57,200	46,000
790-HSG-TEQ	Other Equipment	-	-	29,138
	TOTAL	21,193	446,774	130,171
34585	REST. FOR CAPITAL PROJECTS	133,794	64,600	6,961

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 the refurbish the front office area and to purchase some animal control equipment (cages) in the Animal Shelter located in Rockwood totaling \$20,000, and some much-needed work on the Health Department building totaling \$32,000.

Also, in this fund was a reclassification of the purchase of the South Station for EMS and OES departments as well as the election office. The original check was written from the JEX subfund but to help better keep track of county owned buildings we reclassified the expenditures and beginning cash balances to this fund.

Beginning Fund Balance:	\$ 80,994
Revenue:	\$ 0
Appropriation:	<u>\$ (52,000)</u>
Est. Ending Fund Balance:	\$ 11,994

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
OTHER FACILITY IMPROVEMENT				
REVENUE				
CURRENT PROPERTY TAX				
40110-OFI	Current Property Tax	-	20,000	-
	TOTAL	<u>-</u>	<u>20,000</u>	<u>-</u>
	ADJUSTMENT - SOUTH STATION	<u>258,000</u>	<u>258,000</u>	<u>-</u>
OTHER SOURCES				
49800-OFI	Transfers In	-	-	-
49800-OFI	Transfers In to fund balance	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	98,022	85,267	80,993
	AVAILABLE FUNDS	<u>98,022</u>	<u>363,267</u>	<u>80,993</u>
EXPENDITURES				
91130 PUBLIC SAFETY PROJECTS				
732-OFI	Building Purchase	-	258,000	-
	TOTAL	<u>-</u>	<u>258,000</u>	<u>-</u>
91140 PUBLIC HEALTH AND WELFARE PROJECTS				
707-OFI-ANIML	Building Improvements-ANIML	8,417	3,474	10,000
707-OFI-HEALT	Building Improvements-HEALT	4,337	18,604	17,000
709-OFI	Data Processing Equip-ANIML	-	2,196	-
724-OFI-HEALT	Site Development-HEALT	-	-	20,000
790-OFI-ANIMA	Other Equipment-ANIMA	-	-	10,000
790-OFI-HEALT	Other Equipment-HEALT	-	-	12,000
	TOTAL	<u>12,754</u>	<u>24,274</u>	<u>69,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>85,267</u>	<u>80,993</u>	<u>11,994</u>

RAD – Emergency Radios and Equipment

This subfund was created this fiscal year to help accumulate funds for the future need of replacing all of the county’s radio system that lies within the Office Emergency Services, Ambulances and Sheriff’s department.

Although we are showing an appropriation we are not contemplating on having to replace any radios at this time. Unused funds will return to the fund balance and another \$25,000 will be added to its balance in 2021.

Beginning Fund Balance:	\$ 0
Revenue:	\$ 25,000
Appropriation:	<u>\$ (25,000)</u>
Est. Ending Fund Balance:	\$ 0

RCC – Riley Creek Camp Ground

This sub fund is used for capital projects relating to the Riley Creek Camp Ground located South Kingston.

The transfer from the General Fund 101 comes from a restricted reserve that was built over time from the net gains from the operations of Riley Creek. No local funding has been contributed to the reserve only based on fees collected from campers.

The total appropriation for the Riley Creek Camp Ground (RCC) subfund is \$125,000. The ending fund balance on June 30, 2019 is anticipated to be \$36,000

Beginning Fund Balance:	\$ 125,000
Revenue:	\$ 36,000
Prior year commitments:	<u>\$ (125,000)</u>
Est. Ending Fund Balance:	\$ 36,000

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
RILEY CREEK CAMPGROUND				
REVENUE	OTHER STATE REVENUES			
49800-RCC	Transfers In	-	125,000	36,000
RESTRICTIONS				
34585-RCC	Restricted for Capital Projects	-	-	125,000
AVAILABLE FUNDS		-	125,000	161,000
EXPENDITURES				
91150	SOCIAL, CULTURAL & REC.			
724	Site Development	-	-	125,000
	TOTAL	-	-	125,000
34585	REST. FOR CAPITAL PROJECTS	-	125,000	36,000

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 \$110,000. The ending fund balance on June 30, 2020 is anticipated to be \$27,644

Beginning Fund Balance:	\$ 37,644
Revenue:	\$ 100,000
Prior year commitments:	\$ <u>(110,000)</u>
Est. Ending Fund Balance:	\$ 27,644

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
RECYCLING			
REVENUE			
	OTHER STATE REVENUES		
46980-RCY	36,982	-	-
	TOTAL	-	-
	OTHER SOURCES		
49600-RCY	6,500	6,600	-
49800-RCY	50,000	100,000	100,000
	TOTAL	106,600	100,000
	RESTRICTIONS		
34585	124,477	106,726	37,644
	AVAILABLE FUNDS	213,326	137,644
EXPENDITURES			
	91140 PUBLIC HEALTH & WELFARE PROJECTS		
707-RCY	35,512	-	-
718-RCY	-	175,682	30,000
724-RCY-SITE	-	-	80,000
733-RCY	73,934	-	-
790-RCY	1,786	-	-
	TOTAL	175,682	110,000
34585	REST. FOR CAPITAL PROJECTS	37,644	27,644

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, Swan Pond Sports Complex and in the works the New Master Plan. 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 \$724,287 current year and prior year projects \$38,700. See the Capital Project Report on the county website that shows changes made to the original budget.

The expenditures for fiscal year 2019 include:

Updates to the cottage and construction of another building \$40,000

Cameras – PH2 - \$20,000

Park Truck - \$23,000

Shelter improvements - \$40,000

Integrated Resource Plan - \$15,588

Maintenance Equipment - \$17,500

652 Project - \$20,000

Caney Bridge - \$308,000

Master Plan - \$60,199

Service Equipment - \$25,000

Plan Initiative - \$155,000

Prior Year projects: Park Site Improvements \$8,700

Bridge Engineering \$30,000

The total appropriation for the Recreation (REC) subfund is \$762,287. The ending fund balance on June 30, 2020 is estimated to be \$0.

Beginning Fund Balance: \$ 455,987

Revenue: \$ 307,000

Appropriation: \$ (762,987)

Est. Ending Fund Balance: \$ 0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
RECREATION				
REVENUE				
COUNTY PROPERTY TAXES				
40110-REC	Current Property Tax	-	75,000	217,000
FEES				
13340-REC-CANEY	Recreation Fees-CANEY	46,123	34,865	40,000
43340-REC-RV	Recreation Fees-RV	38,180	51,116	30,000
TOTAL		84,303	85,981	70,000
STATE OF TENNESSEE				
46980-REC-HABE	Other State Grants-REC-HABE	-	29,260	-
46980-TRAIL	Other State Grants-REC- TRAIL	-	-	20,000
OTHER SOURCES (NON REVENUE)				
49800-REC	Transfers in	107,000	-	-
RESTRICTIONS				
34585	Restricted for Capital Projects	229,022	332,591	455,987
AVAILABLE FUNDS		420,325	522,832	762,987
EXPENDITURES				
91140 PUBLIC HEALTH AND WELFARE				
724-REC-HABE	Site Development	-	-	-
91150 SOCIAL, CULTURAL & REC PROJECTS				
321-REC	Engineering Services	-	16,301	30,000
321-REC-MASTR	Engineering Services	-	-	60,199
705-REC-CANEY	Bridge Construction-CANEY	-	-	308,000
707-REC	Building Improvements	9,335	-	80,000
717-REC		-	-	45,000
717-REC-MOW	Maintenance Equipment-MOW	-	10,000	17,500
718-REC	Motor Vehicles	-	-	23,000
724-REC-652	Site Development-652 Project	-	-	20,000
724-REC-IRP	Site Development-Intergrated Resource Plan	-	-	15,588
724-REC-PLANI	Site Development-Plan Initiative	-	-	155,000
790-REC	Other Equipment	8,400	-	-
790-REC-HABE	Other Equipment-HABE	-	29,260	-
791-REC	Other Construction	-	11,284	8,700
TOTAL		17,735	66,845	762,987
99100 TRANFERS				
590-REC	Transfer to Other Funds - NRT	70,000.00	-	-
34585 REST. FOR CAPITAL PROJECTS		332,591	455,987	-

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.

There is no specific project planned for the sport center during 2019. There are in the future plans to pave the parking lots and put in a ball field on the back side of the soccer fields.

The total appropriation for the Swan Pond (SPC) subfund is \$20,000 for the purchase of mowers. The ending fund balance on June 30, 2019 is estimated to be \$99,353.

Beginning Fund Balance:	\$ 105,920
Revenue:	\$ 0
Appropriation:	\$ <u>0</u>
Est. Ending Fund Balance:	\$ 105,920

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
SWAN POND COMPLEX			
REVENUE			
COUNTY PROPERTY TAX			
40110-SPC Current Property Tax	-	-	-
CONTRIBUTIONS & GIFTS			
44570-SPC Contributions & Gifts	-	-	-
RESTRICTIONS			
34585-SPC Restricted for Capital Projects	119,354	119,353	105,920
AVAILABLE FUNDS	119,354	119,353	105,920
EXPENDITURES			
91150 SOCIAL, CULTURAL & REC. PROJECTS			
717-SPC Maintenance Equipment	-	13,433	-
724-SPC Site Development	-	-	-
	-	13,433	-
34585 REST. FOR CAPITAL PROJECTS	119,353	105,920	105,920

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 \$242,000.

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 2020 the Sheriff has money budgeted for replacement patrol cars. The County Executive, Property Assessor, Juvenile and Codes enforcement each have a truck budgeted to be purchased.

The total appropriation in this sub fund is \$364,130. The ending fund balance on June 30, 2020 is estimated to be \$2,109

Beginning Fund Balance:	\$ 124,239
Revenue:	\$ 242,000
Appropriation:	<u>\$ (364,130)</u>
Est. Ending Fund Balance:	\$ 2,109

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
VEHICLES				
REVENUE				
COUNTY PROPERTY TAXES				
40110-VEH	Current Property Tax	280,000	242,000	242,000
	TOTAL	280,000	242,000	242,000
NON-RECURRING ITEMS				
44530-VEH	Sale of Equipment	12,275	1,211	-
	TOTAL	12,275	1,211	-
OTHER SOURCES				
49600-VEH	Proceeds from Sale of Capital	16,968	17,135	
49700-VEH	Insurance Recovery	-	-	-
	TOTAL	16,968	17,135	-
RESTRICTIONS				
34585-VEH	Restricted for Capital Projects	95,196	117,811	124,239
	AVAILABLE FUNDS	404,439	378,157	366,239
EXPENDITURES				
91110	GENERAL ADMINISTRATION PROJ			
718-VEH	Motor Vehicles - Codes	-	-	30,000
718-VEH	Motor Vehicles - County Executive	17,100	-	-
718-VEH	Motor Vehicles - Property Assessor	-	-	40,000
	TOTAL	17,100	-	70,000
91120				
718-VEH	Motor Vehicles - Juvenile	30,334	-	35,000
	TOTAL	30,334	-	35,000
91130	PUBLIC SAFETY PROJECTS			
718-VEH-JAIL	Motor Vehicles - Jail	26,659	35,849	-
718-VEH-SHERF	Motor Vehicles - Sheriff	212,536	218,069	239,130
	TOTAL	239,195	253,918	239,130
91190	OTHER GENERAL GOVT PROJECTS			
718-VEH	Motor Vehicles-County Executive	-	-	20,000
	TOTAL	-	-	20,000
	TOTAL EXPENDITURES	286,629	253,918	364,130
34585	REST. FOR CAPITAL PROJECTS	117,811	124,239	2,109

VOT – Voting Machines

The Election Commission notified Budget Committee in the prior year that the County was going to be required to purchase new voting machines and go back to paper ballots during this fiscal year. The Administrator of Elections estimated the cost to be \$680,000 with \$280,000 being provided by the State of Tennessee. Those machines were not purchased last year due to the Feds not having made a final decision on what machines to use.

