

# *Budget*

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*Fiscal Year*  
**2021 - 2022**



*Roane County, Tennessee*



# ROANE COUNTY BUDGET

## 2020-2021 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 4<sup>th</sup>.

## **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 for home tours 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 attend the October Sky Festival each fall or 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 College of Applied Technology 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:

- SOLD - 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 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 an 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 third Saturday night. Drive your car or boat to the marina of your choice for live music on the weekend or karaoke at one of the local restaurants during the week.

Our festivals are also filled with music – like Rockwood's Thunder Road Festival in April, and Kingston's Smokin' the Water, a multi-day waterfront celebration that begins with the antique car show and ends with the largest 4<sup>th</sup> 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 October, with Celtic music, comedy shows, jousting and more. The downtowns come alive during the summer with monthly Cruise-ins with classic cars and motorcycles in Rockwood and shopping with local merchants during Friday Nights on Roane in Harriman.

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.

If you are looking for a relaxing getaway or that special location for a beautiful event, the Whitestone Inn is the perfect place. This picturesque inn features opportunities for both recreation and relaxing, including tennis courts, a pool and on campus spa. Whitestone is also an elegant, romantic wedding venue. Say "I do" in a charming chapel or under a quaint gazebo for a picture-perfect wedding ceremony. If you're not tying the knot but want an exquisite venue, Whitestone is still the perfect place to go! Whether you're holding a banquet or a conference, Whitestone welcomes you to their tranquil inn.

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.

Roane County is also one of five communities designated as Pilot Communities for the Tennessee RiverLine and was recently named a Tennessee RiverTown community – one of only fifteen. 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:**

Roane County has 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.

*\*Information submitted by Kaley Hill, Marketing & Communications Manager, The Roane Alliance, July 12, 2021*

# *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 Greg Ferguson  
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 (Chairperson)  
District 1 Michael "Brillo" Miller  
District 2 Diane Tate  
District 2 Danny Wright  
District 3&4 Sam Cox

District 3&4 Michael Taylor  
District 5&6 Nancy Hamilton  
District 5&6 Kristy Oran  
District 5&6 Victor "Vic" King  
District 7 Nadine Jackson

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)

**Greg Ferguson**

119 Duncan Hollow Rd  
Harriman, TN 37748  
865-740-7705

**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 BOARD OF EDUCATION MEMBERS

<b>NAME</b>	<b>ADDRESS</b>	<b>TELEPHONE</b>
Larry Brackett	227 Scott Circle Rockwood, TN 37854	865-354-3536 (H) 865-354-0514 (W) 865-850-3478 (Cell)
Danny Wright Chairman	1172 Swan Pond Circle Rd. Harriman, TN 37748	865-590-9272 (H) 865-310-9701 (Cell)
Sam Cox	2478 Old Harriman Highway Oliver Springs, TN 37840	865-435-0765 (H) 865-717-2584 (W) 865-805-5398 (Cell)
Nancy Hamilton	2623 Lawnville Road Kingston, TN 37763	615-406-1325 (Cell)
Nadine Jackson Vice-Chairman	605 Mans Hollow Road Kingston, TN 37763-6719	865-414-3313 (Cell)
Victor (Vic) D. King	612 Lawnville Road Kingston, TN 37763	865-399-0391 (Cell)
Kristy Oran	2426 Lawnville Road Kingston, TN 37763	865-466-4104 (Cell)
Mike "Brillo" Miller	P.O. Box 522 Rockwood, TN 37854	865-354-2015 (H) 865-354-0514 (W)
Diane Tate	315 Fiske Road Harriman, TN 37748	865-617-0000 (Cell)
Mike Taylor	281 Mays Valley Road Harriman, TN 37748	865-882-0786 (H) 865-603-1145 (Cell)

**ROANE COUNTY SCHOOLS**  
**PRINCIPALS/ASSISTANT PRINCIPALS**  
**2021 - 2022**

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

\*Assistant Principal

\*\* Cafeteria

\*\*\* Fax Number

Revised 8/2/2021

# *Summary of Current Operations*

2022 Estimated Ending Fund Balance

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1 Operation of Fund/Fund Balance																		
2 DATE: June 21, 2022			Estimated	Estimated														
3			Restricted	Fund	Total								Est. Ending	End Fund Bal	Est. Fund	Official	Effect on	
4 FUND		FUND	Committed	Balance	Fund	Proposed	Transfer	Total Rev	Available	Proposed	Transfer	Total Exp	Rest./	with Rest/Com/As	Balance	Property	Fund Bal w/	Fund Bal.
5 NUMBER		TITLE	Assigned	07/01/21	Balance	Revenue	In	& Trans In	Funds	Expenditures	Out	& Trans Out	Comm./ Assign	6/30/2022	Unassigned	Tax	rest/comm/as	Policy Level
6 GENERAL FUND																		
7	101	GENERAL	2,956,191	6,786,164	9,742,355	19,152,551	-	19,152,551	28,894,906	21,158,865	104,000	21,262,865	2,956,191	7,632,041	4,675,850	0.74	(2,110,314)	46%
9 SPECIAL REVENUE FUNDS																		
10	116	SOLID WASTE	824,584	-	824,584	1,210,000	-	1,210,000	2,034,584	1,183,097	200,000	1,383,097	651,487	651,487	-	-	(173,097)	59.6%
11	118	AMBULANCE SERVICE	641,451	-	641,451	2,652,620	-	2,652,620	3,294,071	3,066,540	-	3,066,540	227,531	227,531	-	0.01	(413,920)	20.9%
12	121	FIRE & ANIMAL CONTROL	703,875	-	703,875	915,846	-	915,846	1,619,721	1,063,782	-	1,063,782	555,939	555,939	-	0.06	(147,936)	66.2%
13	122	SHERIFF DRUG CONTROL	126,240	-	126,240	39,000	-	39,000	165,240	79,800	-	79,800	85,440	85,440	-	-	(40,800)	158.2%
14	128	RECYCLING	556,974	-	556,974	1,076,877	-	1,076,877	1,633,851	1,125,725	100,000	1,225,725	408,126	408,126	-	0.03	(148,848)	45.4%
15	131	HIGHWAY/PUBLIC WORKS	2,493,863	-	2,493,863	4,102,361	-	4,102,361	6,596,224	5,037,580	370,993	5,408,573	1,187,651	1,187,651	-	0.10	(1,306,212)	46.1%
17 EDUCATION FUNDS																		
18	141	GENERAL PURPOSE SCHOOL	1,392,000	9,540,000	10,932,000	57,340,702	268,482	57,609,184	68,541,184	59,314,480	-	59,314,480	1,368,200	9,226,704	7,858,504	1.05	(1,705,296)	18.4%
19	142	SCHOOL FEDERAL PROJECTS	1,500,000	-	1,500,000	9,205,998	-	9,205,998	10,705,998	8,937,516	268,482	9,205,998	1,500,000	1,500,000	-	-	-	16.3%
20	143	SCHOOL CENTRAL CAFETERIA	1,100,000	-	1,100,000	4,038,578	-	4,038,578	5,138,578	4,078,578	-	4,078,578	1,060,000	1,060,000	-	-	(40,000)	27.0%
21	144	SCHOOL TRANSPORTATION	715,000	-	715,000	2,102,500	-	2,102,500	2,817,500	2,352,500	-	2,352,500	465,000	465,000	-	-	(250,000)	30.4%
22	146	EXTENDED SCHOOL PROGRAM	125,000	-	125,000	260,000	-	260,000	385,000	260,000	-	260,000	125,000	125,000	-	-	-	48.1%
24 DEBT SERVICE FUNDS																		
25	151	GENERAL DEBT SERVICE	4,686,703	-	4,686,703	3,233,406	170,993	3,404,399	8,091,102	3,414,303	-	3,414,303	4,676,800	4,676,800	-	0.13	(9,904)	137.3%
26	152	RURAL DEBT SERVICE	378,130	-	378,130	1,469,912	-	1,469,912	1,848,042	1,646,120	-	1,646,120	201,923	201,923	-	0.13	(176,208)	23.0%
28 OPERATIONAL FUNDS TOTAL			<b>18,200,011</b>	<b>16,326,164</b>	<b>34,526,175</b>	<b>106,800,351</b>	<b>439,475</b>	<b>107,239,826</b>	<b>141,766,001</b>	<b>112,718,886</b>	<b>1,043,475</b>	<b>113,762,361</b>	<b>15,469,288</b>	<b>28,003,640</b>	<b>12,534,352</b>	<b>2.25</b>	<b>(6,522,535)</b>	
30 CAPITAL PROJECTS FUNDS																		
31	171	GENERAL CAPITAL PROJECTS	8,588,545	-	8,588,545	6,764,595	504,000	7,268,595	15,857,140	14,132,819	-	14,132,819	1,724,321	1,724,321	-	0.06	(6,864,224)	60.8%
32	176	HIGHWAY CAPITAL PROJECTS	479,130	-	479,130	-	200,000	200,000	679,130	281,470	-	281,470	397,660	397,660	-	-	(81,470)	170.2%
33	177	EDUCATIONAL CAP. PROJECTS	8,548,036	-	8,548,036	2,093,810	-	2,093,810	10,641,846	10,409,363	-	10,409,363	232,483	232,483	-	0.16	(8,315,553)	82.1%
35 PROPRIETARY FUNDS																		
36	204	WASTEWATER TREATMENT**	4,037,357	-	4,037,357	1,415,500	-	1,415,500	5,452,857	1,243,764	-	1,243,764	4,209,093	4,209,093	-	-	171,736	324.6%
37	264	EMP. HEALTH INSURANCE	610,791	-	610,791	664,740	-	664,740	1,275,531	542,067	-	542,067	733,464	733,464	-	-	122,673	112.7%
38	266	WORKERS COMPENSATION	1,205,689	-	1,205,689	659,333	-	659,333	1,865,022	846,100	-	846,100	1,018,922	1,018,922	-	-	(186,767)	142.5%
40 TRUST AND AGENCY FUNDS																		
41	357	JUD. DIST. DRUG	206,700	-	206,700	229,466	-	229,466	436,166	231,000	-	231,000	205,166	205,166	-	-	(1,534)	89.5%
42	359	ECONOMIC & COMM. DEV.	1,025,208	-	1,025,208	29,871	-	29,871	1,055,079	160,000	-	160,000	895,079	895,079	-	-	(130,129)	640.8%
43	364	DISTRICT ATTORNEY GENERAL	9,069	-	9,069	15,700	-	15,700	24,769	15,700	-	15,700	9,069	9,069	-	-	-	57.8%
44 TOTAL FUNDS			<b>42,910,536</b>	<b>16,326,164</b>	<b>59,236,700</b>	<b>118,673,366</b>	<b>1,143,475</b>	<b>119,816,841</b>	<b>179,053,541</b>	<b>140,581,169</b>	<b>1,043,475</b>	<b>141,624,644</b>	<b>24,894,545</b>	<b>37,428,897</b>	<b>12,534,352</b>	<b>2.47</b>	<b>(21,807,803)</b>	
45 ** ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT																		

Roane County Government  
Real & Personal Property

	7-Jun-21	All Others	152	121	(2021 Tax Levy) 2022 BUDGET	(2020 Tax Levy) 2021 BUDGET	Diff	Percent Change
REAL		Countywide	Rural	Rural				
		<u>Tax</u>	<u>School</u>	<u>Rural</u>				
Oak Ridge		165,555,835			165,555,835	160,110,275	5,445,560	3.401%
Harriman		117,102,750			117,102,750	118,983,015	(1,880,265)	-1.580%
Kingston		157,926,755	157,926,755		157,926,755	156,194,880	1,731,875	1.109%
Rockwood		79,314,840	79,314,840		79,314,840	80,211,470	(896,630)	-1.118%
Oliver Springs		10,547,695	10,547,695		10,547,695	10,542,355	5,340	0.051%
Rural		<u>793,022,475</u>	<u>793,022,475</u>	<u>793,022,475</u>	<u>793,022,475</u>	<u>784,458,540</u>	<u>8,563,935</u>	<u>1.092%</u>
Total Real		<u>1,323,470,350</u>	<u>1,040,811,765</u>	<u>793,022,475</u>	<u>1,323,470,350</u>	<u>1,310,500,535</u>	<u>12,969,815</u>	<u>0.990%</u>

PERSONAL								
Oak Ridge		13,903,076			* 13,903,076	30,080,435	(16,177,359)	-53.780%
Harriman		6,205,806			6,205,806	5,787,550	418,256	7.227%
Kingston		5,153,072	5,153,072		5,153,072	4,701,280	451,792	9.610%
Rockwood		15,458,880	15,458,880		15,458,880	15,820,208	(361,328)	-2.284%
Oliver Springs		958,246	958,246		958,246	759,025	199,221	26.247%
Rural		<u>26,252,149</u>	<u>26,252,149</u>	<u>26,252,149</u>	<u>26,252,149</u>	<u>26,830,809</u>	<u>(578,660)</u>	<u>-2.157%</u>
Total Personal		<u>67,931,229</u>	<u>47,822,347</u>	<u>26,252,149</u>	<u>67,931,229</u>	<u>83,979,307</u>	<u>(16,048,078)</u>	<u>-19.110%</u>
		1,391,401,579						

\* LARGE COMPUTER SYSTEM

		2020 Utilities			(2021 Tax Levy) 2022 BUDGET	(2020 Tax Levy) 2021 BUDGET		
PUBLIC UTILITY								
Oak Ridge		2,638,196			2,638,196	2,699,773	(61,577)	-2.281%
Harriman		4,899,842			4,899,842	4,909,127	(9,285)	-0.189%
Kingston		2,666,793	2,666,793		2,666,793	2,551,360	115,433	4.524%
Rockwood		4,805,952	4,805,952		4,805,952	4,922,624	(116,672)	-2.370%
Oliver Springs		882,734	882,734		882,734	851,926	30,808	3.616%
Rural		<u>26,430,708</u>	<u>26,430,708</u>	<u>26,430,708</u>	<u>26,430,708</u>	<u>26,408,062</u>	<u>22,646</u>	<u>0.086%</u>
Subtotal		<u>42,324,225</u>	<u>34,786,187</u>	<u>26,430,708</u>	<u>42,324,225</u>	<u>42,342,873</u>	<u>(18,648)</u>	<u>-0.044%</u>
Total		<u>1,433,725,804</u>	<u>1,123,420,299</u>	<u>845,705,332</u>	<u>1,433,725,804</u>	<u>1,436,822,715</u>	<u>(3,096,911)</u>	<u>-0.216%</u>
Divided by								
	100	14,337,258	11,234,203	8,457,053				
Muliplied by								
	95%	13,620,395	10,672,493	8,034,201				
Muliplied by								
	0.01	<u>136,204</u>	<u>106,725</u>	<u>80,342</u>				

Numbers Used	<u>136,200</u>	<u>106,725</u>	<u>80,342</u>
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See Note		0.9262 School ADA	126,148
		0.0738 Oak Ridge ADA	<u>10,052</u>
			136,200

Estimate	2020	2019	2018	2017	2016	2015	2014	2013
Value of Penny:								
County Wide	136,400	120,000	120,000	119,000	118,000	118,000	120,000	120,000
Education Debt	105,690	105,400	105,400	104,500	104,000	103,000	104,000	104,000
Rural School Debt	-	94,000	94,000	94,000	93,000	92,000	94,000	94,000
Rural	79,400	71,000	71,000	71,000	69,000	68,000	70,000	70,000
RCSL/ADA	126,334	112,296	112,296	111,289	112,000	112,000	113,000	113,000
OR/ADA	10,066	7,704	7,704	7,711	6,000	6,000	7,000	7,000

Roane County, Tennessee  
7-Jun-21

1,433,725,804	<u>Countywide</u>
0	<u>Harriman Incl.</u>
1,123,420,299	<u>Rural School</u>
845,705,332	<u>Rural</u>

ADA Percentages	
Roane County	0.9262
Oak Ridge City	0.0738
	<u>1.00</u>

95%

Fund Number	Fund Title	*Rural Tax Rate	**Inside 1 Tax Rate	****Inside 3 Tax Rate	Amount of Tax Levy	Variance Factor	Collection of Taxes
101	County General	0.7400	0.74	0.74	10,609,571	530,479	10,079,092
118	Ambulance Service	0.0100	0.01	0.01	143,373	7,169	136,204
121	Fire & Animal Control	0.0600			507,423	25,371	482,052
128	Recycling Center	0.0300	0.03	0.03	430,118	21,506	408,612
131	Highway/Public Works	0.1000	0.10	0.10	1,433,726	71,686	1,362,040
141	G.P.S.(ADA .92616)	0.9700	0.97	0.97	13,907,140	695,357	13,211,783
151	General Debt Service	0.1300	0.13	0.13	1,863,844	93,192	1,770,651
152	Rural Debt Service	0.1300	0.13		1,460,446	73,022	1,387,424
171	General Capital Projects	0.0600	0.06	0.06	860,235	43,012	817,224
177	School Capital Projects (ADA .92616)	0.1500	0.15	0.15	2,150,589	107,529	2,043,059
356	Oak Ridge - Schools (ADA .0738)	0.0900	0.09	0.09	1,290,353	64,518	1,225,836
	Total	<u>2.4700</u>	<u>2.4100</u>	<u>2.2800</u>	<u>34,656,818</u>	<u>1,732,841</u>	<u>32,923,977</u>

	Collection
County General Fund 101	10,079,092
Special Revenue Funds 118-128	1,026,868
Highway Fund 131	1,362,040
School Fund 141	13,211,783
Debt Funds 151-152	3,158,075
Capital Funds 171-177	2,860,283
Oak Ridge Schools	1,225,836
	<u>32,923,977</u>

Roane County, Tennessee  
 Calculation of the taxes levied on each city  
 7-Jun-21

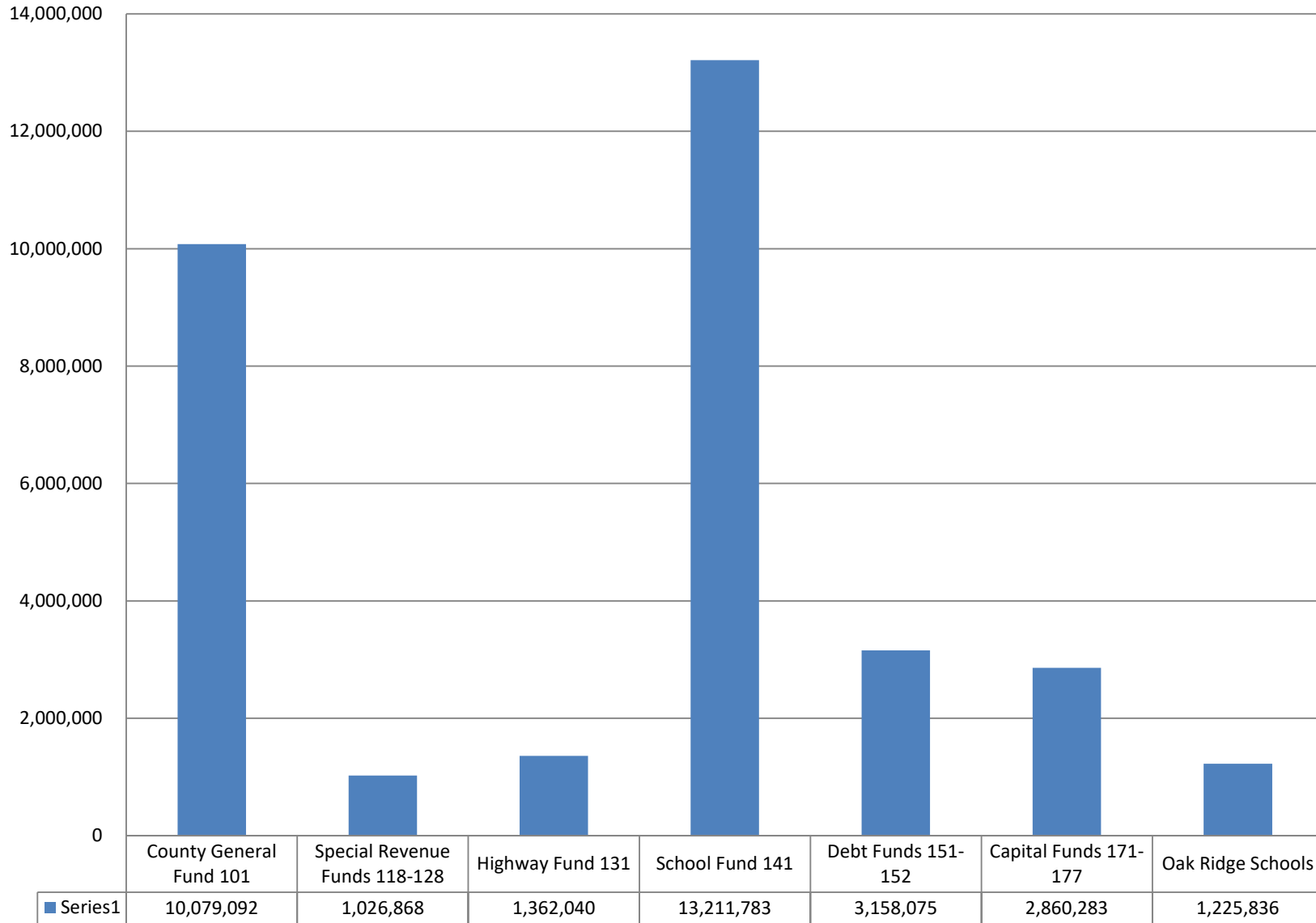
**2020/2021**

	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	124,770,565	190,190,710	160,896,160	96,031,678	11,301,380	811,289,349	1,394,479,842
PSC	<u>4,909,127</u>	<u>2,699,773</u>	<u>2,551,360</u>	<u>4,922,624</u>	<u>851,926</u>	<u>26,408,062</u>	<u>42,342,873</u>
Total Assessed	129,679,692	192,890,483	163,447,520	100,954,302	12,153,306	837,697,411	1,436,822,715
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,296,797	1,928,905	1,634,475	1,009,543	121,533	8,376,974	14,368,227
	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x
Value of Penny	12,968	19,289	16,345	10,095	1,215	83,770	143,682
Est. Tax Rate	x <u>245.5</u> x	x <u>245.0</u> x	x <u>261.5</u> x	x <u>245.5</u> x	x <u>245.5</u> x	x <u>268.5</u> x	x <u>N/A</u> x
Tax Levy	<u>3,183,636</u>	<u>4,725,817</u>	<u>4,274,153</u>	<u>2,478,428</u>	<u>298,364</u>	<u>22,492,175</u>	<u>37,452,573</u>

**2021/2022**

	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	123,308,556	179,458,911	163,079,827	94,773,720	11,505,941	819,274,624	1,391,401,579
PSC	<u>4,899,842</u>	<u>2,638,196</u>	<u>2,666,793</u>	<u>4,805,952</u>	<u>882,734</u>	<u>26,430,708</u>	<u>42,324,225</u>
Total Assessed	128,208,398	182,097,107	165,746,620	99,579,672	12,388,675	845,705,332	1,433,725,804
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,282,084	1,820,971	1,657,466	995,797	123,887	8,457,053	14,337,258
	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x
Value of Penny	12,821	18,210	16,575	9,958	1,239	84,571	143,373
Est. Tax Rate	x <u>241.00</u> x	x <u>226.00</u> x	x <u>241.00</u> x	x <u>241.00</u> x	x <u>241.00</u> x	x <u>247.09</u> x	x <u>N/A</u> x
Tax Levy	<u>3,089,822</u>	<u>4,115,395</u>	<u>3,994,494</u>	<u>2,399,870</u>	<u>298,567</u>	<u>20,896,533</u>	<u>34,794,681</u>
20-21 Tax Levy	3,089,822	4,115,395	3,994,494	2,399,870	298,567	20,896,533	34,794,681
19-20 Tax Levy	- <u>3,183,636</u> -	- <u>4,725,817</u> -	- <u>4,274,153</u> -	- <u>2,478,428</u> -	- <u>298,364</u> -	- <u>22,492,175</u> -	- <u>37,452,573</u> -
Difference	<u>(93,814)</u>	<u>(610,422)</u>	<u>(279,659)</u>	<u>(78,558)</u>	<u>203</u>	<u>(1,595,642)</u>	<u>(2,657,892)</u>

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





*Resolutions  
&  
Approvals*

**RESOLUTION NO. 06-21-01B**  
**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, 2021

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 22<sup>nd</sup> day of June, 2021, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2021, shall be 2.47 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 2.41 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, and Rockwood, and 2.28 on each \$100.00 of taxable property within the limits of the city of Harriman & Oak Ridge, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

	Proposed	%	Rural	1 Inside	2 Inside
Fund	Expenditures	of Tax	Tax Rate	Tax Rate	Tax Rate
<b>Budgeted Value of the Penny</b>			<b>80,341</b>	<b>106,724</b>	<b>136,200</b>
County General	21,262,865	29.96%	0.74	0.74	0.74
Solid Waste/Sanitation	1,383,097				
Ambulance Service	3,066,540	0.40%	0.01	0.01	0.01
Fire and Animal Control	1,063,782	2.43%	0.06		
Recycling Center	1,225,725	1.21%	0.03	0.03	0.03
County Road	5,408,573	4.05%	0.10	0.10	0.10
General Purpose Schools	59,314,480	42.51%	1.05	1.05	1.05
School Federal Projects	9,205,998				
School Cafeterias	4,078,578				
School Transportation	2,352,500				
Extended School Program	260,000				
General Debt Service	3,414,303	5.26%	0.13	0.13	0.13
Rural Debt Service	1,646,120	5.26%	0.13	0.13	
Capital Projects Fund	14,132,819	2.43%	0.06	0.06	0.06
Education Capital Projects	10,409,363	6.48%	0.16	0.16	0.16
Wastewater Treatment	1,243,764				
Employee Insurance	542,067				
Workers Compensation	846,100				
Judicial Drug Enforcement	231,000				
Economic & Comm. Dev	160,000				
District Attorney General	15,700				
Other Funds (122,176)	361,270				
<b>Total</b>	<b>141,624,644</b>	<b>100%</b>	<b>2.47</b>	<b>2.41</b>	<b>2.28</b>
Prior Year (Based on Certified Tax Rate)			2.4709	2.4066	2.2600

- 1 - Within corporate city limits of Kingston, Oliver Springs, and Rockwood.
- 2 - Within corporate city limits of Harriman and 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 22nd day of June, 2021.

**UPON MOTION** of Commissioner **Meadows**, seconded by Commissioner **Hester**, the following Commissioners voted **Aye: Bell, Berry, Brashears, Cunningham, East, Ellis, Ferguson, Gann, Hester, Hooks, Meadows, Moore, and Wilson. (13)**

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

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

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

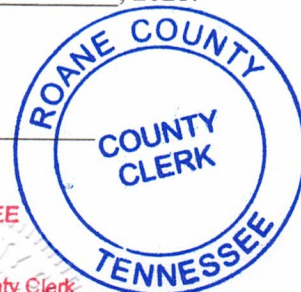
**APPROVED:** *Randy Ellis*  
County Chairman

The foregoing resolution was submitted to the County Executive for his consideration this 29 day of June, 2021.

**ATTESTED:** *Beth G. Johnson*  
County Clerk

I approve  /veto  the foregoing resolution this, the 29 day of June, 2021.

*Randy Ellis*  
County Executive



**Recommended by Budget Committee**

STATE OF TENNESSEE  
COUNTY OF ROANE  
Attest  
Beth G. Johnson, County Clerk  
Certified a true and correct copy  
June 29, 2021  
Month Day Year  
By A. Smith D.C.

**RESOLUTION NO. 06-21-02B**  
**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, 2021 and ending June 30, 2022.

**SECTION 1. BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled on this 22<sup>nd</sup> day of June, 2021 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, 2021 and ending June 30, 2022 according to the following schedule.

	<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
<b>101-COUNTY GENERAL FUND</b>			
<b><u>General Government</u></b>			
County Commission	\$ 142,963	\$ 158,222	\$ 15,259
Board of Equalization	9,212	9,212	-
Beer Board	5,638	5,638	-
Budget and Finance Committee	12,536	12,566	30
Other Boards and Committees	43,280	43,280	-
County Executive	316,896	331,120	14,224
County Attorney	136,446	137,899	1,453
Election Commission	470,040	302,210	(167,830)
Register of Deeds	335,558	350,656	15,098
Planning & Zoning	95,134	90,478	(4,656)
Codes Compliance	393,208	489,738	96,530
Geographical Information System	87,672	148,394	60,722
County Buildings	538,296	590,018	51,722
Other General Administration	58,100	58,100	-
Preservation of Records	123,266	130,750	7,484
Risk Management	<u>540,209</u>	<u>534,639</u>	<u>(5,570)</u>
<b>Total General Government</b>	<b><u>\$ 3,308,454</u></b>	<b><u>\$ 3,392,920</u></b>	<b><u>\$ 84,466</u></b>
 <b><u>Finance</u></b>			
Accounting and Budgeting	540,396	585,649	45,253
Purchasing	204,153	220,870	16,717
Property Assessor's Office/Reaap.	816,540	871,332	54,792
County Trustee's Office	359,002	365,817	6,815
County Clerk's Office	<u>721,146</u>	<u>760,098</u>	<u>38,952</u>
<b>Total Finance</b>	<b><u>\$ 2,641,237</u></b>	<b><u>\$ 2,803,766</u></b>	<b><u>\$ 162,529</u></b>

	<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
<b><u>Administration of Justice</u></b>			
Circuit Court/Sessions	\$ 813,452	\$ 864,652	\$ 51,200
General Sessions Judge	655,595	668,055	12,460
Drug Court	458,090	466,773	8,683
Chancery Court	382,521	406,453	23,932
Juvenile Court	465,936	495,166	29,230
Office of Public Defender	65,463	69,180	3,717
Other Administration of Justice	45,000	45,000	-
Victim Assistance Program	65,535	69,833	4,298
<b>Justice</b>	<b><u>\$ 2,951,592</u></b>	<b><u>\$ 3,085,112</u></b>	<b><u>\$ 133,520</u></b>
<b><u>Public Safety</u></b>			
Sheriff Department	3,855,502	4,100,837	245,335
Jail	3,836,961	4,020,782	183,821
Correctional Incentive Program	-	15,000	15,000
Civil Defense	370,362	382,986	12,624
Other Emergency Management	431,035	433,966	2,931
County Coroner	114,000	151,000	37,000
<b>Total Public Safety</b>	<b><u>\$ 8,607,860</u></b>	<b><u>\$ 9,104,571</u></b>	<b><u>\$ 496,711</u></b>
<b><u>Public Health and Welfare</u></b>			
Local Health Center	124,852	153,512	28,660
Other Local Health Services	409,765	412,009	2,244
State Health Department	52,781	52,781	-
Other Local Health & Welfare	90,800	135,600	44,800
<b>Total Public Health &amp; Welfare</b>	<b><u>\$ 678,198</u></b>	<b><u>\$ 753,902</u></b>	<b><u>\$ 75,704</u></b>
<b><u>Social, Cultural and Recreational Services</u></b>			
Libraries	15,800	15,800	-
Parks and Fair Boards	538,052	616,668	78,616
<b>Total Social, Cultural &amp; Recreational</b>	<b><u>\$ 553,852</u></b>	<b><u>\$ 632,468</u></b>	<b><u>\$ 78,616</u></b>
<b><u>Agricultural and Natural Resources</u></b>			
Agricultural Ext. Service	96,880	100,357	3,477
Soil Conservation	59,401	70,254	10,853
<b>Total Ag &amp; Natural Res.</b>	<b><u>\$ 156,281</u></b>	<b><u>\$ 170,611</u></b>	<b><u>\$ 14,330</u></b>

	<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
<b><u>Other General Government</u></b>			
Industrial Development	\$ 519,250	\$ 539,750	\$ 20,500
Veteran's Services	72,000	77,760	5,760
Contributions To Other Agencies	2,100	-	(2,100)
Employee Benefits	74,215	75,000	785
58804 COVID 19 - Maintance	8,000	-	(8,000)
58809 COVID 19 -			
Miscellaneous	16,833	-	(16,833)
58810 COVID 19 - CO. GENERAL	9,000	-	(9,000)
58811 COVID 19 - CO. COURTS	5,000	-	(5,000)
58900 Miscellaneous	513,075	523,005	9,930
<b>Total Other General Government</b>	<b><u>\$ 1,219,473</u></b>	<b><u>\$ 1,215,515</u></b>	<b><u>\$ (3,958)</u></b>
<b><u>Other Uses</u></b>			
Transfers	<u>\$ -</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>
<b>Total General Fund</b>	<b><u>\$ 20,377,070</u></b>	<b><u>\$ 21,262,865</u></b>	<b><u>\$ 885,795</u></b>
<b>SPECIAL REVENUE FUNDS</b>			
<b><u>116-SOLID WASTE/SANITATION FUND</u></b>			
Convenience Centers	1,151,651	1,183,097	31,446
Transfer to Capital	100,000	200,000	100,000
<b>Total Sanitation Fund</b>	<b><u>\$ 1,251,651</u></b>	<b><u>\$ 1,383,097</u></b>	<b><u>\$ 131,446</u></b>
<b><u>118-AMBULANCE SERVICE FUND</u></b>			
Ambulance/Emergency Medical Serv.	2,892,052	3,066,540	174,488
Transfer to General Fund	200,000	-	(200,000)
<b>Total Ambulance Service Fund</b>	<b><u>\$ 3,092,052</u></b>	<b><u>\$ 3,066,540</u></b>	<b><u>\$ (25,512)</u></b>
Difference			
<b><u>121-FIRE &amp; ANIMAL CONTROL FUND</u></b>			
Fire Prevention	583,451	646,076	62,625
Animal Control	377,029	417,706	40,677
<b>Total Fire &amp; Animal Control Fund</b>	<b><u>\$ 960,480</u></b>	<b><u>\$ 1,063,782</u></b>	<b><u>\$ 103,302</u></b>
<b><u>122-SHERIFF'S DRUG FUND</u></b>			
<b>Total Sheriff's Drug Fund</b>	<b><u>\$ 65,469</u></b>	<b><u>\$ 79,800</u></b>	<b><u>\$ 14,331</u></b>

	<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
<b><u>128-RECYCLING FUND</u></b>			
Recycling Center	\$ 922,180	\$ 1,034,755	\$ 112,575
Post Closure Care	105,000	90,970	(14,030)
Transfer to Capital	-	100,000	100,000
<b>Total Recycling Fund</b>	<b><u>\$ 1,027,180</u></b>	<b><u>\$ 1,225,725</u></b>	<b><u>\$ 198,545</u></b>
<b><u>131-COUNTY ROAD FUND</u></b>			
Administration	357,132	374,342	17,210
Highway & Bridge Maintenance	2,762,950	3,527,430	764,480
Operation & Maintenance of Equipment	760,289	693,622	(66,667)
Traffic Signs	81,983	82,425	442
Litter and Trash Collection	61,361	60,461	(900)
Other Charges	213,100	211,100	(2,000)
Employee Benefits	74,000	75,000	1,000
Capital Outlay	13,200	13,200	-
Operating Transfers	157,272	370,993	213,721
<b>Total Highway Fund</b>	<b><u>\$ 4,481,287</u></b>	<b><u>\$ 5,408,573</u></b>	<b><u>\$ 927,286</u></b>
<b><u>141-GENERAL PURPOSE SCHOOL FUND</u></b>			
Regular Instruction Program	28,336,187	29,780,762	1,444,575
Alternative Schools	183,643	192,414	8,771
Special Education Program	5,082,996	5,211,842	128,846
Vocational Education Program	1,952,346	2,038,178	85,832
Attendance	167,440	177,803	10,363
Health Services	768,370	831,852	63,482
Other Student Support	2,180,904	2,299,093	118,189
Instructional Support	2,049,217	2,264,959	215,742
Alternative Schools Support	153,342	159,100	5,758
Special Education Support	1,210,607	1,285,543	74,936
Vocational Education Support	302,014	315,882	13,868
Technology	950,824	975,878	25,054
Board of Education	1,022,786	1,109,182	86,396
Office of Superintendent	361,507	380,164	18,657
Office of Principal	4,710,968	4,948,846	237,878
Fiscal Services	448,362	484,051	35,689
Human Services/Personnel	31,488	32,510	1,022
Operation of Plant	4,280,293	4,131,615	(148,678)
Maintenance of Plant	1,273,670	1,337,986	64,316
			<b>(cont.)</b>

	<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
<b><u>141-GENERAL PURPOSE SCHOOL FUND (cont.)</u></b>			
Transportation	\$ 245,039	\$ 263,002	\$ 17,963
Community Services	320,982	220,947	(100,035)
Early Childhood Education	678,889	699,555	20,666
Capital Outlay	90,000	75,000	(15,000)
Education Debt	98,316	98,316	-
Transfers to Other Funds	500,000	-	(500,000)
<b>Total General Purpose School</b>	<b>\$ 57,400,190</b>	<b>\$ 59,314,480</b>	<b>\$ 1,914,290</b>
<b><u>142-SCHOOL FEDERAL PROJECTS</u></b>			
Total School Federal Projects	<b>\$ 4,993,405</b>	<b>\$ 9,205,998</b>	<b>\$ 4,212,593</b>
<b><u>143-SCHOOL CAFETERIA FUND</u></b>			
Total School Cafeteria	<b>\$ 3,948,078</b>	<b>\$ 4,078,578</b>	<b>\$ 130,500</b>
<b><u>144-TRANSPORTATION FUND</u></b>			
Total Transportation	<b>\$ 2,342,500</b>	<b>\$ 2,352,500</b>	<b>\$ 10,000</b>
<b><u>146-EXTENDED SCHOOL PROGRAM</u></b>			
Total Extended School Program	<b>\$ 223,500</b>	<b>\$ 260,000</b>	<b>\$ 36,500</b>
<b>DEBT SERVICE FUNDS</b>			
<b><u>151-GENERAL DEBT SERVICE FUND</u></b>			
Principal on Debt	4,199,316	2,478,383	(1,720,933)
Interest on Debt	1,015,497	805,747	(209,750)
Other Debt Service	141,816	130,173	(11,643)
<b>Total General Debt Service Fund</b>	<b>\$ 5,356,629</b>	<b>\$ 3,414,303</b>	<b>\$ (1,942,326)</b>
<b><u>152-RURAL DEBT SERVICE</u></b>			
Principal on Debt	1,710,000	1,591,000	(119,000)
Interest on Debt	55,127	26,570	(28,557)
Fixed Charges	34,657	28,550	(6,107)
<b>Total Rural Debt Service Fund</b>	<b>\$ 1,799,784</b>	<b>\$ 1,646,120</b>	<b>\$ (153,664)</b>
<b><u>SUBTOTAL OF OPERATING BUDGETS</u></b>	<b>107,059,152</b>	<b>113,762,361</b>	<b>6,703,209</b>



	<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
<b>CAPITAL PROJECTS FUNDS</b>			
<b><u>171-GENERAL CAPITAL PROJECTS</u></b>			
AMB - Ambulance Sub Fund	35,000	416,000	381,000
ARP - American Recovery Program *		10,368,828	10,368,828
BAL - Balance Sub Fund	48,500	40,000	(8,500)
BRT - Bacon Ridge Trail	-		-
CCC - Convenience Center Capital Sub	114,000	300,000	186,000
CHJ - Courthouse/Jail Maintenance Sub	82,500	282,000	199,500
CIF - Community Infrastructure Fund	40,000	-	(40,000)
GOV - Gov Grant 2020	1,143,773	163,933	(979,840)
GOV - Gov Grant 2021	-	494,281	494,281
IND - Industrial Development		300,000	300,000
JEX - Jail Expansion Sub Fund	1,155,424	-	(1,155,424)
NRT - Natural Resource Trust	-	50,459	50,459
OES - Emergency Services / Building	25,300	112,000	86,700
OFI - Other Facility Improvements	12,000	87,400	75,400
RAD - Radios	-	25,000	25,000
RCC - Riley Creek Campground	161,000	235,000	74,000
RCY - Recycling Sub Fund	123,000	188,400	65,400
REC - Recreation Sub Fund	740,688	691,518	(49,170)
SCH - Sch Bdlg Proj. (Midway & OS)	10,150,161	-	(10,150,161)
SPC - Swan Pond Sports Complex	19,000	19,000	-
VEH - Vehicles Sub Fund	19,000	359,000	340,000
VOT - Voting Machines	-	-	-
<b>Total General Capital Projects</b>	<b>\$ 2,886,815</b>	<b>\$ 14,132,819</b>	<b>\$ 11,246,004</b>

**\* It is the intent of Roane County Government to use the ARP and the GOV funding first. At this time of the approval of this resolution it is unclear on which projects will be available to transfer into the ARP. The appropriation will decrease from several Sub Funds and the projects will then be transferred into the ARP's \$10,368,828 when final decision by Commission is made.**

**176-HIGHWAY CAPITAL PROJECTS FUNDS**

BRG - State Aid Project	-	100,000	100,000
CCB - Caney Creek Bridge	-	-	-
DIS - Disaster Relief Storm 2019	2,618,550	-	(2,618,550)
EQP - Equipment	162,374	85,000	(77,374)
PCR - Poplar Creek Road/Bridge	-	-	-
RXR - Railroad Crossing	100,000	96,470	(3,530)
<b>Total Highway Capital Projects</b>	<b>\$ 2,880,924</b>	<b>\$ 281,470</b>	<b>\$ (2,599,454)</b>

	<u>FY21</u>	<u>FY22</u>	<u>Variance</u>
<b><u>177-EDUCATION CAPITAL PROJECTS</u></b>			
BAL - Unappropriated 339,000	-	-	-
BUS - Bus Garage	622,500	641,000	18,500
EIP - Education Improvements	1,000,000	1,000,000	-
71M - Oliver Springs & Midway Construct	10,000,000	7,000,000	(3,000,000)
MNT - Maintenance	1,535,730	1,106,630	(429,100)
RRF - Revenue Recovery Fund	-	542,400	
SEC - Security	30,758	30,758	-
UNA - Unallocated Funds	88,575	88,575	-
<b>Total Education on Capital Projects</b>	<b><u>\$ 13,277,563</u></b>	<b><u>\$ 10,409,363</u></b>	<b><u>\$ (2,868,200)</u></b>

**BUSINESS TYPE ACTIVITY, INTERNAL SERVICE FUNDS**

**204-WASTEWATER TREATMENT**

Total Wastewater Treatment	<u>\$ 1,079,834</u>	<u>\$ 1,243,764</u>	<u>\$ 163,930</u>
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**264-EMPLOYEE INSURANCE FUND**

Total Employee Insurance Fund	<u>\$ 626,541</u>	<u>\$ 542,067</u>	<u>\$ (84,474)</u>
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**266-WORKER'S COMPENSATION FUND**

Total Worker's Comp Fund	<u>\$ 747,100</u>	<u>\$ 846,100</u>	<u>\$ 99,000</u>
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**357-JUDICIAL DISTRICT DRUG FUND**

Total Judicial District Drug Fund	<u>\$ 231,000</u>	<u>\$ 231,000</u>	<u>\$ -</u>
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**359-ECON. & COMMUNITY DEVELOPMENT FUND**

Total Economic & Community Development	<u>\$ 147,700</u>	<u>\$ 160,000</u>	<u>\$ 12,300</u>
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**364-DISTRICT ATTORNEY**

**GENERAL FUND**

Total District Attorney General	<u>\$ 15,500</u>	<u>\$ 15,700</u>	<u>\$ 200</u>
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<b>GRAND TOTAL OF ALL FUNDS **</b>	<b><u>\$ 139,935,419</u></b>	<b><u>\$ 141,624,644</u></b>	<b><u>\$ 1,689,225</u></b>
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## **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 2022 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 2021 the County Budget is in compliance with our fund balance policy in the General Fund, (101) and General-Purpose School Fund (141). Rural Debt Service Fund (152) which has lower than required fund balance. The Rural Debt Service Fund (152) is using fund balances over the next year as the Fund will be permanently closed in Fiscal Year 2022.
- 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.