Revenue for this sub fund came from property tax in the prior years, and from a transfer from the General Fund 101. Revenue is budgeted to be \$280,000.

Estimated ending fund balance for the Voting Machines (VOT) sub fund is \$0.

Beginning Fund Balance:	\$ 400,000
Revenue:	\$ 280,000
Appropriation:	\$ <u>(680,000)</u>
Est. Ending Fund Balance:	\$0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
VOTING MACHINES				
REVENUE				
COUNTY PROPERTY TAXES				
40110-VOT	Current Property Tax	-	-	-
46980-VOT	Other State Grants	-	-	280,000
49800-VOT	Transfer In	250,000	-	-
	Total	<u>250,000</u>	<u>-</u>	<u>280,000</u>
34585-VOT	Restricted for Capital Projects	<u>150,000</u>	<u>400,000</u>	<u>400,000</u>
	AVAILABLE FUNDS	<u>400,000</u>	<u>400,000</u>	<u>680,000</u>
EXPENDITURES				
91110-731-VOT	Voting Machines	<u>-</u>	<u>-</u>	<u>680,000</u>
		<u>-</u>	<u>-</u>	<u>680,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>400,000</u>	<u>400,000</u>	<u>-</u>

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.

Highway Capital Projects Fund 176

Created by CA/JW 05/28/2019

Beginning Estimated Fund Balance
7/1/2019

Revenues

	BAL	BRG	CCB	DIS	EQP	PCR	RXR
Total	3,156,962	374,612	50,000	1,410,249	63,147	1,226,452	-
Grant	-	-	-	-	-	-	-
Loan Proceeds	5,000,000	-	-	5,000,000	-	-	-
sub fund transfer in	32,502	-	-	-	32,502	-	-
131 Transfers in	467,498	-	-	-	267,498	100,000	100,000
Total Revenue	5,500,000	-	-	5,000,000	300,000	100,000	100,000
Total Available Funds	8,656,962	374,612	50,000	6,410,249	363,147	1,326,452	100,000
Appropriations 2020	(6,726,452)	-	-	(5,000,000)	(300,000)	(1,326,452)	(100,000)
Subfund Transfer	(32,502)	-	-	-	-	-	-
Ending Estimated Fund Balance 6/30/2020	1,898,008	374,612	50,000	1,410,249	63,147	(0)	-

Transfer to
subfund EQP

Closed for 2020
will reopen if
needed work to
Building

Caney Creek
Bridge

Disaster Relief
Funding
FEMA/TEMA

\$2M was request
PY

Beg \$10,000,000
PY -2,000,000
CY -5,000,000
Left to Draw Down \$3,000,000

Poplar Creek
Road

Appropriations
could possibly
change if CY
expenditures
Increase

Rail Road
Crossings

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-18	Unaudited Actual 2018-19	Approved Budget 2019-20
FY18 PROJECTS (BAL)			
REVENUE			
NON RECURRING SOURCES			
49800-BAL	25,000	-	-
	<u>25,000</u>	<u>-</u>	<u>-</u>
RESTRICTIONS			
34585-BAL	29,977	42,932	32,502
	<u>54,977</u>	<u>42,932</u>	<u>32,502</u>
AVAILABLE FUNDS			
EXPENDITURES			
91200 HIGHWAY & STREET CAPITAL PROJECTS			
707-BAL	12,045	10,430	-
	<u>12,045</u>	<u>10,430</u>	<u>-</u>
99100 TRANSFERS OUT			
590-BAL	-	-	32,502
	<u>-</u>	<u>-</u>	<u>32,502</u>
34585-BAL	42,932	32,502	-
	<u>42,932</u>	<u>32,502</u>	<u>-</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 – Fiscal Year Ending June 30, 2020

		Audited Actual 2017-18	Unaudited Actual 2018-19	Approved Budget 2019-20
BRIDGE				
REVENUE				
STATE OF TENNESSEE				
46410-BRG	Bridge Program	<u>125,000</u>	<u>314,123</u>	<u>-</u>
		<u>125,000</u>	<u>314,123</u>	<u>-</u>
OTHER SOURCES				
49700-BRG	Insurance Recovery	-	-	-
49800-BRG	Transfers In from Sub Funds	<u>-</u>	<u>96,000</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>96,000</u>	<u>-</u>
RESTRICTIONS				
34585-BRG	Restricted for Capital Projects	<u>271,297</u>	<u>284,775</u>	<u>374,612</u>
	AVAILABLE FUNDS	<u>396,297</u>	<u>694,898</u>	<u>374,612</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
705-BRG	Bridge Construction	<u>111,522</u>	<u>320,286</u>	<u>-</u>
	TOTAL	<u>111,522</u>	<u>320,286</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>284,775</u>	<u>374,612</u>	<u>374,612</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 – Fiscal Year Ending June 30, 2020

		Audited Actual 2017-18	Unaudited Actual 2018-19	Approved Budget 2019-20
CANEY CREEK BRIDGE				
REVENUE				
TRANSFER IN				
49800-CCB	Transfers Ins	<u>25,000</u>	<u>25,000</u>	<u>-</u>
	TOTAL	<u>25,000</u>	<u>25,000</u>	<u>-</u>
RESTRICTIONS				
34585-CCB	Restricted for Capital Projects	<u>-</u>	<u>25,000</u>	<u>50,000</u>
	AVAILABLE FUNDS	<u>25,000</u>	<u>50,000</u>	<u>50,000</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
705-CCB	Bridge Construction	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
34585-CCB	REST. FOR CAPITAL PROJECT	<u>25,000</u>	<u>50,000</u>	<u>50,000</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-18	Unaudited Actual 2018-19	Approved Budget 2019-20
DISASTER RELIEF REVENUE			
OTHER SOURCES			
49500 Other Loans Issued	-	2,000,000	5,000,000
TOTAL	-	2,000,000	5,000,000
RESTRICTIONS			
34585-DIS Restricted for Capital Projects	-	-	1,410,249
AVAILABLE FUNDS	-	2,000,000	6,410,249
EXPENDITURES			
91200 HIGHWAY & STREET CAPITAL PROJECTS			
312-DIS Contracts with Private Agencies	-	205,087	1,000,000
321-DIS Engineering Services	-	111,863	1,000,000
404-DIS Asphalt-Hot Mix	-	169,974	1,000,000
409-DIS Crushed Stone	-	99,054	1,500,000
418-DIS Equipment and Machinery Parts	-	438	500,000
443-DIS Road Signs	-	3,334	-
TOTAL	-	589,751	5,000,000
34585-DIS REST. FOR CAPITAL PROJECTS	-	1,410,249	1,410,249

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-18	Unaudited Actual 2018-19	Approved Budget 2019-20
EQUIPMENT			
REVENUE			
OTHER LOCAL REVENUE			
44530-EQP Sale of Equipment	2,200	-	-
TOTAL	<u>2,200</u>	<u>-</u>	<u>-</u>
OTHER SOURCES			
49600-EQP Proceeds from sale of Capital Assets	11,913	14,907	-
49800-EQP Transfers In	175,000	79,000	300,000
TOTAL	<u>186,913</u>	<u>93,907</u>	<u>300,000</u>
RESTRICTIONS			
34585-EQP Restricted for Capital Projects	129,647	88,595	63,147
AVAILABLE FUNDS	<u>318,760</u>	<u>182,502</u>	<u>363,147</u>
EXPENDITURES			
91200 HIGHWAY & STREET CAPITAL PROJECTS			
510-EQP Trustee's Commission	-	65	-
714-EQP Highway Equipment	115,874	74,759	200,000
718-EQP Motor Vehicles	114,291	44,530	100,000
TOTAL	<u>230,165</u>	<u>119,354</u>	<u>300,000</u>
34585-EQP REST. FOR CAPITAL PROJECTS	<u>88,595</u>	<u>63,147</u>	<u>63,147</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-18	Unaudited Actual 2018-19	Approved Budget 2019-20
POPULAR CREEK ROAD				
REVENUE				
TRANSFER IN				
49800-PCR	Transfers In	<u>200,000</u>	<u>1,100,000</u>	<u>100,000</u>
	TOTAL	<u>200,000</u>	<u>1,100,000</u>	<u>100,000</u>
RESTRICTIONS				
34585-PCR	Restricted for Capital Projects	<u>-</u>	<u>200,000</u>	<u>1,226,452</u>
	AVAILABLE FUNDS	<u>200,000</u>	<u>1,300,000</u>	<u>1,326,452</u>
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
705-PCR	Bridge Construction	<u>-</u>	<u>73,548</u>	<u>1,326,452</u>
	TOTAL	<u>-</u>	<u>73,548</u>	<u>1,326,452</u>
34585-PCR	REST. FOR CAPITAL PROJECT:	<u>200,000</u>	<u>1,226,452</u>	<u>-</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-18	Unaudited Actual 2018-19	Approved Budget 2019-20
RAILROAD CROSSING				
REVENUE				
TRANSFER IN				
49800-RXR	Transfers In	-	-	100,000
	TOTAL	-	-	100,000
RESTRICTIONS				
34585-RXR	Restricted for Capital Projects	-	-	-
	AVAILABLE FUNDS	-	-	100,000
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
713-RXR	Highway Construction	-	-	100,000
	TOTAL	-	-	100,000
34585-RXR	REST. FOR CAPITAL PROJECTS	-	-	-

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

6/30/2019	Total	71M	BAL	BUS	EIP	MNT	PH2	SEC	UNA
Current Cash	769,712	-	-	43,305	400,000	207,073	-	30,759	88,575
Anticipated Revenue	58,522	58,522	-	-	-	-	-	-	-
Anticipated Expenditures	(58,522)	(58,522)	-	-	-	-	-	-	-
Ending Cash	769,712	-	-	43,305	400,000	207,073	-	30,759	88,575
7/1/2019									
Beginning Fund Balance (not programmed)	531,880	-	-	43,305	400,000	-	-	-	88,575
unspent from prior projects	237,832	-	-	-	-	207,073	-	30,759	-
Available Fund Balance	769,712	-	-	43,305	400,000	207,073	-	30,759	88,575
Revenues									
Property Tax	1,525,500	-	339,000	508,500	-	678,000	-	-	-
Trustee Collections	28,560	-	-	15,120	-	13,440	-	-	-
Clerk and Master Prior Year	14,280	-	-	7,560	-	6,720	-	-	-
Interest and Penalty	4,760	-	-	2,520	-	2,240	-	-	-
Contributions	1,000,000	1,000,000	-	-	-	-	-	-	-
Other State Revenue	55,247	-	-	55,247	-	-	-	-	-
Transfer from 141	700,000	-	-	-	600,000	100,000	-	-	-
Total Revenue	3,328,347	1,000,000	339,000	588,947	600,000	800,400	-	-	-
Total Available Funds	4,098,059	1,000,000	339,000	632,252	1,000,000	1,007,473	-	30,759	88,575
Transfers between subfunds									
Appropriations Amendments	(3,435,314)	(1,000,000)	-	(515,580)	(1,000,000)	(800,400)	-	(30,759)	(88,575)
Ending fund balance (not programmed)	662,745	-	339,000	116,672	-	207,073	-	-	-

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 – Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
71M				
REVENUE				
48100 OTHER GOVERNMENTS				
46980-71M	Contributions	-	58,522	1,000,000
	TOTAL	<u>-</u>	<u>58,522</u>	<u>1,000,000</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-71M	Building Improvement	-	4,250	930,000
707-71M-OSHS	Building Improvement	-	54,272	-
715-71M	Land	-	-	70,000
	TOTAL	<u>-</u>	<u>58,522</u>	<u>1,000,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>-</u>	<u>-</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
BALANCE			
REVENUE			
40100 COUNTY PROPERTY TAXES			
40110 Current Property Tax	-	-	339,000
TOTAL	<u>-</u>	<u>-</u>	<u>339,000</u>
34585 REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>-</u>	<u>339,000</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
BUS REVENUE			
40100 COUNTY PROPERTY TAXES			
40110-BUS Current Property Tax-BUS	505,701	505,033	508,500
40120-BUS Trustee's Collections-BUS	11,610	9,471	15,120
40130-BUS Cir CLK/Clk & Master Collections-BUS	9,102	11,367	7,560
40140-BUS Interest & Penalty	2,867	2,278	2,520
40150-BUS Pick Up Taxes	506	390	-
TOTAL	<u>529,786</u>	<u>528,539</u>	<u>533,700</u>
46800 OTHER STATE REVENUES			
46980-BUS Other State Revenues	-	<u>44,800</u>	<u>55,247</u>
49000 OTHER SOURCES (Non-Revenue)			
49600 Proceeds From Sale of Capital	<u>-</u>	<u>25,200</u>	<u>-</u>
RESERVES			
34585-BUS Restricted for Capital Outlay	<u>90,722</u>	<u>65,460</u>	<u>43,305</u>
AVAILABLE FUNDS	620,508	663,999	632,252
91300 EDUCATION CAPITAL PROJECTS			
510-BUS Trustee's Commission	10,548	10,579	10,580
790-BUS Other Equipment	544,500	610,114	505,000
TOTAL	<u>555,048</u>	<u>620,693</u>	<u>515,580</u>
34585-BUS RESTRICTED FOR CAPITAL OUTLAY	<u>65,460</u>	<u>43,305</u>	<u>116,672</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 – Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EIP				
REVENUE				
OTHER SOURCES				
49800-EIP	Transfer In	400,000	-	600,000
	TOTAL	<u>400,000</u>	<u>-</u>	<u>600,000</u>
RESERVES				
34585-EIP	Restricted for Capital Outlay	-	400,000	400,000
	AVAILABLE FUNDS	<u>400,000</u>	<u>400,000</u>	<u>1,000,000</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-EIP	Building Improvement	-	-	1,000,000
715-EIP	Land	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>1,000,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>400,000</u>	<u>400,000</u>	<u>-</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
MNT				
REVENUE				
COUNTY PROPERTY TAXES				
40110-MNT	Current Property Tax-MNT	448,451	447,859	678,000
40120-MNT	Trustee's Collections-MNT	15,373	8,399	13,440
40130-MNT	Cir CLK/Clk & Master Collections-MNT	10,214	12,819	6,720
40140-MNT	Interest and Penalties-MNT	2,647	2,020	2,240
40150-MNT	Pick-Up Taxes	-	346	-
	TOTAL	<u>476,685</u>	<u>471,443</u>	<u>700,400</u>
OTHER LOCAL REVENUE				
44170-MNT	Miscellaneous Refunds	<u>8,624</u>	<u>-</u>	<u>-</u>
OTHER SOURCES				
49700-MNT	Insurance Recovery-mnt	24,090	25,000	-
49800-MNT	Transfer In	<u>346,461</u>	<u>-</u>	<u>100,000</u>
	TOTAL	<u>370,551</u>	<u>25,000</u>	<u>100,000</u>
RESERVES				
34585-MNT	Restricted for Capital Outlay	<u>95,244</u>	<u>197,450</u>	<u>207,073</u>
	AVAILABLE FUNDS	<u>951,104</u>	<u>693,893</u>	<u>1,007,473</u>
91300 EDUCATIONAL CAPITAL PROJECTS				
189-MNT	Other Salaries & Wages	-	12,424	-
201-MNT	Social Security	-	770	-
204-MNT	State Retirement	-	621	-
212-MNT	Employer Medicare	-	180	-
399-MNT	Other Contracted Services	-	-	1,000
510-MNT	Trustee's Commission	9,354	9,382	14,040
707-MNT	Building Improvement	44,116	125,373	785,360
707-MNT-BES	Building Improvement	36,334	47,321	-
707-MNT-BOE	Building Improvement	9,341	5,078	-
707-MNT-BUS	Building Improvement	-	1,115	-
707-MNT-CMS	Building Improvement	39,529	3,211	-
707-MNT-DES	Building Improvement	2,224	-	-
707-MNT-FIRE	Building Improvement	1,881	-	-
707-MNT-HHS	Building Improvement	32,570	60,375	-
707-MNT-HMS	Building Improvement	16,613	5,508	-
707-MNT-KES	Building Improvement	165,905	19,616	-
707-MNT-LS	Building Improvement	239,251	-	-
707-MNT-MEC	Building Improvement	29,128	-	-
707-MNT-MES	Building Improvement	2,730	-	-

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
MNT				
91300 EDUCATIONAL CAPITAL PROJECTS (CONT.)				
707-MNT-MHS	Building Improvement	1,500	25,042	-
707-MNT-MMS	Building Improvement	16,547	21,643	-
707-MNT-MTOW	Building Improvement	9,711	18,325	-
707-MNT-OSHS	Building Improvement	9,484	33,554	-
707-MNT-OSMS	Building Improvement	-	15,180	-
707-MNT-RCHS	Building Improvement	3,250	32,561	-
707-MNT-RHS	Building Improvement	13,887	29,404	-
707-MNT-RMS	Building Improvement	48,926	4,124	-
707-MNT-RVES	Building Improvement	21,373	16,013	-
	TOTAL	<u>753,654</u>	<u>486,820</u>	<u>800,400</u>
34585-MNT	REST. FOR CAPITAL PROJECTS	<u>197,450</u>	<u>207,073</u>	<u>207,073</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 – Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
PHASE II				
REVENUE				
OTHER SOURCES				
49800-PH2	Transfer In-PH2	100,000	-	-
	TOTAL	<u>100,000</u>	<u>-</u>	<u>-</u>
RESERVES				
34585-PH2	Restricted for Capital Outlay	(46,398)	-	-
	AVAILABLE FUNDS	<u>53,602</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
189-PH2	Building Improvement	20,767	-	-
201-PH2	Building Improvement	1,288	-	-
204-PH2	Building Improvement	1,246	-	-
212-PH2	Building Improvement	301	-	-
707-PH2	Building Improvement	30,001	-	-
	TOTAL	<u>53,603</u>	<u>-</u>	<u>-</u>
34585-PH2	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>-</u>	<u>-</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
SECURITY REVENUE				
RESERVES				
34585-SEC	Restricted for Capital Outlay	<u>51,690</u>	<u>30,759</u>	<u>30,759</u>
AVAILABLE FUNDS		<u>51,690</u>	<u>30,759</u>	<u>30,759</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-SEC	Building Improvements	-	-	30,759
707-SEC-MHS	Building Improvements	4,410	-	-
707-SEC-MMS	Building Improvements	<u>16,522</u>	<u>-</u>	<u>-</u>
TOTAL		<u>20,932</u>	<u>-</u>	<u>30,759</u>
34585	REST. FOR CAPITAL PROJECTS	<u>30,759</u>	<u>30,759</u>	<u>-</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 – Fiscal Year Ending June 30, 2020

		Audited Actual 2016-2017	Unaudited Actual 2017-2018	Approved Budget 2018-2019
UNA REVENUE				
RESERVES				
34585-UNA	Restricted for Capital Outlay	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
AVAILABLE FUNDS		<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
91300 EDUCATION CAPITAL PROJECTS				
707-UNA	Building Improvements	<u>-</u>	<u>-</u>	<u>88,575</u>
TOTAL		<u>-</u>	<u>-</u>	<u>88,575</u>
34585-UNA	RESTRICTED FOR CAPITAL OUTLAY	<u>88,575</u>	<u>88,575</u>	<u>-</u>

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 Plant
Fund 204-Fiscal Year Ending June 30, 2020
ENTERPRISE FUND

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE				
GENERAL SERVICE CHARGES				
43115	Water Treatment Charges	1,006,406	1,170,705	1,200,000
43193	Water Tap Sales	<u>3,563</u>	<u>13,500</u>	<u>13,500</u>
	TOTAL	<u>1,009,969</u>	<u>1,184,205</u>	<u>1,213,500</u>
444180 RECURRING ITEMS				
204	Expenditure Credits	-	80	-
	Total Other Local Revenues	<u>-</u>	<u>1,184,285</u>	<u>-</u>
	Total Revenues			
EXPENDITURES				
55739 OTHER WASTE COLLECTION				
103	Assistant(s)	130,921	142,641	147,243
105	Supervisor/Director	60,584	61,714	61,715
169	Parttime Personnel	28,323	29,312	36,563
187	Overtime Pay	14,731	14,542	15,000
188	Bonus Payments	5,000	5,000	7,500
191	Board & Committee Mbr Fees	4,500	5,100	6,243
199	Other Per Diem & Fees	5,400	5,383	3,400
201	Social Security	17,560	17,992	21,574
204	State Retirement	14,393	12,756	18,675
206	Life Insurance	330	330	330
207	Medical Insurance	52,460	52,442	5,300
208	Dental Insurance	1,634	1,634	1,500
299	Other Fringe Benefits	900	960	1,000
302	Advertising	-	11	150
307	Communication	2,638	2,096	2,300
320	Dues & Memberships	850	900	1,300
321	Engineering Services	1,744	16,845	12,000
331	Legal Services	20,380	24,532	12,000
333	Licenses	1,454	442	3,200
334	Maintenance Agreements	5,903	9,716	10,850
335	Maint/Rpr Srv/Building	3,470	5,607	17,250
336	Maint/Rpr Srv/Equipment	25,006	16,303	35,000
337	Maint/Rpr Office Equipment	371	-	1,000
338	Maint/Rpr Srv/Vehicle	4,916	3,290	6,000
348	Postal Charges	2,694	4,822	4,640
349	Printing, Stationery & Forms	780	406	750
351	Rentals	41	-	750
355	Travel	1,244	137	-
359	Disposal Fees	11,802	10,373	20,650
361	Permits	3,460	1,780	5,000
409	Crushed Stone	391	-	1,000
410	Custodial Supplies	760	590	1,350
412	Diesel Fuel	1,718	5,816	7,500
415	Electricity	55,429	60,628	50,000
422	Food supplies	1,085	808	1,200
425	Gasoline	8,650	5,340	4,000
433	Lubricants	-	-	600
435	Office Supplies	1,485	1,303	1,200
450	Tires & Tubes	1,045	1,530	1,500
451	Uniforms	1,881	1,992	3,000
454	Water & Sewer	16,816	15,859	10,000
463	Testing	12,206	13,321	24,000
468	Chemicals	24,932	22,953	29,700

55739 OTHER WASTE COLLECTION (CONT.)			
502 Building & Contents Ins	6,602	6,292	6,600
506 Liability Insurance	9,550	10,356	12,100
510 Trustee's Commission	10,149	11,739	11,000
511 Vehicle & Equipment Ins	9,154	12,975	23,000
513 Workman's Comp Ins	5,520	5,520	5,520
514 Depreciation	392,387	313,121	360,000
524 Inservice Staff Development	60	-	100
599 Other Charges	3,550	4,753	5,000
799 Other Capital Outlay	4,742	3,950	20,000
Total Expenditures	991,601	945,912	1,037,253
OPERATING INCOME(LOSS)	18,368	-	176,247
Nonoperating Revenues/ Expenses			
603 Interest on Bonds	(26,407)	22,487	28,025
603 Interest on Loans	(71,136)	67,764	75,786
699 Other Debt Service	(1,138)	-	-
Total Nonoperating Revenue (Expenses)	(98,681)	90,251	103,811
Income (Loss)	(80,313)	90,251	280,058
Change in Net Position	(80,313)	90,251	280,058
Restatement-See Note I.D.10.	(60,104)	-	-
Net Position July 1	3,634,606	3,494,189	3,584,440
Net Position June 30	3,494,189	3,584,440	3,864,498
CASH FLOW			
Cash Flow from Operating Activities			
Receipts from Customers	1,014,271	1,183,359	1,213,500
Payments to Vendors	(228,387)	(181,562)	(251,810)
Payments to Employees	(334,909)	(349,806)	(326,043)
Payments to Employees (Retirement Plan)	(15,382)	-	-
Payments to Insurers	(30,826)	(30,825)	(33,220)
CASH FROM OPERATIONS	404,767	621,166	602,427
Cash Flows from Capital and Related Financing			
Proceeds from Capital Debt 80% SRF & CDB	-	-	-
Capital Grants 20% SRF	-	-	-
Acquisition and Construcion of Cap Assets 700's	(11,900)	(11,900)	-
55739-601 Principal on Bonds	(117,258)	(109,463)	-
55739-603 Interest on Bonds	(26,407)	(22,487)	28,025
55739-612 Principal on Other Loans	(189,252)	(204,653)	192,912
55739-613 Interest on Other Loans	(71,136)	67,764	75,786
55739-699 Other Det Service on Loans Payable	(1,138)	-	-
Unknown variance to balance cash balance at June 30th	-	(50,588)	-
Net CASH USED IN CAPITAL FINANCING	(417,091)	(331,327)	296,723
Cash Flows from Noncapital Financing Activities			
Nonoperating Revenues	55,633	-	-
Increase (Decrease) in Cash	(12,324)	289,839	899,150
Beginning Cash	1,430,513	1,418,189	1,708,028
Ending Cash	1,418,189	1,708,028	2,607,178
APPROPRIATION	991,601	945,912	1,037,253

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.