**SECTION 3. (cont.)**

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 (by the First Friday) -----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.

2<sup>nd</sup> Monday in July-----County Commission shall consider adoption of the County Budget

By June 30<sup>st</sup> -----County Commission should desire to have the Annual Budget adopted.

If the budget is not adopted by the 2<sup>nd</sup> 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	900,000
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). Salary and Benefits within same function shall be approved by the Budget Committee. 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 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, 2022 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, 2022. 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 2019-2020

**SECTION 10. BE IT FURTHER RESOLVED**, that Resolution # 05-20-02 (as amended) states that the County Executive be authorized to negotiate with the cities contract for reappraisal services for the five-year reappraisal cycle to be completed in 2025, with the cities' share of the local costs of the said reappraisal to be \$5.00 (\$1,00/year) per city parcel, to be billed on the same billing schedule as the 2020 reappraisal, and

**SECTION 11. BE IT FURTHER RESOLVED**, within the budget for the Highway Fund (131) approximately \$1,426,000 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 12. BE IT FURTHER RESOLVED**, that funds received into the General Capital Project Fund 171 is derived by the following revenue codes:

40110 – Due to the restraints from the American Recovery Program Grant from the Federal Government it was deemed necessary to place 6 pennies over into the General Capital Project Funds (AMB \$400,000; OFI \$58,000; REC \$49,200 & VEH \$310,000)

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.

46980-GOV – Governor’s Local Government Support Grants 2021’s approved projects

- 1) HVAC and Water Heater -----\$200,000
- 2) Paving at the Roane County Park----- 322,000

47901-American Rescue Plan Act is one time funding Directly from the Federal Government. Sub Fund ARP has been established to account for the appropriations. At this time ½ half of the funding has been received - \$5,187,414. The remaining funding will be received before June 30, 2022. The full amount of \$10,368,828 has been appropriated.

49800 – transfers from other funds that has an associated subfund for its capital expenditures is the General Fund 101 - \$204,000 (\$100,000 for CHJ Courthouse/Jail maintenance and \$104,000 for RCC Riley Creek Campground) Solid Waste/Sanitation Fund 116 - \$100,000; to be use to help purchase equipment or have work performed on the recycling center buildings.

**SECTION 13. 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 \$1,725,000. 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 14. 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, 204, 264, 266, 333, 359 and 357 EQS shall accrue interest to their respective funds. All other funds shall accrue interest into Fund 151. Interest that is earned in the American Recovery Fund account is to remain in the General Capital Project Fund 171-ARP and Interest earned on the Bond Proceeds for the School and Jail Projects will be remain in the General Debt Service Fund 151.

**SECTION 15. BE IT FURTHER RESOLVED**, the State Revenue Sharing – TVA account (Revenue Line 46851) be distributed as follows:

Solid Waste/Sanitation Fund	\$150,000
Recycling Fund	\$ 65,000
Special Purpose/Fire & Animal Fund	\$100,000
General Purpose School	\$760,000
General Fund (excess balance)	<u>\$516,843</u>
Total	<u>\$1,591,843</u>

**SECTION 16. BE IT FURTHER RESOLVED**, the budget for the School Federal Projects Fund (142) for Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), the Carl Perkins Vocational Projects, (ESSER) Elementary and Secondary School Emergency Relief Fund and other Federal discretionary allocations, shall be the budget approved for separate projects within the fund by the Roane County Board of Education.

**SECTION 17. 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. Any County contributions above the Hotel/Motel Tax revenue shall be considered to be from property tax revenue.

**SECTION 18. 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 19. BE IT FURTHER RESOLVED**, that appropriations from each fund are made contingent on available revenues and fund balances. If the fund balance and estimated revenues are less than the aggregate amount herein appropriated from such fund, then expenditures herein authorized shall be reduced so as not to exceed such amount.

**SECTION 20. BE IT FURTHER RESOLVED**, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amount authorized by existing state law or as set forth in the estimate of expenditures, which accompanies this resolution and shall not be expended for any other purpose but provisions for such salaries, by any Department, Agency or Division of the County. Such appropriation shall constitute the limit to the expenditures of any Department, Agency or Division for the year ending June 30, 2022. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item.

**SECTION 21. BE IT FURTHER RESOLVED**, that any resolution which may hereafter be presented to the Roane County Legislative Body providing for appropriations in addition to those made by the budget appropriations resolution shall specifically provide, during the fiscal year in which the expenditure is to be made, funds to meet such additional appropriations either in additional revenue or fund balance.

**SECTION 22. BE IT FURTHER RESOLVED**, all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further force and effect with the exceptions in the Capital Project Fund which may be specified by project.

**SECTION 23. BE IT FURTHER RESOLVED**, in accordance with TCA 5-9-101 (23) the County Legislative Body may appropriate money as follows: “to non-profit volunteer fire departments or to non-profit Countywide fire department authorized by TCA 5-17-101, upon such terms as may be agreed to by the County Legislative Body.” Any and all appropriations made to the Volunteer Fire Departments shall not be distributed unless all reporting requirements set forth by the Fire Board have been met, and said requests are made within the same fiscal year as the appropriations are made. No payments shall be made to any Volunteer Fire Departments after said appropriations have lapsed as of the end of the fiscal year.

**FEES AND OTHER GENERAL SERVICE CHARGES**

**SECTION 24. BE IT FURTHER RESOLVED,** that the following fees schedules for the Parks and Recs, Zoning, Solid Waste/Recycling Center, Ambulance Department, and Animal Shelter Department shall be set as follows:

<b><u>General Fund 101 - Park and Recs Department</u></b>		
<b><u>Description</u></b>	<b><u>Charges</u></b>	<b><u>County Employees</u></b>
Camping Fees - Monthly	\$460	\$420
Camping Fees - Nightly	40	35
Winter - Weekend	245	245
Winter - Regular	285	285
Roane Co. Park Shelters	\$10/hr with a 3 hour min.	
Cottage	\$15/hour with a 3 hour min.	
<b><u>SolidWaste/Sanitation &amp; Recycling Funds 116 &amp; 128 Res # 05-21-05</u></b>		
<b><u>Description</u></b>	<b><u>Charges</u></b>	
Manifested Tire Dealer	\$30 per ton	
Non-Manifested Tires	\$100 per ton	
Commerical Garbage	45 per ton	
Furniture and Large Items	\$45 per ton	
Matt/Box	\$5 each	
Construction and Demolition	\$65 per ton	
Electronics	\$5 per item	
Brush and Wood	\$45 per ton	
Mulch	\$5 per scoop	
<b><u>Ambulance Fund 118</u></b>		
<b><u>Description</u></b>	<b><u>Charges</u></b>	
Mileage	\$ 13.75	
Advance Life Support (ALS 1)	\$ 645.00	
ALS 1 - Emergency	\$ 745.00	
Basic Life Support (BLS)	\$ 500.00	
BLS Emergency	\$ 625.00	
Level 2	\$ 1,000.00	
Special Care Transport (SCT)	\$ 1,500.00	
Treat with not Transport	\$ 125.00	

**SECTION 24. (cont.)**

<b>Special Revenue Fund 121 - Animal Shelter</b>	
<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 Adpotion	\$100
Livestock Redemption	\$100 + 20 per day boarding fee
City Contracts	\$15 per day/per animal; 3 day max

**PAY AND BENEFITS**

**SECTION 25. BE IT FURTHER RESOLVED,** that the Roane County Legislative Body members be paid for each Committee meeting, with payment being made only for those meetings that are in conjunction with the Open Meeting or “Sunshine” Law, for which a quorum was present, for which official minutes have been filed with the County Executive, and the County Clerk, and for which funds are available within the specific budget appropriation. Commissioner pay is set using a separate resolution that is generally passed in September. The following chart shows the calculation formula:

<b><u>Pay for Committee Meetings</u></b>	<b><u>Divided by:</u></b>	<b><u>Per Meeting Amount</u></b>
County Executive's Salary \$ 116,041	1000	\$ 116.04
<b><u>Commission Meetings</u></b>	<b><u>Divided by:</u></b>	<b><u>Per Meeting Amount</u></b>
County Executive's Salary \$ 116,041	500	\$ 232.08
<b><u>Pay for Chairman for Commission Meetings</u></b>	<b><u>Times</u></b>	<b><u>Per Meeting Amount</u></b>
Commission Meeting Pay \$ 232.08	1.5	\$ 348.12
<b><u>Pay for Com. Secretary's Salary for Com. Meetings</u></b>	<b><u>Times</u></b>	<b><u>Per Meeting Amount</u></b>
Commission Meeting Pay \$ 232.08	0.75	\$ 174.06

**SECTION 26. BE IT FURTHER RESOLVED**, per diem payment to members and staff of the Board of Equalization shall be made only for days when appointments or review work is scheduled. The pay shall be based on 70% of the monthly amount paid per commission meetings. Calculation is as follows: ( $\$232.08 \times .70 = \$162.46$ )

**SECTION 27. BE IT FURTHER RESOLVED**, that longevity pay of \$2,500 will be paid out to all county employees upon reaching 25 years of service. This pay shall be included as a onetime payment in the fiscal year the 25 years of service date achieved.

- a) Resolution # 11-20-09 states part-time employee's that are working less than 29 hours on the average per week can receive longevity pay at a reduced rate.

**SECTION 28. BE IT FURTHER RESOLVED**, that the county may annually adopt a separate resolution allowing allows county employees to receive an educational incentive payment of \$1,000 upon completion of the County Officials Certificate Training Program (COCTP) and/or \$2,000 for the Certified County Financial Officer Certificate (CCFO). The incentive payment for the COCTP and CCFO is available each year following certification if all criteria is met for certification renewal. The CCFO program is designed for individuals working in positions with financial oversight for general government, highway department, and school department.

**SECTION 29. BE IT FURTHER RESOLVED**, that a 401(k) program has been established and the county's match amount for the current fiscal year is set at \$480 per employee, to be broken out at the rate of \$20 per pay period for each of the 24 pay periods that have withholdings. This program applies only to the Legacy Retirement employees.

**SECTION 30. BE IT FURTHER RESOLVED**, that all County Employees, excluding School employees shall receive a Christmas bonus to be paid out in December 2021. The full-time employees shall receive \$1000 and part-time employees working less than 30 hours per week shall be paid \$500. Employees must be employed at the time of payout.

**SECTION 31. BE IT FURTHER RESOLVED**, that the County participates in the State Legacy Retirement Plan known as the TCRS. This plan is available to employees employed with the County prior to 2015. The County contributes 3.34% in to the TCRS per eligible employee. Subsequent to 2015, employees transferring from another County or a new employee must participate in the Hybrid Plan with the State. The County contributes a total of 9% per employee into the Hybrid Plan (7% TCRS and 2.20% into a 401(k) program)

**SECTION 32. 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 33. 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.
  - a. Meals per evening that any essential employee in the Highway/Public Works, OES employees, Fire and Animal Control that are working beyond their normal required hours of work due to a disaster/storm, then shall that employee be paid a \$10 per meal for that day/night of work if meals are not provided by the department.
2. Documentation is required to prove an overnight stay. Lodging reimbursement shall be set out within the rate schedule, unless lodging is at conference location, wherein reimbursement shall be the actual cost of lodging. All lodging requires receipts being filed. Sales tax shall not be paid due to government tax exempt status within the State of Tennessee.
3. Travel reimbursement for Commissioners shall be first approved and/or be within the guidelines of policies and procedures set by the County Commission.

**SECTION 34. BE IT FURTHER RESOLVED**, Roane County shall pay the \$400 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 35. BE IT FURTHER RESOLVED**, that the following resolutions have been adopted by Commission:

1. Resolution 03-19-06 adopted on March 11, 2019 - addresses Roane County Government Pre-65 Employee Benefits Coverage
2. Resolution # 04-19-14 adopted on April 9, 2019 – distinguishes between spouse and existing employee and new hires related to Health Insurance eligibility.
3. Resolution # 06-21-10 adopted on June 14, 2021 – addresses the Roane County General Fund Committed Reserve for Health Insurance Cost.
4. Resolution # 06-21-11 adopted on June 14, 2021 – addresses the Roane County General Fund Committed Reserve for Vacation Payout.

**SECTION 36. 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 **Moore**, seconded by Commissioner **Hooks**, the following Commissioners voted **Aye: Bell, Berry, Brashears, Cunningham, East, Ellis, Ferguson, Gann, Hester, Hooks, Meadows, Moore, and Wilson. (13)**

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

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

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

**APPROVED:** *Randy Ellis*  
County Chairman

The foregoing resolution was submitted to the County Executive for his consideration this 29 day of June, 2021.

**ATTESTED:** *Beth G. Johnson*  
County Clerk

I approve  /veto  the foregoing resolution this, the 29 day of June 2021.

*Ron Woody*  
County Executive



Submitted by Ron Woody, County Executive on behalf of the Roane County Budget Committee

STATE OF TENNESSEE  
COUNTY OF ROANE  
Attest  
Beth G. Johnson, County Clerk  
Certified a true and  
correct copy  
Month August Day 11 Year 2021  
By A. 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, two (2) debt service funds, three (3) 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

### 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

# FUND 101 GENERAL FUND

<b>Cash calculation of fund</b>	
6/30/2021 Current Cash	9,816,513
Anticipated Receivables	1,378,938
Hybrid Retirement Asset	142,955
Prior Year Encumbrances	28,540
Encumbrances	(16,693)
Prepaid items	104,583
<b>Total Anticipated Funds</b>	<b>11,454,835</b>
Accruals	(165,986)
Liabilities (pay.benefits)	(160,787)
Anticipated Liabilities	(221,244)
<b>Total Anticipated Expenditures</b>	<b>(548,016)</b>
Rest/Comm/Assign	4,954,574
Ending Unassigned Fund Balance	5,952,245
6/30/2021 <b>Total Equity</b>	<b>10,906,819</b>

Fund Balance calculation from 6/30/19 audit

7/1/2020 Restricted	4,819,968
Unassigned Fund Balance	3,086,619
<b>Total Fund Balance</b>	<b>7,906,587</b>
Revenue Posted	20,282,702
Transfers In	451,159
variance	1,315
<b>Total Revenue</b>	<b>20,735,176</b>
Expenditures	(17,647,055)
Prior Year Prepaid Items taxes	(87,889)
Anticipated Expenditures	-
<b>Total Expenditures</b>	<b>(17,734,944)</b>
Rest/Comm/Assign	4,954,574
Ending Unassigned Fund Balance	5,952,246
6/30/2021 <b>Total Equity</b>	<b>10,906,819</b>

2021 Tax Rate: 0.7385

2022 Tax Rate: 0.74

7/1/2021 Beginning Fund Balance	10,906,819	Value of a Penny:	
			136,200
Estimated Revenues	19,152,551	Property Tax:	
Transfer in	-		10,078,800
	19,152,551		
Estimated Expenditures	(21,158,865)		
Transfer to Capital	(104,000)		
Total Expenditures	(21,262,865)		
6/30/2022 Budget ending fund balance	8,796,505	Budget effect on FB	(2,110,314)
Fall Out (10%)	2,115,887	Est. effect on FB	5,573
6/30/2022 Est. ending fund balance	<u>10,912,392</u>		
FB % of expenditures	51.5%	Fund 264 - \$200,000	
FB Policy 35%-45%+:	Compliance	Fund 131 - \$525,000 is included in FB	

## **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 73.85 pennies of property tax allocated to the General Fund. Of the 2.4709 pennies levied for property tax this accounts for 29.89% 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 \$9,933,937 or 53,23% 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 \$1,292,000 or 6.92% 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 \$240,000 or 1.29% 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 \$290,000 or 1.55% 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 \$280,600 or 1.50% 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 \$151,060 or .81% 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 \$40 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 \$306,757.

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 \$635,557 or 3.41% 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 \$42,000 or .23% 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 \$2,600,250 or 13.93% 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,  $\frac{1}{4}$  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 \$319,422.06 received \$207,624 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. (\$42,230)

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)

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 \$1,374,615 or 7.37% 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.

Bullet proof Vests (VEST) -Awarded from the Department of Justice. This grant reimburses 50% the costs of vests worn by officers. Current budget is \$11,250

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, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	8,790,947	10,119,182	10,078,800
40120 Trustee's Collection - Prior Year	192,756	198,413	195,000
40130 Clerk & Master's Prior Year	185,755	252,022	330,000
40140 Interest & Penalty	42,713	44,426	50,000
40150 Pick up Taxes	9,728	848	5,000
40161 Payment in Lieu of Tax-TVA	78,726	68,322	68,322
40162 Payments in Lieu of Tax-Clinton	9,373	10,173	9,400
40162 Payment in Lieu of Tax-Oak Ridge	64,044	67,617	65,000
40163 Payment in Lieu of Tax-Other	7,500	5,813	-
40163 Payment in Lieu of Tax-Other-IND	100,000	-	-
40163 Payment in Lieu of Tax - Other- INDHA	39,613	39,613	39,613
<b>TOTAL</b>	<b><u>9,521,154</u></b>	<b><u>10,806,430</u></b>	<b><u>10,841,135</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40220 Hotel/Motel Tax	92,926	111,430	100,000
40250 Litigation Tax	153,055	107,218	155,000
40250 Litigation Tax-JUDGE	193,983	222,960	220,000
40266 Litigation Tax (Jail or Workhouse)	227,710	214,931	200,000
40270 Business Tax	641,683	849,951	650,000
40275 Mixed Drink Tax	3,419	3,882	3,500
<b>TOTAL</b>	<b><u>1,312,776</u></b>	<b><u>1,510,373</u></b>	<b><u>1,328,500</u></b>
<b>STATUTORY LOCAL TAXES</b>			
40320 Bank Excise Tax	128,651	122,451	125,000
40330 Wholesale Beer Tax	180,115	199,226	190,000
<b>TOTAL</b>	<b><u>308,766</u></b>	<b><u>321,676</u></b>	<b><u>315,000</u></b>
<b>TOTAL LOCAL TAXES</b>	<b><u>11,142,697</u></b>	<b><u>12,638,479</u></b>	<b><u>12,484,635</u></b>
<b>LICENSES &amp; PERMITS</b>			
<b>Licenses</b>			
41140 Cable TV Franchise	303,769	314,754	305,000
<b>Permits</b>			
41510 Beer Permits	3,230	2,850	3,000
41520 Building Permits	325,894	405,650	350,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b><u>632,893</u></b>	<b><u>723,254</u></b>	<b><u>658,000</u></b>
<b>CIRCUIT COURT</b>			
42110 Fines	2,811	2,122	2,800
42120 Officers Costs	8,816	7,376	9,000
42141 Drug Court Fees	869	768	1,000
42150 Jail Fees	3,634	3,812	3,700
42180 DUI Treatment Fines	380	903	500
42190 Data Entry Fee Circuit Court	972	976	1,000
42191 Courtroom Security Fee	180	101	200
<b>TOTAL</b>	<b><u>17,661</u></b>	<b><u>16,057</u></b>	<b><u>18,200</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>GENERAL SESSIONS COURT</b>			
42310 Fines	13,575	13,406	15,000
42311 Fines for Littering	95	10	100
42320 Officers Costs	58,940	42,723	70,000
42330 Game & Fish Fines	117	180	200
42341 Drug Court Fees	2,964	4,272	3,000
42350 Jail Fees	4,303	4,363	4,500
42380 DUI Treatment Fines	7,627	6,575	7,700
42390 Data Entry Fee	17,514	16,493	20,000
42391 Courtroom Security Fee	103	60	100
<b>TOTAL</b>	<b><u>105,236</u></b>	<b><u>88,082</u></b>	<b><u>120,600</u></b>
<b>JUVENILE COURT</b>			
42410 Fines	10	-	100
<b>TOTAL</b>	<b><u>10</u></b>	<b><u>-</u></b>	<b><u>100</u></b>
<b>CHANCERY COURT</b>			
42520 Officers Costs	4,186	3,113	4,500
42530 Data Entry Fee	10,753	12,380	11,000
42591 Courtroom Security Fee	287	325	300
42990 Other Fines, Forfeitures & Seizures	1,090	375	2,000
<b>TOTAL</b>	<b><u>16,317</u></b>	<b><u>16,193</u></b>	<b><u>17,800</u></b>
<b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>	<b><u>139,226</u></b>	<b><u>120,332</u></b>	<b><u>156,700</u></b>
<b>FEES</b>			
43190 Other General Service Charges-RHARR	4,322	4,558	3,530
43190 Other General Service Charges-RKING	3,877	3,280	3,280
43190 Other General Service Charges-ROAK	9,476	5,831	2,221
43190 Other General Service Charges-ROLIV	606	516	516
43190 Other General Service Charges-RROCK	4,516	5,066	2,905
43340 Recreation Fees-HOUSE	3,815	555	4,500
43340 Recreation Fees-RILEY	34,002	46,001	40,000
43340 Recreation Fees-RILEY-MTH	124,061	138,784	136,000
43340 Recreation Fees-SHEDS	5,756	7,369	6,000
43350 Copy Machine Fees	5,896	4,970	6,000
43365 Archives & Records Mgn't	33,002	36,796	33,000
43366 Greenbelt Late Application Fee	350	1,150	300
43370 Telephone Commissions	90,666	59,776	95,000
43392 Data Processing Fee - REGISTER	19,050	22,786	20,000
43393 Probation Fees	5,847	5,481	6,000
43394 Data Processing Fee - SHERIFF	3,509	2,475	3,600
43395 Sexual Offender Reg Fee - SHERIFF	5,575	6,200	6,000
43396 Data Processing Fee-COUNTY CLERK	3,135	4,644	3,200
43399 Vechicle Insurance Coveage	1,535	1,705	1,500

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>FEES (CONT.)</b>			
43990 Other Charges for Services	595	33,740	-
43990 Other Charges for Services-SHRFF	78	1,881	1,000
43990 Other Charges for Services-SRO	302,287	308,265	308,000
43990 Other Charges for Services-TOCW	3,173	-	-
43990 Other Charges for Services-TRU	10,000	10,000	10,000
43990 Other Charges for Services-WCOMP	10,000	10,000	10,000
<b>TOTAL</b>	<b><u>685,127</u></b>	<b><u>721,828</u></b>	<b><u>702,552</u></b>
 <b>TOAL CHARGES FOR SERVICES</b>	 <b><u>685,127</u></b>	 <b><u>721,828</u></b>	 <b><u>702,552</u></b>
 <b>RECURRING ITEMS</b>			
44110 Investment Income	3,973	4,776	-
44120 Lease/Rentals	4,500	-	-
44131 Commissary Sales	23,699	28,150	25,000
44165 Commodity Rebates	-	-	500
44170 Miscellaneous Refunds	1,286	15,216	5,000
44180 Expenditure Credits	7,909	916	1,000
<b>TOTAL</b>	<b><u>41,368</u></b>	<b><u>49,058</u></b>	<b><u>31,500</u></b>
 <b>NON-RECURRING ITEMS</b>			
44530 Sale of Equipment	1,135	932	1,000
44540 Sale of Property	82,784	64,705	75,000
44560 Damages Recovered From	-	14,000	-
44570 Contributions & Gifts	-	70	-
44570-KAYAK Contributions & Gifts - 652 Riverline Partnership	-	12,411	-
<b>TOTAL</b>	<b><u>83,919</u></b>	<b><u>92,118</u></b>	<b><u>76,000</u></b>
 <b>LOCAL REVENUES-OTHER</b>			
44990 Other Local Revenues-	9,226	82	-
44990 Other Local Revenues-GIS	20	19	100
44990 Other Local Revenues-ORUD	10,921	14,466	10,000
<b>TOTAL</b>	<b><u>20,168</u></b>	<b><u>14,567</u></b>	<b><u>10,100</u></b>
 <b>TOTAL OTHER LOCAL REVENUES</b>	 <b><u>145,454</u></b>	 <b><u>155,743</u></b>	 <b><u>117,600</u></b>
 <b>FEES IN LIEU OF SALARIES</b>			
45510 County Clerk	462,405	572,797	500,000
45520 Circuit Court Clerk	66,086	53,570	75,000
45540 General Sessions Court Clerk	370,159	341,257	430,000
45550 Clerk & Master	343,841	339,485	350,000
45580 Register of Deeds	299,262	383,192	350,000
45590 Sheriff	34,897	24,169	40,000
45590 Sheriff-CHCGP	1,065	585	1,000
45610 Trustee	1,092,059	1,106,135	1,200,000
<b>TOTAL</b>	<b><u>2,669,774</u></b>	<b><u>2,821,191</u></b>	<b><u>2,946,000</u></b>
 <b>TOTAL FEES FROM COUNTY OFFICIALS</b>	 <b><u>2,669,774</u></b>	 <b><u>2,821,191</u></b>	 <b><u>2,946,000</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>GENERAL GOVERNMENT GRANTS</b>			
46110 Juvenile Services Program	9,000	9,000	9,000
<b>TOTAL</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>PUBLIC SAFETY GRANT</b>			
46210 Law Enforcement Training Program	32,800	32,800	32,800
<b>TOTAL</b>	<b>32,800</b>	<b>32,800</b>	<b>32,800</b>
<b>OTHER STATE REVENUES</b>			
46820 Income Tax	70,067	83,730	-
46830 Beer Tax	18,175	18,370	19,000
46840 Alcoholic Beverage Tax	107,613	120,739	120,000
46851 State Revenue Sharing-IMPAC	-	516,843	516,843
46851 State Revenue Sharing-T.V.A.	622,315	132,825	130,000
46852 State Revenue-Telecommunications	115,217	11,940	6,000
46915 Contracted Prisoner Board	743,553	475,703	150,000
46960 Registrar's Salary Supplement	18,955	15,164	19,000
46980 Other State Grants	10,021	-	-
46980 Other State Grants-CHILD	36,076	35,822	37,300
46980 Other State Grants-DGA	207,624	334,718	248,502
46980 Other State Grants-DRUG	47,975	45,147	50,000
46980 Other State Grants-ELECT	64,723	-	-
46980 Other State Grants-HIDTA	2,877	-	-
46980 Other State Grants-RD20	12,638	17,708	-
46980 Other State Grants-RMGMT	-	16,406	30,000
46990 Other State Revenues	14,440	33,680	-
46990 Other State Revenues-ROI	5,725	6,900	8,000
46990 Other State Revenues-TOCW	8,906	11,854	-
<b>TOTAL</b>	<b>2,106,902</b>	<b>1,877,550</b>	<b>1,334,645</b>
<b>TOTAL STATE OF TENNESSEE</b>	<b>2,148,702</b>	<b>1,919,350</b>	<b>1,376,445</b>
<b>FEDERAL THROUGH STATE</b>			
47220 Civil Defense Reimbursement-DOE	16,000	16,000	16,000
47301 COVID-19 Grant #1	412	682,107	-
COVID-19 Grant #2	3,814	-	-
COVID-19 Grant #3	14,637	-	-
47590 Other Federal Through State-DGA	111,798	-	98,206
47590 Other Federal Through State-PDO	60,352	58,161	65,000
47590 Other Federal Through State-VOCO	47,461	61,949	65,000
47990 Other Direct Federal Revenue	13,649	7,714	-
47990 Other Direct Federal Revenue-ELECT	-	61,509	-
47990 Other Direct Federal Revenue-EMPG	43,500	43,500	43,500
47990 Other Direct Federal Revenue-FEDS	324,473	231,415	400,000
47990 Other Direct Federal Revenue-SOIL	14,524	10,589	15,000
47990 Other Direct Federal Revenue-TOCW	3,379	298	-
47990 Other Direct Federal Revenue-VEST	5,032	3,273	7,913
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>659,031</b>	<b>1,176,515</b>	<b>710,619</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
48000 <b>OTHER GOVERNEMTNS &amp; CITIZENS GROUPS</b>			
48130-PLS Contributions	27,751	6,010	-
49700 <b>INSURANCE RECOVERY</b>	-	50,029	-
<b>TRANSFERS IN</b>			
49800 Transfers In	-	1,131	-
49800-F118 Transfers In-F118	-	400,000	-
<b>TOTAL</b>	<b><u>27,751</u></b>	<b><u>457,169</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUE</b>	<b><u>18,250,655</u></b>	<b><u>20,733,862</u></b>	<b><u>19,152,551</u></b>
	<b><u>2019 Audited Reserves</u></b>	<b><u>2020 Unaudited Reserves</u></b>	<b><u>2021 Unaudited Reserves</u></b>
34510 Restricted for General Government-DEEDS	121,756	79,119	78,888
34510 Restricted for General Government-GWT	-	-	1,131
34520 Restricted for Administration of Justice-CHNCY	69,309	78,996	90,710
34520 Restricted for Administration of Justice-CIRCT	83,010	98,498	114,736
34520 Restricted for Administration of Justice-CTSEC	12,196	12,766	12,989
34520 Restricted for Administration of Justice-DRUG	-	-	10,085
34520 Restricted for Administration of Justice-RCRDS	-	126,488	132,573
34525 Restricted for Public Safety-CRIME	-	-	6,250
34525 Restricted for Public Safety-SHRFF	15,190	7,148	4,810
34525 Restricted for Public Safety-SOR	33,277	36,240	40,269
34525 Restricted for Public Safety-TRAIN	-	20,000	20,000
34525 Restricted for Public Safety-CHJ	-	133,572	279,920
34587 Restricted for Hybrid Retirement Stabilization Fund	67,618	131,772	142,955
34610 Committed for General Government	500,000	500,000	900,000
34610 Committed for General Government-MEDIN	-	-	100,000
34610 Committed for General Government-VACAT	-	-	50,000
34635 Committed for Social, Culteral, Rec Ser-RILEY	36,000	47,150	127,123
34690 Committed for Other Purposes-RET	353,058	240,335	246,530
34710 Assigned for General Government	2,714,128	1,499,196	2,110,314
Nonspendable Reserves	664,230	611,594	485,291
39000 Beg. Undesignated Fund Balance	2,779,258	4,283,712	5,952,246
<b>TOTAL</b>	<b><u>7,449,030</u></b>	<b><u>7,906,587</u></b>	<b><u>10,906,819</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>25,699,685</u></b>	<b><u>28,640,448</u></b>	<b><u>30,059,370</u></b>

## **Expenditures General Fund 101**

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

### **County Commission – 51100**

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

District 1 – Rockwood area has three (3) commissioners

District 2 – Harriman area has three (3) commissioners

District 3 – Dyllis area has one (1) commissioner

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

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

District 6 – Kingston area has three (3) commissioners

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

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

The total appropriation for County Commission is \$142,963. Of this, 89.6% (128,095) is for salaries and benefits while the remainder is for operations.

### **Board of Equalization – 51210**

The total appropriation for Board of Equalization is \$9,212. Of this, 93.5% (8,612) 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 \$5,638. Of this, 96.4% (5,438) 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 \$12,536. Of this, 97.6% (\$12,236) is for salaries and benefits while the remainder is for operations.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>51100 COUNTY COMMISSION</b>			
161 Secretary(s)	2,474	2,309	3,400
191 Board & Committee Members Fees	45,963	48,712	55,000
201 Social Security	3,688	3,864	4,500
204 State Retirement	2,178	1,881	3,000
206 Life Insurance	731	801	862
207 Medical Insurance	63,566	65,140	66,560
208 Dental Insurance	4,599	4,688	4,000
217 Retirement-Hybrid Stabilization	-	-	500
299 Other Fringe Benefits	-	-	100
302 Advertising	801	853	800
355 Travel	1,951	1,333	7,800
499 Other Supplies & Materials	12	299	6,000
524 Inservice/Staff Development	2,305	1,050	5,000
599 Other Charges	526	328	700
709 Data Processing Equipment	-	2,356	-
<b>TOTAL</b>	<b>128,794</b>	<b>133,616</b>	<b>158,222</b>
<b>51210 BOARD OF EQUALIZATION</b>			
191 Board & Committee Members Fees	12,135	11,777	8,000
201 Social Security	663	1,166	612
302 Advertising	-	-	300
355 Travel	-	-	300
<b>TOTAL</b>	<b>12,798</b>	<b>12,943</b>	<b>9,212</b>
<b>51220 BEER BOARD</b>			
191 Board & Committee Members Fees	490	-	4,500
201 Social Security	37	-	400
204 State Retirement	23	-	395
206 Life Insurance	0	-	100
207 Medical Insurance	12	-	13
208 Dental Insurance	0	-	10
217 Retirement-Hybrid Stabilization	-	-	10
299 Other Fringe Benefits	-	-	10
302 Advertising	194	93	200
<b>TOTAL</b>	<b>756</b>	<b>93</b>	<b>5,638</b>
<b>51230 BUDGET AND FINANCE COMMITTEE</b>			
191 Board & Committee Members Fees	10,776	7,147	10,000
201 Social Security	820	543	906
204 State Retirement	544	330	600
206 Life Insurance	1	2	5
207 Medical Insurance	134	211	111
208 Dental Insurance	6	9	10
217 Retirement-Hybrid Stabilization	-	-	65
299 Other Fringe Benefits	4	7	10
302 Advertising	-	606	559
422 Food Supplies	262	442	300
<b>TOTAL</b>	<b>12,547</b>	<b>9,298</b>	<b>12,566</b>



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

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

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

The total appropriation for Other Boards and Committees is \$43,280. 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 \$316,896. Of this 96.28% (305,106) 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 \$136,446. Of this 93.4% (\$127,446) 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 \$470,040. Of this 84.98% (\$399,440) is for salaries and benefits while the remainder is for operations. This budget year we have two Major Elections. Of the \$399,440, there is \$136,000 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 84.33% (\$282,983) is for salaries and benefits while the remainder is for operations.

### **Planning – 51720**

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

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

The total appropriation for Planning is \$95,134. Of this 69.01% (\$65,657) 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 \$393,208. Of this 57.70% (\$227,008) 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 \$87,672. Of this 81.70% 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 \$538,296. Of this 32.90% (\$176,996) 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 \$58,100. 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 \$123,266. Of this 87.5% (\$107,866) is for salaries and benefits while the remainder is for operations.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>51240 OTHER BOARDS AND COMMITTEES</b>			
191 Board & Committee Members Fees	30,129	29,799	38,000
201 Social Security	2,303	2,279	2,900
204 State Retirement	1,469	1,523	1,700
206 Life Insurance	1	1	40
207 Medical Insurance	63	87	120
208 Dental Insurance	3	4	10
217 Retirement-Hybrid Stabilization	-	-	500
299 Other Fringe Benefits	1	-	10
<b>TOTAL</b>	<b><u>33,969</u></b>	<b><u>33,692</u></b>	<b><u>43,280</u></b>
<b>51300 COUNTY MAYOR/EXECUTIVE</b>			
101 County Official/Adm Officer	109,960	113,766	116,041
103 Assistant(s)	96,050	102,519	110,721
169 Part-Time Personnel	15,956	9,522	19,872
185 Educational Incentive	3,000	2,000	3,000
188 Bonus Payments	4,500	3,600	-
199 Other Per Diem & Fees	1,800	1,823	1,800
201 Social Security	15,723	16,947	20,200
204 State Retirement	12,013	10,334	14,000
206 Life Insurance	255	254	260
207 Medical Insurance	27,598	24,048	30,500
208 Dental Insurance	1,262	1,286	1,350
217 Retirement-Hybrid Stabilization	-	-	1,836
299 Other Fringe Benefits	955	794	960
307 Communication	52	19	100
320 Dues & Memberships	412	615	700
333 Licenses	110	-	600
349 Printing, Stationery, and Forms	84	212	1,000
351 Rentals	268	288	360
355 Travel	2,713	730	4,400
437 Periodicals	204	291	220
524 In-Service/Staff Development	2,062	1,508	3,100
599 Other Charges	519	217	100
711 Furniture And Fixtures	-	1,678	-
<b>TOTAL</b>	<b><u>295,496</u></b>	<b><u>292,450</u></b>	<b><u>331,120</u></b>
<b>51400 COUNTY ATTORNEY</b>			
101 County Official	102,522	104,367	105,619
201 Social Security	7,788	7,872	8,100
204 State Retirement	5,124	3,495	6,500
206 Life Insurance	66	66	66
207 Medical Insurance	7,068	7,294	7,800
208 Dental Insurance	327	334	334
299 Other Fringe Benefits	-	-	480
331 Legal Services	5,939	6,319	7,100
355 Travel	158	-	1,500
524 In-Service/Staff Development	150	-	400
<b>TOTAL</b>	<b><u>129,142</u></b>	<b><u>129,747</u></b>	<b><u>137,899</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>51500 ELECTION COMMISSION</b>			
105 Supervisor/Director	87,705	90,740	92,555
106 Deputy(ies)	75,763	75,763	85,915
142 Mechanic(s)	2,000	5,980	2,500
169 Part-Time Personnel	2,000	6,134	2,700
187 Overtime Pay	1,193	7,360	2,000
188 Bonus Payments	3,000	2,400	-
192 Election Commission	9,100	11,900	11,900
193 Election Workers	44,711	109,803	-
201 Social Security	15,081	19,634	16,200
204 State Retirement	8,381	5,903	6,100
206 Life Insurance	198	198	200
207 Medical Insurance	19,666	20,288	21,000
208 Dental Insurance	981	1,001	1,100
299 Other Fringe Benefits	1,440	1,440	1,440
302 Advertising	3,759	3,917	2,000
307 Communication	214	2,087	2,000
320 Dues & Memberships	400	-	400
334 Maintenance Agreements	24,567	14,744	21,500
336 Maint/Repair/Equipment	898	-	2,000
349 Printing, Stationary & Forms	2,414	3,610	6,000
351 Rentals	2,654	5,227	-
355 Travel	3,481	1,600	4,000
399 Other Contracted Services	4,111	7,182	5,500
411 Data Processing Supplies	9,585	7,174	4,000
425 Gasoline	15	269	-
432 Library Books	60	60	200
499 Other Supplies & Materials	7,221	2,802	3,000
524 In-Service/Staff Development	600	-	4,000
709 Data Processing Equipment	674	832	4,000
719 Office Equipment	14,637	-	-
<b>TOTAL</b>	<b>346,509</b>	<b>408,049</b>	<b>302,210</b>
<b>51600 REGISTER OF DEEDS</b>			
101 County Official/Adm Officer	87,705	90,740	92,555
106 Deputy(ies)	96,500	97,500	114,409
169 Part-time Personnel	15,280	11,876	22,032
185 Educational Incentives	2,000	2,000	3,000
188 Bonus Payments	4,500	4,200	-
201 Social Security	14,547	15,277	18,000
204 State Retirement	9,864	7,579	12,200
206 Life Insurance	264	264	265
207 Medical Insurance	29,402	30,334	32,760
208 Dental Insurance	981	1,001	1,100
217 Retirement-Hybrid Stabilization	-	-	800
299 Other Fringe Benefits	480	480	960
307 Communication	14	12	150
317 Data Processing Services	2,255	1,730	10,000
320 Dues and Memberships	983	1,288	1,300
334 Maintenance Agreements	1,296	2,996	2,000
334 Maintenance Agreements-DATA	15,195	21,287	22,000
337 Maint/Repair/Office Equipment	910	777	2,000
349 Printing, Stationary and Forms	2,042	2,918	3,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>51600 REGISTER OF DEEDS (cont.)</b>			
351 Rentals	53	118	125
355 Travel	1,147	702	2,700
367 Maint/Repair Service	-	-	2,000
524 In-Service/Staff Development	890	160	1,300
599 Other Charges	733	98	1,000
709 Data Processing Equipment	595	-	1,000
711 Furniture & Fixtures	167	67	4,000
<b>TOTAL</b>	<b><u>287,803</u></b>	<b><u>293,404</u></b>	<b><u>350,656</u></b>
<b>51720 PLANNING &amp; ZONING</b>			
133 Paraprofessional	37,521	37,521	40,523
188 Bonus Payments	1,500	1,200	-
191 Board & Committee Member Fees	6,210	4,900	11,000
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	3,434	3,311	4,300
204 State Retirement	2,059	1,377	2,300
206 Life Insurance	66	66	66
207 Medical Insurance	-	334	-
208 Dental Insurance	327	-	334
217 Retirement-Hybrid Stabilization	-	-	-
299 Other Fringe Benefits	480	480	480
309 Contracts w/Gov't Agencies	13,475	13,475	13,475
320 Dues And Memberships	25	-	200
332 Legal Notices, Recording, & Crt Costs	587	477	5,000
334 Maintenance Agreements-CODES	-	-	5,000
348 Postal Charges	230	353	500
349 Printing, Stationary and Forms	434	-	500
349 Printing, Stationary and Forms-BOOKS	-	-	400
355 Travel	836	-	1,000
411 Data Processing Supplies	-	224	1,200
422 Food Supplies-	-	-	100
451 Uniforms	189	172	200
451 Uniforms-PLAN	1,043	-	-
524 In-Service/Staff Development	-	-	1,500
524 In-Service/Staff Development-PLAN	-	-	200
599 Other Charges	99	-	-
709 Data Processing Equipment	-	1,834	-
711 Furniture & Fixtures	-	-	1,000
<b>TOTAL</b>	<b><u>69,715</u></b>	<b><u>66,923</u></b>	<b><u>90,478</u></b>
<b>51750 CODES COMPLIANCE</b>			
103 Assistant(s)	52,600	50,159	65,000
105 Supervisor/Director	58,925	58,925	63,639
188 Bonus Payments	4,500	4,800	-
189 Other Salaries & Wages	64,105	58,378	104,027
199 Other Per Diem & Fees	4,062	3,784	6,100



GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>51750 CODES COMPLIANCE (cont.)</b>			
201 Social Security	13,077	12,307	19,000
204 State Retirement	9,685	6,902	12,000
206 Life Insurance	289	276	332
207 Medical Insurance	35,979	39,350	48,000
208 Dental Insurance	1,103	1,362	1,700
217 Retirement-Hybrid Stabilization	-	-	1,600
299 Other Fringe Benefits	1,289	1,200	1,440
302 Advertising	89	856	2,000
307 Communication	684	1,509	3,000
320 Dues & Memberships	295	245	1,000
332 Legal Notices, Recording, & Crt Costs	60	-	1,000
334 Maintenance Agreements	17,715	20,190	21,000
338 Maint/Repair/Vehicles	1,858	1,526	3,000
348 Postal Charges	550	353	1,000
349 Printing, Stationary and Forms	1,895	1,798	3,500
355 Travel	1,325	-	3,000
399 Other Contracted Services	118	-	500
410 Custodial Supplies	273	94	500
413 Drugs & Medical Supplies	-	-	100
415 Electricity	2,052	2,074	2,000
422 Food Supplies	-	-	800
425 Gasoline	4,299	4,008	9,000
434 Natural Gas	347	377	1,000
435 Office Supplies	601	2,372	3,500
437 Periodicals	-	-	300
450 Tires & Tubes	1,488	-	1,500
451 Uniforms	908	1,156	1,500
454 Water and Sewer	320	342	500
505 Judgements	-	-	100,000
524 In-Service/Staff Development	1,500	424	1,500
599 Other Charges	59	123	500
709 Data Processing Equipment	1,825	26	2,000
711 Furniture & Fixtures	-	175	1,200
719 Office Equipment	-	219	2,000
<b>TOTAL</b>	<b><u>283,875</u></b>	<b><u>275,309</u></b>	<b><u>489,738</u></b>
<b>51760 GEOGRAPHICAL INFORMATION SYSTEMS</b>			
133 Paraprofessionals	56,400	56,400	100,912
188 Bonus Payments	1,500	1,200	-
201 Social Security	4,221	4,130	7,720
204 State Retirement	2,895	1,930	4,900
206 Life Insurance	66	66	132
207 Medical Insurance	7,547	7,786	16,000
208 Dental Insurance	327	334	670
217 Retirement - Hybrid Stabilization	-	-	900
299 Other Fringe Benefits	480	480	960
334 Maintenance Agreements	5,530	4,980	6,000
355 Travel	-	-	500
411 Data Processing Supplies	1,082	904	1,300
524 Inservice Staff Development	-	-	1,200
599 Other Charges	-	-	200
709 Data Processing Equipment	2,255	816	6,500
711 Furniture And Fixtures	-	-	500
<b>Total Geographical Information Systems</b>	<b><u>82,303</u></b>	<b><u>79,025</u></b>	<b><u>148,394</u></b>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>51800 COUNTY BUILDINGS</b>			
141 Foremen	37,384	37,384	40,376
166 Custodial Personnel	51,027	32,872	36,680
167 Maintenance Personnel	28,564	17,334	18,722
169 Part-time Personnel	15,437	17,144	21,600
185 Educational Incentive- Other	1,000	1,000	1,000
188 Bonus Payments	6,000	3,600	-
199 Other Per Diem & Fees	1,204	1,200	1,200
201 Social Security	10,511	8,463	10,000
204 State Retirement	6,412	3,757	4,100
206 Life Insurance	243	177	265
207 Medical Insurance	27,273	20,341	21,840
208 Dental Insurance	1,202	895	900
217 Retirement-Hybrid Stabilization	-	-	500
299 Other Fringe Benefits	1,557	944	1,680
302 Advertising	110	-	-
307 Communication	31,191	44,207	41,865
320 Dues And Memberships	100	100	100
321 Engineering Services	-	-	2,500
334 Maintenance Agreements	62,651	59,716	70,290
335 Maint/Repair/Building	22,016	16,171	28,000
336 Maint/Repair/Equipment	15,971	15,755	20,000
338 Maint/Repair/Vehicles	1,260	1,811	2,000
355 Travel	61	47	500
359 Disposal Fees	2,223	2,083	2,000
399 Other Contracted Services	-	27,520	55,100
410 Custodial Supplies	16,256	11,507	12,000
411 Data Processing Supplies	-	-	500
415 Electricity	92,737	101,361	120,000
422 Food Supplies	2,362	985	2,000
425 Gasoline	1,704	1,068	3,000
434 Natural Gas	12,613	18,070	18,000
451 Uniforms	783	314	1,000
454 Water and Sewer	15,511	42,421	20,000
499 Other Supplies and Materials	10,224	8,815	12,500
524 InService/Staff Development	88	-	300
709 Data Processing Equip	10,663	-	6,000
711 Furniture & Fixtures	-	1,000	13,500
<b>TOTAL</b>	<b><u>486,338</u></b>	<b><u>498,062</u></b>	<b><u>590,018</u></b>
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
317 Data Processing Services	-	-	2,000
333 Licenses	-	-	1,600
334 Maintenance Agreements	28,973	28,498	30,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	-	-	2,000
411 Data Processing Supplies	1,035	1,726	6,500
524 In-Service/Staff Development	-	3,278	5,000
709 Data Processing Equipment	8,656	-	10,000
<b>TOTAL</b>	<b><u>38,664</u></b>	<b><u>33,502</u></b>	<b><u>58,100</u></b>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>51910 PRESERVATION OF RECORDS</b>			
103 Assistant(s)	23,596	23,596	26,050
105 Supervisor/Director	37,736	37,736	40,756
169 Part-time Personnel	17,023	16,223	18,392
188 Bonus Payments	3,000	3,000	-
201 Social Security	6,181	6,067	6,600
204 State Retirement	3,678	3,003	5,000
206 Life Insurance	132	132	132
207 Medical Insurance	14,615	15,080	16,640
208 Dental Insurance	654	667	700
217 Retirement-Hybrid Stabilization	-	-	600
299 Other Fringe Benefits	480	480	480
349 Printing, Stationary and Forms	1,084	-	1,200
415 Electricity	6,000	6,000	6,000
599 Other Charges	3,758	10,223	8,200
<b>TOTAL</b>	<b>117,937</b>	<b>122,209</b>	<b>130,750</b>

## **Risk Management – 51920**

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

### **Risk Management Cycle**



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

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

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

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

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

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

The total appropriation for Risk Management is \$540,209. Of this 5.60% (\$27,829) 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 16.40% (\$3,308,454) 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 \$540,396. Of this amount 96.70% (\$522,701) 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 \$204,153. Of this amount 94% (\$191,803) 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 \$816,540. Of this amount 79.60% (\$649,840) 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](http://TennesseeTrustee.com). A convenience fee will apply to these payments. The County does not benefit from the fees. Payments may be made at United Community Bank and US Banks in Roane County. No fees are charged. Partial payments are also accepted when payments are made in the office.