Fund 264 Employee Insurance

Cash calculation of fund	Total	Designated	Gen Government	Highway	Schools
6/3/25/2019 Current Cash	449,972	184,827	26,348	10,044	228,753
Receivables/Seed Money Recoup	9,701	15,173	7,729	(607)	(12,594)
Total Anticipated Funds	459,674	200,000	34,078	9,437	216,159
Anticipated Expenditures	-	-	-	-	-
Total Anticipated Expenditures	-	-	-	-	-
Committed	200,000	200,000			
Ending Fund Balance	259,674	-	34,078	9,437	216,159
6/30/2019 Total Equity	459,674	200,000	34,078	9,437	216,159
Fund Balance calculation from 6/30/18 audit					
7/1/2018 Fund Balance calculation from 6/30/18	140,268	-	8,982	7,521	123,765
Committed	191,716	191,716	-	-	-
Total Fund Balance	331,984	191,716	8,982	7,521	123,765
Revenue Posted	662,664	4,983	120,397	9,525	527,759
Admin Recoup	-	3,301	(429)	(132)	(2,740)
Total Revenue	662,664	8,284	119,968	9,393	525,019
Expenditures	(524,404)	-	(93,598)	(7,020)	(423,786)
Admin Recoup	(10,569)	-	(1,902)	(106)	(8,561)
Total Expenditures	(534,973)	-	(95,500)	(7,126)	(432,347)
Committed	459,674	200,000	-	-	-
Ending Fund Balance	459,674	200,000	33,450	9,788	216,437
6/30/2019 Total Equity	459,674	200,000	33,450	9,788	216,437
Tax Rate:					
7/1/2019 Beginning Fund Balance	459,674	200,000	33,450	9,788	216,437
Estimated Revenues	638,000	1,000	115,000	12,000	510,000
Estimated Expenditures	(626,541)	-	(117,008)	(8,837)	(500,696)
6/30/2020 Ending fund balance	471,133	201,000	31,442	12,951	225,741

EMPLOYEE INSURANCE FUND**Fund 264 -- Fiscal Year Ending June 30, 2020**

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
SELF-INSURANCE PREMIUMS			
43101 Self-Insurance Premiums/Contrib-GOV	115,708	120,397	115,000
43101 Self-Insurance Premiums/Contrib-HWY	10,998	9,525	12,000
43101 Self-Insurance Premiums/Contrib-SCH	<u>537,400</u>	<u>527,759</u>	<u>510,000</u>
TOTAL	<u>664,106</u>	<u>657,681</u>	<u>637,000</u>
RECURRING ITEMS			
44110 Investment Income	<u>2,285</u>	<u>4,983</u>	<u>1,000</u>
Total Estimated Revenue & Other Sources	<u>666,391</u>	<u>662,664</u>	<u>638,000</u>
EXPENDITURES			
51900 OTHER GENERAL ADMINISTRATION			
105 Supervisor/Director	<u>10,569</u>	<u>10,569</u>	<u>10,569</u>
TOTAL	<u>10,569</u>	<u>10,569</u>	<u>10,569</u>
58400 OTHER CHARGES			
202 Handling Charges-GOV	8,947	10,943	11,500
202 Handling Charges-HWY	1,010	1,174	1,400
202 Handling Charges-SCH	29,897	34,999	49,224
340 Medical and Dental Services-GOV	85,305	82,655	103,500
340 Medical and Dental Services-HWY	4,275	5,846	7,331
340 Medical and Dental Services-SCH	<u>392,169</u>	<u>388,787</u>	<u>443,017</u>
TOTAL	<u>521,603</u>	<u>524,404</u>	<u>615,972</u>
TOTAL EXPENDITURES	<u>532,172</u>	<u>534,973</u>	<u>626,541</u>

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.

Fund 266 Workman's Comp

Cash calculation of fund

6/30/2019	Current Cash	1,399,349
	Receivables	<u>5,692</u>
	Total Anticipated Funds	1,405,040
	Payable	(972)
	Claims	(465,093)
	Anticipated Expenditures	<u>-</u>
	Total Anticipated Expenditures	(466,065)
	Committed	
6/30/2019	Ending Fund Balance	<u>938,976</u>
	Total Equity	<u>938,976</u>

These are claims and Judgements that we will not know until end of Fiscal Year

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	567,514
	Committed	<u>-</u>
	Total Fund Balance	567,514
	Revenue Posted	635,297
	Change in L-T Liability	<u>242,341</u>
	Total Revenue	877,638
	Expenditures	(506,176)
	L-T Liabilities	-
	Encumbrances	-
	Anticipated Expenditures	<u>-</u>
	Total Expenditures	(506,176)
	Committed	-
	Ending Fund Balance	<u>938,976</u>
6/30/2019	Total Equity	<u>938,976</u>

Tax Rate:

7/1/2019	Beginning Fund Balance	938,976
	Estimated Revenues	622,028
	Estimated Expenditures	(747,100)
6/30/2020	Ending fund balance	<u>813,904</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
43100 GENERAL SERVICE CHARGES			
43101 Self Insur Prem/Contributions-101	131,280	131,280	131,280
43101 Self Insur Prem/Contributions-1012	2,760	2,760	2,760
43101 Self Insur Prem/Contributions-116	11,160	11,160	11,160
43101 Self Insur Prem/Contributions-118	128,568	128,568	128,568
43101 Self Insur Prem/Contributions-121	17,040	17,040	17,040
43101 Self Insur Prem/Contributions-1211	3,120	3,120	3,120
43101 Self Insur Prem/Contributions-123	4,560	-	-
43101 Self Insur Prem/Contributions-128	-	5,000	4,560
43101 Self Insur Prem/Contributions131	63,720	63,720	63,720
43101 Self Insur Prem/Contributions-141	129,300	134,300	129,300
43101 Self Insur Prem/Contributions-143	25,000	20,000	25,000
43101 Self Insur Prem/Contributions-144	90,000	90,000	90,000
43101 Self Insur Prem/Contributions-204	5,520	5,520	5,520
43101 Self Insur Prem/Contributions-357	-	3,800	-
TOTAL	<u>612,028</u>	<u>616,268</u>	<u>612,028</u>
OTHER LOCAL REVENUES			
44110 Investment Income	12,673	19,029	10,000
TOTAL REVENUE	<u>624,701</u>	<u>635,297</u>	<u>622,028</u>
BEGINNING RESERVES			
34990 Reserved For Other General Purposes-101	574,637	642,092	706,287
34990 Reserved For Other General Purposes-1011	(161,796)	(257,275)	(320,267)
34990 Reserved For Other General Purposes-1012	90,013	58,764	60,642
34990 Reserved For Other General Purposes-116	51,525	57,362	52,061
34990 Reserved For Other General Purpose-118	(292,126)	(289,312)	(205,074)
34990 Reserved For Other General Purpose-121	34,423	42,148	55,566
34990 Reserved For Other General Purpose-1211	40,168	31,332	33,876
34990 Reserved For Other General Purposes-123	25,680	23,117	10,701
34990 Reserved For Other General Purposes-131	(103,965)	(118,496)	(111,247)
34990 Reserved For Other General Purposes-141	437,396	245,840	297,246
34990 Reserved For Other General Purpose-143	64,107	11,661	71,121
34990 Reserved For Other General Purposes-144	(207,037)	(85,981)	(43,548)
34990 Reserved For Other General Purposes-204	(70,941)	(68,355)	(64,098)
34990 Reserved For Other General Purposes-363	6,463	5,967	5,573
39000 Beg. Undesignated Fund Balance	-	7,551	(113,303)
TOTAL	<u>488,548</u>	<u>306,415</u>	<u>435,536</u>
TOTAL AVAILABLE FUNDS	<u>1,113,249</u>	<u>941,712</u>	<u>1,057,564</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
EXPENDITURES			
58600 EMPLOYEE BENEFITS			
202 Handling Charges & Admin. Cost	8,355	6,678	10,000
355 Travel	1,842	234	2,000
507 Medical Claims	945	(3,551)	570,000
507 Medical Claims-101	42,665	52,766	-
507 Medical Claims-1011	98,342	8,063	-
507 Medical Claims-1012	417	135	-
507 Medical Claims-116	12,422	3,854	-
507 Medical Claims-118	68,640	61,685	-
507 Medical Claims-128	145	1,225	-
507 Medical Claims-131	117,614	(1,053)	-
507 Medical Claims-141	118,609	160,861	-
507 Medical Claims-143	28,534	38,081	-
507 Medical Claims-144	5,504	28,823	-
513 Workman's Comp Insurance-101	29,080	40,108	30,000
513 Workman's Comp Insurance-1012	622	748	700
513 Workman's Comp Insurance-116	3,768	4,069	3,800
513 Workman's Comp Insurance-118	16,711	2,415	21,000
513 Workman's Comp Insurance-121	3,773	4,064	3,800
513 Workman's Comp Insurance-1211	663	751	700
513 Workman's Comp Insurance-123	1,556	12	-
513 Workman's Comp Insurance-128	-	2,123	2,000
513 Workman's Comp Insurance-131	15,237	17,164	19,000
513 Workman's Comp Insurance-141	41,511	46,166	50,000
513 Workman's Comp Insurance-143	8,594	9,458	10,000
513 Workman's Comp Insurance-144	16,930	19,354	22,000
513 Workman's Comp Insurance-204	1,263	1,405	1,500
513 Workman's Comp Insurance-357	410	537	600
TOTAL	<u>644,152</u>	<u>506,176</u>	<u>747,100</u>
RESERVES			
39000 Unknown Reserve Variance	7,551	-	-
39900 Reserved For Other General Purposes	-	18,674	-
39900 Reserved For Other General Purposes-101	642,092	706,287	767,633
39900 Reserved For Other General Purposes-1011	(257,275)	(320,267)	(279,059)
39900 Reserved For Other General Purposes-1012	58,764	60,642	62,177
39900 Reserved For Other General Purposes-116	57,362	52,061	43,774
39900 Reserved For Other General Purposes-118	(289,312)	(205,074)	(135,726)
39900 Reserved For Other General Purposes-121	42,148	55,566	68,980
39900 Reserved For Other General Purposes-1211	31,332	33,876	36,469
39900 Reserved For Other General Purposes-128	23,117	10,701	27,782
39900 Reserved For Other General Purposes-131	(118,496)	(111,247)	(56,531)
39900 Reserved For Other General Purposes-141	245,840	297,246	338,975
39900 Reserved For Other General Purposes-143	11,661	71,121	51,973