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

In July 2007, the State of Tennessee adopted a Property Tax Freeze Program for certain homeowners 65 years of age or older with a total combined income that does not exceed an amount set by State law each year. The Roane County Commission approved this program 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 \$359,002. Of this amount 78.50% (\$281,752) 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 \$721,146. Of this amount 82.25% (\$593,121) is for salaries and benefits and the remainder is for operations.

#### **52000's Finance Totals**

The previous functions are the sum total of the Finance major category in the chart of accounts. This major category entails functions 52100 through 52900 and they account for 13.10% (\$2,641,237) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>51920 RISK MANAGEMENT</b>			
140 Salary Supplements	4,002	9,617	13,500
169 Part-Time Personnel-ORCCA	-	-	10,914
185 Educational Incentives	1,000	-	1,000
201 Social Security	376	342	2,000
204 State Retirement	250	153	1,200
206 Life Insurance	7	7	20
207 Medical Insurance	767	832	936
208 Dental Insurance	33	35	77
299 Other Fringe Benefits	44	56	112
302 Advertising-ORCCA	-	38	-
308 Consultants	10,800	1,784	10,800
320 Dues & Memberships	500	575	1,000
320 Dues & Memberships-ORCCA	2,500	2,500	2,500
355 Travel	1,965	-	3,000
355 Travel-ORCCA	3,118	645	4,800
399 Other Contracted Services	-	17,196	-
499 Other Supplies & Materials	552	15,302	3,500
502 Building & Contents Insurance	40,100	39,102	50,000
506 Liability Insurance	124,273	116,156	135,000
511 Vehicle & Equipment Insurance	84,106	85,923	90,000
513 Worker's Compensation	131,280	131,280	131,280
516 Other Self-Insured Claims	30,512	27,707	70,000
524 In-Service/Staff Development	660	1,435	3,000
708 Communication Equipment	33,791	-	-
<b>TOTAL</b>	<b>470,635</b>	<b>450,687</b>	<b>534,639</b>
<b>52100 ACCOUNTING AND BUDGETING</b>			
105 Supervisor/Director	87,705	87,705	92,555
119 Accountants/Bookkeepers	256,576	251,193	299,317
169 Part-time Personnel	2,354	1,431	12,823
185 Educational Inc	7,083	7,000	13,000
188 Bonus Payments	9,000	8,850	-
199 Other Per Diem & Fees	-	1,200	2,400
201 Social Security	28,085	27,577	35,000
204 State Retirement	20,214	39,057	25,000
206 Life Insurance	476	497	604
207 Medical Insurance	56,560	60,133	69,000
208 Dental Insurance	2,379	2,510	3,100
217 Retirement-Hybrid Stabilization	-	-	5,100
299 Other Fringe Benefits	2,240	1,679	2,700
307 Communication	95	109	150
320 Dues & Memberships	1,454	954	1,500
334 Maintenance Agreements	4,632	4,443	6,000
349 Printing, Stationary and Forms	1,871	3,232	1,900
355 Travel	1,312	139	5,000
435 Office Supplies	189	445	1,000
508 Premium on Corporate Surety Bonds	-	809	-
524 In-Service/Staff Development	3,719	3,094	4,000
709 Data Processing Equipment	56	-	1,500
711 Furniture & Fixtures	-	-	4,000
<b>TOTAL</b>	<b>486,000</b>	<b>502,059</b>	<b>585,649</b>
<b>52200 PURCHASING</b>			
105 Supervisor/Director	70,164	70,164	74,044
122 Purchasing Personnel	65,626	62,926	72,240
169 Part-time Personnel	8,890	8,739	12,755
185 Educational Incentive	2,000	2,000	3,000
186 Longevity Pay	2,500	-	-
188 Bonus Payments	3,000	4,100	-
199 Other Per Diem & Fees	1,182	1,200	1,200
201 Social Security	10,966	10,646	13,100
204 State Retirement	7,220	4,617	6,300

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>52200 PURCHASING (cont.)</b>			
206 Life Insurance	198	193	200
207 Medical Insurance	19,187	19,175	21,840
208 Dental Insurance	981	973	1,001
217 Retirement - Hybrid Stabilization	-	-	700
299 Other Fringe Benefits	1,440	1,400	1,440
302 Advertising	2,160	2,407	1,700
307 Communication	37	32	100
320 Dues & Memberships	515	794	900
334 Maintenance Agreements	2,768	3,428	3,700
355 Travel	2,681	-	3,000
508 Premium on Corporate Surety Bonds	197	190	150
524 InService/Staff Development	1,686	3,365	2,500
709 Data Processing	214	437	500
711 Furniture and Fixtures	-	-	500
<b>TOTAL</b>	<b><u>203,612</u></b>	<b><u>196,784</u></b>	<b><u>220,870</u></b>
<b>52300 PROPERTY ASSESSOR'S OFFICE</b>			
101 County Official/Adm Officer	87,705	90,740	92,555
106 Deputy (Ies)	338,385	312,194	409,150
169 Part-time Personnel	10,857	6,536	25,920
187 Overtime pay	898	-	-
188 Bonus Payments	13,500	10,150	-
199 Other Per Diem & Fees	1,707	1,200	1,800
201 Social Security	33,208	30,713	41,880
204 State Retirement	25,347	19,898	24,326
206 Life Insurance	670	645	800
207 Medical Insurance	76,036	74,445	81,721
208 Dental Insurance	3,310	3,253	4,000
210 Unemployment Compensation	-	-	1,960
217 Retirement-Hybrid Stabilization	-	-	5,800
299 Other Fringe Benefits	2,270	2,160	5,320
302 Advertising	-	-	1,500
307 Communication	2,974	2,902	6,300
309 Contracts w/ Gov't Agencies	31,058	20,756	32,000
312 Contracts with Private Agencies	10,735	30,686	79,000
320 Dues & Memberships	2,345	2,570	3,500
337 Maint/Repair/Office Equipment	7,358	7,708	10,000
338 Maint/Repair/Service Vehicles	506	2,997	7,000
348 Postal Charges	-	-	1,000
349 Printing, Stationary and Forms	1,131	2,855	3,000
355 Travel	1,927	651	4,500
425 Gasoline	1,569	2,761	7,000
499 Other Supplies and Materials	1,117	20	2,500
508 Premiums On Corporate Surety Bonds	-	397	-
524 In-Service/Staff Development	250	550	2,800
599 Other Charges	20	955	4,000
709 Data Processing Equipment	2,612	2,179	6,000
719 Office Equipment	152	354	6,000
<b>TOTAL</b>	<b><u>657,647</u></b>	<b><u>630,275</u></b>	<b><u>871,332</u></b>
<b>52400 COUNTY TRUSTEE'S OFFICE</b>			
101 County Official/Adm Officer	87,705	90,740	92,555
106 Deputy(ies)	103,079	109,000	119,110
169 Part-time Personnel	3,518	3,155	11,772
188 Bonus Payments	4,500	3,750	-
201 Social Security	14,186	14,660	18,300
204 State Retirement	10,918	9,157	16,100
206 Life Insurance	264	259	270
207 Medical Insurance	30,164	26,563	33,280

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>52400 COUNTY TRUSTEE'S OFFICE (cont.)</b>			
208 Dental Insurance	1,308	1,251	1,100
217 Retirement-Hybrid Stabilization	-	-	1,620
299 Other Fringe Benefits	960	960	960
302 Advertising	75	150	500
307 Communication	11	18	400
309 Contracts w/ Gov't Agencies	13,807	7,620	9,000
320 Dues & Memberships	708	1,038	900
332 Legal Notices, Recordings, and Court Costs	-	-	100
334 Maintenance Agreements	17,386	14,072	18,000
337 Maint/Repair/Office Equipment	407	40	1,000
348 Postal Charges	10,713	15,749	25,000
349 Printing, Stationary and Forms	659	301	-
351 Rentals	154	168	150
355 Travel	-	115	2,200
411 Data Processing Supplies	695	1,238	5,000
524 In-Service/Staff Development	261	1,050	600
599 Other Charges	1,476	1,627	1,400
709 Data Processing Equipment	70	5,245	6,500
<b>TOTAL</b>	<b><u>303,024</u></b>	<b><u>307,928</u></b>	<b><u>365,817</u></b>
<b>52500 COUNTY CLERK'S OFFICE</b>			
101 County Official/Adm Officer	87,705	90,740	92,555
106 Deputy(ies)	289,127	293,972	327,515
169 Part-time Personnel	4,070	-	43,200
185 Educational Incentive	3,000	3,000	7,000
186 Longevity Pay	-	250	-
188 Bonus Payments	13,500	10,950	-
201 Social Security	29,450	29,496	37,625
204 State Retirement	20,731	15,248	27,482
206 Life Insurance	657	658	660
207 Medical Insurance	71,318	79,588	86,424
208 Dental Insurance	3,137	3,318	3,300
217 Retirement-Hybrid Stabilization	-	-	1,512
299 Other Fringe Benefits	3,070	3,120	4,800
307 Communication	129	146	3,000
320 Dues & Memberships	908	938	2,000
334 Maintenance Agreements	27,148	29,086	42,000
337 Maint/Repair/Office Equipment	472	224	2,000
349 Printing, Stationary and Forms	6,496	8,970	14,000
351 Rentals	268	288	3,000
355 Travel	462	349	5,000
437 Periodicals	-	-	325
499 Other Supplies & Materials	261	1,253	8,000
508 Premium on Corporate Surety Bonds	-	-	-
524 In-Service/Staff Development	795	550	1,500
709 Data Processing Equipment	5,750	7,094	41,000
711 Furniture & Fixtures	-	-	1,000
719 Office Equipment	250	-	5,200
<b>TOTAL</b>	<b><u>568,703</u></b>	<b><u>579,240</u></b>	<b><u>760,098</u></b>

## **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 \$813,452. Of this amount 90% (\$732,552) is for salaries and benefits and the remainder is for operations.

## **General Sessions Court**

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.

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

Total Appropriation for General Sessions Judges is \$655,595. Of this amount 86.70% (\$568,095) is for salaries and benefits and the remainder is for operations.

### **Drug Court – 53330**

Total Appropriation for Drug Court is \$458,090. This function is funded through the Federal, State and Local Government. Of this amount 18.30% (\$83,702) 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 \$382,521. Of this amount 90.90% (\$347,571) is for salaries and benefits and the remainder is for operations.

### **Juvenile Court – 53500**

Total Appropriation for Juvenile Court is \$465,963. Of this amount 77.70% (\$361,936) 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 9<sup>th</sup> 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.

### **Victim Assistance Programs – 53930**

This program is supported through state funding which allows the courts to have a supervisor at the county jail that helps expedite the process for inmates to ensure their due process is met and not delayed causing longer stays in the jail. Total Appropriation for Victim Assistance Programs is \$65,000. Of this amount 99.92% is for salary.

### **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% (\$2,951,592) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>53100 CIRCUIT COURT</b>			
101 County Official/Adm Officer	87,705	90,740	92,555
106 Deputy(ies)	354,673	374,811	441,650
169 Part-time Personnel	21,220	20,029	26,100
185 Education Incentive	1,000	1,000	1,000
186 Longevity Pay	2,500	-	-
188 Bonus Payments	16,500	13,800	-
201 Social Security	34,406	35,508	45,500
204 State Retirement	24,277	19,466	31,000
206 Life Insurance	812	848	926
207 Medical Insurance	110,863	118,814	130,000
208 Dental Insurance	3,903	3,988	5,100
217 Retirement-Hybrid Stabilization	-	-	3,501
299 Other Fringe Benefits	4,001	3,798	6,720
307 Communication	101	125	300
320 Dues & Memberships	818	993	1,500
334 Maintenance Agreements	30,238	29,264	30,000
349 Printing, Stationary and Forms	7,814	6,602	8,000
355 Travel	57	35	1,400
411 Data Processing Supplies	437	598	2,000
435 Office Supplies	3,070	1,137	2,500
508 Premium on Corporate Surety Bonds	-	-	100
524 In-Service/Staff Development	1,000	-	2,500
531 Access Fees	-	-	1,800
709 Data Processing Equipment	2,997	1,231	24,000
711 Furniture & Fixtures	2,319	5,209	4,500
719 Office Equipment	-	178	2,000
<b>TOTAL</b>	<b>710,711</b>	<b>728,176</b>	<b>864,652</b>
<b>53310 GENERAL SESSIONS JUDGE</b>			
102 Judge(s)	341,739	347,891	352,066
133 Paraprofessionals	100,000	100,000	108,000
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	3,000	2,400	-
199 Other Per Diem & Fees	4,828	4,800	4,900
201 Social Security	29,564	29,200	36,000
204 State Retirement	25,685	21,370	30,000
206 Life Insurance	265	265	265
207 Medical Insurance	38,323	39,743	42,900
208 Dental Insurance	1,308	1,334	1,400
217 Retirement-Hybrid Stabilization	-	-	4,104
299 Other Fringe Benefits	920	960	1,920
309 Contracts with Government Agencies	-	-	10,350
312 Contracts with Private Agencies	6,824	10,508	45,000
320 Dues and Memberships	2,766	1,099	2,500
329 Laundry Service	44	-	250
331 Legal Services	-	409	500
333 Licenses	409	-	500
334 Maintenance Agreements	-	-	1,800
349 Printing, Stationary and Forms	1,019	-	2,500
355 Travel	6,959	1,840	7,500
355 Travel-MAG	2,543	2,689	6,000
399 Other Contracted Services	4,963	632	4,000
411 Data Processing	55	1,139	-
432 Library Books/Magazines	-	968	1,500



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>53310 GENERAL SESSIONS JUDGE (cont.)</b>			
435 Office Supplies	63	-	-
451 Uniforms	-	-	600
524 In-Service/Staff Development	1,334	1,145	2,000
524 In-Service/Staff Development-MAG	100	-	500
709 Data Processing	263	2,128	-
<b>TOTAL</b>	<b>573,973</b>	<b>571,519</b>	<b>668,055</b>
<b>53330 DRUG COURT</b>			
133 Paraprofessionals FEDS	30,600	16,900	36,720
133 Paraprofessionals STATE	34,947	36,084	38,145
188 Bonus Payments	-	2,300	-
201 Social Security	-	4,227	-
201 Social Security-FEDS	2,961	-	2,359
201 Social Security-STATE	3,507	-	2,670
204 State Retirement	560	3,222	-
204 State Retirement-FEDS	862	-	1,934
204 State Retirement-STATE	805	-	2,190
206 Life Insurance	-	99	-
206 Life Insurance-FEDS	61	-	70
206 Life Insurance-STATE	66	-	70
207 Medical Insurance	(171)	3,566	-
207 Medical Insurance-FEDS	4,940	-	7,900
207 Medical Insurance-STATE	3,496	-	-
208 Dental Insurance	-	222	-
208 Dental Insurance-FEDS	177	-	327
208 Dental Insurance-STATE	313	-	327
217 Retirement-Hybrid Stabilization	-	-	780
299 Other Fringe Benefits	-	240	500
299 Other Fringe Benefits-FEDS	260	-	-
299 Other Fringe Benefits-STATE	220	-	-
312-FEDS Contracts with Other Agencies	258,373	192,323	347,253
312 Contracts with Other Agencies-Local	-	-	6,000
355 Travel-FEDS	-	-	1,930
355 Travel-LOCAL	1,296	-	4,000
355 Travel-STATE	2,303	-	2,398
499 STATE-Other Supplies and Materials	851	-	3,200
524 LOCAL-Inservice	300	-	1,000
524 STATE-Inservice	895	-	2,000
599 Other Charges	87	-	-
599 Other Charges-LOCAL	1,254	772	5,000
<b>TOTAL</b>	<b>348,963</b>	<b>259,956</b>	<b>466,773</b>
<b>53400 CHANCERY COURT</b>			
101 County Official/Adm Officer	87,705	90,740	92,555
106 Deputy(ies)	124,507	131,999	143,889
169 Part-time Personnel	22,786	19,870	50,803
187 Overtime Pay	-	4,073	4,406
188 Bonus Payments	6,000	6,000	-
201 Social Security	17,823	18,727	24,260
204 State Retirement	11,678	8,710	13,220
206 Life Insurance	314	331	350
207 Medical Insurance	32,739	31,666	34,320
208 Dental Insurance	1,634	1,669	1,700

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>53400 CHANCERY COURT (cont.)</b>			
217 Retirement-Hybrid Stabilization	-	-	700
299 Other Fringe Benefits	1,280	1,442	2,400
307 Communication	58	74	50
312 Contracts w/Private Agencies	-	-	250
320 Dues and Memberships	1,068	1,203	1,200
332 Legal Notices, Recording, & Court Costs	-	447	-
334 Maintenance Agreements	15,118	15,652	18,000
349 Printing, Stationary and Forms	2,754	3,406	5,000
351 Rentals	135	135	150
355 Travel	360	41	1,400
437 Periodicals	439	493	600
499 Other Supplies & Materials	2,260	4,807	4,500
508 Premium on Corporate Surety Bonds	350	350	400
524 In-Service/Staff Development	-	80	300
709 Data Processing Equipment	1,067	665	6,000
<b>TOTAL</b>	<b>330,075</b>	<b>342,579</b>	<b>406,453</b>
<b>53500 JUVENILE COURT</b>			
103 Assistants	46,844	47,592	51,400
105 Supervisor/Director	50,810	50,000	54,000
112 Youth Service Officer	119,264	119,264	128,900
140 Salary supplements	6,000	6,000	6,480
164 Attendants	6,686	2,064	11,016
187 Overtime Pay	13,186	12,093	33,480
188 Bonus Payments	7,500	5,500	-
199 Other Per Diem & Fees	5,899	6,000	6,100
201 Social Security	18,197	17,488	23,135
204 State Retirement	12,710	10,285	16,430
206 Life Insurance	343	339	525
207 Medical Insurance	49,835	51,449	54,000
208 Dental Insurance	1,722	1,736	1,800
217 Retirement-Hybrid Stabilization	-	-	1,500
299 Other Fringe Benefits	1,969	1,538	2,400
307 Communication	478	2,311	3,500
312 Contracts with Private Agencies	4,150	5,006	4,500
320 Dues and Memberships	300	200	1,000
322 Evaluation & Testing	-	-	10,000
334 Maintenance Agreements	6,295	3,461	5,000
335 Maint/Repair/Buildings	193	2,607	6,000
337 Maint/Repair/Office Equip	1,284	-	3,000
338 Maint/Repair/Vehicles	9,529	3,895	10,000
340 Medical & Dental Charges	299	3,059	4,000
349 Printing, Stationary and Forms	-	474	3,000
355 Travel	7,209	1,084	15,000
399 Other Contracted Services	1,532	8,770	15,000
411 Data Processing Supplies	-	3,885	2,000
422 Food Supplies	385	790	1,000
425 Gasoline	4,753	3,604	8,000
432 Library Books	361	1,554	2,000
441 Prisoners Clothing	-	-	500
450 Tires & Tubes	-	-	2,500
451 Uniforms	1,255	2,000	2,000
508 Premiums on Corporate Bonds	217	417	1,000
599 Other Charges	4,471	3,846	5,000
709 Data Processing Equipment	-	16,456	-
790 Other Equipment	-	1,593	-
<b>TOTAL</b>	<b>383,676</b>	<b>396,359</b>	<b>495,166</b>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>53610 OFFICE OF PUBLIC DEFENDER (three year grant - Amended to 65,000 subsequent to approval)</b>			
105 Supervisor/Director	41,000	41,000	47,844
201 Social Security	3,106	1,200	3,728
204 State Retirement	2,805	3,197	3,350
206 Life Insurance	66	2,891	66
207 Medical Insurance	7,547	66	8,275
208 Dental Insurance	327	7,786	327
217 Retirement-Hybrid Stabilization	-	-	1,053
355 Travel	4,121	1,948	2,500
524 Inservice Staff Development	325	-	2,037
<b>TOTAL</b>	<b><u>59,297</u></b>	<b><u>58,087</u></b>	<b><u>69,180</u></b>
<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>			
194 Jury and Witness Fees	8,690	4,774	27,650
201 Social Security	-	-	100
302 Advertising	244	113	250
307 Communication	948	948	1,000
355 Travel	23	-	12,000
422 Food Supplies	1,983	1,275	4,000
<b>TOTAL</b>	<b><u>11,888</u></b>	<b><u>7,110</u></b>	<b><u>45,000</u></b>
<b>53930 VICTIM ASSISTANCE PROGRAMS</b>			
105 Supervisor/Director	42,663	43,500	46,980
188 Bonus Payments	-	1,200	-
199 Other Per Diem & Fees	1,154	1,200	1,200
201 Social Security	3,258	3,480	3,753
204 State Retirement	2,940	3,144	3,373
206 Life Insurance	66	66	66
207 Medical Insurance	7,547	7,786	7,957
208 Dental Insurance	327	334	327
217 Retirement-Hybrid Stabilization	-	-	1,060
355 Travel	2,476	1,415	4,500
499 Other Supplies And Materials	174	-	617
<b>TOTAL</b>	<b><u>60,605</u></b>	<b><u>62,125</u></b>	<b><u>69,833</u></b>

## **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 2020, the Sheriff's department upgraded their software package and information on civil warrants and criminal warrants were not easily obtained. 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 approved curriculum to meet the minimum requirements for the State. The training division is responsible for our citizen academy and handgun carry permit classes. Neighborhoods watch program are taught by both the training division and patrol unit.

Total Appropriation for Sheriff's Department is \$3,860,502. Of this amount 82.10% (\$3,169,771) 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 the will house the new addition. The jail has seen its population soar to approximately 300 inmates and at times the female population has been as high as 70. The number of inmates varies on a daily basis.

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

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

#### **For example:**

1. The staff is responsible for making sure the inmates are fed three times daily.
2. The staff is responsible for making sure medications passed out at least twice daily.

3. There is a regimen 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 \$3,836,961. Of this amount 59.10% (\$2,266,244) is for salaries and benefits and the remainder is for operations.

### **Correctional Incentive Program Improvement – 54230**

This program is a contractual agreement with the state that allows us to contribute \$10,000 and they will match that amount to purchase ankle bracelets.

### **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 \$370,362. Of this amount 50.18% (\$185,837) 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 \$431,035. Of this amount 100% is for the cost of the contract.

### **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 \$114,000. 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 42.80% (\$8,607,860) of the total budget for the General Fund.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT (cont.)</b>			
451 Uniforms	11,302	14,690	18,900
454 Water & Sewer	-	441	-
499 Other Supplies & Materials	6,936	11,665	6,300
499 Other Supplies & Materials-CHILD	-	-	3,216
508 Premium on Corporate Surety Bonds	900	900	1,451
516 Other Self-Insured Claims	-	-	5,250
524 In-Service/Staff Development	17,885	16,768	20,000
599 Other Charges-CHCGP	8,884	7,133	7,350
599 Other Charges-NT18	-	-	1,575
599 Other Charges-SOR	-	2,550	-
709 Data Processing Equipment	9,262	4,813	4,200
711 Furniture & Fixtures	-	260	5,250
719 Office Equipment	2,290	-	5,250
790 Other Equipment-PLS	-	6,003	-
790 Other Equipment-RD20	11,464	3,421	15,750
790 Other Equipment-RD21	-	14,926	-
<b>TOTAL</b>	<b><u>3,451,577</u></b>	<b><u>3,543,144</u></b>	<b><u>4,100,837</u></b>
<b>54210 JAIL</b>			
160 Guards (Jailers)	1,390,986	1,350,672	1,570,701
169 Part-time Personnel	58,375	16,489	58,936
187 Overtime Pay	97,364	60,741	110,160
187 Overtime Pay-HOLI	44,635	54,431	55,080
188 Bonus Payments	46,500	40,400	-
199 Other Per Diem & Fees	5,715	4,574	5,500
201 Social Security	120,057	109,869	146,888
204 State Retirement	98,532	89,391	117,000
206 Life Insurance	2,656	2,387	2,800
207 Medical Insurance	277,016	277,334	330,000
208 Dental Insurance	11,421	10,981	14,000
210 Unemployment Compensation	2,120	-	2,000
217 Retirement-Hybrid Stabilization	-	-	27,000
299 Other Fringe Benefits	4,059	2,880	10,000
307 Communication	506	540	4,200
334 Maintenance Agreements	44,281	30,942	49,000
335 Maint/Repair/Building	25,424	24,943	38,000
336 Maint/Repair/Equipment	35,909	11,425	31,500
338 Main/Repair/Vehicles	2,758	3,385	8,652
340 Medical and Dental Service	417,164	378,995	420,000
340 Medical and Dental Service-ADMIN	33,536	7,788	52,500
340 Medical and Dental Service-HMANA	336,915	94,006	157,500
340 Medical and Dental Service-INPAT	-	-	10,500
349 Printing, Stationery, Forms	925	1,679	6,300
355 Travel	2,703	5,196	10,290
359 Disposal Fees	6,370	6,249	6,825
410 Custodial Supplies	55,212	50,377	68,250
412 Diesel Fuel	1,900	1,421	3,000
415 Electricity	63,133	56,319	78,750
421 Food Preparation Supplies	910	1,654	5,250
422 Food Supplies	261,673	152,837	351,750
425 Gasoline	9,995	8,315	20,000
431 Law Enforcement Supplies	8,552	2,770	6,300
432 Library Books	4,457	4,912	8,000
434 Natural Gas	37,095	27,323	45,150
441 Prisoner Clothing	29,224	31,600	33,600
450 Tires and Tubes	1,344	2,620	3,150
451 Uniforms	7,668	6,157	15,750

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT</b>			
101 County Official	96,475	99,813	101,811
103 Assistant (Chief Deputy)	70,000	70,000	75,600
106 Deputy(ies)	1,305,716	1,361,762	1,552,723
106 Deputy(ies)-CHILD	36,650	36,792	39,736
140 Salary Supplements	35,763	35,950	38,400
141 Foremen (Courts)	110,146	92,361	117,557
169 Part-Time Personnel	46,448	31,148	40,000
170 School Resource Officer(s)	276,843	285,934	332,950
187 Overtime Pay	113,336	131,231	129,600
187 Overtime Pay-HOLI	37,473	47,056	55,650
187 Overtime Pay-RD20	1,175	3,784	-
187 Overtime Pay-SOR	-	2,063	-
187 Overtime Pay-SRO	4,476	1,992	13,482
187 Overtime Pay-TOCW	23,923	10,929	20,000
188 Bonus Payments	58,500	56,450	-
199 Other Per Diem & Fees	20,727	20,184	22,000
201 Social Security	160,666	163,991	198,000
203 Extension Service	-	-	25,000
204 State Retirement	111,973	104,900	115,906
206 Life Insurance	2,774	2,913	4,000
207 Medical Insurance	372,772	411,344	467,000
208 Dental Insurance	13,735	14,704	17,000
210 Unemployment Compensation	1,520	3,659	5,000
217 Retirement-Hybrid Stabilization	-	-	20,000
299 Other Fringe Benefits	10,762	10,675	17,000
307 Communication	19,215	19,250	31,605
309 Contracts w/ Gov't Agencies	2,680	2,680	2,814
309 Contracts w/ Gov't Agencies-NCIC	47,387	47,387	48,307
312 Contracts w/Private Agencies	-	378	31,500
320 Dues and Memberships	3,330	3,453	5,250
330 Operating Lease Payments	21,600	21,600	21,600
332 Legal Notices	-	-	515
333 Licenses	1,052	293	525
334 Maintenance Agreements	65,544	73,401	115,000
335 Maint/Repair/Buildings	-	3,260	3,465
337 Maint/Repair/Office Equipment	-	-	525
338 Maint/Repair/Vehicles	46,924	37,492	48,000
338 Maint/Repair/Vehicles-INS	38,565	58,016	-
348 Postal Charges	44	141	1,470
349 Printing, Stationary and Forms	4,029	5,198	6,300
355 Travel	15,817	7,514	20,000
357 Veterinary Services	-	-	525
399 Other Contracted Services	7,176	4,411	9,660
399 Other Contracted Services-SOR	2,612	2,172	2,835
401 Animal Food	352	285	1,050
412 Diesel Fuel	2,419	1,825	8,000
415 Electricity	3,174	2,814	2,940
425 Gasoline	124,429	110,988	157,500
431 Law Enforcement Supplies	29,320	26,548	31,920
431 Law Enforcement Supplies-VEST	6,367	6,303	15,826
432 Library Books/Media	651	635	1,470
437 Periodicals	181	-	978
450 Tires and Tubes	27,934	23,896	28,350

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>54210 JAIL (cont.)</b>			
454 Water and Sewer	110,421	68,858	105,000
499 Other Supplies	4,161	2,983	10,500
524 In-Service/Staff Development	1,125	440	10,500
711 Furniture and Fixtures	1,001	-	5,250
719 Office Equipment	2,107	1,289	5,250
<b>TOTAL</b>	<b><u>3,665,905</u></b>	<b><u>3,005,171</u></b>	<b><u>4,020,782</u></b>
<b>54230 Correctional Incentive Program</b>			
309 Contracts With Government Agencies	-	10,000	15,000
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>10,000</u></b>	<b><u>15,000</u></b>
<b>54410 CIVIL DEFENSE</b>			
103 Assistant(s)	65,878	67,327	73,331
103 Assistant(s)-EMPG	7,010	7,010	7,010
105 Supervisor/Director	30,697	30,697	32,395
140 Salary Supplement-DOE	5,000	5,000	5,000
169 Part-Time Personnel	18,976	19,661	25,920
169 Part-Time Personnel-HAZ	-	-	17,925
185 Educational Incentive	-	-	1,000
187 Overtime Pay- HOLI	339	-	1,000
188 Bonus Payments	3,000	3,000	-
199 Other Per Diem & Fees	2,967	3,000	3,500
201 Social Security	11,285	10,975	13,000
204 State Retirement	6,283	4,906	7,000
206 Life Insurance	132	132	200
207 Medical Insurance	7,547	7,786	8,100
208 Dental Insurance	654	667	910
217 Retirement-Hybrid Stabilization	-	-	730
299 Other Fringe Benefits	480	480	1,440
307 Communication	7,417	10,054	10,000
312 Contracts w/Private Agencies	12,205	13,766	23,500
320 Dues and Memberships	10	485	500
333 Licenses	20	-	1,300
334 Maintenance Agreements	11,141	11,888	15,000
335 Maint/Repair/Building	49	710	4,000
336 Maint/Repair/Equip	1,095	3,971	10,000
337 Maint/Repair/Office Equip	1,750	577	3,000
338 Maint/Repair/Vehicles	4,534	34,109	30,000
348 Postal Charges	20	37	125
355 Travel	44	-	1,500
410 Custodial Supplies	193	170	500
412 Diesel Fuel	5,882	4,274	9,000
415 Electricity	161	-	1,000
422 Food Supplies	-	-	100
425 Gasoline	1,035	2,788	8,000
429 Instructional Supplies & Materials	1,164	391	3,000
435 Office Supplies	458	668	1,500
442 Propane Gas	-	-	200
446 Small Tools	331	640	1,000
450 Tires & Tubes	-	3,300	3,000

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>54410 CIVIL DEFENSE (cont.)</b>			
451 Uniforms	2,483	1,570	3,000
454 Water & Sewer	365	-	500
499 Other Supplies & Materials	1,625	747	1,800
499 Other Supplies & Materials-DOE	12,292	9,939	10,000
524 In-Service/Staff Development	1,705	125	5,000
599 Other Charges	14,128	4,593	15,000
708 Communication Equipment	110	1,108	20,000
711 Furniture & Fixtures	-	-	3,000
<b>TOTAL</b>	<b><u>240,465</u></b>	<b><u>266,551</u></b>	<b><u>382,986</u></b>
 <b>54490 OTHER EMERGENCY MANAGEMENT</b>			
309 Contracts w/Government Agencies E-911	431,035	431,035	433,966
	<b><u>431,035</u></b>	<b><u>431,035</u></b>	<b><u>433,966</u></b>
 <b>54610 COUNTY CORONER/MEDICAL EXAMINER</b>			
312 Contracts w/Private Agencies	30,300	36,150	50,000
312 Contracts w/Private Agencies-ROI	5,725	7,450	8,000
599 Other Charges	87,029	111,745	90,000
599 Other Charges-BAGS	-	711	3,000
<b>TOTAL</b>	<b><u>123,054</u></b>	<b><u>156,056</u></b>	<b><u>151,000</u></b>

### **Local Health Center – 55110**

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

Total Appropriation for Local Health Center is \$124,852. Of this amount 25.60% (\$31,902) is for salaries and benefits and the remainder is for operations.

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

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

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

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

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

There are many opportunities for expansion on the horizon. While there are still uncertainties about the full scope of ramifications of the Affordable Care Act, there will be significant impacts to our operations. We are currently (on a state/regional level) exploring being able to bill private and 3<sup>rd</sup> party insurance and ACA insurance exchanges for many of the 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 \$409,765. Of this amount 91.10% (\$373,616) is for salaries and benefits and the remainder is for operations.

#### **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 \$90,800. 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 3.40% (\$678,198) 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 – the New Bridge will be completed and ready for use by April 2021 that will allow development that has been laid out in the Master Plan and based on Commission’s approval.
  - Closed Landfill – recreational use as a Radio-Controlled airfield is being considered

## **OPERATING POLICIES**

- Take home vehicles – There are 2 take home work vehicles. The Director is on call for policy/programming and safety issues. The Maintenance Supervisor is on call for mechanical issues.
- RCP Ball field – it is the policy to maintain this facility as a practice location, not a competition field.
- Tennis courts – are maintained for daylight, recreational play on a first come first served basis
- RCP facilities – as directed by the Park advisory Committee, a flat rate of \$5 per hour (3-hour minimum) for reserved use of the cottage and picnic shelters. The Cottage cannot be

used without a reservation. The outdoor facilities are free for first come-first served. There is a considerable use of these facilities (25-30%) to public groups at no charge.

- Splash Pad – Open, free of charge, as the weather pattern allows (generally the last day of spring semester to late September).
- Riley Creek Campground - opens for spring break and closes November 15.
- Campground policies, rates, caretaker contract, caretaker bonus plan\*, assistant caretaker agreement and contractor use of county equipment are contained in the Riley Creek Campground Operating Plan.
  - \*the caretaker bonus is calculated on the improvement in margin year over year starting in the 2012-13 camping season. Revenue-operating costs = margin
- Riley Creek is operated as a zero-sum operation. Any revenues exceeding the cost of operation are invested in the capital improvement of the campground.

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

### **FUTURE OPPORTUNITIES**

**Caney Creek Recreation Area**, Harriman – 61 acres, abandoned campground, earmarked for development as a multi-use trail facility involving a large animal crossing of US70 by TDOT. Please see Executive Summary 17D. 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 \$538,052. Of this amount 43.9% (\$236,192) 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 2.80% (\$553,852) 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 \$96,880. 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 \$59,401. Of this amount 94.70% (\$56,201) 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 .78% (\$156,281) 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 \$519,250. Of this amount 100% is for operations.

### **Veterans' Services – 58300**

Total Appropriation for Veterans' Services is \$72,000. Of this amount 85.80% (\$61,800) is for salaries and benefits and the remainder is for operations.

### **Contributions to Others – 58500**

This function is used for Donated property given to the county for the purposes of selling and in return giving those funds to the Roane County School Foundation. Total appropriation is \$2,100.

### **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 \$74,215. Of this amount 100% is for salaries and benefits.

### **COVID 19 – 58800-58812**

During the prior year beginning March 1<sup>st</sup> the Federal and State funding for the Corona Virus began. These codes were required to be used by the Comptroller's office. The original budgets will be amended as the final expenditures are reported and funding received. Total appropriation is \$38,833 but can be amended up to approximately \$600,000

### **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 \$513,075. 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% (\$1,219,473) 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.