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
39900	Reserved For Other General Purposes-144	(85,981)	(43,548)	63,620
39900	Reserved For Other General Purposes-204	(68,355)	(64,098)	(59,983)
39900	Reserved For Other General Purposes-363	<u>5,967</u>	<u>5,573</u>	<u>8,893</u>
	TOTAL	<u>306,415</u>	<u>567,514</u>	<u>938,976</u>
	Change in Claims Payable	<u>162,682</u>	<u>(131,978)</u>	<u>(628,512)</u>
39000	END. UNASSIGNED FUND BAL.	<u>-</u>	<u>-</u>	<u>-</u>

Judicial District Drug Fund (DTF)

357

*This fund supports the operation of the
9th 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.*

Fund 357 Joint Venture (DTF)

Cash calculation of fund

	Total
6/30/2019 Current Cash	216,534
Receivables	12,403
Prepaid	<u>88</u>
Total Anticipated Funds	229,025
Accounts Payable	<u>(53,133)</u>
Total Anticipated Expenditures	(53,133)
Rest/Comm/Assign	
Ending Fund Balance	<u>175,892</u>
6/30/2019 Total Equity	<u>175,892</u>

Fund Balance calculation from 6/30/18 audit

7/1/2018 Due to Joint Ventures	<u>159,713</u>
Total Fund Balance	159,713
Revenue Posted	279,730
Transfer	<u>22,900</u>
Total Revenue	302,630
Expenditures	<u>(286,450)</u>
Total Expenditures	(286,450)
Rest/Comm/Assign	
Ending Fund Balance	<u>175,893</u>
6/30/2019 Total Equity	<u>175,893</u>

7/1/2019 Beginning Fund Balance	175,893
Estimated Revenues	231,000
Estimated Expenditures	(251,046)
6/30/2020 Ending fund balance	<u>155,847</u>
FB % of expenditures	70.1%
FB Policy:	Cash Flow Available

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
CIRCUIT COURT			
42120 Officers Costs	-	74	-
42140 Drug Control Fines	754	2,071	3,000
TOTAL	754	2,145	3,000
GENERAL SESSIONS COURT			
42340 Drug Control Fines	32,450	7,775	10,000
TOTAL	32,450	7,775	10,000
OTHER COURTS IN COUNTY			
42620 Officers Costs	579	690	1,000
TOTAL	579	690	1,000
COURTS IN OTHER DISTRICT COUNTIES			
42760 District Attorney General Fees	10,828	3,315	4,000
TOTAL	10,828	3,315	4,000
JUDICIAL DISTRICT DRUG PROGRAM			
42810 Fines	3,792	3,133	8,000
TOTAL	21,229	113,360	23,000
OTHER FINES, FORFEITURES AND PENALTIES			
42910 Proceeds from Confiscated Property	13,033	42,575	40,000
42990 Other Fines, Forfeitures, and Penalties	36,025	13,038	25,000
42990-ICAC Other Fines, Forfeitures and Penalties	-	-	5,000
TOTAL	49,058	55,613	70,000
OTHER LOCAL REVENUES			
EQS 44110 Investment Income	33.00	15.00	-
44170 Miscellaneous Refunds	2,894	-	-
44180 Expenditure Credits	-	1,130	-
TOTAL	2,927	1,145	-
OTHER LOCAL REVENUES			
44530 Sale of Equipment	472	-	-
44570 Contributions and Gifts	4,291	1,756	40,000
TOTAL	4,763	1,756	40,000
PUBLIC SAFETY GRANTS			
46220-JAG Drug Control Grants-JAG	51,000	77,685	70,000
OTHER STATE REVENUES			
46980 Other State Grants	510	-	-
46990 Other State Revenue	2,392	15,814	-
TOTAL	2,902	15,814	-

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
CIRCUIT COURT			
42120 Officers Costs	-	74	-
42140 Drug Control Fines	<u>754</u>	<u>2,071</u>	<u>3,000</u>
TOTAL	<u>754</u>	<u>2,145</u>	<u>3,000</u>
GENERAL SESSIONS COURT			
42320 Officers Costs	-	-	-
42340 Drug Control Fines	<u>32,450</u>	<u>7,775</u>	<u>10,000</u>
TOTAL	<u>32,450</u>	<u>7,775</u>	<u>10,000</u>
OTHER COURTS IN COUNTY			
42620 Officers Costs	<u>579</u>	<u>690</u>	<u>1,000</u>
TOTAL	<u>579</u>	<u>690</u>	<u>1,000</u>
COURTS IN OTHER DISTRICT COUNTIES			
42760 District Attorney General Fees	<u>10,828</u>	<u>3,315</u>	<u>4,000</u>
TOTAL	<u>10,828</u>	<u>3,315</u>	<u>4,000</u>
JUDICIAL DISTRICT DRUG PROGRAM			
42810 Fines	3,792	3,133	8,000
42865 Drug Task Force Forfeitures	<u>17,437</u>	<u>110,227</u>	<u>15,000</u>
TOTAL	<u>21,229</u>	<u>113,360</u>	<u>23,000</u>
OTHER FINES, FORFEITURES AND PENALTIES			
42910 Proceeds from Confiscated Property	13,033	42,575	40,000
42990 Other Fines, Forfeitures, and Penalties	36,025	13,038	25,000
42990-ICAC Other Fines, Forfeitures and Penalties	-	-	5,000
TOTAL	<u>49,058</u>	<u>55,613</u>	<u>70,000</u>
OTHER LOCAL REVENUES			
EQS 44110 Investment Income	33.00	15.00	-
44170 Miscellaneous Refunds	2,894	-	-
44180 Expenditure Credits	-	1,130	-
TOTAL	<u>2,927</u>	<u>1,145</u>	<u>-</u>
OTHER LOCAL REVENUES			
44530 Sale of Equipment	472	-	-
44570 Contributions and Gifts	<u>4,291</u>	<u>1,756</u>	<u>40,000</u>
TOTAL	<u>4,763</u>	<u>1,756</u>	<u>40,000</u>
PUBLIC SAFETY GRANTS			
46220-JAG Drug Control Grants-JAG	<u>51,000</u>	<u>77,685</u>	<u>70,000</u>
OTHER STATE REVENUES			
46980 Other State Grants	510	-	-
46990 Other State Revenue	<u>2,392</u>	<u>15,814</u>	<u>-</u>
TOTAL	<u>2,902</u>	<u>15,814</u>	<u>-</u>

JOINT VENTURE DRUG TASK FORCE

Fund 357 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE (CONT.)			
DIRECT FEDERAL REVENUE			
47990 Other Direct Federal Revenue	5,854	431	10,000
49600 Proceeds From Sale Of Capital	-	<u>22,900</u>	-
OTHER SOURCES NON REVENUE			
TOTAL	<u>182,344</u>	<u>302,629</u>	<u>231,000</u>
34520 Restricted for Administration of Justice	<u>159,613</u>	<u>159,716</u>	<u>175,893</u>
AVAILABLE FUNDS	<u>341,957</u>	<u>462,345</u>	<u>406,893</u>
EXPENDITURES			
54150 DRUG ENFORCEMENT			
103 Assistants	54,384	55,472	55,000
140 Salary Supplements	34,757	47,877	48,000
169 Part Time Personnel	970	2,550	5,000
187 Overtime Pay	7,254	30,292	11,000
201 Social Security	4,627	6,753	10,600
204 State Retirement	3,655	4,330	9,800
206 Life Insurance	66	66	66
207 Medical Insurance	7,251	7,485	7,500
208 Dental Insurance	327	327	300
299 Other Fringe Benefits	480	480	480
305 Audit Services	-	2,197	-
307 Communication	6,993	6,532	5,500
319 Confidential Drug Enforcement Payments	4,000	8,000	12,000
320 Dues & Memberships	300	-	400
333 Licenses	27	87	400
336 Maint/Repair Services-Equip't	-	147	500
338 Maint/Repair/Vehicles	2,116	4,243	5,000
348 Postal Charges	-	47	100
349 Printing, Stationery, & Forms	-	-	100
353 Tow-In Services	1,500	4,250	6,500
ICF 353 Towing Services	-	425	-
355 Travel	2,968	3,257	8,000
425 Gasoline	7,619	7,628	10,000
431 Law Enforcement Supplies	343	3,419	4,500
EQS 431 Law Enforcement Supplies	-	2,828	-
ICF431 Law Enforcement Supplies	-	967	-

JOINT VENTURE DRUG TASK FORCE

Fund 357 – Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
54150 DRUG ENFORCEMENT(Cont)			
435 Office Supplies	-	-	1,000
450 Tires & Tubes	2,782	-	1,300
451 Uniforms	-	-	200
499 Other Supplies & Materials	6,420	34,958	14,000
ICF 499 Other Supplies & Materials	-	71	-
499-CONF Other Supplies & Materials	-	-	10,000
499-ICAC Other Supplies & Materials	-	-	5,000
506 Liability Insurance	11,221	-	-
508 Premiums on Corporate Bonds	475	712	500
509 Refunds	10,357	-	-
510 Trustee's Commission	781	1,029	1,500
511 Vehicle & Equipment Insurance	-	11,221	11,400
513 Workman's Compensation Insur	-	3,800	3,800
524 In-Service/Staff Development	-	-	1,000
599 Other Charges	130	-	600
718 Motor Vehicles	10,438	35,000	-
TOTAL	<u>182,241</u>	<u>286,450</u>	<u>251,046</u>
Adjustments/Deleted Purchase Orders		(2)	-
34520 Restricted for Admin. of Justice	<u>159,716</u>	<u>175,893</u>	<u>155,847</u>

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 Community Development

Cash calculation of fund

6/30/2019	Current Cash	448,312	
	Notes Receivable	353,624	
	Total Anticipated Funds	801,936	
	Anticipated Encumbrances	-	
	Other Current Liabilities	-	
	Total Anticipated Expenditures	-	
	Ending Fund Balance	801,936	
6/30/2019	Total Equity	801,936	

Fund Balance calculation from 6/30/18 audit

7/1/2018	Restricted	893,935	
	Total Fund Balance	893,935	
	Revenue Posted	22,309	
	Unknown Variance	8,585	
	Total Revenue	30,894	
	Expenditures	(122,893)	
	Total Expenditures	(122,893)	
	Ending Fund Balance	801,936	
6/30/2019	Total Equity	801,936	

Tax Rate:

7/1/2019	Beginning Fund Balance	801,936	
	Estimated Revenues	48,808	
	Estimated Expenditures	(157,900)	
			Affect on Fund Balance
			(109,092)
6/30/2020	Ending fund balance	692,844	
	FB % of expenditures	507.9%	
	FB Policy:	Cash Flow Available	

ECONOMIC AND COMMUNITY DEVELOPMENT FUND

Fund 359 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
RECURRING ITEMS			
44110 Investment Income	4,558	6,969	-
TOTAL	<u>4,558</u>	<u>6,969</u>	<u>-</u>
OTHER LOCAL REVENUES			
44990 Interest-APP	-	250	-
44990 Interest-IABCC	966	579	-
44990 Interest-IATU	-	3,612	-
44990 Interest-ICBS	-	263	-
44990 Interest-IBRO3	282	-	2,500
44990 Interest-IDANA	683	680	371
44990 Interest-IKO	1,267	1,058	1,200
44990 Interest-IJR	-	-	3,861
44990 Interest-IMLR	2,809	2,562	2,305
44990 Interest-IMSF	953	452	36
44990 Interest-PE	1,825	-	-
44990 Interest-IRR	3,069	2,578	2,663
44990 Interest-ISSB	2,193	2,065	1,933
44990 Interest-IUTW	33	-	-
44990 Interest-IUTW2	1,407	1,242	1,075
44990 Principal-PABCC	-	-	6,918
44990 Principal-PATU	-	-	3,411
44990 Principal-PDANA	311	-	-
44990 Principal-PMGP	11,707	-	-
44990 Principal-PMLR	-	-	6,572
44990 Principal-PMSF	-	-	4,325
44990 Principal-PRR	-	-	3,995
44990 Principal-PSSB	-	-	3,393
44990 Principal-PUTW2	-	-	4,250
TOTAL	<u>27,505</u>	<u>15,341</u>	<u>48,808</u>
Notes Receivable - Long Term	561,062	437,105	353,624
21900 BEG. OTHER CURRENT LIABILITIES	<u>901,495</u>	<u>893,935</u>	<u>801,936</u>
AVAILABLE FUNDS	<u>933,558</u>	<u>916,245</u>	<u>850,744</u>
EXPENDITURES			
58120 INDUSTRIAL DEVELOPMENT			
202 Handling Charges & Admin.	13,260	8,000	6,400
599 Other Charges	26,363	2,675	1,500
799 Other Capital Outlay	-	112,218	150,000
TOTAL	<u>39,623</u>	<u>122,893</u>	<u>157,900</u>
Notes Receivable - Long Term	561,062	437,105	353,624
Adjustments to revenues (expenditures)		8,584	
21900 END. OTHER CURRENT LIABILITIES	<u>893,935</u>	<u>801,936</u>	<u>692,844</u>

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.

Fund 364 District Attorney General

Cash calculation of fund

6/30/2019	Current Cash	32,102	
	Anticipated Revenue	328	
	Total Anticipated Funds	32,430	
	Accounts Payable	(632)	
	Total Anticipated Expenditures	(632)	
	Rest/Comm/Assign	31,798	
6/30/2019	Total Equity	31,798	

Fund Balance calculation from 6/30/18 audit

7/1/2018	Fund Balance calculation	31,748	
	Total Fund Balance	31,748	
	Revenue Posted	15,249	
	Total Revenue	15,249	
	Expenditures	(14,964)	
	Unknown Variance	(235)	
	Total Expenditures	(15,199)	
	Rest/Comm/Assign	31,798	
6/30/2019	Total Equity	31,798	

7/1/2019	Beginning Fund Balance	31,798	
	Estimated Revenues	19,500	
	Estimated Expenditures	(25,700)	
6/30/2020	Ending fund balance	25,598	Effect on Fund Balance: (6,200)
	FB % of expenditures	124%	
	FB Policy:	Cash Flow Available	

DISTRICT ATTORNEY GENERAL

Fund 364 -- Fiscal Year Ending June 30, 2019

	Audited Actual 2017-2018	Unaudited Actual 2018-2019	Approved Budget 2019-2020
REVENUE			
FEES			
42160 District Attorney General Fees	2,868	1,817	2,500
42360 District Attorney General Fees	4,065	2,536	8,000
42620 Officers Cost	-	581	-
42760 District Attorney General Fees	9,658	8,475	9,000
42990 Other Fines	874	499	-
TOTAL	<u>17,465</u>	<u>13,908</u>	<u>19,500</u>
RECURRING ITEMS			
44170 Miscellaneous Refunds	-	110	-
44180 Expenditure Credits	-	661	-
TOTAL	<u>-</u>	<u>771</u>	<u>-</u>
RESTRICTIONS			
34520 Restricted for Administration of Justice	29,042	34,127	31,798
TOTAL AVAILABLE FUNDS	<u>46,507</u>	<u>48,806</u>	<u>51,298</u>
EXPENDITURES			
53600 DISTRICT ATTORNEY GENERAL			
169 Part-Time Personnel	2,920	-	-
201 Social Security	222	-	-
307 Communication	1,888	1,548	2,500
349 Printing, Stationary & Forms	385	-	1,500
355 Travel	-	694	1,000
431 Law Enforcement Supplies	354	-	3,500
435 Office Supplies	1,309	762	5,000
451 Uniforms	-	-	1,000
499 Other Supplies & Materials	4,222	6,563	5,000
508	100	-	-
510 Trustee's Commission	180	152	300
524 Inservice Staff Development	315	745	1,000
599 Other Charges	485	-	400
709 Data Processing Equipment	-	4,500	4,500
TOTAL	<u>12,380</u>	<u>14,964</u>	<u>25,700</u>
Unknown Variance	-	(2,044)	-
34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE	<u>34,127</u>	<u>31,798</u>	<u>25,598</u>

Appendix

Financial Policies

Fund Balance

Policy

Revised with Adoption of Resolution #07-12-07
Original Resolution #04-11-32

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 Agency 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 maintain sufficient funds to cash flow operations during the year until revenue is received, such as property tax.
- To have emergency funds available due to revenue short falls or unanticipated expenditures/expenses.
- To have investment funds available in order to accumulate interest 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. 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. 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 -**
See Fund Balance Policy adopted by Roane County Board of Education.

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 (1) 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 responsibility 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 should be sufficient to meet the 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 current and future education debt issued by Roane County where the proceeds of new debt are not shared with the City of Oak Ridge, nor are the residents of Oak Ridge taxed 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

Revised with Adoption of Resolution #07-12-07
Original Resolution #04-11-32

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 Projects Funds –**
There are three capital project funds used by Roane County:
 - The 171 General Capital Project 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 Project Fund for Roane County school 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 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. Debt that is issued and repayment of such debt is the responsibility of the Roane County Board of Public Utilities.
- **Agency Funds –**
Agency 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 regulates 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

Revised with Adoption of Resolution #07-12-07
Original Resolution #04-11-32

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. Method 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.

Revised with Adoption of Resolution #07-12-07
Original Resolution #04-11-32

5. Summary of Fund Balance

- 101 General Fund between 35 – 45% of proposed appropriation
- 131 Highway Fund between 7 – 15% 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 0-100%
- 156 Education Debt Fund Balance between 50 – 150% of proposed appropriation
- All Other Special Revenue Funds – specifically noted during budget deliberation 10-100%
- Capital Project Funds – cash flow and proposed future scheduled projects – reviewed and discussed annually
- Enterprise Fund – cash flow and capital projects – reviewed and discussed annually
- Agency 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 dedicated to: General Government Operation Fund 101 and all Special Revenue Funds, accounted for in the General Capital Project fund 171 along with the General Highway fund 131 accounted for in the Highway Capital Project Fund 176. 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

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 March 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

The Highway Department shall follow the same policy practices and procedures as the General Government.

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 January and February 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.

- Establishment of a BAL account to receive annual property tax for funding new projects (assets) and replacement schedule assets (i.e. vehicles) with the annual revenue being distributed to various sub fund annually as recommended by the Budget Committee.
- Shifting of Debt Service Revenues (Property Tax) to Capital Projects Funds. Debt Service Funds are adequately funded and annual Debt Fund payment are declining as debt is being paid off. This practice allowing a more level tax rate when adoption of Debt and Capital Tax Rates. Example would be General Debt Tax of \$0.14 and Capital Tax of \$0.05 equaling a total of \$0.19. The debt could be reduced \$0.05 increasing the Capital fund by \$0.05. Total taxes for Debt and Capital would remain the same of \$0.19. (must still comply with debt policy).
-
- Projects established as of the 2019 Budget :
 - RCC- Riley Creek Campground
- ❖ General Capital Projects Fund 171-subfunds are added and closed periodically overtime.
 - AMB – Specifically for the purchases of Ambulances and for facility improvements

- BAL – Receive property tax revenue to be distributed to other sub funds and to account for data processing investment in Financial Management Software
- CCC – Specifically for purchases or projects related to the convenience centers, (i.e. compactors, concrete pads, sheds covering compactors)
- CHJ – Specifically for major projects at the courthouse or jail
- CIF – Specifically for contributions to other organizations to help in infrastructure needs
- GWT – In God We Trust contributions
- HOM – Grant funding for low income housing projects are received in this fund. Work performed might be replacing windows or doors for those who would qualify for grant assistance
- IND – Specifically for capital projects performed within the three Industrial Parks. Grant funding from the State or Federal Government, property tax and Contributions from the Industrial Development help fund these projects
- NRT – State or Federal Grants provide the funding for ramps along the rivers of Roane County
- JEX – Specifically used for the purchase of land and the construction of Phase II & III of the Jail expansion.
- OES – Specifically for assets and capital projects for the Office of Emergency Services
- OFI – Specifically for other facility infrastructures. This would include the Animal Shelter, Juvenile Office, and UT Ag Building
- RAD – Will account for the purchase of emergency radios for the county wide emergency departments
- RCC – Will be used for the infrastructure needs of the Roane County Riley Creek Campground
- RCY – Specifically for projects relating to the Recycling Center located in Midtown
- REC – Specifically for projects needed at Roane County Parks
- SPC – Specifically for projects near the Swan Pond Sports Complex
- VEH – Specifically for vehicles for the Sheriff’s department as well as other offices in need of vehicles
- VOT – accounts for the funding of new voting machines. The State may fund a portion of the purchase and if true then what funds are not needed will be returned to the BAL sub fund to be appropriated for other projects

For Highway Capital Project Fund 176

- BAL – Receive property tax revenue to be distributed to other sub funds and to account for Highway facility improvements
- BRG – Support for the County’s 93 Bridges
- CCB – Specifically for the Caney Creek Bridge
- DIS – Accounts for the 2019 Disaster Relief from FEMA/TEMA on road washouts and landslides
- EQP – Equipment replacement
- PCR – Specifically for the Popular Creek Road

- RXR – Accounts for the rail road crossing signs that the cost will be shared with the State

Sub funds are used to account for either reoccurring or specific one-time projects and can be opened and closed with approval of the County Legislative Body.

Attachment A

Highway and Education Thresholds for Capital Planning

Highway Capital Threshold and Discussion

Capital items in the Highway Fund consist mainly of vehicles, equipment, and road improvements (hot mix asphalt and bridges). Even though Road improvement are considered major capital assets, 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.

It would be anticipated that 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

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 capital outlay funding. 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 or capital sub fund.
- **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.

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

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.

Annual Debt Report

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.
 - 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.

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- 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.

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- 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.

Various Revenues Received and Collected in Roane County

<u>Tax/Fee</u>	<u>Collected by</u>	<u>Time Frame</u>
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
Buiding 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	Monthly
Archive Record Fee	County Court Clerk	Per Occurance
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	Monthly
Supplement Election Official	State of Tennessee	Quarterly
Federal Grants	Federal Government	As Requested

Roane County Tennessee

September 9, 2019

COUNTY TECHNICAL ASSISTANCE SERVICE
 226 ANNE DALLAS DUDLEY BOULEVARD, SUITE 400
 NASHVILLE, TENNESSEE 37219-1804

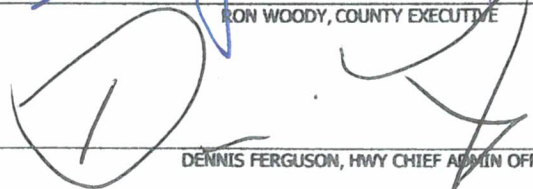
ROANE COUNTY, TENNESSEE
 HIGHWAY FUND LOCAL REVENUES
 CERTIFICATION FOR FY 2019-2020

DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019*	5 YEAR AVERAGE	BUDGET 2019-2020
Trustee's Collections - Bankruptcy					0		32,000
Pick-up Taxes	139			636	929	1,704	0
Interest and Penalty	7,331	7,679	8,821	6,999	5,427	36,257	1,000
Trustee's Collections - Prior Year	41,394	42,833	35,397	33,019	22,559	175,202	25,000
Circuit/Clerk & Master Collections - Prior Years	22,327	47,160	33,584	31,652	35,489	170,212	5,000
Mineral Severance Tax	48,865	45,042	65,682	138,308	64,781	362,678	64,000
Current Property Tax	1,155,048	1,184,811	1,190,143	1,200,145	1,202,331	5,932,478	1,210,000
Total Local Revenue	1,275,104	1,327,525	1,333,627	1,410,759	1,331,516	6,678,531	1,337,000
Average = Total of 5 years total local revenue divided by 5 *estimate if audit figures are unavailable	Five-Year Average					1,335,706	

THE UNDERSIGNED OFFICIALS OF ROANE COUNTY, TN DO HEREBY CERTIFY THAT \$1,337,000 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2019-2020 LOCAL REVENUE SOURCES AS COMPARED TO \$1,335,706 THAT REPRESENTS THE AVERAGE OF THE MOST RECENT 5 YEARS OF LOCAL REVENUE SOURCES ALLOCATED AND RECEIVED FOR ROANE COUNTY HIGHWAY PURPOSES, PURSUANT TO TENNESSEE CODE ANNOTATED 67-3-901.