### **Fund Balance**

The unaudited ending fund balance of the General fund on June 30, 2021 is \$10,906,819. 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 51.5% of appropriations which is within policy.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>55110 LOCAL HEALTH CENTER</b>			
167 Maintenance Personnel	26,482	11,280	16,200
169 Part-time Personnel	10,053	10,176	11,460
188 Bonus Payments	1,500	1,200	-
199 Other Per Diem & Fees	188	-	349
201 Social Security	2,909	1,681	2,500
204 State Retirement	1,469	803	1,200
206 Life Insurance	42	25	33
207 Medical Insurance	4,821	2,952	2,700
208 Dental Insurance	209	126	120
217 Retirement-Hybrid Stabilization	-	-	400
299 Other Fringe Benefits	240	-	-
302 Advertising	-	-	300
307 Communication	9,023	16,371	10,000
320 Dues & Memberships	480	480	1,500
334 Maintenance Agreements	4,717	7,792	10,000
335 Maint/Repair/Buildings	7,227	13,031	11,000
336 Maint/Repair Services	-	1,467	2,500
348 Postal Charges	1	-	300
349 Printing, Stationary and Forms	-	-	500
355 Travel	443	-	1,500
359 Disposal Fees	1,020	1,137	1,500
410 Custodial Supplies	1,234	1,469	2,000
412 Diesel Fuel	-	-	200
413 Drugs & Medical Supplies	2,129	3,038	3,000
415 Electricity	32,794	34,148	37,000
425 Gasoline	304	-	-
434 Natural Gas	5,094	6,921	10,000
435 Office Supplies	2,299	3,046	4,500
437 Periodicals	251	252	250
454 Water & Sewer	3,502	2,678	5,000
524 Inservice Staff Development	4,509	1,450	4,000
599 Other Charges	1,811	3,503	4,000
711 Furniture And Fixtures	-	-	4,500
790 Other Equipment	-	-	5,000
<b>TOTAL</b>	<b><u>124,751</u></b>	<b><u>125,028</u></b>	<b><u>153,512</u></b>
<b>55190 OTHER LOCAL HEALTH SERVICES</b>			
103 Assistants	72,371	72,371	80,944
131 Medical Personnel	140,733	141,616	186,856
188 Bonus Payments	7,500	11,650	-
201 Social Security	15,170	15,344	23,201
204 State Retirement	14,032	13,548	19,715
206 Life Insurance	463	463	600
207 Medical Insurance	63,045	70,601	67,000
208 Dental Insurance	2,288	2,335	2,700
217 Retirement-Hybrid Stabilization	-	-	4,844
299 Other Fringe Benefits	960	960	1,440
355 Travel	3,446	1,286	6,900
506 Liability Insurance	487	484	4,000
513 Workman's Comp Insurance	2,760	2,760	2,760
524 In-Service/Staff Development	-	-	400
599 Other Charges - TS	1,100	-	10,649
<b>TOTAL</b>	<b><u>324,355</u></b>	<b><u>333,418</u></b>	<b><u>412,009</u></b>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>55390 APPROPRIATION TO STATE</b>			
399 Other Contracted Services	51,601	51,601	51,601
599 Other Charges	-	1,180	1,180
<b>TOTAL</b>	<b>51,601</b>	<b>52,781</b>	<b>52,781</b>
<b>55590 OTHER LOCAL WELFARE SERVICES</b>			
316 Contributions	-	-	34,800
316 Contributions-ADFAC	1,000	-	-
316 Contributions-AGING	250	-	-
316 Contributions-ARE30	1,500	-	-
316 Contributions-BAGC	5,250	-	-
316 Contributions-CAC	6,000	10,000	10,000
316 Contributions-ETHRA	9,200	9,200	9,200
316 Contributions-FOCRC	3,300	-	-
316 Contributions-FPROM	875	-	-
316 Contributions-HERTG	4,300	-	-
316 Contributions-LIFEC	1,500	-	-
316 Contributions-MDUNN	34,000	25,600	25,600
316 Contributions-MECAA	17,000	17,000	17,000
316 Contributions-RCYL	250	-	-
316 Contributions-RONET	1,500	-	-
316 Contributions-RS	28,000	28,000	28,000
316 Contributions-SSN	2,000	-	-
799 Other Capital Outlay-RS	11,000	11,000	11,000
<b>TOTAL</b>	<b>126,925</b>	<b>100,800</b>	<b>135,600</b>
<b>56500 LIBRARIES</b>			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	-	-	5,000
711 Furniture & Fixtures	-	-	500
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>15,800</b>
<b>56700 PARKS &amp; FAIR BOARDS</b>			
103 Assistant(s)	31,434	31,853	34,704
103 Assistant(s)-SPC	6,963	25,104	30,514
105 Supervisor/Director	56,400	56,400	60,912
169 Part-time Personnel-RILEY	25,000	15,828	27,216
169 Part-time Personnel-ROANE	26,791	40,437	53,622
169 Part-time Personnel-SPC	24,539	8,647	28,080
187 Overtime Pay	6,554	8,014	9,720
188 Bonus Payments	3,000	6,300	-
199 Other Per Diem & Fees	2,646	3,646	3,600
201 Social Security	13,590	14,358	19,100
204 State Retirement	5,441	5,362	8,000
206 Life Insurance	149	198	200
207 Medical Insurance	18,973	30,334	33,280
208 Dental Insurance	735	1,001	1,000
217 Retirement-Hybrid Stabilization	-	-	620

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS (cont.)</b>			
299 Other Fringe Benefits	960	960	1,000
307 Communication	3,125	3,221	2,000
320 Dues & Memberships	-	-	100
320 Dues & Memberships 652 Project	-	-	1,500
333 Licenses	-	-	100
334 Maintenance Agreements	220	1,346	4,500
335 Maint/Repair/Building	296	180	-
335 Maint/Repair/Building-DOCK	-	-	3,000
335 Maint/Repair/Building-EMORY	3,414	2,700	5,000
335 Maint/Repair/Building-RILEY	3,266	6,170	6,000
335 Maint/Repair/Building-SPC	6,498	9,501	3,000
338 Maint/Repair/Vehicles	812	1,296	6,000
351 Rentals-652	-	-	1,500
351 Rentals-RILEY	1,060	750	4,000
351 Rentals-ROANE	2,493	716	6,000
355 Travel	-	89	500
359 Disposal Fee	2,964	2,295	6,000
359 Disposal Fee-RILEY	941	1,162	3,000
399 Other Contracted Services-RILEY	32,469	32,890	40,000
410 Custodial Supplies	1,347	2,843	4,000
410 Custodial Supplies-RILEY	1,318	1,592	2,500
410 Custodial Supplies-SPC	-	-	500
415 Electricity	14,564	17,232	19,000
415 Electricity-RILEY	26,896	28,468	33,600
415 Electricity-SPC	2,518	1,152	1,300
422 Food Supplies	2,232	460	3,000
425 Gasoline	12,703	11,522	18,000
435 Office Supplies	-	96	300
442 Propane Gas	-	-	2,000
450 Tires and Tubes	2,482	1,953	4,000
451 Uniforms	1,214	1,148	2,200
453 Vehicle Parts	3,234	4,799	6,100
454 Water and Sewer	14,279	11,738	14,000
454 Water and Sewer-RILEY	3,468	3,683	3,000
454 Water and Sewer-SPC	2,011	2,741	2,000
499 Other Supplies & Materials 652 Project	-	67	1,000
599 Other Charges	211	12,304	7,000
599 Other Charges-RILEY	10,756	809	22,500
791 Other Construction OTHER	-	-	2,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay	-	6,925	5,000
<b>TOTAL</b>	<b>427,325</b>	<b>471,665</b>	<b>616,668</b>
<b>57100 AGRICULTURAL EXTENSION SERVICE</b>			
309 Contracts w/Gov't Agencies	79,834	92,297	95,757
316 Contributions	-	1,000	1,000
334 Maintenance Agreements	866	-	800
351 Rentals	-	702	800
499 Other Supplies and Materials	-	2,000	2,000
<b>TOTAL</b>	<b>80,700</b>	<b>95,999</b>	<b>100,357</b>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>57500 SOIL CONSERVATION</b>			
105 Supervisor/Director	27,434	27,434	34,434
169 Part-time Personnel	13,932	10,596	17,820
188 Bonus Payments	1,500	1,800	-
201 Social Security	3,248	3,012	4,000
204 State Retirement	1,447	959	2,000
206 Life Insurance	66	66	66
207 Medical Insurance	7,547	7,786	8,400
208 Dental Insurance	327	334	334
312 Contracts w/Private Agencies	3,200	3,200	3,200
<b>TOTAL</b>	<b>58,701</b>	<b>55,187</b>	<b>70,254</b>
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
310 Contracts w/ Gov't Agencies	130,000	110,000	130,000
316 Contributions	387,250	357,250	357,250
316 Contributions-RSCC	15,000	3,750	15,000
320 Dues & Memberships	200	1,200	1,000
321 Engineering Services	-	-	20,000
355 Travel	-	-	1,000
524 In-Service/Staff Development	-	-	1,000
599 Other Charges	3,860	12,132	9,500
724 Site Development-	-	-	5,000
<b>TOTAL</b>	<b>536,310</b>	<b>484,332</b>	<b>539,750</b>
<b>58300 VETERANS SERVICES</b>			
169 Part-Time Personnel	51,636	49,028	61,560
188 Bonus Payments	-	1,200	-
199 Other Per Diem and Fees	231	-	800
201 Social Security	3,964	3,842	4,800
320 Dues and Memberships	-	898	2,000
355 Travel	2,608	-	5,000
599 Other Charges	3,613	4,242	3,600
<b>TOTAL</b>	<b>62,052</b>	<b>59,210</b>	<b>77,760</b>
<b>58500 CONTRIBUTIONS TO OTHER AGENCIES</b>			
316 Contributions	42,350	-	-
316 Contributions-KAYAK	-	12,411	-
599 Other Charges	2,000	-	-
<b>TOTAL</b>	<b>44,350</b>	<b>12,411</b>	<b>-</b>
<b>58600 EMPLOYEE BENEFITS</b>			
207 Medical Insurance	58,744	68,020	75,000
<b>TOTAL</b>	<b>58,744</b>	<b>68,020</b>	<b>75,000</b>
<b>58801 COVID-19 GRANT - SHERIFF</b>			
599 Other Charges-COVID	-	202,989	-
<b>TOTAL</b>	<b>-</b>	<b>202,989</b>	<b>-</b>
<b>58802 COVID-19 GRANT - JAIL</b>			
599 Other Charges-COVID	-	6,624	-
<b>TOTAL</b>	<b>-</b>	<b>6,624</b>	<b>-</b>
<b>58803 COVID-19 GRANT - OES</b>			
599 Other Charges-COVID	-	2,455	-
<b>TOTAL</b>	<b>-</b>	<b>2,455</b>	<b>-</b>
<b>58804 COVID-19 GRANT - MAINTENANCE</b>			
599 Other Charges-COVID	2,324	24,172	-
<b>TOTAL</b>	<b>2,324</b>	<b>24,172</b>	<b>-</b>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>58809 COVID-19 GRANT - MISCELLANENOUS</b>			
189 Other Salaries & Wages-COVID	600	7,431	-
201 Social Security	-	510	-
204 State Retirement	-	142	-
206 Life Insurance	-	1	-
207 Medical Insurance	-	155	-
208 Dental Insurance	-	5	-
299 Other Fringe Benefits	-	7	-
599 Other Charges-COVID	7,881	7,288	-
<b>TOTAL</b>	<b>8,481</b>	<b>15,539</b>	<b>-</b>
<b>58810 COVID-19 GRANT - COUNTY GENERAL</b>			
599 Other Charges-COVID	6,042	147,742	-
<b>TOTAL</b>	<b>6,042</b>	<b>147,742</b>	<b>-</b>
<b>58811 COVID-19 - COURTS</b>			
599 Other Charges-COVID	12,185	1,324	-
<b>TOTAL</b>	<b>12,185</b>	<b>1,324</b>	<b>-</b>
<b>58812 COVID-19 GRANT - ELECTIONS</b>			
599 Other Charges-COVID	7,883	2,079	-
<b>TOTAL</b>	<b>7,883</b>	<b>2,079</b>	<b>-</b>
<b>58813 COVID-19 GRANT - C</b>			
599 Other Charges-COVID	5,085	-	-
<b>TOTAL</b>	<b>5,085</b>	<b>-</b>	<b>-</b>
<b>58900 MISCELLANEOUS</b>			
302 Advertising	1,565	1,139	1,500
309 Contracts w/ Gov't Agencies	2,500	-	-
309 Contracts w/Gov't Agencies-AUDIT	20,589	21,672	23,000
309 Contracts w/ Gov't Agencies-DAG	12,500	15,000	15,000
320 Dues & Memberships-ACM	1,950	1,950	1,950
320 Dues & Memberships-ATVG	830	830	830
320 Dues & Memberships-CHAMB	1,000	1,000	1,200
320 Dues & Memberships-ETDD	5,297	5,297	5,300
320 Dues & Memberships-NACO	1,084	1,084	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	-	-	4,000
334 Maintenance Agreements	34	-	3,600
341 Pauper Burials	2,400	6,411	9,000
348 Postal Charges	67,974	79,646	95,000
349 Printing, Stationary and Forms	16,181	6,503	12,000
351 Rentals	2,204	2,236	3,100
413 Drugs & Medical Supplies	-	-	500
414 Duplicating Supplies	5,336	9,156	11,000
435 Office Supplies	12,822	13,481	20,000
509 Refunds	-	2,841	-
510 Trustee's Commission	241,435	272,542	250,000
599 Other Charges	26,662	16,671	30,000
599 Other Charges-CENCU	2,195	3,370	-
599 Other Charges-DTP	16,480	14,774	27,000
599 Other Charges-FSA	1,895	1,917	3,000
<b>TOTAL</b>	<b>447,139</b>	<b>481,726</b>	<b>523,005</b>



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>OTHER USES</b>			
<b>99000</b> Transfers Out			
<b>99100</b> Transfers to Other Funds			
590 Transfer to Other Funds-RCC	-	-	104,000
590 Transfer to Other Funds-REC	36,000	-	-
<b>TOTAL</b>	<u><b>36,000</b></u>	<u><b>-</b></u>	<u><b>104,000</b></u>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>17,838,443</b>	<b>17,646,668</b>	<b>21,262,865</b>
<b>Audit Adjustment</b>			
217 Hybrid Stabilization Adjustment	(45,347)	86,962	
<b>ENDING FUND BALANCE JUNE 30TH</b>	<u><b>7,906,587</b></u>	<u><b>10,906,819</b></u>	<u><b>8,796,505</b></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 \$856,275.

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 \$1,210,000 for FY22.

**EXPENDITURES:**

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

Total Appropriation for Other Waste Collection is \$1,383,097. Of this, 42.5% or (\$502,645) is for salaries and benefits while the remainder is for operations 57.5%. 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, 2021 is \$502,645. 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 42.5% 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

6/30/2021	Current Cash	1,010,617	
	Expected Receivables	<u>124,912</u>	
	<b>Total Anticipated Funds</b>	<b>1,135,529</b>	
	Accrual Payroll	(7,795)	
	Payroll Benefits	<u>(41,249)</u>	
	<b>Total Anticipated Expenditures</b>	<b>(49,044)</b>	
	Rest/Comm/Assign	<u>1,086,485</u>	
6/30/2021	<b>Total Equity</b>	<b><u>1,086,485</u></b>	

Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	<u>604,614</u>	
	<b>Fund Balance calculation</b>	<b>604,614</b>	
	Revenue Posted	1,586,596	
	Anticipated Revenue	<u>-</u>	
	<b>Total Revenue</b>	<b>1,586,596</b>	
	Expenditures	(1,004,725)	
	Transfers Out	(100,000)	
	Encumbrances	-	
	Anticipated Expenditures	<u>-</u>	
	<b>Total Expenditures</b>	<b>(1,104,725)</b>	
	Rest/Comm/Assign	<u>1,086,485</u>	
6/30/2021	<b>Total Equity</b>	<b><u>1,086,485</u></b>	

		Proposed	
2021 Tax Rate:	<u>-</u>	2022 Tax Rate:	<u>-</u>
7/1/2021	Beginning Fund Balance	1,086,485	
	Estimated Revenues	1,210,000	Property Tax: <u>-</u>
	Estimated Expenditures	(1,183,097)	Sales Tax: 86% of Rural <u>856,275</u>
	Transfer to Capital	<u>(200,000)</u>	
	Total Expenditures	<u>(1,383,097)</u>	
6/30/2022	Budget ending fund balance	<u>913,388</u>	Budget effect on fund balance <u>(173,097)</u>
	Fall Out (10%)	<u>138,310</u>	
6/30/2022	Est. ending fund balance	<u>1,051,698</u>	Estimated effect on fund balance <u>(34,787)</u>
	FB % of expenditures	78.6%	
	FB Policy 10%-100%+:	Compliant	

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40210 Local Option Sales Tax	1,066,545	1,386,188	1,200,000
<b>TOTAL</b>	<b><u>1,066,545</u></b>	<b><u>1,386,188</u></b>	<b><u>1,200,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	86	87	-
<b>TOTAL</b>	<b><u>86</u></b>	<b><u>87</u></b>	<b><u>-</u></b>
<b>OTHER STATE REVENUE</b>			
46851 State Revenue Sharing - TVA	200,000	200,000	-
46980 Other State Grants-OIL18	-	-	10,000
<b>TOTAL</b>	<b><u>200,000</u></b>	<b><u>200,000</u></b>	<b><u>10,000</u></b>
<b>FEDERAL THROUGH STATE</b>			
47307 Covid-19 Grant B	36	321	-
<b>TOTAL REVENUE</b>	<b><u>1,266,667</u></b>	<b><u>1,586,596</u></b>	<b><u>1,210,000</u></b>
<b>RESTRICTIONS</b>			
	<b>2019 Audited</b>	<b>2020 Audited</b>	<b>2021 Unaudited</b>
	<b>Reserves</b>	<b>Reserves</b>	<b>Reserves</b>
34530 Restricted for Public Health & Welfare	440,376	604,614	1,086,484
<b>TOTAL</b>	<b><u>440,376</u></b>	<b><u>604,614</u></b>	<b><u>1,086,484</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,707,043</u></b>	<b><u>2,191,210</u></b>	<b><u>2,296,484</u></b>

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>55732 CONVENIENCE CENTERS</b>			
141 Foremen	8,011	8,288	8,454
169 Part-time Personnel	296,945	303,738	330,480
187 Overtime Pay	629	897	1,080
188 Bonus Payments	4,500	17,100	-
189 Other Salaries & Wages	79,882	79,955	86,351
201 Social Security	29,599	31,160	34,000
204 State Retirement	5,759	5,193	6,000
206 Life Insurance	199	199	200
207 Medical Insurance	22,640	23,359	31,200
208 Dental Insurance	981	1,001	1,000
210 Unemployment Compensation	357	987	2,000
217 Retirement-Hybrid Stabilization	-	-	1,400
299 Other Fringe Benefits	480	480	480
307 Communication	1,237	1,519	1,052
321 Engineering Services	200	-	1,000
335 Maint/Repair/Building	1,747	-	5,000
336 Maint/Repair/Equipment	12,303	7,931	20,000
338 Maint/Repair/Vehicles	300	92	3,500
348 Postal Charges	143	136	400
359 Disposal Fees	484,128	474,625	576,000
408 Concrete	989	-	3,000
409 Crushed Stone	2,072	-	4,000
412 Diesel Fuel	7,551	2,147	10,000
415 Electricity	12,057	13,168	15,000
420 Fertilizer, Lime, & Chemicals	-	-	1,000
425 Gasoline	1,966	1,642	3,000
443 Road Signs	304	240	1,000
499 Other Supplies and Materials	-	649	2,000
506 Liability Insurance	2,241	2,226	4,000
509 Refunds	1,328	-	1,500
510 Trustee's Commission	12,363	15,779	16,500
513 Workman's Comp. Insurance	11,160	12,000	12,000
599 Other Charges	359	215	500
733 Solid Waste Equipment	-	-	-
<b>TOTAL</b>	<b><u>1,002,429</u></b>	<b><u>1,004,725</u></b>	<b><u>1,183,097</u></b>



**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers Out-171	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>
<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>	<b><u>200,000</u></b>
<b>Total Expenditures</b>	<b><u>1,102,429</u></b>	<b><u>1,104,725</u></b>	<b><u>1,383,097</u></b>
<b>217 Hybrid Stabilization Adjustment</b>	<u>-</u>	<u>2,754</u>	<u>-</u>
<b>Ending Fund Balance June 30th</b>	<b><u>604,614</u></b>	<b><u>1,086,485</u></b>	<b><u>913,388</u></b>

# *Ambulance Service 118*

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

## **FUND 118 - AMBULANCE**

### **OPERATIONS**

Roane County Office of Emergency Services operates the ambulance service in Roane County. This has been a county department since its inception in 1971. The EMS division operates four (4) Advanced Life Support ambulances 24 hours a day 7 days a week in Roane County. Our 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 (.01) of property tax is allocated to the General Fund. This will provide \$136,200. for the Ambulance Fund towards paying for services rendered to the indigent or uninsured population.

The Ambulance Fund utilizes a 3<sup>rd</sup> party billing company to bill and process payments received from patients, insurance providers, TennCare and Medicaid. This money is transferred weekly to the county. Patient charges account for \$2,420,000.

These two main sources along with various small revenues are budgeted to bring in approximately \$2,652,620.

### **EXPENDITURES:**

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$2,183,166. or 71.2% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, and the contract with 3<sup>rd</sup> party billers. The billing company which is utilized to bill and collect patients charges a 6% collection fee. The actual amount is dependent on the amount of revenue collected and thus is a moving target. The current budget allows for \$150,000.

Additionally, the Ambulance Fund has a contract for \$59,000 with Anderson County for Anderson County EMS to provide ambulance service to a small northern portion of Roane County.

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

The total appropriation for the Ambulance Fund is \$3,066,540.

## 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 had \$400,000 of General Fund reserves for cash flow purposes. Last year's budget had the Ambulance Department pay the \$400,000 back to the General Fund. The Ambulance Fund Balance ended the 2021 fiscal year with \$694,395 of its own money. The fund balance equates to 22.6% 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

6/30/2021	Current Cash	536,236
	Expect. Revenue & Receivables	192,469
	Enc. Prepaid & Hybrid	70,098
	Variance	<u>(71)</u>
	<b>Total Anticipated Funds</b>	<b>798,732</b>
	Accrued Payroll	(28,079)
	Expected Liabilities	<u>(76,258)</u>
	<b>Total Anticipated Expenditures</b>	<b>(104,337)</b>
	Rest/Comm/Assign	<u>694,395</u>
6/30/2021	<b>Total Equity</b>	<b><u>694,395</u></b>

### Fund Balance calculation from 6/30/20 audit

7/1/2020	Fund Balance calculation	400,000
	Rest/Comm/Assign	<u>679,815</u>
	<b>Total Fund Balance</b>	<b>1,079,815</b>
	Revenue Posted	2,680,770
	Variance	<u>(234)</u>
	<b>Total Revenue</b>	<b>2,680,536</b>
	Expenditures	(2,665,956)
	Transfer to 101	(400,000)
	Additional Expenditures	<u>-</u>
	<b>Total Expenditures</b>	<b>(3,065,956)</b>
	Rest/Comm/Assign	70,098
	Ending Fund Balance	<u>624,297</u>
6/30/2021	<b>Total Equity</b>	<b><u>694,395</u></b>

2019 Tax Rate:	<u>0.01</u>	2020 Tax Rate:	<u>0.0100</u>
7/1/2021 Beginning Fund Balance	694,395	Penny Value:	<u>136,200</u>
Estimated Revenues	2,652,620	Property Tax Collections	<u>136,200</u>
Extimated Expenditures	(3,066,540)		
6/30/2022 Budget Ending fund balance	<u>280,475</u>	Budget Effect on Fund Balance:	<u>(413,920)</u>
Fall Out (5%)	153,327		
6/30/2022 Estimated Ending Fund Balance	<u>433,802</u>	Estimated Effect on Fund Balance	<u>(260,593)</u>
FB % of expenditures	22.6%		
FB Policy 10%-100%+:	Compliant		

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110	124,692	126,054	136,200
40120	2,740	2,816	3,000
40130	2,635	3,575	3,000
40140	606	600	300
40150	138	12	-
<b>TOTAL</b>	<b><u>130,811</u></b>	<b><u>133,057</u></b>	<b><u>142,500</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43120	2,258,611	2,290,478	2,400,000
43130	32,229	39,540	20,000
<b>TOTAL</b>	<b><u>2,290,840</u></b>	<b><u>2,330,019</u></b>	<b><u>2,420,000</u></b>
<b>FEES</b>			
43350	120	130	120
<b>TOTAL</b>	<b><u>120</u></b>	<b><u>130</u></b>	<b><u>120</u></b>
<b>RECURRING ITEMS</b>			
44110	1,045	126	-
<b>TOTAL</b>	<b><u>1,045</u></b>	<b><u>126</u></b>	<b><u>-</u></b>
<b>Federal Through State</b>			
47240	191,097	110,319	90,000
47590	67,298	107,119	-
<b>TOTAL</b>	<b><u>258,395</u></b>	<b><u>217,438</u></b>	<b><u>90,000</u></b>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,681,211</u></b>	<b><u>2,680,770</u></b>	<b><u>2,652,620</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34530	755,020	679,815	694,395
35110	400,000	400,000	-
<b>TOTAL</b>	<b><u>1,155,020</u></b>	<b><u>1,079,815</u></b>	<b><u>694,395</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>3,836,231</u></b>	<b><u>3,760,585</u></b>	<b><u>3,347,015</u></b>

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>    AMBULANCE SERVICE</b>			
105 Supervisor/Director	56,987	57,008	60,161
162 Clerical Personnel	69,000	69,000	76,011
164 Attendants	821,546	793,666	948,879
185 Educational Incentive Other Co. Em	1,000	1,000	1,000
186 Longevity Pay	2,500	-	-
187 Overtime Pay	496,712	522,789	552,958
188 Bonus Payments	34,500	31,750	-
189 Other Salaries & Wages	-	7,008	10,857
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	107,740	107,170	130,000
204 State Retirement	84,316	78,551	92,000
206 Life Insurance	1,763	1,785	3,000
207 Medical Insurance	230,143	248,454	262,100
208 Dental Insurance	8,608	8,757	11,000
217 Retirement-Hybrid Stabilization	-	-	22,000
299 Other Fringe Benefits	6,980	3,800	12,000
307 Communication	17,312	17,170	17,000
309 Contracts w/Gov't Agencies	14,750	-	-
309 Contracts w/Gov't Agencies-ANDER	44,250	59,000	59,000
312 Contracts w/Private Agencies	161,250	144,545	150,000
320 Dues & Memberships	745	955	1,000
331 Legal Services	25,000	-	-
333 Licenses	2,520	1,930	5,000
334 Maintenance Agreements	11,614	7,069	15,000
335 Maint/Repair/Building	7,094	7,469	10,000
336 Maint/Repair/Equipment	6,663	7,582	10,000
338 Maint/Repair/Vehicles	35,072	24,131	60,000
340 Medical and Dental	-	152	1,000
348 Postal Charges	110	132	500
349 Printing, Stationary and Forms	429	423	1,500
353 Towing Services	-	200	500
355 Travel	1,684	318	3,000
359 Disposal Fees	7,253	7,056	8,000
410 Custodial Supplies	2,669	4,456	5,000
411 Data Processing Supplies	471	-	1,500
412 Diesel Fuel	23,825	1,257	13,000
413 Drugs & Medical Supplies	60,070	77,190	71,500
413-O2 Drugs & Medical Supplies-O2	8,106	7,946	10,000



**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE (CONT.)</b>			
413PHARM Drugs & Medical Supplies-PHARM	27,525	14,931	25,000
415 Electricity	11,795	12,285	14,000
422 Food Supplies	115	36	500
425 Gasoline	54,258	69,488	72,000
429 Instructional Supplies & Materials	63	1,251	2,000
434 Natural Gas	5,076	4,823	4,000
451 Uniforms	6,624	8,962	14,000
454 Water and Sewer	4,777	5,617	6,000
499 Other Supplies & Materials	9,270	5,251	10,000
502 Building & Contents Insurance	2,650	3,384	21,710
506 Liability Insurance	5,883	5,871	4,571
510 Trustee's Commission	28,515	27,352	28,325
511 Vehicle & Equipment Insurance	10,110	9,564	17,000
513 Worker's Comp. Insurance	125,568	128,568	128,568
524 In-Service/Staff Development	9,281	2,584	15,000
530 Fines, Assessment, Penalties	100,319	61,067	65,000
599 Other Charges	-	2,029	10,000
709 Data Processing Equipment	706	48	1,200
711 Furniture & Fixtures	-	1,925	2,000
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,756,416</u></b>	<b><u>2,665,956</u></b>	<b><u>3,066,540</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers Out	-	400,000	-
<b>TOTAL TRANSFERS OUT</b>	<b><u>-</u></b>	<b><u>400,000</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b><u>2,756,416</u></b>	<b><u>3,065,956</u></b>	<b><u>3,066,540</u></b>
<b>DESIGNATIONS</b>			
<b>35110</b> Seed money from General Fund 101	400,000	-	-
<b>TOTAL</b>	<b><u>400,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>			
<b>34587</b> Restricted for Hybrid Retirement Stabilization	35,584	54,364	22,000
<b>34530</b> Restricted for Public Health and Welfare	<b><u>644,231</u></b>	<b><u>640,031</u></b>	<b><u>258,475</u></b>
Variance Adjustment	<b><u>0</u></b>	<b><u>(235)</u></b>	<b><u>0</u></b>
<b>TOTAL RESTRICTED FOR PH/WELFARE</b>	<b><u>1,079,815</u></b>	<b><u>694,395</u></b>	<b><u>280,475</u></b>

# *Special Purpose*

## *121*

*The Special Purpose Fund supports Rural Fire Protection including donations to the Volunteer Fire Departments and operations of the Countywide Fire Department. This fund also supports Animal Control Activities. The property tax associated with this fund is a tax on rural residents only.*

## **FUND 121 – SPECIAL 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 \$271,000 or 41.9% 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 2020 to June 2021 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 (.06) pennies. Of the 247 pennies levied for property tax this accounts for 3% of the total levy. This property tax equates to approximately \$482,046.

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 \$256,000.

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 \$915,846.

**EXPENDITURES:**

There are two functions within this fund, fire protection which is 60.7% of the fund and animal shelter which is the remaining 39.3%. 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 \$646,076; 29.12% or \$226,706 is for salaries and benefits while the remainder is for operations. The bulk of this money, \$419,370 is contributions to the volunteer fire departments. Included in the total is \$41,174 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 \$417,706, 71.4% or \$298,186 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, 2021 is \$756,554. 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 71.1% of expenditures which is an acceptable level.

## Fund 121 Fire/Animal Control

### Cash calculation of fund

6/30/2021	Current Cash	743,642
	PrePaid - Hybrid & Enc	11,836
	Receivables	25,987
	<b>Total Anticipated Funds</b>	<b>781,465</b>
	Accrued Payroll	(6,321)
	Liabilities	(18,587)
	<b>Total Anticipated Expenditure</b>	<b>(24,908)</b>
	Rest/Comm/Assign	756,557
6/30/2021	<b>Total Equity</b>	<b>756,557</b>

### Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	587,881
	Fund Balance calculation	-
	<b>Total Fund Balance</b>	<b>587,881</b>
	Revenue Posted	1,009,534
	Additional Revenue	-
	<b>Total Revenue</b>	<b>1,009,534</b>
	Expenditures	(840,861)
	Additional Expenditures	-
	<b>Total Expenditures</b>	<b>(840,861)</b>
	Rest/Comm/Assign	756,554
6/30/2021	<b>Total Equity</b>	<b>756,554</b>

	2021 Tax Rate:	0.07		Proposed 2022 Tax Rate:	0.0600
7/1/2021	Beginning Fund Balance	756,554		Penny Value:	80,341
	<b>Estimated Revenues</b>	<b>915,846</b>		Property Tax:	482,046
	Expenditures - Fire	(646,076)		Sales Tax:	256,000
	Expenditures - Animal	(417,706)		State Rev. Sharing - TVA:	100,000
	<b>Total Expenditures</b>	<b>(1,063,782)</b>			
6/30/2022	Budget Ending Fund Balance	608,618		Budget Effect on Fund Balance	(147,936)
	Fall Out (10%)	41,771		One time reserve on Hydrants	61,980
6/30/2022	Estimated Ending Fund Balance	650,389		Operational effect	(85,956)
	FB % of expenditures	71.1%		Est. Effect on Fund Balance	(106,165)
	FB Policy 10%-100%+:	Compliant		One time reserve on Hydrants	61,980
				Operational effect	(44,185)

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	517,166	531,406	482,046
40120 Trustee's Collections - Prior	8,490	11,037	7,000
40130 Cir Clk/Clk & Mst Collections	15,809	21,449	18,000
40140 Interest and Penalty	2,224	2,532	2,000
40150 Pick-up Taxes	960	76	700
<b>TOTAL</b>	<b><u>544,649</u></b>	<b><u>566,500</u></b>	<b><u>509,746</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40210 Local Option Sales Tax	203,151	264,036	256,000
<b>TOTAL</b>	<b><u>203,151</u></b>	<b><u>264,036</u></b>	<b><u>256,000</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43190 Other General Service Charges	150	-	-
43190 Other General Service Charges-ADOPT	10,967	12,647	11,000
43190 Other General Service Charges-BOARD	3,540	1,330	1,000
43190 Other General Service Charges-HARRI	4,875	7,640	4,000
43190 Other General Service Charges-KINGS	2,370	2,865	3,000
43190 Other General Service Charges-MERCH	25	99	100
43190 Other General Service Charges-OS	1,740	2,265	2,000
43190 Other General Service Charges-OTI	2,470	3,005	2,000
43190 Other General Service Charges-ROCKW	4,730	12,000	8,000
43190 Other General Service Charges-RSRCH	615	297	500
43190 Other General Service Charges-SHFEE	4,682	3,660	3,500
<b>TOTAL</b>	<b><u>36,164</u></b>	<b><u>45,808</u></b>	<b><u>35,100</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	256	323	-
44180 Expenditure Credits	2,017	-	-
<b>TOTAL</b>	<b><u>2,273</u></b>	<b><u>323</u></b>	<b><u>-</u></b>
<b>NONRECURRING ITEMS</b>			
44570 Contributions & Gifts	15,955	25,468	10,000
44570 Contributions & Gifts-DUFF	5,500	5,000	5,000
44570 Contributions & Gifts-FPP	1,500	-	-
44570 Contributions & Gifts-SUBS	15,034	-	-
<b>TOTAL</b>	<b><u>37,989</u></b>	<b><u>30,468</u></b>	<b><u>15,000</u></b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2022**

<b>REVENUE</b>	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>OTHER STATE REVENUES</b>			
46851 Other State Revenues	100,000	100,000	100,000
46980 Other State Grants-FMGFP	2,700	2,400	-
46990 Other State Revenues-EDU	3,200	-	-
<b>TOTAL</b>	<b>105,900</b>	<b>102,400</b>	<b>100,000</b>
<b>TOTAL REVENUE</b>	<b>930,126</b>	<b>1,009,534</b>	<b>915,846</b>

<b>FUND BALANCE/RESERVES</b>	<b>2019 Audited</b>	<b>2020 Audited</b>	<b>2021 Unaudited</b>
34240 Prepaid Items	-	-	2,614
34525 Restricted for Public Safety - BLAIR	6,649	6,649	4,649
34525 Restricted for Public Safety - EAST	12,525	12,525	12,525
34525 Restricted for Public Safety - MID	9,000	9,000	9,000
34525 Restricted for Public Safety - SOUTH	606	606	606
34525 Restricted for Public Safety - WEST	2,900	2,900	2,900
34587 Restricted for Hybrid	-	-	9,222
34525 Restricted for Public Safety	481,786	556,201	715,041
<b>TOTAL</b>	<b>513,466</b>	<b>587,881</b>	<b>756,557</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>1,443,591</b>	<b>1,597,415</b>	<b>1,672,403</b>



**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION AND CONTROL</b>			
103 Assistant(s)	68,012	110,105	118,948
105 Supervisor/Director	34,000	-	-
140 Salary Supplement	3,200	2,400	3,200
187 Overtime Pay	24,513	16,722	32,100
188 Bonus Payments	4,500	4,000	-
201 Social Security	9,773	10,505	12,100
204 State Retirement	8,050	11,824	11,000
206 Life Insurance	198	264	270
207 Medical Insurance	23,951	33,962	43,680
208 Dental Insurance	981	1,334	1,400
217 Retirement-Hybrid Stabilization	-	-	2,568
299 Other Fringe Benefits	560	-	1,440
309 Contracts w/Government Agencies	2,000	2,000	2,000
316 Contributions-BLAIR	28,200	28,200	28,200
316 Contributions-EAST	28,200	28,200	28,200
316 Contributions-MID	28,200	28,200	28,200
316 Contributions-SOUTH	28,200	28,200	28,200
316 Contributions-WEST	28,200	28,200	28,200
320 Dues & Memberships	-	50	150
335 Maint/Rpr/Building	750	-	2,000
336 Maint/Rpr/Equipment	25	483	500
355 Travel	-	-	1,500
410 Custodial Supplies	-	-	2,000
446 Small Tools	2,500	2,861	10,000
451 Uniforms	-	55	2,500
468 Chemicals	-	-	2,000
499 Other Supplies	69	801	2,500
506 Liability Insurance	910	906	2,700
510 Trustee's Commission	8,683	9,297	8,000
513 Workman's Comp Insur	17,040	17,040	17,040
524 In-Service/Staff Development	298	643	4,000
599 Other Charges-FMGFP	3,500	425	-

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION AND CONTROL (CONT.)</b>			
709 Data Processing Equipment	-	-	1,000
735 Health Equipment	717	-	13,500
790 Other Equipment-BLAIR	26,342	-	15,000
790 Other Equipment-EAST	-	-	4,649
790 Other Equipment-MID	-	-	12,525
790 Other Equipment-SOUTH	-	-	9,000
790 Other Equipment-SUBS	15,342	-	35,806
799 Other Capital Outlay-BLAIR	26,000	26,000	26,000
799 Other Capital Outlay-EAST	26,000	26,000	26,000
799 Other Capital Outlay-MID	26,000	26,000	26,000
799 Other Capital Outlay-SOUTH	26,000	26,000	26,000
799 Other Capital Outlay-WEST	26,000	26,000	26,000
<b>TOTAL</b>	<b><u>526,913</u></b>	<b><u>496,677</u></b>	<b><u>646,076</u></b>
<b>55120 RABIES &amp; ANIMAL CONTROL</b>			
105 Supervisor/Director	47,073	47,073	50,839
106 Deputies	66,574	70,357	77,313
164 Attendants	49,394	51,140	56,800
169 Part-time Personnel	13,184	19,687	26,750
188 Bonus Payments	7,500	6,300	-
199 Other Per Diem & Fees	2,400	2,331	2,500
201 Social Security	13,092	14,095	17,120
204 State Retirement	10,582	8,824	14,017
206 Life Insurance	331	325	400
207 Medical Insurance	44,690	43,848	47,000
208 Dental Insurance	1,634	1,390	1,700
217 Retirement-Hybrid Stabilization	-	-	2,247
299 Other Fringe Benefits	-	1,240	1,500
302 Advertising	-	243	600
307 Communication	3,312	2,732	3,500
333 Licenses	590	-	1,000

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2022**

	<b>Audited</b>	<b>Unaudited</b>	<b>Approved</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<b>EXPENDITURES</b>			
<b>55120 RABIES &amp; ANIMAL CONTROL (CONT.)</b>			
334 Maintenance Agreements	-	233	1,200
336 Maint/Repair/Equipment	1,071	1,313	2,000
338 Maint/Repair/Vehicles	1,969	6,840	4,000
348 Postal Charges	54	415	300
349 Printing, Stationery, Forms	534	575	1,200
355 Travel	975	92	4,000
359 Disposal Fees	481	601	1,200
399 Other Contracted Services	360	1,485	2,000
401 Animal Food & Supplies	371	3,608	5,000
410 Custodial Supplies	1,826	2,503	3,500
411 Data Processing	644	233	1,000
413 Drugs & Medical Supplies	3,510	3,616	5,000
415 Electricity	6,776	7,401	9,000
425 Gasoline	4,268	4,247	8,000
434 Natural Gas	3,713	4,038	4,000
435 Office Supplies	1,706	741	1,500
450 Tires & Tubes	1,066	-	2,000
451 Uniforms	2,329	2,477	2,500
454 Water & Sewer	5,009	5,627	6,500
499 Other Supplies and Materials	12,136	7,386	10,000
502 Building & Contents Insurance	819	834	1,200
506 Liability Insurance	1,200	1,197	1,400
510 Trustee's Commission	5,789	6,198	7,000
511 Vehicle & Equipment Insurance	952	1,140	1,300
513 Workman's Comp. Insurance	3,120	3,120	3,120
524 In-Service/Staff Development	3,073	800	4,000

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2022**

	<b>Audited</b>	<b>Unaudited</b>	<b>Approved</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<hr/>			
<b>EXPENDITURES</b>			
<b>55120 RABIES &amp; ANIMAL CONTROL (CONT.)</b>			
599 Other Charges-DUFF	4,691	5,000	5,000
709 Data Processing Equipment	-	-	2,500
712 Heating & Air Conditioning Equipment	-	-	5,000
799 Other Capital Outlay	-	2,877	10,000
<b>TOTAL</b>	<u><b>328,798</b></u>	<u><b>344,184</b></u>	<u><b>417,706</b></u>
<b>TOTAL EXPENDITURES</b>	<u><b>855,711</b></u>	<u><b>840,861</b></u>	<u><b>1,063,782</b></u>
<b>217 Hybrid Stabilization Adjustment</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>4,815</b></u>
<b>34525 ENDING FUND BALANCE JUNE 30TH</b>	<u><b>587,881</b></u>	<u><b>756,557</b></u>	<u><b>608,621</b></u>

# *Drug Control 122*

*This fund supports the drug control function of the Sheriff's Department. There is no tax revenue associated with this fund it is supported by fees earned through the court system along with revenue from forfeitures and seizures.*

## **FUND 122 – DRUG CONTROL**

### **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, 2021 is \$126,924. 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 159.1% of expenditures which is an acceptable level.

## Fund 122 Drug Control

Cash calculation of fund

		Total
6/30/2021 Current Cash		125,267
Anticipated Revenue		<u>1,782</u>
<b>Total Anticipated Funds</b>		<b>127,049</b>
Accounts Payables		
Anticipated Expenditures		<u>(124)</u>
<b>Total Anticipated Expenditures</b>		<b>(124)</b>
Rest/Comm/Assign		<u>126,925</u>
6/30/2021 <b>Total Equity</b>		<b><u>126,925</u></b>

Fund Balance calculation from 6/30/20 audit

7/1/2020 Fund Balance calculation		<u>97,996</u>
<b>Total Fund Balance</b>		<b>97,996</b>
Revenue Posted		<u>98,338</u>
<b>Total Revenue</b>		<b>98,338</b>
Expenditures		<u>(69,410)</u>
<b>Total Expenditures</b>		<b>(69,410)</b>
Rest/Comm/Assign		<u>126,924</u>
6/30/2021 <b>Total Equity</b>		<b><u>126,924</u></b>

7/1/2021 Beginning Fund Balance		126,924		
Estimated Revenues		39,000		
Estimated Expenditures		(79,800)		
6/30/2022 Ending fund balance		<u><b>86,124</b></u>	Effect on Fund Balance:	<u>(40,800)</u>
FB % of expenditures		159.1%		
FB Policy 10%-100%+:		Compliant		

**DRUG CONTROL FUND**

**Fund 122 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>DRUG CONTROL FINES</b>			
42140 Drug Control Fines	2,846	2,669	4,000
42340 Drug Control Fines	4,451	2,086	3,000
42865 Drug Task Force Forfeitures	6,315	86,484	19,000
<b>TOTAL</b>	<b><u>13,612</u></b>	<b><u>91,240</u></b>	<b><u>26,000</u></b>
<b>NONRECURRING ITEMS</b>			
44100 Investment Income-EQS	205	18	-
44180 Expenditure Credits	-	294	-
44570 Contributions and Gifts	7,657	6,786	10,000
44570 Contributions and Gifts-DARE	4,613	-	3,000
<b>TOTAL</b>	<b><u>12,475</u></b>	<b><u>7,098</u></b>	<b><u>13,000</u></b>
<b>TOTAL DRUG CONTROL</b>	<b><u>26,087</u></b>	<b><u>98,338</u></b>	<b><u>39,000</u></b>
<b>RESTRICTIONS</b>			
	<b><u>2019 Audited</u></b>	<b><u>2020 Audited</u></b>	<b><u>2021 Unaudited</u></b>
34525 Restricted for Public Safety	99,472	80,351	111,825
Restricted for Public Safety-GAMBL	17,440	17,645	15,100
<b>TOTAL</b>	<b><u>116,912</u></b>	<b><u>97,996</u></b>	<b><u>126,924</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>142,999</u></b>	<b><u>196,334</u></b>	<b><u>165,924</u></b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT</b>			
307 Communication	748	408	1,000
319 Confidential Drug Enforcement Payments	-	10,000	-
334 Maintenance Agreements	3,884	3,998	3,900
338 Maint/Repair/Vehicles	-	626	8,000
355 Travel	993	1,535	2,000
431 Law Enforcement Supplies	2,633	2,651	5,000
450 Tires & Tubes	-	688	800
499 Other Supplies & Materials	330	381	1,000
510 Trustee's Commission	199	933	600
524 In-Service/Staff Development	550	550	2,000
599 Other Charges	-	125	1,000



**DRUG CONTROL FUND**

**Fund 122 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>54110 SHERIFF'S DEPARTMENT (CONT.)</b>			
599 Other Charges-DARE	3,352	239	3,000
709 Data Processing Equipment	-	1,077	1,500
718 Motor Vehicles	32,314	46,200	50,000
<b>TOTAL</b>	<b>45,003</b>	<b>69,410</b>	<b>79,800</b>
<b>34545 RESTRICTED FOR PUBLIC SAFETY</b>	<b>97,996</b>	<b>126,924</b>	<b>86,124</b>

# 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 2022, the county post closure cost is estimated at \$ 512,556.

### **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/ 5<sup>th</sup> 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 .03 pennies of property tax. These three pennies considering current and prior year collection generate estimated revenue for fiscal 2022 of \$408,600.

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 \$192,477 in revenue for fiscal 2022.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$154,100 for fiscal 2022.

**Estimated revenue for fiscal 2022:** \$1,076,877

**FUND EXPENDITURES**

The recycling center accounts for expenditures of \$1,034,755 of which:

\$431,651 salary and benefits (41.72%);

\$120,000 disposal fees (11.06%); and

The balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$483,104 (46.69%).

Post closure care cost of the landfill budget is \$90,970.

Transfer to Capital Projects is \$100,000

**Total Budget Expenditures for fiscal 2022:** \$1,225,725

**FUND BALANCE**

The fund balance for the recycling/landfill fund at June 30, 2021 was 542,709 which is 44.3% 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.roanecountyttn.gov](http://www.roanecountyttn.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

6/30/2021	Current Cash	564,220	
	Enc., Prepaid & Hybrid	7,924	
	Anticipated Receivables	4,104	
	<b>Total Anticipated Funds</b>	<b>576,248</b>	
	Accrued Payroll	(23,097)	
	Expenditures	(10,441)	
	<b>Total Anticipated Expenditures</b>	<b>(33,539)</b>	
	Rest/Comm/Assign	542,709	
6/30/2021	<b>Total Equity</b>	<b>542,709</b>	

Fund Balance calculation from 6/30/20 audit

7/1/2020	Fund Balance calculation	586,285	
	<b>Total Fund Balance</b>	<b>586,285</b>	
	Revenue Posted	891,957	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>891,957</b>	
	Expenditures	(935,533)	
	Transfers Out	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(935,533)</b>	
	Rest/Comm/Assign	542,709	
6/30/2021	<b>Total Equity</b>	<b>542,709</b>	

	0.0278	Proposed 2022 Tax Rate:	0.0300
7/1/2021	Beginning Fund Balance	542,709	
	Estimated Revenues	1,076,877	Penny Value: <span style="float: right; border-bottom: 1px solid black;">136,200</span>
	Estimated Expenditures	(1,125,725)	Property Tax: <span style="float: right; border-bottom: 1px solid black;">408,600</span>
	Transfer to 171	(100,000)	
	Total Expenditures	(1,225,725)	
			Budget Effect on Fund Balance: <span style="float: right; border-bottom: 1px solid black;">(148,848)</span>
6/30/2022	Budget Ending Fund Balance	393,861	
	Fall Out (5%)	56,286	
6/30/2022	Estimated Ending Fund Balance	450,148	Estimated Effect on Fund Balance <span style="float: right;">(92,562)</span>
			Transfer to RCY <span style="float: right; border-bottom: 1px solid black;">100,000</span>
			Operational Effect (Less Transfers) <span style="float: right; border-bottom: 3px double black;">7,438</span>
	FB % of expenditures	44.3%	
	FB Policy 10%-100%+:	Compliant	

**RECYCLING FUND**

**Fund 128 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	374,081	380,935	408,600
40120 Trustee's Collections - Prior Year	8,203	8,444	10,000
40130 Clerk & Master's Coll. - Prior Year	7,904	10,724	8,000
40140 Interest & Penalty	1,816	1,818	2,000
40150 Pick Up Taxes	414	36	200
<b>TOTAL</b>	<b><u>392,418</u></b>	<b><u>401,957</u></b>	<b><u>428,800</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43109 Transfer Waste Stations Coll. Charges	21,028	21,445	22,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	7,174	7,496	7,174
43109 Transfer Waste Stations Coll. Charges-NMTIR	7,615	7,838	7,615
43114 Solid Waste Disposal Fee	155,688	162,526	155,688
<b>TOTAL</b>	<b><u>191,505</u></b>	<b><u>199,305</u></b>	<b><u>192,477</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	171	200	-
44145 Sale of Recycled Materials	3,393	3,239	4,000
44145 Sale of Recycled Materials-ALUM	9,005	10,429	16,000
44145 Sale of Recycled Materials-CBATT	-	-	500
44145 Sale of Recycled Materials-METAL	67,624	115,749	80,000
44145 Sale of Recycled Materials-MPLAS	12,019	8,387	7,000
44145 Sale of Recycled Materials-MULCH	1,060	1,070	900
44145 Sale of Recycled Materials-OCC	49,669	62,558	40,000
44145 Sale of Recycled Materials-ONP	3,750	5,511	5,000
44145 Sale of Recycled Materials-SCANS	-	3,393	-
44145 Sale of Recycled Material-WOIL	757	-	700
<b>TOTAL</b>	<b><u>147,449</u></b>	<b><u>210,536</u></b>	<b><u>154,100</u></b>
<b>OTHER LOCAL REVENUES</b>			
44570 Contributions & Gifts	20	-	1,000
<b>TOTAL</b>	<b><u>20</u></b>	<b><u>-</u></b>	<b><u>1,000</u></b>
<b>STATE OF TENNESSEE</b>			
46170 Solid Waste Grants	50,383	49,659	51,000
46851 State Revenue Sharing - TVA	15,000	15,000	215,000

**RECYCLING FUND**

**Fund 128 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>STATE OF TENNESSEE (CONT)</b>			
46980 Other State Grants	-	15,500	34,500
<b>TOTAL</b>	<b><u>65,383</u></b>	<b><u>80,159</u></b>	<b><u>300,500</u></b>
<b>TOTAL REVENUE</b>	<b><u>796,775</u></b>	<b><u>891,957</u></b>	<b><u>1,076,877</u></b>
<b>RESTRICTIONS</b>			
	<b><u>2019 unaudited</u></b>	<b><u>2020 unaudited</u></b>	<b><u>2021 unaudited</u></b>
34530 Restricted for Public Health & Welfare	654,429	586,285	542,709
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,451,204</u></b>	<b><u>1,478,242</u></b>	<b><u>1,619,586</u></b>



**RECYCLING FUND****Fund 128 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER</b>			
103 Assistant(s)	25,759	26,000	30,240
105 Supervisor/Director	56,400	56,400	60,912
169 Part-time Personnel	7,266	4,720	19,440
188 Bonus Payments	10,500	8,500	-
189 Other Salaries & Wages	150,591	170,831	205,848
199 Other Per Diem & Fees	1,540	1,560	-
201 Social Security	18,158	19,734	25,000
204 State Retirement	14,438	13,595	16,500
206 Life Insurance	491	535	600
207 Medical Insurance	54,708	54,771	64,771
208 Dental Insurance	2,424	2,697	3,000
217 Retirement-Hybrid Stabilization	-	-	3,900
299 Other Fringe Benefits	1,440	1,440	1,440
302 Advertising	-	-	1,000
307 Communication	3,702	3,561	3,200
309 Contracts with Government Agencies	10,850	9,025	10,000
312 Contracts with Private Agencies-MDUNN	32,156	19,400	61,500
320 Dues & Memberships	323	448	1,000
333 Licenses	75	250	100
334 Maintenance Agreements	4,214	6,028	8,000
335 Maint/Repair/Buildings	1,150	9,996	15,000
336 Maint/Repair/Equipment	32,415	34,578	75,000
337 Maint/Repair/Office Equipment	-	-	5,000
338 Maint/Repair/Vehicles	1,640	2,711	5,000
348 Postal Charges	-	-	150
353 Towing Services	-	-	1,000
355 Travel	39	676	1,250
359 Disposal Fees	114,897	130,231	120,000
359 Disposal-DOR	7,773	-	16,000
359 Disposal-LIBER	41,111	42,105	50,000
368 Drug Treatment	152	-	600
409 Crushed Stone	-	844	5,000

**RECYCLING FUND****Fund 128 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER (CONT)</b>			
410 Custodial Supplies	1,127	774	1,200
411 Data Processing Supplies	348	-	500
412 Diesel Fuel	20,903	23,122	30,000
413 Drugs & Medical Supplies	199	46	300
415 Electricity	13,539	12,917	15,000
422 Food Supplies	204	-	500
425 Gasoline	1,519	977	4,000
435 Office Supplies	668	969	1,200
437 Periodicals	-	-	200
443 Road Signs	187	862	3,000
450 Tires & Tubes	10,766	13,688	20,000
451 Uniforms	4,248	5,475	5,000
454 Water & Sewer	8,531	28,124	20,000
499 Other Supplies & Materials	3,792	3,102	8,500
502 Building & Contents Insurance	5,758	11,204	11,204
506 Liability Insurance	2,342	2,330	3,700
510 Trustee's Commission	11,107	11,947	12,000
511 Vehicle & Equipment Insurance	10,691	8,006	11,000
513 Worker's Comp. Insurance	5,000	5,000	5,000
524 In-Service/Staff Development	1,323	220	2,000
599 Other Charges	26,065	33,160	30,000
719 Office Equipment	-	-	10,000
790 Other Equipment	3,400	-	30,000
<b>TOTAL</b>	<b><u>725,929</u></b>	<b><u>782,558</u></b>	<b><u>1,034,755</u></b>
<b>55770 POSTCLOSURE CARE COSTS</b>			
321 Engineering Services	18,925	-	10,000
361 Permits	-	1,000	1,000
362 Penalties	1,100	1,200	1,200
366 Contracts for Postclosure Care	5,080	-	20,000
366 Contracts for Postclosure Care-GWM	3,250	8,000	20,000
366 Contracts for Postclosure Care-LEACH	-	130,120	-

**RECYCLING FUND**

**Fund 128 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>55770 POSTCLOSURE CARE COSTS (CONT.)</b>			
399 Other Contracted Services	-	800	1,400
415 Electricity	1,301	1,181	1,000
420 Fertilizer, Lime, & Seed	4,104	4,109	8,100
454 Water and Sewer	<u>5,230</u>	<u>6,565</u>	<u>28,270</u>
<b>TOTAL</b>	<b><u>38,990</u></b>	<b><u>152,975</u></b>	<b><u>90,970</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers To Other Funds-171	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>-</u></b>	<b><u>100,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>864,919</u></b>	<b><u>935,533</u></b>	<b><u>1,225,725</u></b>
<b>RESERVES</b>			
34240 Prepaid Items	2,085	1,998	unknown
34587 Restricted - Hybrid Stabilization	2,760	5,926	unknown
34530 Restricted for Public Health & Welfare	581,440	534,785	393,861
<b>RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>586,285</u></b>	<b><u>542,709</u></b>	<b><u>393,861</u></b>

# *County Road 131*

*This fund supports the operation of the Road Department. It is responsible for maintenance of all county roads including mowing, salting, paving and patching pavement. This fund is supported by state and local taxes with the property tax in this fund being a countywide tax.*

## **FUND 131 – HIGHWAY/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 .01 pennies of property tax allocated to the Highway Fund. Of the 2.47 pennies levied for property tax this accounts for 4.05% 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, 2021 is \$2,873,194. 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 53.1% 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

6/30/2021	Current Cash	3,221,036
	PrePaid, Enc & Hybrid	15,295
	Anticipated Receivables	<u>243,970</u>
	<b>Total Anticipated Funds</b>	<b>3,480,302</b>
	Accrued Payroll	(41,600)
	Anticipated Payroll Benefits	(40,508)
	Due to General Fund	<u>(525,000)</u>
	<b>Total Anticipated Expenditures</b>	<b>(607,108)</b>
	Rest/Comm/Assign	29,104
	Ending Fund Balance	<u>2,844,090</u>
6/30/2021	<b>Total Equity</b>	<b><u>2,873,194</u></b>

Fund Balance calculation from 6/30/20 audit

	Fund Balance calculation	<u>2,103,791</u>
7/1/2020	<b>Total Fund Balance</b>	<b>2,103,791</b>
	Revenue Posted	<u>4,268,941</u>
	<b>Total Revenue</b>	<b>4,268,941</b>
	Expenditures	(3,302,124)
	Encumbrance variance	(35,963)
	variance unknown	(4,179)
	Transfers Out	<u>(157,272)</u>
	<b>Total Expenditures</b>	<b>(3,499,538)</b>
	Rest/Comm/Assign	
	Ending Fund Balance	<u>2,873,194</u>
6/30/2021	<b>Total Equity</b>	<b><u>2,873,194</u></b>

		Proposed	
2021 Tax Rate:	<u>0.0925</u>	2022 Tax Rate:	<u>0.1000</u>
7/1/2021	Beginning Fund Balance		
	Estimated Revenues	Property Tax:	<u>1,362,000</u>
	Estimated Expenditures		
	Transfers		
	Total Estimated Expenditures		
6/30/2022	Budget ending fund balance	Budget effect on Fund Balance:	<u>(1,306,212)</u>
	Fall Out (3%)	Transfer to Capital 176	<u>370,993</u>
	6/30/2022 Est. Ending Fund Balance	Operational Variance	<b>(935,219)</b>
	Est. FB% of expenditures	Est. effect on Fund Balance	<u>(1,155,086)</u>
	FB Policy 7%-15%:	Transfer to Capital 176	<u>370,993</u>
		Operational Variance	<b>(784,093)</b>

**COUNTY ROAD**

**Fund 131 - Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	1,246,938	1,267,470	1,362,000
40120 Trustee's Collection Prior Year	27,342	28,144	28,000
40130 Clerk and Master's Prior Year	26,348	35,748	30,000
40140 Interest and Penalty	6,059	6,058	5,000
40150 Pick-Up Taxes	1,380	120	1,000
40280 Mineral Severance Tax	47,375	35,747	50,000
<b>TOTAL</b>	<b><u>1,355,442</u></b>	<b><u>1,373,287</u></b>	<b><u>1,476,000</u></b>
<b>43000 CHARGES FOR CURRENT SERVICES</b>			
<b>43990</b> Other Charges for Services	<b><u>6,250</u></b>	<b><u>-</u></b>	<b><u>4,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	316	337	-
44130 Sale of Materials & Supplies	19,350	11,546	12,000
44130 Sale of Materials & Supplies-SALT	-	-	5,000
44145 Sale of Recycled Materials	792	5,341	4,000
44170 Miscellaneous Refunds	2,500	662	-
44180 Expenditure Credit	-	-	-
44530 Sale of Equipment	3,121	2,210	-
<b>TOTAL</b>	<b><u>26,079</u></b>	<b><u>20,096</u></b>	<b><u>21,000</u></b>
<b>STATE OF TENNESSEE</b>			
46420 State Aid Program	506,999	224,666	-
46430 Litter Program	27,708	61,038	53,361
46430 Litter Program-TVA	8,000	-	8,000
46920 Gasoline and Motor Fuel Tax	2,500,400	2,539,765	2,500,000
46930 Petroleum Special Tax	39,094	39,094	40,000
46990 Other State Revenues	-	-	-
<b>TOTAL</b>	<b><u>3,082,201</u></b>	<b><u>2,864,563</u></b>	<b><u>2,601,361</u></b>
<b>FEDERAL GOVERNMENT</b>			
47305 Covid-19 Grant #5	1,284	10,995	-
<b>TOTAL</b>	<b><u>1,284</u></b>	<b><u>10,995</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUES</b>	<b><u>4,471,256</u></b>	<b><u>4,268,941</u></b>	<b><u>4,102,361</u></b>
<b>FUND BALANCE RESTRICTIONS</b>			
34550 Restricted for Highways	<u>1,458,278</u>	<u>2,103,791</u>	<u>2,873,194</u>
<b>TOTAL</b>	<b><u>1,458,278</u></b>	<b><u>2,103,791</u></b>	<b><u>2,873,194</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>5,929,534</u></b>	<b><u>6,372,729</u></b>	<b><u>6,975,554</u></b>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>61000 ADMINISTRATION</b>			
101 County Official	96,458	99,813	101,811
103 Assistant	127,229	125,966	165,564
187 Overtime Pay	-	-	2,160
188 Bonus Payments	3,000	2,400	-
199 Other Per Diem & Fees	2,364	3,277	3,600
201 Social Security	17,021	17,188	21,972
204 State Retirement	11,470	7,740	18,360
206 Life Insurance	198	193	275
207 Medical Insurance	14,512	19,076	26,000
208 Dental Insurance	977	972	1,500
299 Other Fringe Benefits	1,431	1,391	2,000
320 Dues	3,771	3,871	4,000
332 Legal Notices, Recording, & Cost	-	4,227	500
335 Maint/Repair/Building	1,296	-	5,000
337 Maint/Repair/Office Equipment	-	-	1,500
348 Postal Charges	55	-	400
349 Printing, Stationary and Forms	26	-	400
355 Travel	-	-	4,000
399 Other Contracted Services	300	300	300
411 Data Processing Supplies	-	-	500
413 Drugs & Medical Supplies	1,891	1,950	2,500
435 Office Supplies	1,146	1,295	2,000
508 Premiums on Corporate Surety Bonds	-	792	-
524 In-Service/Staff Development	925	605	2,000
719 Office Equipment	1,760	2,248	8,000
<b>TOTAL</b>	<b>285,830</b>	<b>293,304</b>	<b>374,342</b>



COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE</b>			
143 Equipment Operator	500,337	538,171	720,090
169 Part-Time Personnel	98,270	89,211	108,000
187 Overtime Pay	51,061	57,663	64,800
188 Bonus Payments	24,000	19,700	-
199 Other Per Diem & Fees	3,481	3,522	4,000
201 Social Security	49,628	51,067	81,000
204 State Retirement	32,846	27,885	51,840
206 Life Insurance	1,022	1,042	1,400
207 Medical Insurance	134,650	142,214	182,000
208 Dental Insurance	5,046	5,253	6,000
210 Unemployment Compensation	4,896	3,348	7,000
217 Retirement-Hybrid Stabilization	-	-	5,000
299 Other Fringe Benefits	1,715	2,578	9,500
312 Contracts with Private Agencies	37,704	38,098	60,000
321 Engineering Services	20,502	20,003	40,000
404 Asphalt - Hot Mix	1,065,710	1,106,466	2,000,000
408 Concrete	545	1,785	8,000
409 Crushed Stone	53,511	35,070	75,000
420 Fertilizer/Lime/Chemicals/Seed	228	-	1,000
438 Pipe	57,010	36,613	60,000
443 Road Signs	69,594	20,510	27,500
444 Salt	-	8,808	12,000
445 Sand	-	-	1,000
447 Structural Steel	591	-	800
455 Wood Products	-	-	500
499 Other Supplies & Materials	171	994	1,000
<b>TOTAL</b>	<b><u>2,212,518</u></b>	<b><u>2,210,001</u></b>	<b><u>3,527,430</u></b>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT</b>			
142 Mechanic(s)	111,152	102,926	129,600
187 Overtime Pay	2,625	2,901	3,240
188 Bounus Payments	3,000	3,600	-
199 Other Per Diem & Fees	720	720	750
201 Social Security	8,225	7,950	9,180
204 State Retirement	6,161	4,521	8,640
206 Life Insurance	188	173	264
207 Medical Insurance	17,708	16,517	41,600
208 Dental Insurance	929	876	1,200
217 Retirement-Hybris Stabilization	-	-	648
299 Other Fringe Benefits	480	480	2,000
336 Maintenance/Repair/Equipment	26,453	23,706	60,000
338 Maintenance/Repair/Vehicles	2,490	2,616	40,000
351 Rentals	251	0	15,000
353 Tow In Services	-	625	2,000
410 Custodial Supplies	1,764	624	2,500
412 Diesel Fuel	45,632	38,615	60,000
413 Drugs and Medical Supplies	-	-	-
418 Equipment and Machinery Parts	109,288	97,046	160,000
424 Garage Supplies	18,175	15,891	30,000
425 Gasoline	43,744	55,616	60,000
433 Lubricants	5,243	8,104	12,000
435 Office Supplies	-	49	-
450 Tires and Tubes	23,134	33,901	35,000
451 Uniforms	6,614	12,113	20,000
<b>TOTAL</b>	<b><u>433,976</u></b>	<b><u>429,570</u></b>	<b><u>693,622</u></b>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>63600 TRAFFIC CONTROL</b>			
167 Maintenance Personnel	28,642	29,656	35,640
187 Overtime Pay	207	-	1,620
188 Bonus Payments	-	1,200	-
199 Other Per Diem & Fees	357	360	360
201 Social Security	2,112	2,262	2,808
204 State Retirement	1,460	1,045	2,484
206 Life Insurance	66	66	66
207 Medical Insurance	7,068	7,294	8,640
208 Dental Insurance	327	334	327
299 Other Fringe Benefits	480	480	480
443 Road Signs	6,817	3,238	10,000
728 Traffic Control Equipment	4,412	15,822	20,000
<b>TOTAL</b>	<b><u>51,948</u></b>	<b><u>61,757</u></b>	<b><u>82,425</u></b>
<b>64000 LITTER AND TRASH COLLECTION</b>			
105 Supervisor/Director	7,356	6,986	9,000
149 Laborers	-	16,880	17,000
188 Bonus Payments	-	400	-
201 Social Security	532	1,863	1,800
204 State Retirement	215	754	429
206 Life Insurance	4	36	264
207 Medical Insurance	463	4,227	900
208 Dental Insurance	21	183	100
299 Other Fringe Benefits	34	271	200
422 Food Supplies	-	29	1,500
599 Other Charges	3,499	2,817	21,268
599 Other Charges-TVA	4,772	1,755	8,000
<b>TOTAL</b>	<b><u>16,896</u></b>	<b><u>36,201</u></b>	<b><u>60,461</u></b>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>65000 OTHER CHARGES</b>			
307 Communication	26,181	31,108	25,000
333 Licenses	526	155	600
334 Maintenance Agreements	1,375	-	2,500
359 Disposal Fees	1,042	2,066	4,000
415 Electricity	6,635	6,796	10,000
422 Food Supplies	883	429	2,500
434 Natural Gas	2,882	5,392	4,000
454 Water and Sewer	2,157	2,085	2,500
502 Building and Contents Insurance	13,993	12,548	15,000
506 Liability Insurance	37,361	36,954	40,000
510 Trustee's Commission	52,329	52,320	50,000
511 Vehicle & Equipment Insurance	30,608	32,425	40,000
516 Other Self-Insured Claims	524	8,454	15,000
<b>TOTAL</b>	<b><u>176,495</u></b>	<b><u>190,732</u></b>	<b><u>211,100</u></b>
<b>66000 EMPLOYEE BENEFITS</b>			
207 Medical Insurance	11,005	7,262	11,000
513 Workmen's Compensation	63,720	64,000	64,000
<b>TOTAL</b>	<b><u>74,725</u></b>	<b><u>71,262</u></b>	<b><u>75,000</u></b>
<b>67000 COVID -19 GRANT</b>			
599 Other Charges	-	4,398	-
	<b><u>-</u></b>	<b><u>4,398</u></b>	<b><u>-</u></b>
<b>68000 CAPITAL OUTLAY</b>			
707 Building Improvements	1,356	4,897	5,000
711 Furniture & Fixtures	-	-	1,200
719 Office Equipment	-	-	2,000
790 Other Equipment	-	-	5,000
<b>TOTAL</b>	<b><u>1,356</u></b>	<b><u>4,897</u></b>	<b><u>13,200</u></b>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>TOTAL OPERATIONS</b>	<u>3,253,745</u>	<u>3,302,122</u>	<u>5,037,580</u>
<b>OPERATING TRANSFERS</b>			
<b>99100</b> Operating Transfers			
590 Transfers to Other Funds	467,498	-	370,993
590 Transfers to Other Funds-FD151	<u>104,500</u>	<u>157,272</u>	<u>-</u>
<b>TOTAL</b>	<u>571,998</u>	<u>157,272</u>	<u>370,993</u>
<b>TOTAL EXPENDITURES</b>	<u>3,825,743</u>	<u>3,459,394</u>	<u>5,408,573</u>
<b>Encumbrance Adjustment</b>	-	35,963	5,648
Unknown Variance		(4,178.00)	
<b>34550 RESTRICTED FOR HIGHWAYS JUNE 30TH</b>	<u>2,103,792</u>	<u>2,873,194</u>	<u>1,566,981</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

6/30/2021	Current Cash	11,846,834
	Prepaid - Hybrid Retirement Asset	450,829
	Unknown	49,665
	Receivables	<u>2,248,165</u>
	<b>Total Anticipated Funds</b>	<b>14,595,493</b>
	Liabilities	(1,450,804)
	Accrued Payroll	<u>(577,305)</u>
	<b>Total Anticipated Expenditures</b>	<b>(2,028,109)</b>
	Rest/Comm/Assign	1,364,497
	Ending Unassigned Fund Balance	<u>11,202,888</u>
6/30/2021	<b>Total Equity</b>	<b><u>12,567,384</u></b>

### Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	1,367,296
	Fund Balance calculation	<u>8,818,899</u>
	<b>Total Fund Balance</b>	<b>10,186,195</b>
	Revenue Posted	58,652,699
	unknown variance	
	Transfers In	<u>241,842</u>
	<b>Total Revenue</b>	<b>58,894,541</b>
	Expenditures	(54,823,690)
	Encumbrances adj	(189,662)
	Transfers to Other Funds	<u>(1,500,000)</u>
	<b>Total Expenditures</b>	<b>(56,513,352)</b>
	Rest/Comm/Assign	1,364,497
	Ending Unassigned Fund Balance	<u>11,202,888</u>
6/30/2021	<b>Total Equity</b>	<b><u>12,567,384</u></b>

	Tax Rate: 2021	<u>1.0023</u>	Proposed 2022 Tax Rate: (1.05*.9262)	<u>0.9725</u>
7/1/2020	Beginning Fund Balance	12,567,384	Penny Value:	<u>136,200</u>
	Estimated Revenues	57,340,702	Property Tax:	<u>13,245,586</u>
	Transfer from Other Funds	<u>268,482</u>	Budgeted \$13,211,400	
	<b>Total Revenues</b>	<b><u>57,609,184</u></b>	Sales Tax:	<u>7,771,500</u>
	Estimated Expenditures	(59,216,165)		
	Transfer to Other Funds	<u>(98,316)</u>		
	<b>Total Est. Exenditures</b>	<b><u>(59,314,481)</u></b>		
	Projected Fall out 3.5%	(1,763,496)		
	FB before fall out	<u>10,862,087</u>	Budget effect on fund balance	<u>(1,705,297)</u>
6/30/2021	Budget ending fund balance	9,098,591		
	FB % of expenditures	21.22%		
	FB Policy 7%-15%+:	Compliant		

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	13,571,020	13,732,488	13,211,400
40120 Trustee's Collection - Prior Year	294,792	306,324	320,000
40130 Clerk and Master's Prior Year	299,499	407,277	365,000
40140 Interest and Penalty	65,940	65,860	70,000
40150 Pick-up Taxes	15,017	1,309	10,000
40162 Payments in Lieu of Tax - Local	387,402	424,323	300,000
40210 Local Option Sales Tax	7,327,254	8,378,797	7,771,500
40275 Mixed Drink Tax	31,006	35,473	24,000
<b>TOTAL</b>	<b>21,991,930</b>	<b>23,351,851</b>	<b>22,071,900</b>
<b>LICENSES AND PERMITS</b>			
41110 Marriage Licenses	2,558	3,240	2,750
<b>TOTAL</b>	<b>2,558</b>	<b>3,240</b>	<b>2,750</b>
<b>EDUCATION CHARGES</b>			
43542 Contract for In-ESL	1,080	1,513	5,000
43570 Receipts From Individual Schools	18,922	26,742	30,000
43990 Other Charges for Services	-	111	60,000
43990 Other Charges for Services-TECH	42,560	64,125	-
<b>TOTAL</b>	<b>62,562</b>	<b>92,491</b>	<b>95,000</b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	169,809	19,038	150,000
44120 Lease/Rentals	30	-	-
44145 Sale of Recycled Materials	3,127	3,566	2,500
44146 E-Rate Funding	-	-	1,000
44170 Miscellaneous Refunds	2,710	2,722	-
44180 Expenditure Credits	-	369	-
44530 Sale of Equipment	2,457	2,034	1,500
44560 Damages from Individuals	1,299	570	3,000
44560 Damages from Individuals - TECH	2,097	3,626	-
44570 Contributions & Gifts	1,153	2,446	5,000
44570 Contributions & Gifts- CIF	5,000	-	-
44570 Contributions & Gifts-SCI	1,000	-	-
44570 Contributions & Gifts- SOLAR	700	500	-
44990 Other Local Revenues	1,861	1,925	2,000
<b>TOTAL</b>	<b>191,242</b>	<b>36,796</b>	<b>165,000</b>
<b>STATE OF TENNESSEE</b>			
46175 Grant on-Behalf Contributions	183,851	-	-
<b>STATE EDUCATION FUNDS</b>			
46511 Basic Educ. Program	31,856,553	32,281,318	32,838,000
46515 Early Childhood Education	617,978	625,416	628,445
46590 Other State Education Funds	11,145	10,619	363,612
46590 Other State Education Funds-CSH	90,000	89,008	-
46590 Other State Education Funds-FRC	28,482	31,112	-
46590 Other State Education Funds-LCBRC	-	152,422	-
46590 Other State Education Funds-LCSLC	-	413,940	-
46590 Other State Education Funds-LCSMC	-	79,381	-
46590 Other State Education Funds-LEAPS	201,756	176,611	-
46590 Other State Education Funds-SAFE	48,775	38,703	-
46610 Career Ladder Program	140,864	133,660	129,745
46790 Other Vocational-EPSEG	30,000	-	-



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	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>REVENUE</b>			
<b>STATE EDUCATION FUNDS (CONT.)</b>			
46790 Other Vocational-MCTEC	-	4,875	-
46790 Other Vocational-MSTEM	30,000	20,000	-
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	-	-	196,250
46980 Other State Grants - SAFE	118,857	117,359	-
46980 Other State Grants-SRO	67,269	70,000	-
<b>TOTAL</b>	<b><u>34,185,530</u></b>	<b><u>35,004,423</u></b>	<b><u>34,916,052</u></b>
<b>FEDERAL GOVERNMENT</b>			
47143 Special Education-Grants to States	48,089	43,899	50,000
47304 COVID-19 Grant #4	-	111,828	-
47306 COVID-19 Cares Act-Schools	1,892	8,170	-
47630 Direct Federal Revenue Public Law 874	-	-	40,000
<b>TOTAL</b>	<b><u>49,981</u></b>	<b><u>163,897</u></b>	<b><u>90,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	962	-	-
49800 Operating Transfers	135,328	241,842	268,482
<b>TOTAL</b>	<b><u>136,290</u></b>	<b><u>241,842</u></b>	<b><u>268,482</u></b>
<b>TOTAL REVENUES/TRANSFERS</b>	<b><u>56,620,093</u></b>	<b><u>58,894,541</u></b>	<b><u>57,609,184</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
	<b><u>2019 AUDITED</u></b>	<b><u>2020 AUDITED</u></b>	<b><u>2021 UNAUDITED</u></b>
34240 Prepaid Items	841	591	13,645
34560 Restricted for Education-CL	3,121	-	-
34587 Restricted for Hybrid Ret. Stabilization Fund	126,056	272,157	437,184
34660 Committed for Education-TECH	181,323	225,088	266,126
34760 Assigned for Instruction-CTE	2,088	-	-
34760 Assigned for Instruction-SOLAR	4,731	1,894	-
34760 Assigned for Instruction-STEM	1,600	-	-
34790 Assigned for Encumbrances	129,101	374,652	189,662
34790 Assigned for Other Purposes-ERI	355,824	325,723	298,759
34790 Assigned for Other Purposes-LEAVE	136,753	167,191	159,120
39000 Beg. Unassigned Fund Balance	6,792,861	8,818,899	11,202,888
Unknown Adjustment			
<b>BEGINNING FUND BALANCE</b>	<b><u>7,734,299</u></b>	<b><u>10,186,195</u></b>	<b><u>12,567,385</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>64,354,392</u></b>	<b><u>69,080,736</u></b>	<b><u>70,176,569</u></b>

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		Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>				
<b>71100</b>	<b>REGULAR INSTRUCTION PROGRAM</b>			
116	Teachers	17,777,295	18,153,090	19,243,241
116	Teachers-LCBRC	-	118,837	-
116	Teachers-LCSLC	-	224,018	-
116	Teachers-LCSMC	-	17,210	-
117	Career Ladder Program	81,000	76,055	73,000
127	Career Ladder Extended Contr	57,875	72,450	80,000
128	Homebound Teachers	8,000	200	10,000
163	Educational Assistants	702,191	688,023	726,611
163	Educational Assistants-LCBRC	-	10,170	-
163	Educational Assistants-LCSLC	-	45,038	-
163	Educational Assistants_LCSMC	-	4,268	-
188	Bonus Payment	148,725	92,025	101,790
189	Other Salaries & Wages	86,167	106,143	115,000
195	Certified Substitute Teachers	92,958	89,730	105,000
198	Non-Certified Substitute Teachers	105,840	91,672	160,000
201	Social Security	1,114,722	1,131,309	1,278,108
201	Social Security-LCBRC	-	7,998	-
201	Social Security-LCSLC	-	16,682	-
201	Social Security-LCSMS	-	1,332	-
204	State Retirement	1,801,784	1,750,695	1,985,072
204	State Retirement-LCBRC	-	10,280	-
204	State Retirement-LCSLC	-	21,439	-
204	State Retirement-LCSMC	-	1,711	-
206	Life Insurance	11,701	12,263	12,408
207	Medical Insurance	3,230,342	3,235,886	3,408,320
208	Dental Insurance	132,652	101,835	112,800
210	Unemployment Compensation	11,710	7,250	19,000
211	Local Retirement	151,315	148,923	160,000
212	Medicare	261,561	265,848	298,912
212	Medicare-LCBRC	-	1,871	-
212	Medicare-LCSLC	-	3,901	-
212	Medicare-LCSMC	-	311	-
217	Retirement - Hybrid Stabilization (does not reflect in audit	-	89,352	100,000
217	Retirement - Hybrid Stabilization-LCBRC	-	852	-
217	Retirement - Hybrid Stabilization-LCSLC	-	1,776	-
217	Retirement - Hybrid Stabilization-LCSMC	-	142	-
312	Contracts With Private Agencies-LCSMC	-	-	-
399	Other Contracted Services	100,865	92,477	120,000
399	Other Contracted Services-ESL	2,475	-	-
429	Instructional Suppl & Materials	977	2,665	243,000
429	Instructional Suppl & Materials-BES	17,098	13,004	-
429	Instructional Suppl & Materials-CMS	16,313	13,859	-
429	Instructional Suppl & Materials-DSES	12,346	11,458	-
429	Instructional Suppl & Materials-ESL	163	117	-
429	Instructional Suppl & Materials-HHS	10,841	5,092	-
429	Instructional Suppl & Materials-HMS	7,991	9,887	-
429	Instructional Suppl & Materials-KES	22,775	23,155	-
429	Instructional Suppl & Materials-LCSLC	-	7,978	-
429	Instructional Suppl & Materials-LCSMC	-	15,592	-
429	Instructional Suppl & Materials-LIT	9,732	12,298	-
429	Instructional Suppl & Materials-MATH	4,204	3,074	-
429	Instructional Suppl & Materials-MES	9,844	11,497	-
429	Instructional Suppl & Materials-MHS	7,097	7,611	-

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		Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>				
429	Instructional Suppl & Materials-MMS	6,051	6,811	-
<b>71100 REGULAR INSTRUCTION PROGRAM (CONT.)</b>				
429	Instructional Suppl \$ Materials-MTES	4,380	5,706	-
429	Instructional Suppl & Materials-OSHS	9,984	8,914	-
429	Instructional Suppl & Materials-OSMS	6,273	7,292	-
429	Instructional Suppl & Materials-RCHS	20,907	22,252	-
429	Instructional Suppl & Materials-RHS	9,318	8,793	-
429	Instructional Suppl & Materials-RMS	9,884	7,271	-
429	Instructional Suppl & Materials-RVES	18,401	16,511	-
429	Instructional Suppl & Materials-SCI	1,650	-	-
429	Instructional Suppl & Materials-SOLAR	3,537	-	-
429	Instructional Suppl & Materials-STEM	1,688	-	-
430	Textbooks-Electronic	50,000	-	25,000
449	Textbooks-Bound	560,136	594,979	600,000
449	Textbooks-Bound-EPSEG	-	-	-
471	Software	116,257	116,250	156,500
471	Software-ESL	-	2,475	-
471	Software-LCSLC	-	1,000	-
535	Fee Waivers	1,868	-	5,000
599	Other Charges	-	-	2,000
722	Regular Instruction Equipment	1,509	32,891	640,000
722	Regular Instruction Equipment-BES	17,276	9,980	-
722	Regular Instruction Equipment-CMS	15,978	19,256	-
722	Regular Instruction Equipment-DSES	8,535	9,428	-
722	Regular Instruction Equipment-EPSEG	4,000	-	-
722	Regular Instruction Equipment-HHS	12,888	10,587	-
722	Regular Instruction Equipment-HMS	7,830	7,534	-
722	Regular Instruction Equipment-KES	22,399	23,319	-
722	Regular Instruction Equipment-LCSLC	-	9,160	-
722	Regular Instruction Equipment-LCSMC	-	32,000	-
722	Regular Instruction Equipment-MES	11,447	12,243	-
722	Regular Instruction Equipment-MHS	6,541	7,062	-
722	Regular Instruction Equipment-MMS	5,770	6,492	-
722	Regular Instruction Equipment-MSTEM	30,000	-	-
722	Regular Instruction Equipment-MTES	8,925	9,439	-
722	Regular Instruction Equipment-OSHS	9,507	8,527	-
722	Regular Instruction Equipment-OSMS	5,967	6,439	-
722	Regular Instruction Equipment-RCHS	14,353	21,630	-
722	Regular Instruction Equipment-RHS	13,861	13,770	-
722	Regular Instruction Equipment-RMS	9,323	9,853	-
722	Regular Instruction Equipment-RVES	18,261	16,947	-
722	Regular Instruction Equipment-SOLAR	-	1,719	-
722	Regular Instruction Equipment-TECH	26,009	356,239	-
<b>TOTAL</b>		<b>27,069,269</b>	<b>28,253,117</b>	<b>29,780,762</b>
			(1,719.50)	
<b>71150 ALTERNATIVE SCHOOLS</b>				
116	Teachers	105,109	108,605	113,979
163	Educational Assistants	17,786	21,993	25,491
188	Bonus Payments	500	600	600
195	Certified Substitute Teachers	315	90	1,500
198	Non-Certified Substitute Teacher	1,522	1,470	2,200
201	Social Security	7,407	7,885	8,914
204	State Retirement	11,081	10,624	12,096

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		Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>				
206	Life Insurance	112	99	99
207	Medical Insurance	18,936	18,003	18,550
<b>71150 ALTERNATIVE SCHOOLS (CONT.)</b>				
208	Dental Insurance	1,309	900	900
211	Local Retirement	1,132	1,000	1,500
212	Medicare	1,732	1,844	2,085
217	Retirement - Hybrid Stabilization (does not reflect in audit	-	1,338	2,000
429	Instructional Supplies & Materials	1,490	2,401	2,500
	<b>TOTAL</b>	<b>168,431</b>	<b>176,851</b>	<b>192,414</b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116	Teachers	2,697,006	2,801,553	2,884,073
117	Career Ladder Program	12,520	10,600	9,000
128	Homebound Teachers	4,450	3,275	7,500
163	Educational Assistants	407,099	415,136	446,638
171	Speech Pathologist	300,889	292,168	333,266
188	Bonus Payments	23,675	15,525	17,340
195	Certified Substitute Teachers	11,115	4,815	18,000
198	Non-Certified Substitute Teachers	11,460	9,315	20,000
201	Social Security	201,802	207,273	231,621
204	State Retirement	315,226	307,040	350,069
206	Life Insurance	2,597	2,597	2,706
207	Medical Insurance	631,002	612,095	633,890
208	Dental Insurance	28,452	21,750	24,600
210	Unemployment Compensation	989	605	3,000
211	Local Retirement	31,485	31,140	34,500
212	Medicare	47,196	48,505	54,169
217	Retirement - Hybrid Stabilization (does not reflect in audit	-	20,821	25,000
312	Contracts with Private Agencies	27,936	41,076	60,000
429	Instructional Suppl & Materials	16,978	16,601	20,000
449	Textbooks	-	-	2,500
471	Software	6,970	6,911	6,970
499	Other Supplies & Materials	376	168	1,000
599	Other Charges	8,422	6,288	13,500
725	Special Education Equipment	8,835	4,924	12,500
	<b>TOTAL</b>	<b>4,796,480</b>	<b>4,880,182</b>	<b>5,211,842</b>
<b>71300 VOCATIONAL EDUCATION PROGRAM</b>				
116	Teachers	1,124,370	1,288,411	1,352,483
117	Career Ladder Program	4,000	4,000	4,000
188	Bonus Payments	9,600	6,200	7,500
195	Certified Substitute Teachers	7,335	4,860	10,000
198	Non-Certified Substitute Teacher	12,262	6,885	17,000
201	Social Security	66,811	77,012	86,241
204	State Retirement	113,480	121,850	131,490
206	Life Insurance	782	845	825
207	Medical Insurance	250,156	232,488	240,470
208	Dental Insurance	8,740	7,020	7,500
210	Unemployment Compensation	-	83	2,500
211	Local Retirement	9,200	8,550	10,000
212	Medicare	15,625	18,028	20,169
217	Retirement - Hybrid Stabilization (does not reflect in audit	-	7,695	9,000
399	Other Contracted Services	-	-	5,000

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<b>EXPENDITURES</b>			
429 Instructional Suppl & Materials	26,814	52,806	60,000
449 Textbooks	15,652	18,703	20,000
471 Software-MCTEC	-	4,875	-
<b>71300 VOCATIONAL EDUCATION PROGRAM (CONT.)</b>			
499 Other Supplies & Materials	5,356	10,729	14,000
730 Vocational Equipment	37,824	28,113	40,000
730 Vocational Equipment - MSTEM	-	13,802	-
<b>TOTAL</b>	<b>1,708,007</b>	<b>1,912,955</b>	<b>2,038,178</b>
<b>72110 ATTENDANCE</b>			
105 Supervisor	19,954	20,288	21,161
162 Clerical Personnel-LCBRC	-	2,160	-
162 Clerical Personnel-LCSLC	-	4,155	-
188 Bonus Payments	-	-	90
189 Other Salaries & Wages	48,397	69,231	74,831
201 Social Security	2,915	4,204	5,957
201 Social Security-LCBRC	-	134	-
201 Social Security-LCSLC	-	258	-
204 State Retirement	2,420	2,228	6,735
204 State Retirement-LCBRC	-	77	-
204 State Retirement-LCSLC	-	142	-
206 Life Insurance	33	46	46
207 Medical Insurance	7,148	9,960	12,670
208 Dental Insurance	385	420	420
211 Local Retirement	500	500	500
212 Medicare	971	1,277	1,393
212 Medicare	-	31	-
212 Medicare	-	60	-
217 Retirement-Hybrid Stabilization-LCBRC	-	13	-
217 Retirement-Hybrid Stabilization-LCSLC	-	15	-
355 Travel	-	-	500
471 Software	28,350	28,269	42,000
499 Other Supplies & Materials	2,826	2,949	3,500
524 In-Service/Staff Development	574	837	4,500
704 Attendance Equipment	128	-	3,500
<b>TOTAL</b>	<b>114,601</b>	<b>147,256</b>	<b>177,803</b>
<b>72120 HEALTH SERVICES</b>			
105 Supervisor/Director	-	450	75,311
105 Supervisor/Director-CSH	67,553	71,013	-
131 Medical Personnel	397,946	449,307	472,749
131 Medical Personnel-LCSLC	-	8,750	-
162 Clerical Personnel	-	-	12,532
162 Clerical Personnel-CSH	11,821	11,938	-
188 Bonus Payments	500	300	300
201 Social Security	22,605	26,123	34,775
201 Social Security-CSH	4,921	5,143	-
201 Social Security-LCSLC	-	543	-
204 State Retirement	23,169	20,669	45,113
204 State Retirement-CSH	7,181	7,293	-
204 State Retirement-LCSLC	-	463	-
206 Life Insurance	360	389	429
206 Life Insurance-CSH	33	33	-