 10-24-19

 RON WOODY, COUNTY EXECUTIVE



 DENNIS FERGUSON, HWY CHIEF ADMIN OFF

Roane

Highway Certification Worksheet

Enter amounts for accounts in which you received revenue. Enter ZERO(0) for accounts in which you did not.

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019*	Total	2019-2020
I. Calculate Average							
40110 Current Property Tax	1,155,048	1,184,811	1,190,143	1,200,145	1,202,331	5,932,478	1,210,000
40115 Discount on Property Taxes							
40120 Trustee's Collections - Prior Year	41,394	42,833	35,397	33,019	22,559	175,202	25,000
40125 Trustee's Collections - Bankruptcy	22,327	47,160	33,584	31,652	35,489	170,212	32,000
40130 Circuit/Clerk & Master Collections - Prior Years	7,331	7,679	8,821	6,999	5,427	36,257	5,000
40140 Interest and Penalty							
40150 Pick-up Taxes	139			636	929	1,704	1,000
40161 Payments in Lieu of Taxes - T.V.A.							
40162 Payments in Lieu of Taxes - Local Utilities							
40163 Payments in Lieu of Taxes - Other							
40210 Local Option Sales Tax							
40220 Hotel/Motel Tax							
40240 Wheel Tax							
40250 Litigation Tax - General							
40260 Litigation Tax - Special Purpose							
40270 Business Tax							
40280 Mineral Severance Tax	48,865	45,042	65,682	138,308	64,781	362,678	60,000
40285 Adequate Facilities/Development Tax							
40290 Other County Local Option Taxes							
40320 Bank Excise Tax							
40330 Wholesale Beer Tax							
40331 Beer Privilege Tax							
40340 Coal Severance Tax							
40350 Interstate Telecommunications Tax							
44110 Investment Income							
44120 Lease/Rentals							
44990 Other Local Revenues							
Total Local Revenue	1,275,104	1,327,525	1,333,627	1,410,759	1,331,516	6,678,531	1,333,000
						Five-Year Average	
						1,335,706	

Will have to Amend to \$64,000

Top Ten Taxpayers by Year 2010-2019

		FY19	Prior Year
<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
1 UT Battelle	National Security	1,023,120	1
2 Norfolk Southern	Main Line Railroad	293,888	2
3 Horsehead	Zinc Recycling	236,437	3
4 GTS Duratek	Disposal of Hazardous Waste	134,538	4
5 BellSouth	Telecommunication	105,755	5
6 At & T Mobility	Utilities	86,331	n/a
7 East TN Natural Gas	Utilities	83,422	8
8 Wal-Mart Energy	Retail	82,720	7
9 93 Palladium Way Prop	Research & Development	82,541	9
10 Crete Carrier	Trucking	<u>75,566</u>	10
TOTAL		<u>2,204,318</u>	

		FY18	Prior Year
<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
1 UT Battelle	National Security	1,023,120	1
2 Norfolk Southern	Main Line Railroad	294,996	2
3 Horsehead	Zinc Recycling	220,135	3
4 GTS Duratek	Disposal of Hazardous Waste	135,525	5
5 BellSouth	Telecommunication	120,475	4
6 Volunteer Energy Coop	Utilities	83,416	9
7 Wal-Mart Energy	Retail	82,750	7
8 East TN Natural Gas	Utilities	82,574	n/a
9 93 Palladium Way Prop	Research & Development	82,541	8
10 Crete Carrier	Trucking	<u>74,541</u>	10
TOTAL		<u>2,200,073</u>	

		FY17	Prior Year
<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
1 UT Battelle	National Security	1,023,120	1
2 Norfolk Southern	Railroad	328,686	2
3 Horsehead	Recycling	235,298	3
4 Bell South	Telecommunications	220,451	5
5 Duratek	Hazardous Waste Disposal	219,757	4
6 TOHO	Carbon Fibers	102,527	6
7 Walmart	Retail	100,423	7
8 93 Palladium Way Prop.	Research & Development	82,541	n/a
9 Volunteer Energy	Utilities	82,921	9
10 Crete Carrier	Trucking	<u>74,844</u>	8
TOTAL		<u>2,470,568</u>	

Top Ten Taxpayers by Year 2010-2019

<u>Taxpayer</u>	<u>Business Type</u>	FY16 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,023,120	1
2 Norfolk Southern	Railroad	298,495	2
3 Horsehead	Zinc Recycling	219,212	3
4 Duratek	Disposal of hazardous waste	184,609	4
5 Bell South	Telecommunications	185,721	5
6 TOHO	Carbon Fibers	146,867	6
7 Walmart	Retail	89,829	7
8 Crete Carrier	Trucking	82,541	8
9 Volunteer Energy	Utilities	82,283	9
10 RRP LLC		73,753	10
TOTAL		<u>2,386,430</u>	

<u>Taxpayer</u>	<u>Business Type</u>	FY15 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	890,760	1
2 Norfolk Southern	Railroad	239,824	2
3 Horsehead	Zinc Recycling	188,988	3
4 Duratek	Disposal of hazardous waste	141,586	6
5 Bell South	Telecommunications	147,053	4
6 TOHO	Carbon Fibers	121,649	10
7 Walmart	Retail	84,103	5
8 Crete Carrier	Trucking	83,637	8
9 Volunteer Energy	Utilities	68,247	7
10 RRP LLC		59,706	9
TOTAL		<u>2,025,553</u>	

<u>Taxpayer</u>	<u>Business Type</u>	FY14 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Norfolk Southern	Railroad	235,700	2
3 Horsehead	Zinc Recycling	212,832	3
4 Bell South	Telecommunications	136,259	4
5 Walmart	Retail	84,103	7
6 Duratek	Disposal of hazardous waste	83,916	5
7 Volunteer Energy	Utilities	68,136	8
8 Crete Carrier	Trucking	53,574	9
9 RRP LLC		52,064	10
10 TOHO	Carbon Fibers	51,570	6
TOTAL		<u>1,845,946</u>	

Top Ten Taxpayers by Year 2010-2019

<u>Taxpayer</u>	<u>Business Type</u>	FY13 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Norfolk Southern	Railroad	235,700	3
3 Horsehead	Zinc Recycling	212,832	2
4 Bell South	Telecommunications	155,400	4
5 GTS Duratek	Disposal of hazardous Waste	147,845	7
6 TOHO Carbon	Carbon Fibers	145,577	8
7 Wal-Mart Stores	Retail	84,103	6
8 Volunteer Energy	Utilities	68,136	9
9 Crete Carrier	Trucking	53,574	10
10 RRP LLC		52,064	
TOTAL		<u>2,023,023</u>	

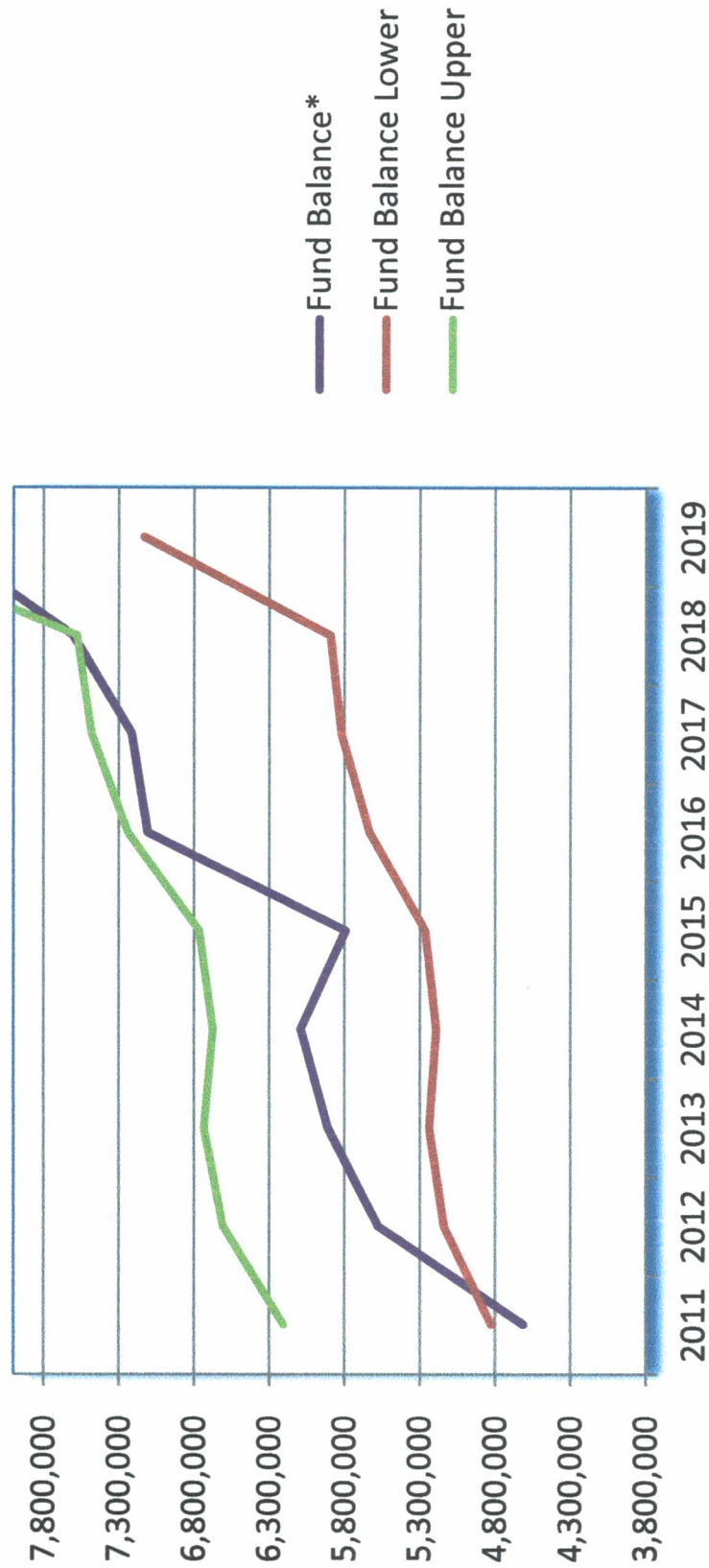
<u>Taxpayer</u>	<u>Business Type</u>	FY12 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Horsehead	Zinc Recycling	255,252	2
3 Norfolk Southern	Railroad	230,871	3
4 Bell South	Telecommunications	154,165	4
5 Arcelormittal Laplace	Steel	108,579	7
6 Wal-Mart Stores	Retail	97,821	8
7 GTS Duratek	Disposal of hazardous Waste	96,570	5
8 TOHO Carbon	Carbon Fibers	71,680	6
9 Volunteer Energy	Utilities	67,209	10
10 Crete Carrier	Trucking	55,450	n/a
TOTAL		<u>2,005,389</u>	

<u>Taxpayer</u>	<u>Business Type</u>	FY11 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Horsehead	Zinc Recycling	266,061	2
3 Norfolk Southern	Railroad	254,438	3
4 Bell South	Telecommunications	154,165	4
5 GTS Duratek	Disposal of hazardous Waste	119,456	7
6 TOHO Carbon	Carbon Fibers	114,623	6
7 Arcelormittal Laplace	Steel	112,584	5
8 Wal-Mart Stores	Retail	84,103	8
9 Kimball Chase	Scientific Glass Products	77,525	9
10 Volunteer Energy	Utilities	67,078	10
TOTAL		<u>2,117,825</u>	