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<b>EXPENDITURES</b>			
207 Medical Insurance	88,779	85,957	86,610
208 Dental Insurance	3,658	2,700	3,900
211 Local Retirement	2,700	2,300	4,000
211 Local Retirement-CSH	500	500	-
<b>72120 HEALTH SERVICES (CONT.)</b>			
212 Employee Medicare	5,287	6,111	8,133
212 Employee Medicare-CSH	1,151	1,203	-
212 Employee Medicare-LCSLC	-	127	-
217 Retirement-Hybrid Stabilization	-	3,292	5,000
217 Retirement-Hybrid Stabilization-LCSLC	-	116	-
320 Dues and Memberships	-	130	500
355 Travel	601	156	1,000
399 Other Contracted Services	8,577	12,345	20,000
413 Drugs & Medical Supplies	40	976	16,500
413 Drugs & Medical Supplies-BES	773	573	-
413 Drugs & Medical Supplies-CMS	631	653	-
413 Drugs & Medical Supplies-DSES	472	404	-
413 Drugs & Medical Supplies-HHS	365	382	-
413 Drugs & Medical Supplies-HMS	366	396	-
413 Drugs & Medical Supplies-KES	605	189	-
413 Drugs & Medical Supplies-MES	447	339	-
413 Drugs & Medical Supplies-MHS	295	106	-
413 Drugs & Medical Supplies-MMS	295	277	-
413 Drugs & Medical Supplies-MTES	175	261	-
413 Drugs & Medical Supplies-OSHS	379	339	-
413 Drugs & Medical Supplies-OSMS	259	277	-
413 Drugs & Medical Supplies-RCHS	713	831	-
413 Drugs & Medical Supplies-RHS	352	412	-
413 Drugs & Medical Supplies-RMS	390	395	-
413 Drugs & Medical Supplies-RVES	815	695	-
499 Other Supplies & Materials	13,031	18,061	34,000
499 Other Supplies & Materials-CSH	20,198	19,091	-
524 In-Service/Staff Development	278	2,081	8,500
524 In-Service Staff Development-CSH	5,001	275	-
599 Other Charges	500	1,000	1,000
599 Other Charges-LCSLC	-	43	-
790 Other Equipment	-	1,039	1,500
<b>TOTAL</b>	<b>693,719</b>	<b>766,444</b>	<b>831,852</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
117 Career Ladder Program	2,000	2,000	2,000
123 Guidance Personnel	906,829	931,822	982,755
123 Guidance Personnel-LCSLC	-	11,500	-
162 Clerical Personnel	3,941	3,979	4,178
188 Bonus Payments	7,700	4,950	5,100
189 Other Salaries & Wages	265,556	211,042	329,839
189 Other Salaries & Wages-FRC	38,407	38,791	-
201 Social Security	69,561	67,642	82,080
201 Social Security-FRC	2,381	2,405	-
201 Social Security-LCSLC	-	713	-
204 State Retirement	97,943	91,419	117,017
204 State Retirement-FRC	1,920	1,358	-
204 State Retirement-LCSLC	-	806	-

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<b>EXPENDITURES</b>				
206	Life Insurance	757	754	858
206	Life Insurance-FRC	28	28	-
207	Medical Insurance	183,340	189,770	207,070
208	Dental Insurance	8,008	6,330	7,800
210	Unemployment Compensation	-	551	1,000
<b>72130 OTHER STUDENT SUPPORT (CONT.)</b>				
211	Local Retirement	9,703	8,655	11,000
211	Local Retirement-FRC	425	425	-
212	Medicare	16,268	15,820	19,196
212	Medicare-FRC	557	562	-
212	Medicare-LCSLC	-	167	-
217	Retirement - Hybrid Stabilization	-	10,657	15,000
217	Retirement - Hybrid Stabilization-LCSLC	-	228	-
309	Contracts w/ Gov't Agencies	155,250	162,250	308,000
309	Contracts w/ Gov't Agencies - SAFE	75,750	75,750	-
309	Contracts w/ Gov't Agencies - SRO	67,269	70,000	-
322	Evaluation & Testing	7,862	8,597	35,000
355	Travel	1,470	2,849	2,500
399	Other Contracted Services	37,138	46,788	55,500
471	Software	-	-	25,000
499	Other Supplies & Materials	1,651	3,267	6,700
499	Other Supplies & Materials-BES	200	193	-
499	Other Supplies & Materials-CMS	209	230	-
499	Other Supplies & Materials-DSES	199	183	-
499	Other Supplies & Materials-FRC	50	595	-
499	Other Supplies & Materials-HHS	136	178	-
499	Other Supplies & Materials-HMS	202	179	-
499	Other Supplies & Materials-KES	201	-	-
499	Other Supplies & Materials-MES	197	198	-
499	Other Supplies & Materials-MHS	116	180	-
499	Other Supplies & Materials-MMS	196	199	-
499	Other Supplies & Materials-OSHS	198	189	-
499	Other Supplies & Materials-OSMS	195	186	-
499	Other Supplies & Materials-RCHS	400	342	-
499	Other Supplies & Materials-RHS	199	58	-
499	Other Supplies & Materials-RMS	197	195	-
500	Other Supplies & Materials-RVES	200	197	-
524	In-Service/Staff Development	2,389	1,795	17,500
524	In-Service/Staff Development-FRC	319	808	-
524	In-Service/Staff Development- SAFE	3,581	3,275	-
599	Other Charges	49,093	26,145	61,000
599	Other Charges-FRC	4,005	6,536	-
790	Other Equipment	1,455	1,021	3,000
790	Other Equipment- CIF	5,010	-	-
	<b>TOTAL</b>	<b>2,030,660</b>	<b>2,014,760</b>	<b>2,299,093</b>
<b>72210 REGULAR INSTRUCTIONAL PROGRAM</b>				
105	Supervisors	229,251	236,420	247,822
117	Career Ladder Program	8,000	7,500	8,500
129	Librarians	761,433	733,442	814,344
137	Education Media Personnel	117,126	119,954	123,405
161	Secretary(s)	16,195	16,357	17,175
188	Bonus Payments	8,050	5,050	6,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
189 Other Salaries & Wages	172,360	155,323	286,644
201 Social Security	71,208	69,944	93,241
204 State Retirement	108,114	103,263	145,573
206 Life Insurance	637	627	739
207 Medical Insurance	204,867	196,634	213,490
208 Dental Insurance	6,141	4,650	6,720
<b>72210 REGULAR INSTRUCTIONAL PROGRAM (CONT.)</b>			
210 Unemployment Compensation	-	-	500
211 Local Retirement	8,950	8,650	10,000
212 Medicare	17,995	17,536	21,806
217 Retirement - Hybrid Stabilization	-	3,665	7,500
320 Dues and Memberships	1,686	961	2,000
355 Travel	1,471	1,557	5,000
355 Travel-ESL	350	189	-
399 Other Contracted Services	13,332	17,207	15,000
432 Library Books/Media	276	-	100,000
432 Library Books-BES	8,277	7,895	-
432 Library Books-CMS	5,687	7,282	-
432 Library Books-DSES	5,596	5,166	-
432 Library Books-HHS	5,556	5,059	-
432 Library Books-HMS	3,817	3,951	-
432 Library Books-KES	10,053	10,157	-
432 Library Books-MES	5,468	5,807	-
432 Library Books-MHS	3,709	3,485	-
432 Library Books-MMS	2,702	3,054	-
432 Library Books-MTES	3,982	2,283	-
432 Library Books-OSHS	4,239	4,022	-
432 Library Books-OSMS	2,904	3,236	-
432 Library Books-RCHS	10,270	10,472	-
432 Library Books-RHS	4,925	4,719	-
432 Library Books-RMS	4,248	4,546	-
432 Library Books-RVES	5,995	7,655	-
471 Software	88,351	70,977	85,000
499 Other Supplies & Materials	11,267	18,318	21,500
499 Other Supplies & Materials-ESL	209	163	-
524 In-Service/Staff Development	11,538	620	21,000
599 Other Charges	1,723	434	2,000
790 Other Equipment	7,000	7,681	10,000
<b>TOTAL</b>	<b>1,954,961</b>	<b>1,885,913</b>	<b>2,264,959</b>
<b>72215 ALTERNATIVE SCHOOL SUPPORT</b>			
105 Supervisor/Director	81,998	83,259	86,906
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	13,212	27,424	29,023
188 Bonus Payments	500	300	300
201 Social Security	5,832	6,783	7,268
204 State Retirement	9,536	9,578	11,698
206 Life Insurance	50	66	66
207 Medical Insurance	16,551	16,777	17,290
208 Dental Insurance	578	600	600
211 Local Retirement	500	700	1,000
212 Employee Medicare	1,364	1,586	1,700
355 Travel	-	-	250



GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
499 Other Supplies & Materials	1,072	1,665	2,000
<b>TOTAL</b>	<b>132,193</b>	<b>149,738</b>	<b>159,101</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
105 Supervisors	92,260	93,633	97,842
117 Career Ladder Program	4,000	4,000	4,000
124 Psychological Personnel	294,153	303,254	316,937
162 Clerical Personnel	50,024	64,654	50,735
188 Bonus Payments	3,400	1,200	2,625
189 Other Salaries & Wages	335,092	319,114	402,771
201 Social Security	46,196	46,647	54,244
204 State Retirement	61,050	59,058	76,819
206 Life Insurance	739	743	924
207 Medical Insurance	103,428	102,548	118,560
208 Dental Insurance	8,220	6,630	8,400
210 Unemployment Compensation	2,087	1,357	5,000
211 Local Retirement	5,938	5,760	6,500
212 Medicare	10,804	10,917	12,686
217 Retirement - Hybrid Stabilization	-	5,621	10,000
312 Contracts With Private Agencies	-	64,000	80,000
320 Dues and Memberships	210	220	500
336 Maint/Repair/Equipment	5,614	6,677	8,000
355 Travel	3,197	5,882	6,500
399 Other Contracted Services	59,938	5,150	10,000
499 Other Supplies & Materials	336	476	500
524 In-Service/Staff Development	1,419	-	2,000
790 Other Equipment	3,448	7,591	10,000
<b>TOTAL</b>	<b>1,091,553</b>	<b>1,115,131</b>	<b>1,285,543</b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
105 Supervisor Director	89,009	91,853	96,933
161 Secretary	29,467	31,262	32,825
188 Bonus Payments	1,000	600	600
189 Other Salaries & Wages	65,190	66,377	70,379
201 Social Security	10,503	10,781	12,446
204 State Retirement	17,971	17,359	20,249
206 Life Insurance	99	99	99
207 Medical Insurance	46,944	47,593	49,040
208 Dental Insurance	1,155	900	900
211 Local Retirement	1,000	1,000	1,500
212 Medicare	2,456	2,521	2,911
355 Travel	221	1,041	13,000
499 Other Supplies & Materials	3,939	4,143	5,000
524 In-Service/Staff Development	944	64	5,000
599 Other Charges	-	-	5,000
<b>TOTAL</b>	<b>269,898</b>	<b>275,595</b>	<b>315,882</b>
<b>72250 TECHNOLOGY</b>			

GENERAL PURPOSE SCHOOL FUND

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	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
105 Supervisor Director	69,608	70,304	75,225
138 Instructional	273,141	282,503	297,720
161 Secretary	38,720	39,692	42,301
201 Social Security	22,437	22,984	25,745
204 State Retirement	20,303	17,698	33,872
206 Life Insurance	264	264	264
207 Medical Insurance	55,430	60,893	60,230
208 Dental Insurance	2,695	2,100	2,400
210 Unemployment Compensation	-	-	500
<b>72250 TECHNOLOGY (CONT.)</b>			
211 Local Retirement	1,850	2,250	2,500
212 Medicare	5,247	5,375	6,021
217 Retirement - Hybrid Stabilization	-	1,501	3,500
320 Dues and Membership	210	-	500
350 Internet Connection	85,690	107,270	105,000
355 Travel	-	-	500
399 Other Contracts	93,699	115,964	115,200
470 Cabling	2,128	2,388	4,000
471 Software	87,364	80,756	122,400
499 Other Supplies & Materials	24,567	27,682	28,000
524 In-Service/Staff Development	7,555	270	8,000
599 Other Charges	1,049	552	2,000
701 Administration	7,172	5,188	8,000
790 Other Equipment	25,100	30,529	32,000
<b>TOTAL</b>	<b>824,229</b>	<b>876,164</b>	<b>975,878</b>
<b>AUDIT OTHER PROGRAMS</b>			
215 On-behalf Payments to OPEB	183,851	-	-
<b>TOTAL</b>	<b>183,851</b>	<b>-</b>	<b>-</b>
<b>72310 BOARD OF EDUCATION</b>			
118 Secretary to Board	4,330	4,373	4,592
191 Board and Commission	36,501	49,483	50,000
201 Social Security	2,532	3,315	3,385
204 State Retirement	805	911	4,763
212 Medicare	592	775	792
215 On-Behalf Pym't for Opeb	162,862	149,379	170,000
217 Retirement-Hybrid Stabilization	-	83	150
305 Audit Services	31,200	-	35,900
320 Dues & Memberships	15,392	15,392	25,000
331 Legal Services	2,924	4,400	20,000
399 Other Contracted Services	-	-	10,000
506 Liability Insurance	70,824	83,876	88,000
508 Premium on Bonds	792	-	800
510 Trustee's Commission	427,204	424,381	450,000
513 Workman's Compensation	144,300	164,300	174,300
516 Self-Insured Claims	9,218	15,340	30,000
524 In-Service/Staff Development	15,159	1,961	21,500
534 Rfnd to Appl-Crnm'l Investigation	12,757	1,687	15,000
599 Other Charges	1,610	2,231	5,000
<b>TOTAL</b>	<b>939,002</b>	<b>921,888</b>	<b>1,109,182</b>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2022

	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>72320 OFFICE OF THE SUPERINTENDENT</b>			
101 County Official	125,000	128,000	133,120
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	83,758	87,914	93,303
188 Bonus Payments	13,500	15,000	15,000
201 Social Security	13,379	14,061	15,030
204 State Retirement	19,309	18,826	22,757
206 Life Insurance	109	99	99
207 Medical Insurance	25,627	23,717	24,440
208 Dental Insurance	1,001	870	900
<b>72320 OFFICE OF THE SUPERINTENDENT (CONT.)</b>			
211 Local Retirement	500	1,225	1,500
212 Medicare	3,129	3,318	3,515
217 Retirement-Hybrid Stabilization	-	749	1,000
307 Communication	27,870	28,545	35,000
320 Dues & Memberships	4,093	4,049	5,000
348 Postal Charges	4,834	3,732	7,500
355 Travel	-	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	726	2,601	4,000
524 In-Service/Staff Development	2,724	500	5,500
599 Other Charges	9,244	6,127	7,500
701 Administration Equipment	-	-	2,000
<b>TOTAL</b>	<b>335,803</b>	<b>340,333</b>	<b>380,164</b>
<b>72410 OFFICE OF THE PRINCIPAL</b>			
104 Principals	1,329,623	1,352,380	1,420,519
117 Career Ladder Program	8,500	7,500	7,500
139 Assistant Principals	879,806	885,017	931,523
139 Assistant Principals-LCSLC	-	1,000	-
161 Secretary(s)	1,081,709	1,065,449	1,140,241
188 Bonus Payments	13,800	8,400	8,400
201 Social Security	191,840	193,617	217,507
201 Social Security-LCSLC	-	62	-
204 State Retirement	291,425	272,913	340,070
204 State Retirement-LCSLC	-	103	-
206 Life Insurance	2,152	2,191	2,277
207 Medical Insurance	603,468	656,398	676,990
208 Dental Insurance	23,639	18,780	20,700
211 Local Retirement	24,230	23,545	26,000
212 Medicare	45,282	45,469	50,869
212 Medicare-LCSLC	-	15	-
217 Retirement - Hybrid Stabilization	-	5,176	6,000
307 Communication	15,338	16,750	25,000
320 Dues and Memberships	3,000	2,850	3,000
355 Travel	2,992	2,667	5,000
399 Other Contracted Services	7,072	6,790	9,000
499 Other Supplies	-	-	2,000
499 Other Supplies-HHS	170	-	-
499 Other Supplies-MMS	438	-	-
499 Other Supplies-OSMS	-	617	-
499 Other Supplies-RMS	791	148	-
499 Other Supplies-RVES	191	-	-

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	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
524 In-Service/Staff Development	18,634	3,440	24,000
599 Other Charges	-	1,018	1,250
701 Administration Equipment	2,287	-	31,000
701 Administration Equipment-BES	-	2,106	-
701 Administration Equipment-CMS	2,280	1,942	-
701 Administration Equipment-DSES	1,630	1,528	-
701 Administration Equipment-HHS	1,545	1,506	-
701 Administration Equipment-HMS	1,270	1,511	-
701 Administration Equipment-KES	3,157	3,216	-
701 Administration Equipment-MES	1,660	225	-
701 Administration Equipment-MHS	1,144	1,020	-
<b>72410 OFFICE OF THE PRINCIPAL (CONT.)</b>			
701 Administration Equipment-MMS	317	910	-
701 Administration Equipment-MTES	1,171	1,260	-
701 Administration Equipment-OSHS	1,335	1,180	-
701 Administration Equipment-OSMS	1,095	350	-
701 Administration Equipment-RCHS	2,812	2,175	-
701 Administration Equipment-RHS	960	1,599	-
701 Administration Equipment-RMS	454	1,234	-
701 Administration Equipment-RVES	2,332	2,084	-
<b>TOTAL</b>	<b><u>4,569,548</u></b>	<b><u>4,596,142</u></b>	<b><u>4,948,846</u></b>
<b>72510 FISCAL SERVICES</b>			
105 Supervisor/Director	91,175	92,087	96,691
119 Bookkeepers	217,910	225,107	238,147
189 Other Salaries & Wages	3,103	4,556	10,000
201 Social Security	18,614	19,113	21,380
204 State Retirement	16,348	12,129	28,135
206 Life Insurance	182	182	198
207 Medical Insurance	31,080	29,210	30,100
208 Dental Insurance	2,118	1,650	1,800
211 Local Retirement	2,250	2,250	2,500
212 Medicare	4,381	4,526	5,000
217 Retirement-Hybrid Stabilization	-	1,009	2,000
320 Dues and Memberships	230	240	600
355 Travel	-	-	500
399 Other Contracted Services	10,309	12,264	30,500
499 Other Supplies & Materials	4,272	2,698	7,000
524 In-Service/Staff Development	1,748	945	2,500
599 Other Charges	3,646	3,887	4,500
701 Administration Equipment	1,331	2,100	2,500
<b>TOTAL</b>	<b><u>408,696</u></b>	<b><u>413,951</u></b>	<b><u>484,051</u></b>
<b>72520 HUMAN SERVICES/PERSONNEL</b>			
105 Supervisor/Director	19,954	20,288	21,162
188 Bonus Pay	-	-	90
212 Medicare	289	294	308
302 Advertising	-	-	1,000
399 Other Contracted Services	290	7,374	8,500
499 Other Supplies & Materials	-	424	1,200
524 Staff Development	-	-	250
<b>TOTAL</b>	<b><u>20,533</u></b>	<b><u>28,381</u></b>	<b><u>32,510</u></b>

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	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
<b>72610 OPERATION OF PLANT</b>			
166 Custodial Personnel	24,890	25,139	26,396
201 Social Security	1,521	1,537	1,637
204 State Retirement	1,245	842	2,376
206 Life Insurance	33	33	33
207 Medical Insurance	6,692	6,783	6,990
208 Dental Insurance	385	300	300
212 Medicare	356	359	383
328 Janitorial Services	1,286,593	1,251,384	1,269,000
333 Licenses	2,875	2,180	5,000
347 Pest Control	9,840	10,640	15,000
<b>72610 OPERATION OF PLANT (CONT.)</b>			
351 Rentals	780	2,123	1,500
359 Disposal Fees	42,364	43,401	50,000
399 Other Contracted Services	18,402	19,438	20,000
410 Custodial Supplies	81,362	81,513	83,000
415 Electricity	1,510,844	1,453,196	1,700,000
434 Natural Gas	260,727	294,727	280,000
454 Water & Sewer	282,991	301,114	360,000
499 Other Supplies & Materials	30,615	37,207	36,000
502 Building & Contents Insurance	144,226	149,350	159,000
599 Other Charges	96,150	79,520	105,000
720 Plant Operation Equipment	4,858	5,053	10,000
<b>TOTAL</b>	<b><u>3,807,749</u></b>	<b><u>3,765,839</u></b>	<b><u>4,131,615</u></b>
<b>72620 MAINTENANCE OF PLANT</b>			
105 Supervisor	86,700	92,787	91,945
167 Maintenance Personnel	525,936	497,655	618,722
201 Social Security	36,431	35,101	44,061
204 State Retirement	32,840	26,188	52,341
206 Life Insurance	422	427	462
207 Medical Insurance	80,217	81,009	102,450
208 Dental Insurance	4,582	3,420	4,200
210 Unemployment Compensation	-	-	500
211 Local Retirement	3,450	2,800	4,500
212 Medicare	8,520	8,209	10,305
217 Retirement-Hybrid Stabilization	-	2,658	6,000
307 Communication	17,545	20,742	30,000
320 Dues And Memberships	250	300	500
335 Maint/Repair/Building	32,162	31,346	50,000
336 Maint/Repair/Equipment	88,765	72,092	100,000
399 Other Contracted Services	37,734	22,558	95,000
499 Other Supplies & Materials	79,150	69,974	85,000
599 Other Charges	20,677	4,511	27,000
701 Administration Equipment-SAFE	105,231	75,944	-
717 Maintenance Equipment	9,637	2,630	10,000
790 Other Equipment	5,000	-	5,000
<b>TOTAL</b>	<b><u>1,175,249</u></b>	<b><u>1,050,353</u></b>	<b><u>1,337,986</u></b>
<b>72710 TRANSPORTATION</b>			
146 Bus Drivers	113,216	127,664	143,059
146 Bus Drivers-LCSLC	-	20,965	-
189 Other Salaries	57,553	51,821	65,000

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	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
189 Other Salaries-LCSLC	-	1,411	-
201 Social Security	9,434	10,121	12,900
201 Social Security-LCSLC	-	1,387	-
204 State Retirement	7,152	5,288	18,625
204 State Retirement-LCSLC	-	859	-
206 Life Insurance	40	33	231
207 Medical Insurance	7,148	7,247	7,470
208 Dental Insurance	385	300	2,100
211 Local Retirement	1,500	1,500	2,000
212 Employer Medicare	2,414	2,542	3,017
212 Employer Medicare-LCSLC	-	324	-
217 Retirement-Hybrid Stabilization	-	210	100
<b>72710 TRANSPORTATION (CONT.)</b>			
217 Retirement-Hybrid Stabilization-LCSLC	-	205	-
313 Contracts w/Parents	1,172	1,189	4,500
412 Diesel Fuel-LCSLC	-	13,457	-
599 Other Charges	1,032	-	4,000
<b>TOTAL</b>	<b>201,047</b>	<b>246,525</b>	<b>263,002</b>
<b>73100 FOOD SERVICE</b>			
422 Food Supplies-LCSMC	-	2,396	-
<b>TOTAL</b>	<b>-</b>	<b>2,396</b>	<b>-</b>
<b>73300 COMMUNITY SERVICES</b>			
105 Supervisor/Director	2,135	840	4,000
116 Teachers	139,115	122,266	130,000
162 Clerical Personnel	5,110	5,428	10,000
163 Educational Assistants	8,102	10,964	11,600
189 Other Salaries & Wages	5,840	5,635	8,500
201 Social Security	9,328	8,528	10,174
204 State Retirement	12,770	10,381	12,810
212 Medicare	2,181	1,994	2,379
217 Retirement - Hybrid Stabilization	-	593	2,000
399 Other Contracted Services	5,050	4,010	15,000
429 Instructional Supplies and Materials	866	661	2,000
524 In-Service/Staff Development	897	-	1,200
599 Other Charges	1,893	1,727	11,284
<b>TOTAL</b>	<b>193,287</b>	<b>173,028</b>	<b>220,947</b>
<b>73400 EARLY CHILDHOOD EDUCATION</b>			
116 Teachers	149,055	154,092	162,800
163 Educational Assistants	49,754	52,258	55,339
188 Bonus Payments	1,500	600	900
195 Certified Substitute Teachers	405	90	1,000
198 Non-Certified Substitute Teacher	4,238	1,875	5,000
201 Social Security	11,944	11,986	13,952
204 State Retirement	18,099	16,914	20,842
206 Life Insurance	198	198	198
207 Medical Insurance	42,619	46,659	49,350
208 Dental Insurance	1,271	1,170	1,800
211 Local Retirement	1,290	1,450	2,000
212 Medicare	2,793	2,803	3,263

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	Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>EXPENDITURES</b>			
217 Retirement-Hybrid Stabilization	-	1,102	1,000
310 Contracts W/other Public Agencies	353,083	357,301	359,111
355 Travel	90	-	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	4,489	8,180	8,000
499 Other Supplies & Materials	2,136	2,137	4,000
524 In-Service/Staff Development	838	558	1,500
<b>TOTAL</b>	<b><u>652,801</u></b>	<b><u>668,371</u></b>	<b><u>699,555</u></b>
<b>76100 Capital Outlay</b>			
711 Furniture & Fixtures	-	18,605	20,000
718 Motor Vehicles	19,902	44,454	30,000
799 Other Capital Outlay	8,413	1,004	25,000
<b>TOTAL</b>	<b><u>28,315</u></b>	<b><u>64,063</u></b>	<b><u>75,000</u></b>
<b>82130 Principal on Debt</b>			
620 Debt Service Contribution to Primary Fund 151	98,316	98,315	98,316
<b>TOTAL</b>	<b><u>98,316</u></b>	<b><u>98,315</u></b>	<b><u>98,316</u></b>
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers to Other Funds	700,000	1,500,000	-
<b>TOTAL</b>	<b><u>700,000</u></b>	<b><u>1,500,000</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>54,168,197</u></b>	<b><u>56,323,690</u></b>	<b><u>59,314,481</u></b>
<b>Encumbrances (2021)</b>		(189,662)	
<b>Projected Fall Out (2022)</b>			(1,763,496)
<b>39000 END. UNASSIGNED FUND BALANCE JUNE 30TH</b>	<b><u>10,186,195</u></b>	<b><u>12,567,385</u></b>	<b><u>9,098,592</u></b>

# *School Federal Projects 142*

*This fund supports the operation of federally funded programs relating to Roane County Schools. Each of the grants have 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

6/30/2021	Current Cash	1,436,801
	Receivables	<u>538,217</u>
	<b>Total Anticipated Funds</b>	<b>1,975,018</b>
	Payroll	(7,818)
	Liabilities	(445,013)
	Encumbrances	<u>(22,187)</u>
	<b>Total Anticipated Expenditures</b>	<b>(475,018)</b>
	Rest/Comm/Assign	<u>1,500,000</u>
6/30/2021	<b>Total Equity</b>	<b><u><u>1,500,000</u></u></b>

### Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	<u>500,000</u>
	<b>Total Fund Balance</b>	<b>500,000</b>
	Revenue Posted	6,357,812
	Transfer In	<u>1,000,000</u>
	<b>Total Revenue</b>	<b>7,357,812</b>
	Expenditures	(6,093,783)
	Encumbrances	(22,187)
	Transfers out	<u>(241,842)</u>
	<b>Total Expenditures</b>	<b>(6,357,812)</b>
	Rest/Comm/Assign	<u>1,500,000</u>
6/30/2021	<b>Total Equity</b>	<b><u><u>1,500,000</u></u></b>

7/1/2021	beginning fund balance	1,500,000
	Estimated Revenues	9,205,998
	Estimated Expenditures	(8,937,516)
	Transfers out	<u>(268,482)</u>
	<b>Total Expenditures</b>	<b><u><u>(9,205,998)</u></u></b>
6/30/2022	Ending fund balance	<u><u>1,500,000</u></u>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>TITLE 1-A</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47141-101 ESEA Title I	1,703,004	1,758,951	1,968,013
<b>TOTAL</b>	<b><u>1,703,004</u></b>	<b><u>1,758,951</u></b>	<b><u>1,968,013</u></b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-101 Teachers	557,085	549,385	579,850
163-101 Educational Assistants	319,287	349,018	386,447
188-101 Bonus Payments	4,300	2,475	2,850
195-101 Certified Substitutes	675	810	3,000
198-101 Non-Certified Substitutes	878	611	2,500
201-101 Social Security	50,704	51,744	60,428
204-101 State Retirement	75,450	72,953	94,798
206-101 Life Insurance	904	967	1,007
207-101 Medical Insurance	205,201	224,596	235,930
208-101 Dental Insurance	9,510	7,830	8,700
211-101 Local Retirement	7,410	7,627	8,500
212-101 Medicare	11,869	12,103	14,132
429-101 Instructional Supplies	106,140	105,763	136,010
722-101 Regular Instructional Equipment	108,389	182,802	130,000
<b>TOTAL</b>	<b><u>1,457,802</u></b>	<b><u>1,568,684</u></b>	<b><u>1,664,152</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>			
599-101 Other Charges	12,896	11,514	27,500
<b>TOTAL</b>	<b><u>12,896</u></b>	<b><u>11,514</u></b>	<b><u>27,500</u></b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
105-101 Supervisor/Director	57,068	61,514	64,591
161-101 Secretary(s)	24,292	24,535	25,763
188-101 Bonus Payments	300	-	180
196-101 In-Service/Staff Development	6,950	1,100	15,000
201-101 Social Security	5,494	5,132	6,543
204-101 State Retirement	8,077	7,325	10,535
206-101 Life Insurance	40	40	40
207-101 Medical Insurance	14,970	15,175	16,000
208-101 Dental Insurance	462	360	360
212-101 Medicare	1,285	1,207	1,530
355-101 Travel	-	-	5,000
399-101 Other Contracted Services	15,434	24,103	29,000
499-101 Other Supplies & Materials	1,344	1,463	15,017
524-101 In-Service/Staff Development	33,640	4,079	52,000
<b>TOTAL</b>	<b><u>169,355</u></b>	<b><u>146,033</u></b>	<b><u>241,559</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-101 Indirect Cost	62,951	32,721	34,802
	<b><u>62,951</u></b>	<b><u>32,721</u></b>	<b><u>34,802</u></b>
<b>TOTAL EDUCATION</b>	<b><u>1,703,004</u></b>	<b><u>1,758,952</u></b>	<b><u>1,968,013</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>0</u></b>	<b><u>(0)</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>TITLE 1-A</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47141-151 Grants to Local Ed Agencies	<u>2,103</u>	<u>27,737</u>	<u>164,542</u>
<b>TOTAL</b>	<b><u>2,103</u></b>	<b><u>27,737</u></b>	<b><u>164,542</u></b>
<b>EXPENDITURES</b>			
<b>71100 INSTRUCTION</b>			
399-151 Other Contracted Services	-	-	60,000
429-151 Instructional Supplies & Materials	906	2,255	30,000
722-151 Regular Instruction Equipment	-	<u>25,434</u>	<u>30,000</u>
<b>TOTAL INSTRUCTION</b>	<b><u>906</u></b>	<b><u>27,689</u></b>	<b><u>120,000</u></b>
<b>72130 Support Services</b>			
599-151 Other Charges	-	-	<u>2,000</u>
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,000</u></b>
<b>72210 Regular Instruction Program</b>			
429-151 Instructional Supplies & Materials	-	-	24,995
524-151 In Service/Staff Development	<u>1,114</u>	-	<u>15,000</u>
<b>TOTAL</b>	<b><u>1,114</u></b>	<b><u>-</u></b>	<b><u>39,995</u></b>
<b>99100 Other Uses</b>			
504-151 Operating Transfers: Indirect Cost	<u>83</u>	<u>48</u>	<u>2,547</u>
<b>TOTAL</b>	<b><u>83</u></b>	<b><u>48</u></b>	<b><u>2,547</u></b>
<b>TOTAL EDUCATION</b>	<b><u>2,103</u></b>	<b><u>27,737</u></b>	<b><u>164,542</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>TITLE 11-A</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47189-201 Eisenhower Prof Development State Grants	<u>201,931</u>	<u>216,702</u>	<u>362,226</u>
<b>TOTAL</b>	<b><u>201,931</u></b>	<b><u>216,702</u></b>	<b><u>362,226</u></b>
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
188-201 Bonus Payments	1,000	600	600
189-201 Other Salaries	118,991	141,702	127,974
196-201 In-Service/Staff Development	-	-	500
201-201 Social Security	6,791	8,135	8,003
204-201 State Retirement	12,755	14,614	13,295
206-201 Life Insurance	50	68	66
207-201 Medical Insurance	31,312	32,355	32,850
208-201 Dental Insurance	770	735	600
211-201 Local Retirement	1,000	1,225	1,000
212-201 Medicare	1,588	1,903	1,872
524-201 In-Service/Staff Development	<u>19,702</u>	<u>10,867</u>	<u>168,607</u>
<b>TOTAL</b>	<b><u>193,959</u></b>	<b><u>212,204</u></b>	<b><u>355,367</u></b>
<b>99100 Other Uses</b>			
504-201 Operating Transfers: Indirect Cost	<u>7,972</u>	<u>4,498</u>	<u>6,859</u>
<b>TOTAL</b>	<b><u>7,972</u></b>	<b><u>4,498</u></b>	<b><u>6,859</u></b>
<b>TOTAL EDUCATION</b>	<b><u>201,931</u></b>	<b><u>216,702</u></b>	<b><u>362,226</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>Title IV</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47590-401	Other Federal Through State	<u>116,616</u>	<u>116,998</u>	<u>168,702</u>
	<b>TOTAL</b>	<b><u>116,616</u></b>	<b><u>116,998</u></b>	<b><u>168,702</u></b>
<b>EXPENDITURES</b>				
	<b>71100 OTHER STUDENT SUPPORT</b>			
399-401	Other Contracted Services	5,710	5,710	10,500
429-401	Instructional Supplies & Materials	43,352	32,976	36,500
722-401	Regular Insrtuction Equipment	<u>28,017</u>	<u>19,062</u>	<u>23,000</u>
	<b>TOTAL</b>	<b><u>77,079</u></b>	<b><u>57,748</u></b>	<b><u>70,000</u></b>
	<b>72130 OTHER STUDENT SUPPORT</b>			
189-401	Other Salaries & Wages	3,736	4,988	26,000
201-401	Social Security	204	309	1,612
204-401	State Retirement	293	487	2,678
212-401	Employer Medicare	<u>54</u>	<u>72</u>	<u>377</u>
	<b>TOTAL</b>	<b><u>4,287</u></b>	<b><u>5,856</u></b>	<b><u>30,667</u></b>
	<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-401	In-Service/Staff Development	-	-	5,922
790-401	Other Equipment	<u>33,058</u>	<u>52,450</u>	<u>60,500</u>
	<b>TOTAL</b>	<b><u>33,058</u></b>	<b><u>52,450</u></b>	<b><u>66,422</u></b>
	<b>91000 OTHER USES</b>			
	<b>99100 Transfers Out</b>			
504-401	Indirect Cost	<u>2,193</u>	<u>944</u>	<u>1,613</u>
	<b>TOTAL</b>	<b><u>2,193</u></b>	<b><u>944</u></b>	<b><u>1,613</u></b>
	<b>TOTAL EDUCATION</b>	<b><u>116,616</u></b>	<b><u>116,998</u></b>	<b><u>168,702</u></b>
	<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>Title V 501</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47148-501 Rural Education	78,896	110,735	207,826
<b>TOTAL</b>	<b><u>78,896</u></b>	<b><u>110,735</u></b>	<b><u>207,826</u></b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-501 Teachers	30,665	30,393	32,889
163-501 Educational Assistants	17,380	37,284	79,200
188-501 Bonus Payments	100	75	150
195-501 Certified Substitute Teachers	38	90	250
198-501 Non-Certified Substitute Teachers	90	371	750
201-501 Social Security	2,796	4,036	7,021
204-501 State Retirement	3,270	3,129	3,403
206-501 Life Insurance	17	17	17
207-501 Medical Insurance	4,651	4,737	4,860
208-501 Dental Insurance	193	135	150
211-501 Local Retirement	250	250	250
212-501 Employer Medicare	654	944	1,642
<b>TOTAL</b>	<b><u>60,102</u></b>	<b><u>81,461</u></b>	<b><u>130,582</u></b>
<b>72210 SUPPORT SERVICES</b>			
189-501 Other Salaries & Wages	-	20,443	-
201-501 Social Security	-	1,210	-
204-501 State Retirement	-	2,099	-
206-501 Life Insurance	-	2	-
207-501 Medical Insurance	-	2,579	-
208-501 Dental Insurance	-	135	-
211-501 Local Retirement	-	225	-
212-501 Employer Medicare	-	282	-
524-501 In Service/Staff Development	15,679	-	73,309
<b>TOTAL</b>	<b><u>15,679</u></b>	<b><u>26,975</u></b>	<b><u>73,309</u></b>
<b>99100 OTHER USES</b>			
504-501 Operating Transfers: Indirect Cost	3,115	2,299	3,935
<b>TOTAL</b>	<b><u>3,115</u></b>	<b><u>2,299</u></b>	<b><u>3,935</u></b>
<b>TOTAL EDUCATION</b>	<b><u>78,896</u></b>	<b><u>110,735</u></b>	<b><u>207,826</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>CARL PERKINS</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47131-801 Vocational Program Improvement	118,253	127,235	125,134
<b>TOTAL</b>	<b><u>118,253</u></b>	<b><u>127,235</u></b>	<b><u>125,134</u></b>
<b>EXPENDITURES</b>			
<b>71300 VOCATIONAL EDUCATION</b>			
429-801 Instructional Supplies & Materials	9,745	9,745	9,745
499-801 Other Supplies and Materials	-	2,510	5,000
730-801 Vocational Instructional Equipment	86,007	108,212	78,389
<b>TOTAL</b>	<b><u>95,752</u></b>	<b><u>120,467</u></b>	<b><u>93,134</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>			
355-801 Travel	1,486	-	10,000
399-801 Other Contracted Services	4,642	303	5,000
524-801 In Service/Staff Development	12,627	4,985	12,000
<b>TOTAL</b>	<b><u>18,754</u></b>	<b><u>5,288</u></b>	<b><u>27,000</u></b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
355-801 Travel	-	-	5,000
524-801 In Service/Staff Development	3,747	1,480	-
<b>TOTAL</b>	<b><u>3,747</u></b>	<b><u>1,480</u></b>	<b><u>5,000</u></b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b><u>118,253</u></b>	<b><u>127,235</u></b>	<b><u>125,134</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>802</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47131	Vocational Program Improvement	91,441	-	-
	<b>TOTAL</b>	<b>91,441</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>71300 VOCATIONAL EDUCATION</b>				
499-802	Other Supplies and Materials	10,363	-	-
730-802	Vocational Instructional Equipment	71,023	-	-
	<b>TOTAL</b>	<b>81,386</b>	<b>-</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
399-802	Other Contracted Services	6,055	-	-
524-802	Inservice Staff Development	4,000	-	-
	<b>TOTAL</b>	<b>10,055</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>91,441</b>	<b>-</b>	<b>-</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>



**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>IDEA DISCRETIONARY</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47143-891 Special Education-Grants to States	6,489	-	-
<b>TOTAL</b>	<b>6,489</b>	<b>-</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
499-891 Other Supplies	3,689	-	-
524-891 In-Service/Staff Development	2,800	-	-
<b>TOTAL</b>	<b>6,489</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>892</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143-892	Special Education-Grants to States	38,658	-	-
	<b>TOTAL</b>	<b>38,658</b>	<b>-</b>	<b>-</b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
429-892	Instructional Supplies And Materials	37,756	-	-
	<b>TOTAL</b>	<b>37,756</b>	<b>-</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
499-892	Other Supplies	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>99100 TRANSFER OUT</b>				
504-892	Indirect Cost	902	-	-
	<b>TOTAL EDUCATION</b>	<b>38,658</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>		<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<hr/>			
<b>893</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47143-893 Special Education-Grants to States	<u>5,382</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<u><b>5,382</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
 <b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
429-893 Instructional Supplies	-	-	-
725-893 Special Education Equipment	<u>5,382</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<u><b>5,382</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>RESTRICTED FOR EDUCATION</b>	<u>-</u>	<u>-</u>	<u>-</u>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>894</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47143-894 Special Education-Grants to States	<u>-</u>	<u>2,705</u>	<u>-</u>
<b>TOTAL</b>	<u><u>-</u></u>	<u><u>2,705</u></u>	<u><u>-</u></u>
<b>EXPENDITURES</b>			
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
499-894 Other Supplies & Materials	<u>-</u>	<u>2,705</u>	<u>-</u>
<b>TOTAL</b>	<u><u>-</u></u>	<u><u>2,705</u></u>	<u><u>-</u></u>
<b>RESTRICTED FOR EDUCATION</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>IDEA PART B</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143-901	Special Education-Grants to States	<u>1,482,892</u>	<u>1,409,504</u>	<u>2,175,060</u>
	<b>TOTAL</b>	<b><u>1,482,892</u></b>	<b><u>1,409,504</u></b>	<b><u>2,175,060</u></b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116-901	Teachers	-	-	25,000
163-901	Educational Assistants	398,181	424,800	531,062
171-901	Speech Pathologists	1,691	4,141	15,000
201-901	Social Security	21,150	23,289	35,406
204-901	State Retirement	20,802	17,518	51,916
206-901	Life Insurance	687	779	957
207-901	Medical Insurance	192,646	195,667	219,765
208-901	Dental Insurance	7,931	7,050	8,700
211-901	Local Retirement	5,420	5,710	6,500
212-901	Medicare	4,946	5,447	8,281
312-901	Contracts with Private Agencies	8,624	24,824	50,000
399-901	Other Contracted services	-	-	500
429-901	Instructional Supplies	3,513	7,936	30,000
499-901	Other Supplies	1,211	2,070	20,000
725-901	Special Education Equipment	<u>2,622</u>	<u>6,420</u>	<u>20,000</u>
	<b>TOTAL INSTRUCTION</b>	<b><u>669,424</u></b>	<b><u>725,651</u></b>	<b><u>1,023,087</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
124-901	Psychological Personnel	-	185	2,500
161-901	Secretary(s)	43,625	26,437	27,759
162-901	Clerical Personnel	58,582	64,733	75,008
189-901	Other Salaries & Wages	350,251	316,082	475,000
201-901	Social Security	25,215	22,815	35,977
204-901	State Retirement	24,081	20,315	54,499

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>IDEA PART B</b>			
<b>72220 SPECIAL EDUCATION PROGRAM (CONT)</b>			
206-901 Life Insurance	901	853	1,439
207-901 Medical Insurance	97,443	91,998	160,530
208-901 Dental Insurance	9,125	7,260	13,080
211-901 Local Retirement	3,160	2,801	6,250
212-901 Medicare	6,104	5,479	8,414
312-901 Contracts With Private Agencies	71,000	67,000	100,000
355-901 Travel	709	16	2,000
399-901 Other Contracted Services	5,290	5,335	35,000
499-901 Other Supplies & Materials	30,643	18,148	35,840
524-901 In-Service/Staff Development	18,097	6,080	35,000
790-901 Other Equipment	<u>13,140</u>	<u>223</u>	<u>43,699</u>
<b>TOTAL SUPPORT SERVICES</b>	<b><u>757,365</u></b>	<b><u>655,760</u></b>	<b><u>1,111,995</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-901 Indirect Cost	<u>56,103</u>	<u>28,093</u>	<u>39,978</u>
<b>TOTAL</b>	<b><u>56,103</u></b>	<b><u>28,093</u></b>	<b><u>39,978</u></b>
<b>TOTAL EDUCATION</b>	<b><u>1,482,892</u></b>	<b><u>1,409,504</u></b>	<b><u>2,175,060</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>IDEA PRESCHOOL</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47145-911 Special Education Preschool Grants	59,707	77,612	182,804
<b>TOTAL</b>	<b>59,707</b>	<b>77,612</b>	<b>182,804</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116-911 Teachers	-	-	25,000
163-911 Educational Assistants	29,076	30,823	53,680
171-911 Speech Pathologist	-	-	2,000
201-911 Social Security	1,743	1,908	5,167
204-911 State Retirement	781	958	7,851
206-911 Life Insurance	23	33	50
207-911 Medical Insurance	2,467	-	10,000
208-911 Dental Insurance	250	300	450
211-911 Local Retirement	-	376	750
212-911 Medicare	408	446	817
312-911 Contracts With Private Agencies	6,440	6,440	9,500
399-911 Other Contracted Services	294	-	-
429-911 Instructional Supplies	2,398	7,615	15,500
499-911 Other Supplies	-	12,809	11,205
725-911 Special Education	-	6,276	12,000
<b>TOTAL</b>	<b>43,879</b>	<b>67,984</b>	<b>153,970</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
312-911 Contracts With Private Agencies	-	8,000	11,600
355-911 Travel	274	285	500
399-911 Other Contracted Services	8,800	-	500
524-911 In-Service/Staff Development	4,744	-	13,000
<b>TOTAL</b>	<b>13,818</b>	<b>8,285</b>	<b>25,600</b>
<b>99100 OPERATING TRANSFERS</b>			
504-911 Indirect Cost	2,010	1,343	3,234
<b>TOTAL</b>	<b>2,010</b>	<b>1,343</b>	<b>3,234</b>
<b>TOTAL EDUCATION</b>	<b>59,707</b>	<b>77,612</b>	<b>182,804</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>CARES ACT</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47301-931 COVID-19 Grant #1	-	1,268,988	30,000
<b>TOTAL</b>	<b>-</b>	<b>1,268,988</b>	<b>30,000</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-931 Teachers	-	28,448	-
188-931 Bonus Payments	-	150	-
201-931 Social Security	-	1,624	-
204-931 State Retirement	-	2,937	-
206-931 Life Insurance	-	16	-
207-931 Medical Insurance	-	7,932	-
208-931 Dental Insurance	-	150	-
211-931 Local Retirement	-	250	-
212-931 Employer Medicare	-	380	-
399-931 Other Contracted Services	-	357,499	-
429-931 Instructional Supplies & Materials	-	8,950	30,000
722-931 Regular Instruction Equipment	-	208,135	-
<b>TOTAL</b>	<b>-</b>	<b>616,471</b>	<b>30,000</b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
471-931 Software	-	32,702	-
<b>TOTAL</b>	<b>-</b>	<b>32,702</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
499-931 Other Supplies & Materials	-	1,779	-
791-931 Other Equipment	-	24	-
<b>TOTAL</b>	<b>-</b>	<b>1,803</b>	<b>-</b>



**72210 REGULAR INSTRUCTION PROGRAM**

189-931 Other Salaries & Wages	-	20,460	-
201-931 Social Security	-	1,269	-
212-931 Employer Medicare	-	297	-
399-931 Other Contracted Services	-	123,205	-
471-931 Software	-	201,981	-
499-931 Other Supplies & Materials	-	155,145	-
790-931 Other Equipment	-	22,329	-
<b>TOTAL</b>	<b>-</b>	<b>524,686</b>	<b>-</b>

**73100 FOOD SERVICE**

710-931 Food Service Equipment	-	32,573	-
<b>TOTAL</b>	<b>-</b>	<b>32,573</b>	<b>-</b>

**99100 TRANSFERS OUT**

504-931 Indirect Cost	-	60,753	-
<b>TOTAL</b>	<b>-</b>	<b>60,753</b>	<b>-</b>

**TOTAL EDUCATION** - 1,268,988 30,000

**RESTRICTED FOR EDUCATION** - - -

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>LEA REOPENING &amp; PROGRAMMATIC SUPPORT</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47303 COVID-19 Grant #3	-	100,000	-
<b>TOTAL</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
189-932 Other Salaries & Wages	-	18,888	-
201-932 Social Security	-	1,171	-
204-932 State Retirement	-	1,907	-
212-932 Employer Medicare	-	274	-
722-932 Regular Instruction Equipment	-	77,761	-
<b>TOTAL</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>ESSER 2.0 CARES ACT</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47307-933 COVID-19 Grant B	-	1,140,646	3,821,690
<b>TOTAL</b>	<b>-</b>	<b>1,140,646</b>	<b>3,821,690</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-933 Teachers	-	206,203	80,927
163-933 Educational Assistants	-	31,338	-
188-933 Bonus Payments	-	-	600
189-933 Other Salaries & Wages	-	167,260	386,668
198-933 Non-Certified Substitutes	-	64,185	76,265
201-933 Social Security	-	29,013	33,757
204-933 State Retirement	-	35,255	48,224
206-933 Life Insurance	-	-	66
207-933 Medical Insurance	-	-	15,210
208-933 Dental Insurance	-	-	600
211-933 Local Retirement	-	-	1,000
212-933 Medicare	-	6,796	7,895
217-933 Retirement-Hybrid Stabilization	-	1,178	-
399-933 Other Contracted Services	-	-	487,500
471-933 Software	-	92,185	38,540
722-933 Regular Instructional Equipment	-	-	551,500
<b>TOTAL</b>	<b>-</b>	<b>633,413</b>	<b>1,728,752</b>
<b>71150 ALTERNATIVE INSTRUCTION PROGRAM</b>			
116-933 Teachers	-	1,100	-
163-933 Educational Assistants	-	917	-
201-933 Social Security	-	125	-
204-933 State Retirement	-	129	-
212-933 Medicare	-	29	-
217-933 Retirement-Hybrid Stabilization	-	22	-
<b>TOTAL</b>	<b>-</b>	<b>2,322</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116-933 Teachers	-	29,328	-
163-933 Educational Assistants	-	23,716	-
171-933 Speech Pathologist	-	3,112	-
189-933 Other Salaries & Wages	-	-	59,150
198-933 Non-Certified Substitute Teachers	-	3,090	14,300
201-933 Social Security	-	3,673	4,554
204-933 State Retirement	-	3,921	6,075
212-933 Medicare	-	860	1,065
217-933 Retirement-Hybrid Stabilization	-	279	-
471-933 Software	-	-	44,000
725-933 Special Education Equipment	-	-	59,400
<b>TOTAL</b>	<b>-</b>	<b>67,979</b>	<b>188,544</b>
<b>71300 VOCATIONAL EDUCATION PROGRAM</b>			
116-933 Teachers	-	13,424	-
189-933 Other Salaries & Wages	-	-	19,717
198-933 Non-Certified Substitute Teachers	-	735	4,766
<b>71300 VOCATIONAL EDUCATION PROGRAM (CONT.)</b>			
201-933 Social Security	-	878	1,517
204-933 State Retirement	-	1,227	2,025
212-933 Medicare	-	205	355
217-933 Retirement-Hybrid Stabilization	-	93	-
<b>TOTAL</b>	<b>-</b>	<b>16,562</b>	<b>28,380</b>
<b>72110 ATTENDANCE</b>			
105-933 Supervisor/Director	-	165	-
189-933 Other Salaries & Wages	-	700	-
201-933 Social Security	-	43	-
204-933 State Retirement	-	23	-
212-933 Employer Medicare	-	13	-
<b>TOTAL</b>	<b>-</b>	<b>944</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>72120 HEALTH SERVICES</b>			
105-933 Supervisor/Director	-	550	-
131-933 Medical Personnel	-	8,968	-
189-933 Other Salaries & Wages	-	375	-
201-933 Social Security	-	613	-
204-933 State Retirement	-	474	-
212-933 Employer Medicare	-	143	-
217-933 Retirement-Hybrid Stabilization	-	69	-
<b>TOTAL</b>	<b>-</b>	<b>11,192</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
123-933 Guidance Personnel	-	9,484	-
162-933 Clerical Personnel	-	125	-
189-933 Other Salaries & Wages	-	6,111	40,000
201-933 Social Security	-	975	2,480
204-933 State Retirement	-	1,077	3,600
206-933 Life Insurance	-	-	33
207-933 Medical Insurance	-	-	6,478
208-933 Dental Insurance	-	-	300
211-933 Local Retirement	-	-	500
212-933 Medicare	-	228	580
217-933 Retirement-Hybrid Stabilization	-	148	-
599-933 Other Charges	-	-	75,000
<b>TOTAL</b>	<b>-</b>	<b>18,148</b>	<b>128,971</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
105-933 Supervisor/Director	-	1,650	-
129-933 Librarians	-	6,710	-
137-933 Education Media Personnel	-	1,500	-
161-933 Secretary(s)	-	500	-
189-933 Other Salaries & Wages	-	7,487	-
201-933 Social Security	-	1,068	-
204-933 State Retirement	-	1,233	-
212-933 Employer Medicare	-	258	-
217-933 Retirement-Hybrid Stabilization	-	43	-
790-933 Other Equipment	-	-	147,000
<b>TOTAL</b>	<b>-</b>	<b>20,449</b>	<b>147,000</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>72215 ALTERNATIVE INSTRUCTION PROGRAM</b>			
105-933 Supervisor/Director	-	550	-
161-933 Secretary(s)	-	500	-
201-933 Social Security	-	65	-
204-933 State Retirement	-	73	-
212-933 Employer Medicare	-	15	-
<b>TOTAL</b>	<b>-</b>	<b>1,203</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
105-933 Supervisor/Director	-	550	-
124-933 Phsycological Personnel	-	2,750	-
161-933 Secretary(s)	-	300	-
162-933 Clerical Personnel	-	2,479	-
189-933 Other Salaries & Wages	-	19,663	-
201-933 Social Security	-	1,568	-
204-933 State Retirement	-	1,466	-
212-933 Employer Medicare	-	373	-
217-933 Retirement-Hybrid Stabilization	-	123	-
<b>TOTAL</b>	<b>-</b>	<b>29,272</b>	<b>-</b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
105-933 Supervisor/Director	-	550	-
161-933 Secretary(s)	-	500	-
189-933 Other Salaries & Wages	-	550	-
201-933 Social Security	-	99	-
204-933 State Retirement	-	130	-
212-933 Employer Medicare	-	23	-
<b>TOTAL</b>	<b>-</b>	<b>1,852</b>	<b>-</b>
<b>72250 TECHNOLOGY</b>			
105-933 Supervisor/Director	-	500	-
138-933 Instructional Computer Personnel	-	3,500	-
161-933 Secretary(s)	-	500	-
201-933 Social Security	-	279	-
204-933 State Retirement	-	255	-
212-933 Employer Medicare	-	65	-
217-933 Retirement-Hybrid Stabilization	-	22	-
<b>TOTAL</b>	<b>-</b>	<b>5,121</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>72320 OFFICE OF THE SUPERINTENDENT</b>			
161-933 Secretary(s)	-	1,000	-
201-933 Social Security	-	62	-
204-933 State Retirement	-	62	-
212-933 Employer Medicare	-	15	-
<b>TOTAL</b>	<b>-</b>	<b>1,139</b>	<b>-</b>
<b>72320 OFFICE OF THE PRINCIPAL</b>			
104-933 Principals	-	8,800	-
139-933 Assistant Principals	-	6,600	-
161-933 Secretary(s)	-	20,223	-
201-933 Social Security	-	2,193	-
204-933 State Retirement	-	2,394	-
212-933 Employer Medicare	-	517	-
217-933 Retirement-Hybrid Stabilization	-	113	-
<b>TOTAL</b>	<b>-</b>	<b>40,840</b>	<b>-</b>
<b>72510 FISCAL SERVICES</b>			
105-933 Supervisor/Director	-	500	-
119-933 Accountants/Bookkeepers	-	2,250	-
201-933 Social Security	-	171	-
204-933 State Retirement	-	120	-
212-933 Employer Medicare	-	40	-
<b>TOTAL</b>	<b>-</b>	<b>3,081</b>	<b>-</b>
<b>72520 HUMAN SERVICES/PERSONNEL</b>			
105-933 Supervisor/Director	-	165	-
212-933 Employer Medicare	-	2	-
<b>TOTAL</b>	<b>-</b>	<b>167</b>	<b>-</b>
<b>72610 OPERATION OF PLANT</b>			
166-933 Custodial Personnel	-	500	-
201-933 Social Security	-	31	-
204-933 State Retirement	-	17	-
212-933 Employer Medicare	-	7	-
<b>TOTAL</b>	<b>-</b>	<b>555</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>72620 MAINTENANCE OF PLANT</b>			
105-933 Supervisor/Director	-	500	-
169-933 Maintenance Personnel	-	5,969	-
201-933 Social Security	-	401	-
204-933 State Retirement	-	297	-
212-933 Employer Medicare	-	94	-
217-933 Retirement-Hybrid Stabilization	-	35	-
<b>TOTAL</b>	<b>-</b>	<b>7,296</b>	<b>-</b>
<b>72710 TRANSPORTATION</b>			
105-933 Supervisor/Director	-	500	-
142-933 Mechanic(s)	-	2,000	-
146-933 Bus Drivers	-	21,729	20,000
162-933 Clerical Personnel	-	500	-
189-933 Other Salaries & Wages	-	3,161	-
201-933 Social Security	-	1,647	1,240
204-933 State Retirement	-	1,186	1,000
212-933 Medicare	-	404	290
217-933 Retirement-Hybrid Stabilization	-	234	-
412-933 Diesel Fuel	-	-	5,000
499-933 Other Supplies & Materials	-	4,500	5,000
<b>TOTAL</b>	<b>-</b>	<b>35,861</b>	<b>32,530</b>
<b>73100 FOOD SERVICE</b>			
105-933 Supervisor/Director	-	500	-
119-933 Accountants/Bookkeepers	-	500	-
162-933 Clerical Personnel	-	1,000	-
165-933 Cafeteria Personnel	-	34,429	-
201-933 Social Security	-	2,259	-
204-933 State Retirement	-	819	-
212-933 Medicare	-	528	-
710-933 Food Service Equipment	-	6,946	132,000
<b>TOTAL</b>	<b>-</b>	<b>46,981</b>	<b>132,000</b>



**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-2022</b>
<b>73300 COMMUNITY SERVICES</b>			
189-933 Other Salaries & Wages	-	5,970	-
201-933 Social Security	-	370	-
204-933 State Retirement	-	17	-
212-933 Medicare	-	87	-
<b>TOTAL</b>	<b>-</b>	<b>6,444</b>	<b>-</b>
<b>73400 EARLY CHILDHOOD EDUCATION</b>			
116-933 Teachers	-	1,650	-
163-933 Educational Assistants	-	1,500	-
201-933 Social Security	-	195	-
204-933 State Retirement	-	219	-
212-933 Employer Medicare	-	46	-
217-933 Retirement-Hybrid Stabilization	-	22	-
<b>TOTAL</b>	<b>-</b>	<b>3,632</b>	<b>-</b>
<b>76100 REGULAR CAPITAL OUTLAY</b>			
707-933 Building Improvements	-	75,050	1,260,000
<b>TOTAL</b>	<b>-</b>	<b>75,050</b>	<b>1,260,000</b>
<b>99100 OPERATING TRANSFERS</b>			
504-933 Indirect Cost	-	111,143	175,513
<b>TOTAL</b>	<b>-</b>	<b>111,143</b>	<b>175,513</b>
<b>TOTAL EDUCATION</b>	<b>-</b>	<b>1,140,646</b>	<b>3,821,690</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

# *School Cafeteria*

## *143*

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

## Fund 143 Central Cafeteria

6/30/2021	Current Cash	1,095,465
	Net Encumbrances	-
	Accounts Receivable	<u>150,793</u>
	<b>Total Anticipated Funds</b>	<b>1,246,258</b>
	Accounts Payable	(116,340)
	Accrued Payroll	<u>(42,320)</u>
	<b>Total Anticipated Expenditures</b>	<b>(158,660)</b>
	Rest/Comm/Assign	<u>1,087,598</u>
6/30/2021	<b>Total Equity</b>	<b><u>1,087,598</u></b>

Fund Balance calculation from 6/30/20 audit

	Restricted	<u>1,100,158</u>
7/1/2020	<b>Total Fund Balance</b>	<b>1,100,158</b>
	Revenue Posted	<u>3,914,811</u>
	<b>Total Revenue</b>	<b>3,914,811</b>
	Expenditures	(3,927,378)
	Encumbrances	<u>-</u>
	<b>Total Expenditures</b>	<b>(3,927,378)</b>
	Rest/Comm/Assign	<u>1,087,591</u>
6/30/2021	<b>Total Equity</b>	<b><u>1,087,591</u></b>

7/1/2021	beginning fund balance	1,087,591	
	Estimated Revenues	4,038,578	
	Estimated Expenditures	<u>(4,078,578)</u>	
	Proforma projections		
	Fund Balance	<u>1,047,591</u>	
6/30/2022	Ending fund balance	<u>1,047,591</u>	effect on FB: <u>(40,000)</u>
	FB % of expenditures	27%	

**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>CHARGES FOR CURRENT SERVICES</b>			
43521 Lunch Payments - Children	249,495	(2,259)	2,500
43522 Lunch Payments - Adults	50,851	35,611	40,000
43523 Income from Breakfast	50,383	2,155	2,500
43525 A La Carte Sales	186,124	116,100	125,000
43990 Other Charges - Services	1,404	3,218	5,000
<b>TOTAL</b>	<b>538,256</b>	<b>154,825</b>	<b>175,000</b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	13,625	1,007	15,000
44165 Commodity Rebates	670	2,301	10,000
44170 Miscellaneous Refunds	33	265	-
<b>TOTAL</b>	<b>14,328</b>	<b>3,573</b>	<b>25,000</b>
<b>NON RECURRING ITEMS</b>			
44530 Sale of Equipment	-	607	500
44570 Contributions & Gifts	6,700	41,500	-
<b>TOTAL</b>	<b>6,700</b>	<b>42,107</b>	<b>500</b>
<b>STATE OF TENNESSEE</b>			
46520 School Food Service	33,078	32,493	33,078
46980 Other State Grants	13,498	-	30,000
<b>TOTAL</b>	<b>46,576</b>	<b>32,493</b>	<b>63,078</b>
<b>FEDERAL FUNDS THROUGH STATE</b>			
47111 USDA School Lunch	1,400,316	2,316,841	2,400,000
47112 USDA Commodity	238,122	258,755	260,000
47113 Breakfast	520,699	1,003,921	1,025,000
47114 USDA- Other	699,033	102,296	90,000
47306 COVID-19 Cares Act - Schools	34	-	-
<b>TOTAL</b>	<b>2,858,204</b>	<b>3,681,814</b>	<b>3,775,000</b>
<b>TOTAL REVENUES</b>	<b>3,464,064</b>	<b>3,914,811</b>	<b>4,038,578</b>

**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>RESERVES</b>			
<b>FUND BALANCE/RESERVES</b>			
34570 Restr. For Op, of Non-Instructional Services	<u>1,351,039</u>	<u>1,100,158</u>	<u>1,087,598</u>
<b>TOTAL</b>	<b><u>1,351,039</u></b>	<b><u>1,100,158</u></b>	<b><u>1,087,598</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,815,103</u></b>	<b><u>5,014,969</u></b>	<b><u>5,126,176</u></b>
<b>EXPENDITURES</b>			
<b>73100 FOOD SERVICE</b>			
105 Supervisor	62,000	62,620	67,003
119 Accountants/Bookkeepers	50,775	51,283	53,847
162 Clerical Personnel	66,909	71,050	76,308
165 Cafeteria Personnel	1,188,023	1,209,725	1,260,000
201 Social Security	80,472	82,263	90,344
204 State Retirement	48,227	40,034	71,782
206 Life Insurance	1,249	1,162	1,650
207 Medical Insurance	266,632	262,743	284,315
208 Dental Insurance	13,167	9,660	15,000
210 Unemployment Compensation	68	857	1,500
211 Local Retirement	5,300	5,295	7,000
212 Medicare	18,820	19,239	21,129
217 Retirement-Hybrid Stabilization	-	1,178	-
320 Dues and Memberships	1,040	1,051	1,200
336 Maintenance/Repair/Equipment	23,239	20,003	40,000
347 Pest Control	6,720	6,720	8,000
354 Transportation - Other than Students	13,781	14,301	17,500
355 Travel	1,579	2,219	2,500
359 Disposal Fees	28,153	21,773	35,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	24,198	27,518	25,000
421 Food Preparation Supplies	108,081	137,596	140,000
422 Food Supplies	1,335,258	1,571,730	1,525,000
469 USDA- Commodity	238,122	258,755	260,000
499 Other Supplies and Materials	8,123	11,559	15,000
513 Workman's Comp. Insurance	20,000	20,000	20,000

**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES (CONT)</b>			
524 In-Service/Staff Development	1,993	2,796	7,500
599 Other Charges	400	45	500
710 Food Service Equipment	101,336	12,920	30,000
<b>TOTAL</b>	<b><u>3,714,945</u></b>	<b><u>3,927,372</u></b>	<b><u>4,078,578</u></b>
<b>34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS</b>	<b><u>1,100,158</u></b>	<b><u>1,087,598</u></b>	<b><u>1,047,598</u></b>

# *School Transportation 144*

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

## Fund 144 School Transportation

### Cash calculation of fund

6/30/2021	Current Cash	777,604	
	Prior Year Enc.	-	
	Accounts Receivable	17,083	
	<b>Total Anticipated Funds</b>	<b>794,687</b>	
	Accrued Payroll	(988)	
	Accounts Payable	(39,112)	
	<b>Total Anticipated Expenditures</b>	<b>(40,100)</b>	
	Rest/Comm/Assign	754,587	
6/30/2021	<b>Total Equity</b>	<b>754,587</b>	

### Fund Balance calculation from 6/30/20 audit

	Restricted	916,119	
7/1/2020	<b>Total Fund Balance</b>	<b>916,119</b>	
	Revenue Posted	2,032,183	
	Transfers From Other Funds	386	
	<b>Total Revenue</b>	<b>2,032,569</b>	
	Expenditures	(2,194,101)	
	PY Enc.	-	
	<b>Total Expenditures</b>	<b>(2,194,101)</b>	
	Rest/Comm/Assign	754,587	
6/30/2021	<b>Total Equity</b>	<b>754,587</b>	

7/1/2021	beginning fund balance	754,587	
	Estimated Revenues	2,102,500	Sales Tax: <u>1,725,000</u>
	Estimated Expenditures	(2,352,500)	
	Fund Balance Prior	504,587	
	Proforma projections		
6/30/2022	Ending fund balance	504,587	effect on FB: <u>(250,000)</u>
	FB % of expenditures	32%	



**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40210 Local Option Sales Tax	1,750,000	1,725,000	1,725,000
<b>TOTAL</b>	<b><u>1,750,000</u></b>	<b><u>1,725,000</u></b>	<b><u>1,725,000</u></b>
<b>EDUCATION CHARGES</b>			
43570 Receipts from Individual Schools	61,782	15,893	90,000
43990 Other Charges For Services	-	13,457	-
<b>TOTAL</b>	<b><u>61,782</u></b>	<b><u>29,350</u></b>	<b><u>90,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	13,808	1,541	15,000
44135 Sale of Gasoline	25,098	20,250	20,000
44145 Sale of Recycled Materials	470	5,251	1,000
44170 Miscellaneous Refunds	-	5	-
<b>TOTAL</b>	<b><u>39,375</u></b>	<b><u>27,047</u></b>	<b><u>36,000</u></b>
<b>NONRECURRING ITEMS</b>			
44530 Sale of Equipment	1,607	611	1,000
44560 Damages Recovered from Individuals	151	175	500
<b>TOTAL</b>	<b><u>1,759</u></b>	<b><u>786</u></b>	<b><u>1,500</u></b>
<b>STATE OF TENNESSEE</b>			
46511 Basic Education Program	250,000	250,000	250,000
<b>TOTAL</b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49600 Proceeds From Sale of Capital	6,100	386	-
49700 Insurance Recovery	4,321	-	-
<b>TOTAL</b>	<b><u>10,421</u></b>	<b><u>386</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUE</b>	<b><u>2,113,338</u></b>	<b><u>2,032,569</u></b>	<b><u>2,102,500</u></b>
<b>RESTRICTIONS</b>			
34665 Committed for Support Service	811,689	916,119	754,587
<b>TOTAL</b>	<b><u>811,689</u></b>	<b><u>916,119</u></b>	<b><u>754,587</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>2,925,027</u></b>	<b><u>2,948,689</u></b>	<b><u>2,857,087</u></b>

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>72710 STUDENT TRANSPORTATION</b>			
105 Supervisor/Director	62,220	62,842	67,241
142 Mechanic(s)	170,880	177,998	202,780
146 Bus Drivers	719,967	720,688	770,000
162 Clerical Personnel	27,354	28,043	29,886
189 Other Salaries & Wages	177,586	151,833	238,861
201 Social Security	69,090	68,122	81,144
204 State Retirement	61,596	51,483	83,883
206 Life Insurance	1,546	1,465	2,178
207 Medical Insurance	35,725	32,588	40,000
208 Dental Insurance	17,748	13,500	19,800
210 Unemployment Compensation	1,825	2,273	2,500
211 Local Retirement	7,139	6,580	8,500
212 Medicare	16,612	16,351	18,977
217 Retirement - Hybrid Stabilization	8,442	8,371	15,000
307 Communication	2,603	2,896	4,000
336 Maintenance and Repair	3,216	2,209	4,000
353 Tow - in Service	700	4,725	4,250
355 Travel	-	-	500
359 Disposal Fees	146	171	500
399 Other Contracted Services	48,288	31,737	50,000
412 Diesel Fuel	176,374	139,902	235,000
424 Garage Supplies	19,606	14,589	15,000
425 Gasoline	24,092	24,892	33,000
433 Lubricants	9,362	6,315	13,000
446 Small Tools	1,487	3,856	8,000
450 Tires and Tubes	27,735	29,290	40,000
453 Vehicle Parts	104,104	86,320	150,000
499 Other Supplies & Materials	1,807	2,145	5,000
511 Vehicle & Equipment Insurance	99,229	122,153	130,000
513 Workman's Comp. Insurance	90,000	70,000	60,000
524 In-Service/Staff Development	949	1,689	3,500
599 Other Charges	4,659	2,877	5,000
701 Administration Equipment	-	-	1,000
718 Motor Vehicles	15,100	-	-
729 Transportation Equipment	1,720	306,198	10,000
<b>TOTAL</b>	<b><u>2,008,907</u></b>	<b><u>2,194,100</u></b>	<b><u>2,352,500</u></b>
Adjustments to ending reserves prior year reserve	-	-	-
<b>34665 COMMITTED FOR SUPPORT SERVICES</b>	<b><u>916,119</u></b>	<b><u>754,587</u></b>	<b><u>504,587</u></b>

# *Extended School Program 146*

*This fund supports activities related to before and after school care as well as summer programs. This fund is supported by user fees as well as by the State of Tennessee. There is no property tax associated with this fund.*

## Fund 146 Before and After School

Cash calculation of fund

6/30/2021	Current Cash	210,658
	Accounts Receivable	<u>31,920</u>
	<b>Total Anticipated Funds</b>	<b>242,578</b>
	Accrued Payroll	(12,177)
	Accounts Payable	<u>(4,485)</u>
	<b>Total Anticipated Expenditures</b>	<b>(16,662)</b>
	Rest/Comm/Assign	<u>225,916</u>
6/30/2021	<b>Total Equity</b>	<b><u>225,916</u></b>

Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	112,178
	<b>Total Fund Balance</b>	<b>112,178</b>
	Revenue Posted	342,249
	Anticipated Revenue	<u>-</u>
	<b>Total Revenue</b>	<b>342,249</b>
	Expenditures	(228,510)
	Encumbrances	<u>-</u>
	<b>Total Expenditures</b>	<b>(228,510)</b>
	Rest/Comm/Assign	<u>225,918</u>
6/30/2021	<b>Total Equity</b>	<b><u>225,918</u></b>

7/1/2021	Beginning fund balance	225,918	
	Estimated Revenues	260,000	
	Estimated Expenditures	<u>(260,000)</u>	
	Ending fund balance	225,918	
	Proforma	<u>-</u>	
6/30/2022	Ending fund balance	<b><u>225,918</u></b>	effect on FB: <u>-</u>
	FB % of expenditures	87%	

**EXTENDED SCHOOL PROGRAM FUND**

**Fund 146 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>EDUCATION CHARGES</b>			
43581 Community Service Fees - Children	208,316	134,681	220,000
<b>TOTAL</b>	<b><u>208,316</u></b>	<b><u>134,681</u></b>	<b><u>220,000</u></b>
<b>OTHER LOCAL REVENUE</b>			
44110 Investment Income	2	2	-
<b>TOTAL</b>	<b><u>2</u></b>	<b><u>2</u></b>	<b><u>-</u></b>
<b>STATE OF TENNESSEE</b>			
46110 Juvenile Services Program	18,385	207,566	40,000
46520 School Food Service	9,312	-	-
<b>TOTAL</b>	<b><u>27,697</u></b>	<b><u>207,566</u></b>	<b><u>40,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>236,015</u></b>	<b><u>342,249</u></b>	<b><u>260,000</u></b>
<b>RESTRICTIONS</b>			
34570 Restricted for Op of Non-Instructional Services	86,990	112,178	225,916
<b>TOTAL</b>	<b><u>86,990</u></b>	<b><u>112,178</u></b>	<b><u>225,916</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>323,005</u></b>	<b><u>454,427</u></b>	<b><u>485,916</u></b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	175,078	191,585	215,000
201 Social Security	10,641	11,668	13,330
204 State Retirement	1,881	1,131	1,292
206 Life Insurance	33	33	33
207 Medical Insurance	11,741	11,898	12,303
208 Dental Insurance	385	300	300
211 Local Retirement	500	500	500
212 Medicare	2,489	2,729	3,118
217 Retirement - Hybrid Stabilization	43	8	-
355 Travel	610	403	1,000
422 Food Supplies	2,576	244	1,124
499 Other Supplies & Materials	1,923	2,364	5,000
524 In-Service/Staff Development	-	-	500
599 Other Charges	2,927	4,698	6,500
701 Administration Equipment	-	949	-
<b>TOTAL</b>	<b><u>210,827</u></b>	<b><u>228,510</u></b>	<b><u>260,000</u></b>
<b>34570 RESTRICTED FOR OP. OF NON-INSTR SVCS</b>	<b><u>112,178</u></b>	<b><u>225,916</u></b>	<b><u>225,916</u></b>

# *General Debt Service 151*

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

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

*information is available at*

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

## Fund 151 General Debt Service

Cash calculation of fund

6/30/2021	Current Cash	4,492,699
	Additional Revenue	<u>175,810</u>
	<b>Total Anticipated Funds</b>	<b>4,668,509</b>
	Additional Expenditures	<u>(2,098)</u>
	<b>Total Anticipated Expenditures</b>	<b>(2,098)</b>
	Rest/Comm/Assign	<u>4,666,411</u>
6/30/2021	<b>Total Equity</b>	<b><u><u>4,666,411</u></u></b>

Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	<u>3,008,573</u>
	<b>Total Fund Balance</b>	<b>3,008,573</b>
	Revenue Posted	5,316,706
	transfer in	1,080,515
	additional revenue (775,828 DIS Trans)	<u>-</u>
	<b>Total Revenue</b>	<b>6,397,221</b>
	Expenditures	(4,739,384)
	Additional Expenditures	<u>-</u>
	<b>Total Expenditures</b>	<b>(4,739,384)</b>
	Rest/Comm/Assign	<u>4,666,410</u>
6/30/2021	<b>Total Equity</b>	<b><u><u>4,666,410</u></u></b>

	<u>0.1856</u>	Proposed 2022 Tax Rate:	<u>0.1300</u>
7/1/2021 beginning fund balance	4,666,410		
Estimated Revenues	3,233,406	Penny Value:	<u>136,200</u>
Transfers	<u>170,993</u>	Property Tax:	<u>1,770,600</u>
<b>Total Revenues</b>	<b>3,404,399</b>		
Estimated Expenditures	(3,414,303)	effect on FB:	<u>(9,904)</u>
Transfers Out	<u>-</u>		
<b>Total Expenditures</b>	<b>(3,414,303)</b>		
6/30/2022 Ending fund balance	<u>4,656,507</u>	FB Policy 50%-150%: Non-Compliant Exception Noted in Appropriation Resolution #05-20-CV19-05	
FB % of expenditures	136.7%		

**GENERAL DEBT SERVICE FUND**

<b>Fund 151 -- Fiscal Year Ending June 30, 2022</b>		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>				
<b>40100</b>	<b>COUNTY PROPERTY TAXES</b>			
40110	Current Property Taxes	3,055,000	2,543,148	1,770,600
40120	Trustee's Collection - Prior Years	39,647	68,884	50,000
40130	Clerk and Master's Prior Years	38,205	51,834	60,000
40140	Interest and Penalty	10,707	14,016	8,300
40150	Pick Up Taxes	3,323	295	1,000
40163	Payments in Lieu of Taxes-DOE	<u>1,252,777</u>	<u>1,071,624</u>	<u>1,070,123</u>
	<b>TOTAL</b>	<b><u>4,399,659</u></b>	<b><u>3,749,802</u></b>	<b><u>2,960,023</u></b>
<b>44100</b>	<b>RECURRING ITEMS</b>			
44110	Investment Income	<u>342,690</u>	<u>39,383</u>	<u>200,000</u>
	<b>TOTAL</b>	<b><u>342,690</u></b>	<b><u>39,383</u></b>	<b><u>200,000</u></b>
<b>47100</b>	<b>FEDERAL THROUGH STATE</b>			
47230	Disaster Relief	<u>-</u>	<u>1,429,205</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>1,429,205</u></b>	<b><u>-</u></b>
<b>48100</b>	<b>OTHER GOVERNMENTS</b>			
48130	Contributions	<u>98,316</u>	<u>98,316</u>	<u>73,383</u>
	<b>TOTAL</b>	<b><u>98,316</u></b>	<b><u>98,316</u></b>	<b><u>73,383</u></b>
<b>49000</b>	<b>OTHER SOURCES</b>			
49800-171-JEX	Transfers In-Jail Expansion	-	147,415	-
49800-176-DIS	Transfers In-Disaster Relief	-	775,828	-
49800-HWY	Transfers In-HWY10	<u>104,500</u>	<u>157,272</u>	<u>170,993</u>
	<b>TOTAL</b>	<b><u>104,500</u></b>	<b><u>1,080,515</u></b>	<b><u>170,993</u></b>
	<b>TOTAL REVENUES</b>	<b><u>4,945,165</u></b>	<b><u>6,397,221</u></b>	<b><u>3,404,399</u></b>
<b>34580</b>	<b>RESTRICTED FOR DEBT SERVICE</b>	<b><u>3,047,537</u></b>	<b><u>3,008,573</u></b>	<b><u>4,666,410</u></b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u>7,992,702</u></b>	<b><u>9,405,794</u></b>	<b><u>8,070,809</u></b>



**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>82110 GENERAL GOVERNMENT</b>			
601 Principal on Bonds-2017A	200,000	250,000	250,000
601 Principal on Bonds-2018	1,915,000	1,615,000	1,700,000
601 Principal on Bonds-2020J	-	-	20,000
612 Principal on Other Loans-TRI17	<u>210,000</u>	<u>200,000</u>	<u>200,000</u>
<b>TOTAL</b>	<b><u>2,325,000</u></b>	<b><u>2,065,000</u></b>	<b><u>2,170,000</u></b>
<b>82120 HIGHWAYS &amp; STREETS</b>			
612 Principal on Loans-2019D	<u>1,500,000</u>	<u>1,560,000</u>	<u>-</u>
<b>TOTAL</b>	<b><u>1,500,000</u></b>	<b><u>1,560,000</u></b>	<b><u>-</u></b>
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2019s	-	-	150,000
601 Principal on Bonds-2020s	-	-	85,000
612 PRINCIPAL ON OTHER LOANS	<u>98,316</u>	<u>98,316</u>	<u>73,383</u>
<b>TOTAL</b>	<b><u>98,316</u></b>	<b><u>98,316</u></b>	<b><u>308,383</u></b>
<b>82210 GENERAL GOVERNMENT</b>			
603 Interest on Bonds-2017A	207,000	203,000	198,000
603 Interest on Bonds-2018	353,250	257,500	176,750
603 Interest on Bonds-2020J	6,171	28,850	28,850
613 Interest on Other Loans-TRI10	35,438	35,438	35,438
613 Interest on Other Loans-TRI17	<u>23,865</u>	<u>19,665</u>	<u>15,665</u>
<b>TOTAL</b>	<b><u>625,723</u></b>	<b><u>544,453</u></b>	<b><u>454,703</u></b>
<b>82220 HIGHWAYS &amp; STREETS</b>			
613 Interest on Loans-2019D	<u>54,103</u>	<u>13,366</u>	<u>-</u>
<b>TOTAL</b>	<b><u>54,103</u></b>	<b><u>13,366</u></b>	<b><u>-</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2019S	232,684	238,650	238,650
603 Interest on Bonds-2020S	<u>24,040</u>	<u>112,394</u>	<u>112,394</u>
<b>TOTAL</b>	<b><u>256,724</u></b>	<b><u>351,044</u></b>	<b><u>351,044</u></b>

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2022**

<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
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**EXPENDITURES**

**82310 GENERAL GOVERNMENT**

312 Contract w/Private Agencies	7,911	6,588	6,000
348 Postal Charges	56	-	-
510 Trustee's Commission	91,113	75,436	98,673
699 Other Debt Service-PEAST	<u>25,183</u>	<u>25,182</u>	<u>25,500</u>
<b>TOTAL</b>	<b><u>124,263</u></b>	<b><u>107,206</u></b>	<b><u>130,173</u></b>

<b>TOTAL EXPENDITURES</b>	<b><u>4,984,129</u></b>	<b><u>4,739,384</u></b>	<b><u>3,414,303</u></b>
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<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>3,008,573</u></b>	<b><u>4,666,410</u></b>	<b><u>4,656,506</u></b>
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# *Rural Debt*

## *Service 152*

*This fund is used to pay education debt incurred prior to 2002 and the merger of Harriman City Schools. This fund is supported solely through property tax on all residents except those in Harriman and Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school systems at the time. Roane County adopted a debt policy at the March, 2011 Commission meeting. A part of this policy is that a multi-year debt report is published on an annual basis. Along with this report an executive summary is also published. All of these sources of information are available at [www.roanegov.org](http://www.roanegov.org)*

## Fund 152 Rural Debt Service

Cash calculation of fund

6/30/2021	Current Cash	379,285	
	Anticipated Revenue	7,486	
	<b>Total Anticipated Funds</b>	<b>386,771</b>	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Anticipated Expenditures</b>	<b>-</b>	
	Rest/Comm/Assign	386,771	
6/30/2021	<b>Total Equity</b>	<b>386,771</b>	

Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	329,653		
	<b>Total Fund Balance</b>	<b>329,653</b>		(Beg. FB is off by the \$1,082)
	Revenue Posted	1,860,026		
	Audit Adj from 156 Taxes Rec.	(1,082)		
	Anticipated Revenues	-		
	<b>Total Revenue</b>	<b>1,858,944</b>		
	Expenditures	(1,801,827)		
	Anticipated Expenditures	-		
	<b>Total Expenditures</b>	<b>(1,801,827)</b>		
	Rest/Comm/Assign	386,770		
6/30/2021	<b>Total Equity</b>	<b>386,770</b>		

		Proposed	
2021 Tax Rate:	0.1466	2022 Tax Rate:	0.1300
7/1/2021 Beginning Fund Balance	386,770		
Estimated Revenues	1,469,912	Penny Value:	106,724
Estimated Expenditures	(1,646,120)	Property Tax:	1,387,412
6/30/2022 Ending fund balance	210,563	effect on FB:	(176,208)
FB % of expenditures	23.5%	FB Policy 50%-150%:	Compliant

Note: Last year of this fund: balances will close into fund 151

**RURAL DEBT SERVICE FUND**

**Fund 152 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>40100 COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	1,543,189	1,754,482	1,387,412
40120 Trustee's Collection - Prior Years	29,940	37,346	30,000
40130 Clerk and Master's Prior Years	38,205	58,984	40,000
40140 Interest and Penalty	7,283	8,242	7,000
40150 Pick Up Taxes	2,199	199	500
<b>TOTAL</b>	<b><u>1,620,816</u></b>	<b><u>1,859,252</u></b>	<b><u>1,464,912</u></b>
<b>44100 RECURRING ITEMS</b>			
44110 Investment Income	8,375	774	5,000
<b>TOTAL</b>	<b><u>8,375</u></b>	<b><u>774</u></b>	<b><u>5,000</u></b>
<b>49000 OTHER SOURCES</b>			
49800-156 Transfers In	23,161	-	-
<b>TOTAL</b>	<b><u>23,161</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUE</b>	<b><u>1,652,352</u></b>	<b><u>1,860,026</u></b>	<b><u>1,469,912</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>444,071</u></b>	<b><u>329,653</u></b>	<b><u>386,771</u></b>
<b>Audit Adjustment</b>		<b>(1,082)</b>	
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>2,096,424</u></b>	<b><u>2,188,597</u></b>	<b><u>1,856,683</u></b>

**RURAL DEBT SERVICE**

**Fund 152 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2017C	<u>1,652,000</u>	<u>1,710,000</u>	<u>1,591,000</u>
<b>TOTAL</b>	<b><u>1,652,000</u></b>	<b><u>1,710,000</u></b>	<b><u>1,591,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2017C	<u>82,715</u>	<u>55,127</u>	<u>26,570</u>
<b>TOTAL</b>	<b><u>82,714</u></b>	<b><u>55,127</u></b>	<b><u>26,570</u></b>
<b>82330 OTHER DEBT SERVICE</b>			
<b>EDUCATION</b>			
510 Trustee's Commission	<u>32,056</u>	<u>36,700</u>	<u>28,550</u>
<b>TOTAL</b>	<b><u>32,056</u></b>	<b><u>36,700</u></b>	<b><u>28,550</u></b>
<b>TOTAL RURAL DEBT SERVICE</b>	<b><u>1,766,771</u></b>	<b><u>1,801,827</u></b>	<b><u>1,646,120</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>329,653</u></b>	<b><u>386,771</u></b>	<b><u>210,563</u></b>

# *Education Debt*

## *Service 156*

*This fund was used to pay education debt incurred since the inclusion of Harriman Schools. This fund is only showing operations of the fiscal year 2020. This fund will be removed from the budget book in 2022.*

## Fund 156 Education Debt Service - closed fund

Cash calculation of fund

Current Cash	-
Anticipated Revenue	-
<b>Total Anticipated Funds</b>	-
Encumbrances	-
Transfer to Other Funds	-
<b>Total Anticipated Expenditures</b>	-
Rest/Comm/Assign	-
<b>Total Equity</b>	-

Fund Balance calculation from 6/30/19 audit

Restricted	-
<b>Total Fund Balance</b>	-
Revenue Posted	-
anticipated revenues	-
<b>Total Revenue</b>	-
Expenditures	-
Transfers to Other Funds	-
<b>Total Expenditures</b>	-
Rest/Comm/Assign	-
<b>Total Equity</b>	-

closed

2020 Tax Rate:	-	Proposed 2021 Tax Rate:	-
Beginning Fund Balance	-	Penny Value:	-
Estimated Revenues	-	Property Tax:	-
Estimated Expenditures	-	effect on FB:	-
Ending fund balance	-		
FB % of expenditures		FB Policy 50%-150%:	<b>Compliant</b>



**EDUCATION DEBT SERVICE FUND**

**Fund 156 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	54,239	-	-
40120 Trustee's Collection - Prior Years	4,743	-	-
40130 Clerk and Master's Prior Years	5,270	-	-
40140 Interest and Penalty	826	-	-
40150 Pick-up Taxes	78	-	-
<b>TOTAL</b>	<b><u>65,156</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	2,021	-	-
<b>TOTAL</b>	<b><u>2,021</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>250,934</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>318,111</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2008C	140,000	-	-
601 Principal on Bonds-2009B	145,000	-	-
<b>TOTAL</b>	<b><u>285,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2008C	3,657	-	-
603 Interest on Bonds-2009B	4,299	-	-
<b>TOTAL</b>	<b><u>7,955</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
312 Contracts w/Private Agencies	756	-	-
510 Trustee's Commission	1,239	-	-
<b>TOTAL</b>	<b><u>1,995</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers To Other Funds	23,161	-	-
<b>TOTAL</b>	<b><u>23,161</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>318,111</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

# *General Capital Projects 171*

*This fund is used to purchase medium and major capital assets related to the operation of general county government. This fund is organized by sub fund so as to maintain the integrity of the funding for each specific project. Projects may last multiple years. Please visit [roanegov.org](http://roanegov.org) to view the Capital Report for detail on each of the subfunds and projects the county is working on this fiscal year. The property tax associated with this fund is a countywide tax. New to this fund is the ARP subfund that will provide funding for of over \$10M from the Federal Government. Projects that are approved will free up Property Tax to be used on projects without restrictions.*

## **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](http://roanecountytn.gov).

In total, the revenue for this fund including Property Tax (\$818,400), Trustee Collections (10,000), Clerk & Master (20,000), transfers in from other funds (\$504,000), fees (\$70,000), grants (\$6,025,695) come to \$7,568,095. Total current appropriations for this fund are \$14,132,819 (amended to \$15,051,852 largest amendment reflected in RCC). 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.