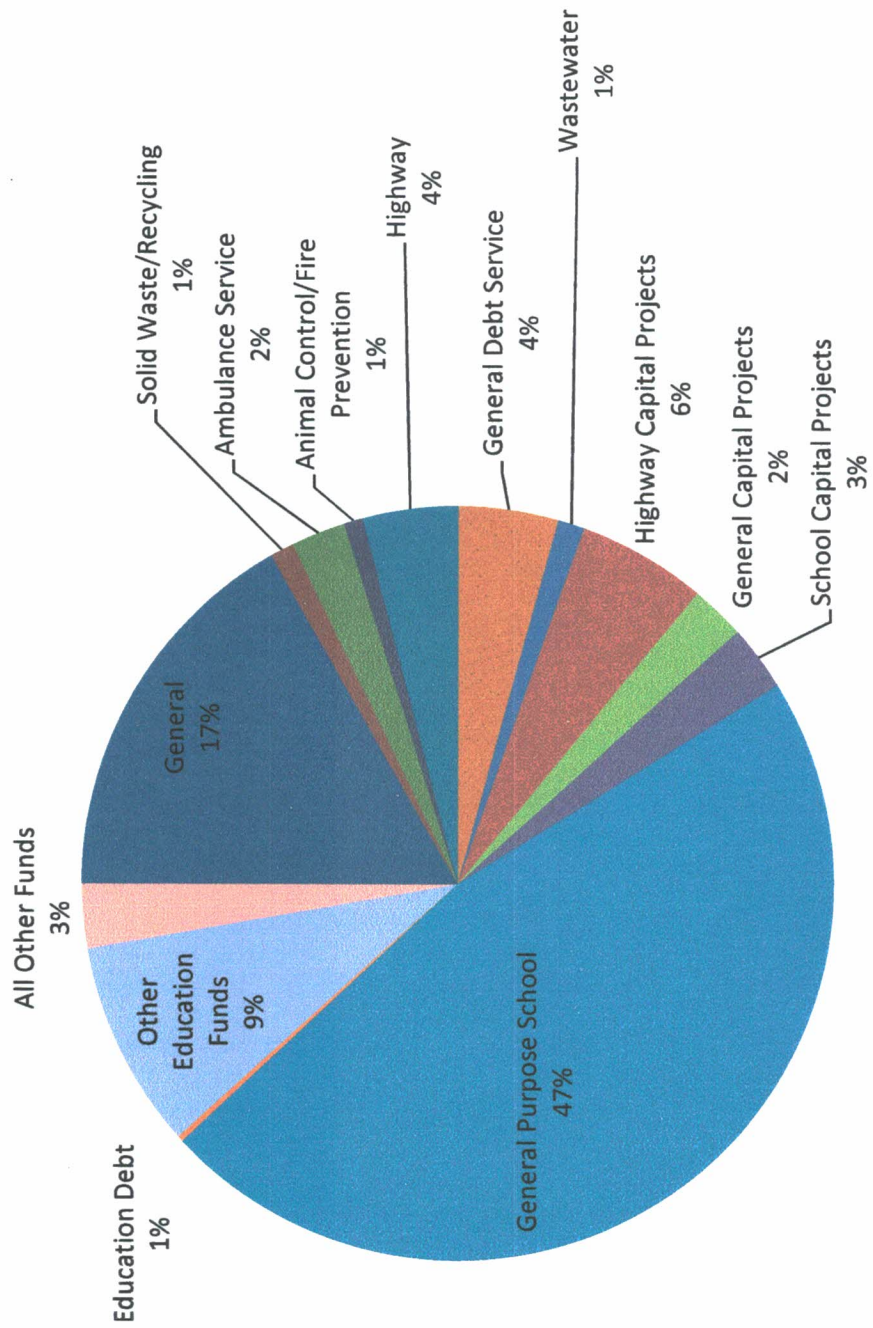
Top Ten Taxpayers by Year 2010-2019

<u>Taxpayer</u>	<u>Business Type</u>	FY10 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	839,202	1
2 Horsehead	Zinc Recycling	262,813	3
3 Norfolk Southern	Railroad	238,403	2
4 Bell South	Telecommunications	169,225	4
5 Arcelormittal Laplace	Steel	146,545	6
6 TOHO Carbon	Carbon Fibers	130,385	5
7 Duratek	Disposal of Hazardous Waste	110,170	7
8 Wal-Mart Stores	Retail	83,077	8
9 Kimball Chase	Scientific Glass Products	78,181	9
10 Volunteer Energy	Utilities	66,627	n/a
TOTAL		<u>2,124,628</u>	

General Fund Balance and Recommended Range 2011-2019



Fiscal 2019-2020 Budget-Expenditures
All Funds except internal service funds- \$121,866,928



County Government of:

ROANE COUNTY

Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2020

Note: Enter information in the unshaded cells.

Fund	Type of Debt	Loan Name / Description	Authorized & Unissued	Total Principal Outstanding at 06/30/19	FY 2020 Budgeted Annual Debt Service		Detailed Page Number		
					Principal	Interest		Total	
General Debt Service 151									
<u>Bonds</u>									
	151-82110-601-2017A/		\$	9,770,000	\$	207,000	\$	407,000	141-142
	82210-603-217A	GORB, Series 2017A		200,000	\$		\$		
	151-82110-612-TRI(2017B)/		\$	1,470,000	\$	23,865	\$	233,865	141-142
	82210-613-TRI2017B	GORB, Series 2017B		210,000	\$		\$		
	151-82110-601-2018/		\$	8,805,000	\$	353,250	\$	2,268,250	141-142
	82210-603-2018	GORB, Series 2018		1,915,000	\$		\$		
<u>Other Loan Payables</u>									
	151-82210-613-TRI B-20-A	LGPIB, Series B-20-A		750,000	\$	35,438	\$	35,438	142
	151-82130-612	EESI Loans, Series 2012		558,217	\$	59,724	\$	59,724	141
	151-82130-612	EESI Loans, Series 2013		385,910	\$	38,592	\$	38,592	141
	82120-612-2019/D82220-613-2019D	Variable Rate Local Government Loan Program Bond, Series 2019	up to \$10,000,000	2,060,000	\$	293,944	\$	1,793,944	141
	82130-603-2019S/82230-603-2019S	General Obligation Bonds, Series 2019	\$	7,100,000	\$	232,684	\$	232,684	142
					Total Debt Service Fund Debt		\$ 28,839,127 \$ 27,723,949 \$ 3,923,316 \$ 1,146,181 \$ 5,069,497		
Rural Debt Service 152									
<u>Bonds</u>									
	152-82130-601-2017C/		\$	6,450,000	\$	82,715	\$	1,734,715	146
	82130-603-2017C	RSRB, Series 2017C		1,652,000	\$		\$		
					Total Education Debt Service Fund Debt		\$ 6,450,000 \$ 4,953,000 \$ 1,652,000 \$ 82,715 \$ 1,734,715		
Education Debt Service 156									
<u>Bonds</u>									
	156-82130-601-2008C/		\$	1,600,000	\$	7,000	\$	147,000	150
	82230-603-2008C	RSRB, Series 2008C		140,000	\$		\$		
	156-82130-301-2009B/			1,325,000		5,075		150,075	150
	82230-603-2009B	RSB, Series 2009B		145,000					
					Total Education Debt Service Fund Debt		\$ 2,925,000 \$ 285,000 \$ 12,075 \$ 297,075		
Water and Sewer Bonds									
			\$	620,000	\$	28,025	\$	28,025	172-miscode
Wastewater Revenue and Tax Bonds, Series 2000				4,387,595		64,320		260,388	172-over bu
State Revolving Loan Fund				3,723,507		196,068			
					Total Water and Sewer Fund Debt		\$ 5,007,595 \$ 4,189,817 \$ 196,068 \$ 92,345 \$ 288,413		
					Total Outstanding Debt for the County or Metropolitan Government		\$ 43,221,722 \$ 37,151,766 \$ 6,056,384 \$ 1,333,316 \$ 7,389,700		

Roane County, Tennessee
Tax Rates and Assessments

AUDIT/TAX YEAR Fund	Last Ten Years									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General	\$ 0.620	\$ 0.635	\$ 0.635	\$ 0.635	\$ 0.6950	\$ 0.695	\$ 0.705	\$ 0.705	\$ 0.705	\$ 0.705
Urban Services	0.020	0.020	0.000	0.000	0.0000	0.000	0.000	0.000	0.000	0.000
Solid Waste/Sanitation	0.030	0.030	0.030	0.030	0.0000	0.000	0.000	0.000	0.000	0.000
Ambulance	0.010	0.010	0.010	0.010	0.0200	0.020	0.010	0.010	0.010	0.010
Fire and Animal Control	0.000	0.000	0.020	0.020	0.0600	0.060	0.060	0.060	0.060	0.070
Industrial/Economic Develop.	0.015	0.000	0.000	0.000	0.0000	0.000	0.000	0.000	0.000	0.000
Other Special Revenue	0.020	0.020	0.020	0.020	0.0300	0.030	0.030	0.030	0.030	0.030
Highway/Public Works	0.095	0.095	0.095	0.095	0.1000	0.100	0.100	0.100	0.100	0.100
General Purpose School	1.000	1.000	1.000	1.000	1.2450	1.225	1.225	1.225	1.225	1.175
School Transportation	0.000	0.000	0.000	0.000	0.0000	0.000	0.000	0.000	0.000	0.000
General Debt Service	0.140	0.100	0.140	0.140	0.1450	0.145	0.145	0.145	0.145	0.245
Sanitation Projects	0.000	0.000	0.000	0.000	0.0000	0.000	0.000	0.000	0.000	0.000
General Capital Projects	0.030	0.070	0.030	0.030	0.0500	0.050	0.050	0.050	0.050	0.050
Oak Ridge Schools	0.040	0.040	0.040	0.040	0.0650	0.085	0.085	0.085	0.085	0.135
Total Inside Tax Rates	\$ 2.020	\$ 2.020	\$ 2.020	\$ 2.020	\$ 2.410	\$ 2.410	\$ 2.410	\$ 2.410	\$ 2.410	\$ 2.520
Rural Debt Service	0.140	0.140	0.140	0.140	0.145	0.145	0.145	0.145	0.145	0.160
Education Debt Service	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.005
Total Tax Rates	\$ 2.180	\$ 2.180	\$ 2.180	\$ 2.180	\$ 2.575	\$ 2.575	\$ 2.575	\$ 2.575	\$ 2.575	\$ 2.685
Assessed Valuation										
Real and Personal	\$ 1,257,251,419	\$ 1,260,289,877	\$ 1,247,235,922	\$ 1,259,949,343	\$ 1,210,689,909	\$ 1,198,500,273	\$ 1,211,989,465	\$ 1,214,091,644	\$ 1,221,805,126	\$ 1,264,660,301
Public Utilities	33,640,650	35,651,824	35,651,824	38,079,353	42,136,432	42,405,930	43,946,280	41,096,721	41,096,721	40,711,258
Total Assessed Valuation	\$ 1,290,892,069	\$ 1,295,941,701	\$ 1,282,887,746	\$ 1,298,028,696	\$ 1,252,826,341	\$ 1,240,906,203	\$ 1,255,935,745	\$ 1,255,188,365	\$ 1,262,901,847	\$ 1,305,371,559
Percent Changes of R&P	0.61%	0.24%	-1.04%	1.02%	-3.91%	-1.01%	1.13%	0.17%	0.64%	3.51%
Percent Changes of Utilities	31.67%	5.98%	0.00%	6.81%	10.65%	0.64%	3.63%	-6.48%	0.00%	-0.94%