	A	B	C	D	E
1	Roane County				
2	General Capital Project				
3	Fund 171				
4					
5			3.02		
6					
7		Total	AMB	ARP	BAL
8	As of 7/26/21				
9	Estimated Beginning Fund Balance	8,649,153	49,248	5,184,414	951,504
10					
11	Revenues				
12	Property Tax (6 pennies)	818,400	400,000		
13	Trustee Collections	10,000			10,000
14	Clerk & Master	20,000			20,000
15	Local	-			
16	Donations	-			
17	Rent	-			
18	Fees	70,000			
19	ONE TIME GRANT-STATE	494,281			
20	ONE TIME GRANT-FEDERAL	5,184,414		5,184,414	
21	Grant	200,000			
22	Other Sources	-			
23	101 Litigation Tax	200,000			
24	101 Other Support	104,000			
25	116 sw	200,000			
26	121 ac	-			
27	128 recy	100,000	-	-	-
28	Total Revenue	7,401,095	400,000	5,184,414	30,000
29	xc	7,401,095			
30					
31	Total Available Funds	16,050,248	449,248	10,368,828	981,504
32	Transfer In/Out (sub to sub)	-			(892,033)
33					
34	Appropriations 2022	(4,404,117)	(416,000)		(40,000)
35	PY Appropriations	(278,907)			
36	Appropriations-FEDERAL	(10,368,828)		(10,368,828)	
37					
38	Ending fund balance	998,396	33,248	-	49,471
39					
40		(15,051,852)	Ambulance (2)		Trustee Commission
41			280,000		15,000
42			Health Equipment		
43			136,000		**PRIORITY**
44					County Clerk
45					Workstations
46					25,000
47			East/North Stations		
48			800,000		
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					JEX FUNDS TRANSFERRED
67					Resolution # 03-21-10
68					Restricted 436,079
69					Committed 455,954
70					892,033
71					
72					
73					
74					
75					
76					
77					
78					
79					
80					
81					

	A	F	G	H	I
1	Roane County				
2	General Capital Project		Budget Committee		
3	Fund 171		Approved 4/23/21		
4					
5					
6					
7		BRT	CCC	CHJ	CIF
8	As of 7/26/21				
9	Estimated Beginning Fund Balance	25,000	109,681	82,546	40,000
10					
11	Revenues				
12	Property Tax (6 pennies)				
13	Trustee Collections				
14	Clerk & Master				
15	Local				
16	Donations				
17	Rent				
18	Fees				
19	ONE TIME GRANT-STATE				
20	ONE TIME GRANT-FEDERAL				
21	Grant			100,000	
22	Other Sources				
23	101 Litigation Tax			200,000	
24	101 Other Support				
25	116 sw		200,000		
26	121 ac				
27	128 recy	-	-	-	-
28	Total Revenue	-	200,000	300,000	-
29	xc				
30					
31	Total Available Funds	25,000	309,681	382,546	40,000
32	Transfer In/Out (sub to sub)				
33					
34	Appropriations 2022	-	(300,000)	(282,000)	
35	PY Appropriations				
36	Appropriations-FEDERAL				
37					
38	Ending fund balance	25,000	9,681	100,546	40,000
39					
40		Land	Security cameras	Sheriff	
41		800,000	20,000	Water Heaters	
42			Paving	40,000	
43			40,000	Roof Replacement	
44			Carports	250,000	
45			60,000	Parking Lot-Paving	
46			Paint Collection-site	300,000	
47			30,000	HVAC-replacement	
48			Land-South 58	300,000	
49			150,000	Video Arraignment	
50				100,000	
51					
52				Courthouse	
53				Elevator	
54				70,000	
55				Parking lot-paving	
56				32,000	
57				HVAC-replacement	
58				325,000	
59				Front porch,landing, sidewalks	
60				120,000	
61				Security-IT equipment	
62				15,000	
63				Juvenile	
64				Exterior building repairs	
65				25,000	
66					
67					
68				101 Transfer??	
69				We are not 100% sure on the	
70				final Transfer if any	
71					
72					
73					
74					
75					
76					
77					
78					
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80					
81					

	A	J	K	L	N	O
1	Roane County					
2	General Capital Project					
3	Fund 171					
4						
5						
6						
7		GOV	IND	JEX	NRT	OES
8	As of 7/26/21					
9	Estimated Beginning Fund Balance	313,324	648,639	-	17,959	82,941
10						
11	Revenues					
12	Property Tax (6 pennies)					
13	Trustee Collections					
14	Clerk & Master					
15	Local					
16	Donations					
17	Rent					
18	Fees					
19	ONE TIME GRANT-STATE	494,281				
20	ONE TIME GRANT-FEDERAL					
21	Grant				32,500	50,500
22	Other Sources					
23	101 Litigation Tax					
24	101 Other Support					
25	116 sw					
26	121 ac					
27	128 recy	-	-	-	-	-
28	Total Revenue	494,281	-	-	32,500	50,500
29	xc					
30						
31	Total Available Funds	807,605	648,639	-	50,459	133,441
32	Transfer In/Out (sub to sub)					
33						
34	Appropriations 2022	(494,281)	(300,000)			(112,000)
35	PY Appropriations	(163,933)			(50,459)	
36	Appropriations-FEDERAL					
37						
38	Ending fund balance	149,391	348,639	-	-	21,441
39						
40		OFI	Resolution #		Prior Year	Cascade Equipment
41		Health	12-20-04		rip/rap, crushed stone	40,500
42		HVAC/water heater	300,000		50,459	Level A Suits
43		200,000	Resolution #			21,000
44			03-21-09			
45		REC	210,000			
46		Paving	*same project			
47		294,281	different revenue			
48		Prior Year balance	sources			
49		27,719				
50		322,000				
51						
52		FY 2021				GRANTS
53		Gov-Revenue				HSG19-Radios/parts
54		1,143,773				15,500
55						HSG20/Radios/parts
56						17,000
57		Prior Year				HSG21/Radios/parts
58		AMB				18,000
59		Ambulance				
60		128,893				
61		St#4 Stone-driveway				
62		3,000				
63		Ambulance equip				
64		1,321				
65		VEH				
66		3,000				
67						
68						
69		Will need to reapprop				
70		Roof - 115,250				
71		Kitchen equip- 23,941				
72		Shf equip- 10,200				
73		Totaling 149,391				
74						
75						
76						
77						
78						
79						
80						
81						

	A	P	Q	R	S
1	Roane County				
2	General Capital Project				Budget Committee
3	Fund 171				Approved 4/23/21
4		0.43			
5					
6					
7		OFI	RAD	RCC	RCY
8	As of 7/26/21				
9	Estimated Beginning Fund Balance	36,651	25,000	161,000	88,491
10					
11	Revenues				
12	Property Tax (6 pennies)	58,000			
13	Trustee Collections				
14	Clerk & Master				
15	Local				
16	Donations				
17	Rent				
18	Fees				
19	ONE TIME GRANT-STATE				
20	ONE TIME GRANT-FEDERAL				
21	Grant				
22	Other Sources				
23	101 Litigation Tax				
24	101 Other Support			104,000	
25	116 sw				
26	121 ac				
27	128 recy	-	-	-	100,000
28	Total Revenue	58,000	-	104,000	100,000
29	xc				
30					
31	Total Available Funds	94,651	25,000	265,000	188,491
32	Transfer In/Out (sub to sub)			892,033	
33					
34	Appropriations 2022	(85,000)	(25,000)	(1,127,033)	(158,400)
35	PY Appropriations	(2,400)		(30,000)	(30,000)
36	Appropriations-FEDERAL				
37					
38	Ending fund balance	7,251	-	-	91
39					
40		Health	Radios	Engineering	Dump Truck
41		Paving-Parking lot	25,000	140,000	42,000
42		85,000		Infrastructure	Conveyor
43				937,033	50,000
44				Consultants	Phase III
45				50,000	insulate office,
46					fencing, paving
47					66,400
48				Prior Year	
49				Septic	Recycling Center #2
50				30,000	500,000
51				Needs added	Land for RC #2
52			Appropriations will		100,000
53			be added as		
54			Revenue is recv'd		Engineering Prior Year
55		Prior Year			30,000
56		Mold Inspection			
57		2,400			
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
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81					

	A	T	U	V	W
1	Roane County				
2	General Capital Project				
3	Fund 171				
4		0.37		2.28	
5					
6					
7		REC	SPC	VEH	VOT
8	As of 7/26/21				
9	Estimated Beginning Fund Balance	572,348	105,920	46,963	107,524
10					
11	Revenues				
12	Property Tax (6 pennies)	50,400		310,000	
13	Trustee Collections				
14	Clerk & Master				
15	Local				
16	Donations				
17	Rent				
18	Fees	70,000			
19	ONE TIME GRANT-STATE				
20	ONE TIME GRANT-FEDERAL				
21	Grant	17,000			
22	Other Sources				
23	101 Litigation Tax				
24	101 Other Support				
25	116 sw				
26	121 ac				
27	128 recy	-	-	-	-
28	Total Revenue	137,400	-	310,000	-
29	xc				
30					
31	Total Available Funds	709,748	105,920	356,963	107,524
32	Transfer In/Out (sub to sub)				
33					
34	Appropriations 2022	(689,403)	(19,000)	(356,000)	
35	PY Appropriations	(2,115)			
36	Appropriations-FEDERAL				
37					
38	Ending fund balance	18,230	86,920	963	107,524
39					
40	Roane Co Park projects		Mini-excavator	Sheriff	
41	Maintenance Truck(2)		19,000	294,000	
42	30,000			Co Executive	
43	Shelter Improv/splash pad/restrooms			22,000	
44	120,000			Property Assessor	
45	Playground-repairs/inspection			40,000	
46	41,403				
47	Phase II & III- Security				
48	8,000				
49	Paving-roads, trails, tennis court				
50	63,000				
51	Master plan/652 projects/SOR facility				
52	County 50,000				
53	Grant 17,000				
54	67,000				
55	ADA- walking path				
56	37,000				
57	ADA-compliance projects				
58	35,000				
59	Second Cottage				
60	80,000				
61	Emory Gap				
62	Paving- parking lot, basketball court				
63	20,000				
64	ADA sidewalk				
65	30,000				
66	Relocate swing area				
67	10,000				
68	Caney Creek				
69	Recreation Area				
70	148,000				
71	Walking trails				
72	100,000				
73	Post Oak Bridge				
74	300,000				
75					
76	Prior Year				
77	Equipment Rental 171-210036				
78	2,115				
79					
80					
81					



	A	B	C	D	E	F	G
1	AMERICAN RESCUE PLAN ACT		A- Public Health Emergency- tourism,travel, hospitality				
2	Capital Need Requests FY2022		D- Investments-Water,sewer or broadband infrastructure				
3	171- ARP						
4							
5							
6							
7							
8	Priority #1		Priority #2		Priority #3		Priority #4
9	Necessity to Maintain Operations		Necessity to Reduce Liability		Investment Worthiness Primary Government		Investment Worthiness Other than Primary Government
10							
11	AMB-A		CCC		BRT- A		OTH-D
12	Ambulance (2)		Infrastructure		Land-Bacon Ridge		Watts Bar Utility
13	280,000		1,000,000		800,000		5,820,000
14	Health Equipment		CHJ-A		IND-A/D		Cumberland Utility
15	136,000		Paving- parking lot, repair landing/sidewalks, HVAC		Tourism-signage/water/sewer/broadband		2,600,000
16	North/East Stations		870,000		10,500,000		Green Team
17	1,000,000						500,000
18			REC-A		RCC-A/D		
19	OES- A				Water/ sewer/ broadband/ road/dump station		
20	Cascade Equipment/Level A Suits		Roane County Park		1,000,000		Total \$8,920,000
21	94,000		Maintenance Truck(2)		SPC-A		
22	Fire Trucks (6)		30,000		Capital Outlay- Sports Complex		
23	1,800,000		Shelter Improv/splash pad/restrooms		2,000,000		
24	RAD		120,000		OTH-D		
25	1,000,000		Playground-repairs/inspection		WasteWater-sewer		
26			30,000		3,200,000		
27			Phase II & III- Security		Total \$17,500,000		
28	Total \$4,310,000		8,000				
29			Paving-roads, trails, tennis court				
30			385,000				
31			Master plan/652 projects/SOR facility				
32			50,000				
33			ADA- walking path				
34			37,000				
35			ADA-compliance projects				
36			35,000				
37			Second Cottage				
38			80,000				
39			Infrastructure				
40			15,565,000				
41			Emory Gap				
42			Paving- parking lot, basketball court				
43			20,000				
44			ADA sidewalk				
45			30,000				
46			Relocate swing area				
47			10,000				
48			Caney Creek				
49			Recreation Area				
50			200,000				
51			Walking trails				
52			100,000				
53			Post Oak Bridge				
54			300,000				
55							
56							
57			Total \$18,870,000				

**AMB – Ambulance Subfund**

The revenue source for this subfund is property tax. There are approximately 3.02 cents 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 \$416,000. The June 30, 2022 fund balance is anticipated to be \$33,248.

The appropriation of two (2) ambulances and equipment has been moved to subfund ARP to be paid by the American Recovery Program Act. As of August 23, 2021 the Federal Portal has not been available to enter this project for verification to use funding of Recovery Funds.

<b>Beginning Fund Balance:</b>	\$ 49,248
<b>Revenue:</b>	\$ 400,000
<b>Appropriation:</b>	<u>\$ (416,000)</u>
<b>Est. Ending Fund Balance:</b>	\$ 33,248

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>AMBULANCE</b>			
<b>REVENUE</b>			
	<b>COUNTY PROPERTY TAXES</b>		
40110-AMB	121,000	-	400,000
	<b>121,000</b>	<b>-</b>	<b>400,000</b>
	<b>OTHER SOURCES (NON REVENUE)</b>		
49600-AMB	-	10,580	-
	<b>-</b>	<b>10,580</b>	<b>-</b>
	<b>121,000</b>	<b>10,580</b>	<b>400,000</b>
	<b>RESTRICTIONS</b>		
34585	180,010	57,825	49,248
	<b>301,010</b>	<b>68,405</b>	<b>449,248</b>
<b>EXPENDITURES</b>			
	<b>91110 GENERAL ADMIN PROJECTS</b>		
715-AMB	14,917	-	-
718-AMB	228,268	-	280,000
735-AMB	-	19,158	136,000
	<b>243,185</b>	<b>19,158</b>	<b>416,000</b>
<b>34585</b>	<b>57,825</b>	<b>49,248</b>	<b>33,248</b>

**ARP – American Rescue Program Act Subfund**

This subfund is used for the American Recovery Program Act. Total amount to be received by the Federal Government is \$10,368,828. Of this amount \$5,184,414 has been received. Once approval has been given on submitted projects then request for the second half can be made.

The total appropriation for the American Recovery Program (ARP) subfund is \$10,368,282. The ending fund balance on June 30, 2022 is unknown at this time. We of course show full amount appropriated but in reality, we have until December 2024 to have all funds obligated and paid for.

Resolution 08-21-01 establishes policies and procedures for the approval and administration of these funds. As of the date of this report, August 24, 2021 there have been 7 projects approved by Commission (08-21-ARP01 to 08-21-ARP07). Project 8 is the revenue loss report prepared by CTAS. That is the first project required to be submitted before all other projects can be requested for approval.

See Capital Book 2022 for details of projects.

<b>Beginning Fund Balance:</b>	\$ 5,184,414
<b>Revenue:</b>	\$ 5,184,414
<b>Appropriation:</b>	<u>\$ (10,368,828)</u>
<b>Est. Ending Fund Balance:</b>	\$ unknown

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>AMERICAN RESCUE PROGRAM</b>				
<b>REVENUE</b>				
<b>FEDERAL GOVERNMENT</b>				
47901	AMERICAN RESCUE PLAN ACT GRANT	-	5,184,414	5,184,414
	<b>TOTAL</b>	<u>-</u>	<u>5,184,414</u>	<u>5,184,414</u>
	<b>TOTAL REVENUE</b>	<u>-</u>	<u>5,184,414</u>	<u>5,184,414</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	5,184,414
	<b>AVAILABLE FUNDS</b>	<u>-</u>	<u>5,184,414</u>	<u>10,368,828</u>
<b>EXPENDITURES</b>				
735-AMB	Health Equipment	-	-	10,368,828
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>10,368,828</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>5,184,414</u>	<u>-</u>

**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. With the exception of this year having no property tax assessed to the General Capital Projects fund the tax funding will remain in the BAL subfund.

The beginning Fund Balance includes the unspent bond proceeds from the Jail Expansion project that was no longer needed to purchase a new Codes Building. Resolution #05-21-11 (passed in July) authorized the moving of funds to the Riley Creek Campground Subfund (RCC). In addition, the trustee commission for this fund is paid for out of this subfund.

The total appropriation for the Balance (BAL) subfund is \$40,000. The ending fund balance on June 30, 2022 is anticipated to be \$49,471.

<b>Beginning Fund Balance:</b>	\$ 951,504
<b>Revenue:</b>	\$ 30,000
<b>Appropriation:</b>	<u>\$ (40,000)</u>
<b>Est. Ending Fund Balance:</b>	\$ 941,504 less resolution # 05-21-11 = \$49,471

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>BALANCE</b>				
<b>REVENUE</b>				
	<b>COUNTY PROPERTY TAXES</b>			
40110-BAL	Current Property Tax	7,139	-	-
40120-BAL	Trustee's Collections	-	14,071	10,000
40130-BAL	Cir Clk/Clk & Master	13,174	17,874	-
40140-BAL	Interest & Penalty	3,029	2,110	20,000
40150-BAL	Pick Up Taxes	690	60	-
	<b>TOTAL</b>	<b><u>24,032</u></b>	<b><u>34,115</u></b>	<b><u>30,000</u></b>
	<b>OTHER SOURCES(Non-Revenue)</b>			
49800	<b>Transfers In</b>	-	901,191	-
		<b><u>-</u></b>	<b><u>901,191</u></b>	<b><u>-</u></b>
	<b>RESTRICTIONS</b>			
34585	Restricted for Capital Projects	7,067,515	38,851	951,504
	<b>AVAILABLE FUNDS</b>	<b><u>7,091,547</u></b>	<b><u>974,157</u></b>	<b><u>981,504</u></b>
<b>EXPENDITURES</b>				
	<b>91110 GENERAL ADMIN PROJECTS</b>			
510-BAL	Trustee's Commission	14,578	1,733	15,000
709-BAL	Data Processing Equipment	1,923	-	-
719-BAL	Office Equipment	-	20,920	25,000
	<b>TOTAL</b>	<b><u>16,501</u></b>	<b><u>22,653</u></b>	<b><u>40,000</u></b>
	<b>99100 TRANSFERS OUT</b>			
	Transfers to Other Sub Funds	7,036,195	-	-
	<b>TOTAL EXPENDITURES</b>	<b><u>7,052,696</u></b>	<b><u>22,653</u></b>	<b><u>40,000</u></b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>38,851</u></b>	<b><u>951,504</u></b>	<b><u>941,504</u></b>

**BRT – Bacon Ridge Trail**

This subfund has been set up to plan for the purchase of the Bacon Ridge Trail near the Midway Middle School. A contribution of \$25,000 had been received in the prior year.

The total appropriation for the Capital for Bacon Ridge Trail (BRT) subfund is \$0. The ending fund balance on June 30, 2021 is anticipated to be \$25,000.

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



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>BACON RUDGE TRAIL PROJECT</b>				
<b>REVENUE</b>				
<b>OTHER GOVERNMENTS</b>				
48130-BACON	Contributions	-	25,000	-
	<b>TOTAL</b>	<u>-</u>	<u>25,000</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	25,000
	<b>AVAILABLE FUNDS</b>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>25,000</u>	<u>25,000</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 \$200,000 for the current fiscal year.

For fiscal year 2022 projects for this subfund are as follows:

Paving - \$40,000                      Land for South 58 - \$150,000

Paint Collection – site \$30,000              Security cameras - \$20,000

The total appropriation for the Capital for Convenience Centers (CCC) subfund is \$300,000. The ending fund balance on June 30, 2022 is anticipated to be \$9,681.

<b>Beginning Fund Balance:</b>	\$ 109,681
<b>Revenue:</b>	\$ 200,000
<b>Appropriation:</b>	<u>\$ (300,000)</u>
<b>Est. Ending Fund Balance:</b>	\$ 9,681

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>CAPITAL FOR CONVENIENCE CENTERS</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800-CCC	Transfers In-116	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>
	<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>	<b><u>200,000</u></b>
<b>RESTRICTIONS</b>				
34585-CCC	Restricted for Capital Projects	<u>37,121</u>	<u>64,035</u>	<u>109,681</u>
	<b>AVAILABLE FUNDS</b>	<b><u>137,121</u></b>	<b><u>164,035</u></b>	<b><u>309,681</u></b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
715-CCC	Land	-	-	150,000
724-CCC	Site Development	73,086	13,644	70,000
733-CCC	Solid Waste Equipment	-	40,711	-
790-CCC	Other Equipment	-	-	80,000
	<b>TOTAL</b>	<b><u>73,086</u></b>	<b><u>54,355</u></b>	<b><u>300,000</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>64,035</u></b>	<b><u>109,681</u></b>	<b><u>9,681</u></b>

**CHJ – Courthouse and Jail Maintenance**

This subfund receives revenue from a transfer from the General Fund (101). The money that is transferred in comes from a specific fee that is levied upon users of the court system. This fee can only be used for maintenance projects at the Jail and Courthouse. There will be \$200,000 transfers in this fund for FYE 2022.

The budgeted expenditures for this include work at both the jail and the courthouse. Jail Water Heater - \$40,000; Video Arraignment - \$100,000; Courthouse Elevator - \$70,000; Courthouse paving - \$32,000; Courthouse Security – IT equipment - \$15,000; Juvenile exterior bldg. repairs - \$25,000.

The total appropriation for the Courthouse and Jail Maintenance (CHJ) subfund is \$282,000. The ending fund balance on June 30, 2022 is anticipated to be \$100,546.

<b>Beginning Fund Balance:</b>	\$ 82,564
<b>Revenue:</b>	\$ 300,000
<b>Appropriation:</b>	<u>\$(282,000)</u>
<b>Est. Ending Fund Balance:</b>	\$ 0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>COURTHOUSE &amp; JAIL MAINTENANCE</b>			
<b>REVENUE</b>			
<b>OTHER SOURCES</b>			
44990 Other Local Revenue	5,624	-	-
49800-CHJ Transfers In	-	-	100,000
<b>TOTAL</b>	<b><u>5,624</u></b>	<b><u>-</u></b>	<b><u>100,000</u></b>
<b>OTHER STATE REVENUE</b>			
46980 Other State Grants-Video Arraignment	-	-	100,000
46980 Other State Grants-Security XRAY	41,177	-	-
<b>TOTAL</b>	<b><u>41,177</u></b>	<b><u>-</u></b>	<b><u>100,000</u></b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	276,860	82,546	82,546
<b>AVAILABLE FUNDS</b>	<b><u>323,661</u></b>	<b><u>82,546</u></b>	<b><u>282,546</u></b>
<b>EXPENDITURES</b>			
<b>91110 GENERAL ADMIN PROJECTS</b>			
707-CHJ-CH Building Improvements-CH	57,279	-	70,000
707-CHJ-JUVEN Building Improvements-JUVENILE	-	-	25,000
707-CHJ-PAVE Building Improvements-Paving	-	-	32,000
707-CHJ-SECUR Building Improvements-SECURITY	4,428	-	-
790-CHJ-TECH Other Equipment-TECH	-	-	15,000
<b>TOTAL</b>	<b><u>61,707</u></b>	<b><u>-</u></b>	<b><u>142,000</u></b>
<b>91120 ADMINISTRATION OF JUSTICE</b>			
707-CHJ-JUV Building Improvements-Juvenile	-	-	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>91130 PUBLIC SAFETY PROJECTS</b>			
708-CHJ-VIDEO Communication Equipment-VIDEO	-	-	100,000
709-CHJ-JAIL Data Processing Equipment	139,146	-	-
790-CHJ-SECUR Other Equipment-SECURITY	40,262	-	-
790-CHJ-JAIL Other Equipment	-	-	40,000
<b>TOTAL</b>	<b><u>179,408</u></b>	<b><u>-</u></b>	<b><u>140,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>241,115</u></b>	<b><u>-</u></b>	<b><u>282,000</u></b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b><u>82,546</u></b>	<b><u>82,546</u></b>	<b><u>546</u></b>

**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 2022:

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 startup 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.

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

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>COMMUNITY INVESTMENT FUND</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-CIF	Current Property Tax	-	-	-
40120-CIF	Trustee's Collections-Prior Year	<u>25,000</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>25,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>15,000</u>	<u>40,000</u>	<u>40,000</u>
<b>AVAILABLE FUNDS</b>		<b><u>40,000</u></b>	<b><u>40,000</u></b>	<b><u>40,000</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>40,000</u></b>	<b><u>40,000</u></b>	<b><u>40,000</u></b>

**GOV – Governor’s Grant**

This fund was set up to reflect the appropriations of the Local Government Recovery and Rebuilding Direct Appropriations Grant from 2021 & 2022.

When the budget was formulated and approved the following projects were thought to be completed and purchased before June 30<sup>th</sup>.

- Roof - \$115,250    Kitchen equipment for Jail \$ 23,941    and    Sheriff Equip \$10,200

The above expenditures will be presented to Commission in September to approve an amendment to cover the balance left below of \$149,391.

Some of the projects are being requested to be paid out of the ARP funds and if successful then the cost of the Ambulance will be freed up to spend on other needful projects/capital outlay.

<b>Beginning Fund Balance:</b>	\$ 313,324
<b>Revenue:</b>	\$ 494,281
<b>Prior year commitments:</b>	<u>\$ (658,214)</u>
<b>Est. Ending Fund Balance:</b>	\$ 149,391



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		Audited Actual 2019-2020	Unaudited Actual 2020-2021	Approved Budget 2021-2022
<b>CAPITAL FOR COUNTY GOVERNMENT GRANT</b>				
<b>REVENUE</b>				
	<b>OTHER SOURCES</b>			
46980	Other State Grants	-	1,143,773	494,281
	<b>TOTAL</b>	<u>-</u>	<u>1,143,773</u>	<u>494,281</u>
	<b>RESTRICTIONS</b>			
34585	Restricted for Capital Projects	-	-	313,324
	<b>AVAILABLE FUNDS</b>	<u>-</u>	<u>1,143,773</u>	<u>807,605</u>
<b>EXPENDITURES</b>				
	<b>91120 ADMINISTRATION OF JUSTICE PROJECTS</b>			
790-GOV-JUDGE	Office Equipment	-	830	-
	<b>TOTAL</b>	<u>-</u>	<u>830</u>	<u>-</u>
	<b>91130 PUBLIC SAFETY PROJECTS</b>			
718-GOV-SHERF	Motor Vehicles	-	283,596	-
790-GOV-CH	Other Equipment	-	26,866	-
790-GOV-RAD	Other Equipment	-	79,439	-
790-GOV-SHERF	Other Equipment	-	26,322	-
	<b>TOTAL</b>	<u>-</u>	<u>416,223</u>	<u>-</u>
	<b>91140 PUBLIC HEALTH AND WELFARE PROJECTS</b>			
718-GOV-AMB	Motor Vehicles	-	4,935	128,893
724-GOV-AMB	Site Development	-	79,736	3,000
735-GOV-AMB	Health Equipment	-	31,488	-
790-GOV-AMB	Other Equipment	-	5,850	-
790-GOV-ANIML	Other Equipment	-	14,383	-
790-GOV-HEALT	Other Equipment	-	2,723	-
790-GOV-OFI	Other Equipment	-	-	200,000
	<b>TOTAL</b>	<u>-</u>	<u>139,115</u>	<u>331,893</u>
	<b>91150 SOCIAL,CULTURAL AND RECREATION PROJECTS</b>			
705-GOV-BRIDG	Bridge Construction	-	274,281	-
724-GOV-REC	Site Development Other	-	-	322,000
	<b>TOTAL</b>	<u>-</u>	<u>274,281</u>	<u>322,000</u>
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>830,449</u>	<u>653,893</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>313,324</u>	<u>153,712</u>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>IN GOD WE TRUST</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44570-GWT	Contributions & Gifts	-	-	-
<b>RESTRICTIONS</b>				
34585-GWT	Restricted for Capital Projects	1,331	1,331	-
<b>AVAILABLE FUNDS</b>		<b><u>1,331</u></b>	<b><u>1,331</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>				
<b>99000 OTHER USES</b>				
99100-GWT	Transfers Out	-	1,331	-
<b>TOTAL</b>		<b><u>-</u></b>	<b><u>1,331</u></b>	<b><u>-</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>1,331</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Transfer Out to Reserve in Fund 101

**IND – Industrial Development**

Funding for this subfund comes from the sales of land in the Industrial Parks and contributions from the Roane Alliance (Industrial Development).

As of July 1, 2021, the beginning fund balance was \$648,639 and having appropriations of \$300,000. Res #03-21-09 appropriated \$210,000 of the \$300,000 (the street lights were not included). Res #09-21-\_\_\_ is a request for the approval to use the unused balance of \$90,000 to purchase the street lights

<b>Beginning Fund Balance:</b>	\$ 648,639
<b>Revenue:</b>	\$ 0
<b>Prior year commitments:</b>	<u>\$ 300,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 348,639

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>INDUSTRIAL DEVELOPMENT</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44540	Sale of Property	<u>159,650</u>	<u>314,650</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>159,650</u></b>	<b><u>314,650</u></b>	<b><u>-</u></b>
<b>STATE OF TENNESSEE</b>				
46980-IND	Other State Grants	-	-	-
46980-IND-LND	Other State Grants	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>174,339</u>	<u>333,989</u>	<u>648,639</u>
	<b>AVAILABLE FUNDS</b>	<b><u>333,989</u></b>	<b><u>648,639</u></b>	<b><u>648,639</u></b>
<b>EXPENDITURES</b>				
<b>OTHER GENERAL GOV PROJECTS</b>				
724-IND	Site Development-IND	-	-	300,000
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>300,000</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>333,989</u></b>	<b><u>648,639</u></b>	<b><u>348,639</u></b>

**JEX – Jail Expansion Fund**

This fund was used to purchase property around the Jail and Courthouse for issues dealing with overcrowding and parking. The jail expansion has been put on hold since the over crowing issue has been alleviated when majority of the State prisoners were returned to the state. This fund will be reinstated IF plans are approved to purchase the Dollar General Building next to the Jail.

<b>Beginning Fund Balance:</b>	\$0
<b>Revenue:</b>	\$0
<b>Expenditures:</b>	<u>\$0</u>
<b>Est. Ending Fund Balance:</b>	\$0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>JAIL EXPANSION</b>			
<b>REVENUE</b>			
<b>RECURRING ITEMS</b>			
44120 Lease/Rentals-ATK	4,500	-	-
44120 Lease/Rentals-COKER	2,805	-	-
44120 Lease/Rentals-PER	1,100	-	-
44120 Lease/Rentals-WIL	4,800	-	-
44120 Lease/Rentals-WO-TU	4,400	-	-
<b>TOTAL</b>	<b><u>17,605</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>OTHER SOURCES(Non-Revenue)</b>			
49100-CODES Bonds Issued-Codes Enforcement	1,000,000	-	-
49410-CODES Premiums on Debt Issued	28,025	-	-
	<u>1,028,025</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<b><u>1,045,630</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>			
34585-JEX Restricted for Capital Projects	158,679	1,164,580	-
<b>AVAILABLE FUNDS</b>	<b><u>1,204,309</u></b>	<b><u>1,164,580</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>			
<b>91110 GENERAL ADMIN PROJECTS</b>			
605 Underwriter's Discount	8,011	-	-
606 Other Debt Issuance Charges	12,235	-	-
732-JEX Building Purchases	2,355	-	-
<b>TOTAL</b>	<b><u>22,601</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>91130 PUBLIC SAFETY PROJECTS</b>			
321-JEX Engineering Services	-	100,000	-
335-JEX-APART Maintenance&Repair Services-Buildings	135	-	-
454-JEX-APART Water & Sewer	2,331	-	-
715-JEX Land	14,865	15,975	-
<b>TOTAL</b>	<b><u>17,331</u></b>	<b><u>115,975</u></b>	<b><u>-</u></b>
<b>99000 OTHER USES</b>			
99100 Transfers Out	-	1,048,605	-
<b>TOTAL</b>	<b><u>39,932</u></b>	<b><u>1,164,580</u></b>	<b><u>-</u></b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b><u>1,164,580</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**NRT – Natural Resource Trust**

This subfund will be used to account for rip/rap and crushed stone at the Roane County Park and any other needed areas of stabilization.

Revenue for this fund is the remaining balance from Grants. Revenue is estimated at \$32,500. The ending fund balance on June 30, 2022 is anticipated to be \$0

<b>Beginning Fund Balance:</b>	\$ 17,959
<b>Revenue:</b>	\$ 32,500
<b>Appropriation:</b>	<u>\$(50,459)</u>
<b>Est. Ending Fund Balance:</b>	\$ 0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>NATURAL RESOURCE TRUST</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44180	Expenditure Credits	423	-	-
	<b>TOTAL</b>	<u>423</u>	<u>-</u>	<u>-</u>
<b>STATE OF TENNESSEE</b>				
46980-NRT	Other State Grants	22,575	-	32,500
	<b>TOTAL</b>	<u>22,575</u>	<u>-</u>	<u>32,500</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	20,596	19,969	17,958
	<b>AVAILABLE FUNDS</b>	<u>43,594</u>	<u>19,969</u>	<u>50,458</u>
<b>EXPENDITURES</b>				
<b>91150 SOCIAL, CULTRUAL, REC PROJECTS</b>				
724-NRT	Site Development	23,625	2,011	50,458
	<b>TOTAL</b>	<u>23,625</u>	<u>2,011</u>	<u>50,458</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<u>19,969</u>	<u>17,958</u>	<u>-</u>



**OES – Office of Emergency Services**

Funds are used to purchase data equipment and other equipment to be used by the Office of Emergency Services.

Revenue received in this fund is from State Grants to help in highway safety.

**Current year expenditures are for the following:**

- Cascade Equipment - \$40,500
- Level A Suits - \$21,000
- HSG19, 20, & 21 Radios/parts - \$50,500

The ending fund balance on June 30, 2022 is anticipated to be \$21,441

<b>Beginning Fund Balance:</b>	\$ 82,941
<b>Revenue:</b>	\$ 50,500
<b>Appropriation:</b>	<u>\$(112,000)</u>
<b>Est. Ending Fund Balance:</b>	\$ 21,441

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>OFFICE OF EMERGENCY SERVICES</b>			
<b>REVENUE</b>			
<b>FEDERAL GOVERNMENT</b>			
47230-OES Disaster Relief	-	39,798	-
47180-OES-CDBG Community Development	3,281	-	-
47235-HSG17 Homeland Security Grant-Radios	12,829	-	-
47235-HSG18 Homeland Security Grant-Radios	-	13,300	-
47235-HSG19 Homeland Security Grant-Radios	-	-	15,500
47235-HSG20 Homeland Security Grant-Radios	-	-	17,000
47235-HSG21 Homeland Security Grant-Radios	-	-	18,000
47590-TEQ TVA Equipment-Grant	28,589	-	-
<b>TOTAL</b>	<b><u>44,699</u></b>	<b><u>53,098</u></b>	<b><u>50,500</u></b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	<u>64,600</u>	<u>43,200</u>	<u>82,941</u>
<b>AVAILABLE FUNDS</b>	<b><u>109,299</u></b>	<b><u>96,298</u></b>	<b><u>133,441</u></b>
<b>EXPENDITURES</b>			
<b>91130 PUBLIC SAFETY PROJECTS</b>			
718-CDBG Vehicles	15,556	56	-
790 Other Equipment	10,420	-	61,500
790-HSG17 Other Equipment	12,829	-	-
790-HSG18 Other Equipment	-	13,300	-
790-HSG19 Other Equipment	-	-	15,500
790-HSG20 Other Equipment	-	-	17,000
790-HSG21 Other Equipment	-	-	18,000
790-HSG-TEQ Other Equipment	27,294	-	-
<b>TOTAL</b>	<b><u>66,099</u></b>	<b><u>13,356</u></b>	<b><u>112,000</u></b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b><u>43,200</u></b>	<b><u>82,941</u></b>	<b><u>21,441</u></b>

**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 Paving for the Health Department \$85,000 and Mold Inspection of \$2,400.

<b>Beginning Fund Balance:</b>	\$ 36,651
<b>Revenue:</b>	\$ 58,000
<b>Appropriation:</b>	<u>\$ (87,240)</u>
<b>Est. Ending Fund Balance:</b>	\$ 7,251

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>OTHER FACILITY IMPROVEMENT</b>				
<b>REVENUE</b>				
<b>    CURRENT PROPERTY TAX</b>				
40110-OFI	Current Property Tax	-	-	58,000
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>58,000</u>
<b>    RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>80,994</u>	<u>36,651</u>	<u>36,651</u>
	<b>AVAILABLE FUNDS</b>	<u><b>80,994</b></u>	<u><b>36,651</b></u>	<u><b>94,651</b></u>
<b>EXPENDITURES</b>				
<b>    91140 PUBLIC HEALTH AND WELFARE PROJECTS</b>				
707-OFI-ANIML	Building Improvements-ANIML	5,028	-	-
707-OFI-HEALT	Building Improvements-HEALT	29,785	-	2,400
724-OFI-HEALT	Site Development-HEALT	-	-	85,000
790-OFI-ANIMA	Other Equipment-ANIMA	9,530	-	-
790-OFI-HEALT	Other Equipment-HEALT	-	-	-
	<b>TOTAL</b>	<u><b>44,343</b></u>	<u>-</u>	<u><b>87,400</b></u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u><b>36,651</b></u>	<u><b>36,651</b></u>	<u><b>7,251</b></u>

**RAD – Emergency Radios and Equipment**

This subfund was created 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 2022.

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

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>RADIOS</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-RAD	Property Tax	<u>25,000</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>25,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>				
34585-RAD	Restricted for Capital Projects	<u>-</u>	<u>25,000</u>	<u>25,000</u>
	<b>AVAILABLE FUNDS</b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>
<b>EXPENDITURES</b>				
91130-790	Other Equipment	<u>-</u>	<u>-</u>	<u>25,000</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>-</u></b>

**RCC – Riley Creek Camp Ground**

This sub fund is used for capital projects relating to the Riley Creek Camp Ground located South Kingston. Those originally appropriated by commission was \$235,000 but on Res # 05-21-11 (passed in July) approved the following amended budget:

Infrastructure - \$937,033    Engineering \$140,000    Consultants \$50,000 & Septic Tank - \$30,000

The transfer from the General Fund 101 comes from a restricted reserve that is solely funding through camping fees. The revenue is netted against any cost to maintain the campground and to pay camp managers.

The total appropriation for the Riley Creek Camp Ground (RCC) subfund is \$1,157,033. The ending fund balance on June 30, 2022 is anticipated to be Unknown at this time because through the ARP process this budget has been moved into that subfund. If approved all budgets at this time will be reappropriated to much needed projects in the county.

<b>Beginning Fund Balance:</b>	\$ 161,000
<b>Revenue:</b>	\$ 104,000
<b>Prior year commitments:</b>	<u>\$ (1,157,033)</u>
<b>Est. Ending Fund Balance:</b>	\$ 0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>RILEY CREEK CAMPGROUND</b>				
<b>REVENUE</b>	<b>OTHER STATE REVENUES</b>			
49800-RCC	Transfers In	<u>36,000</u>	<u>-</u>	<u>104,000</u>
<b>RESTRICTIONS</b>				
34585-RCC	Restricted for Capital Projects	<u>125,000</u>	<u>161,000</u>	<u>161,000</u>
<b>AVAILABLE FUNDS</b>		<b><u>161,000</u></b>	<b><u>161,000</u></b>	<b><u>265,000</u></b>
<b>EXPENDITURES</b>				
<b>91150</b>	<b>SOCIAL, CULTURAL &amp; REC.</b>			
321	Engineering	-	-	40,000
724	Site Development	-	-	195,000
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<b><u>235,000</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>161,000</u></b>	<b><u>161,000</u></b>	<b><u>30,000</u></b>



**RCY – Recycling**

This sub fund is used for capital projects relating to the Recycling Center located in Midtown.

This sub fund has \$100,000 transfer this fiscal year.

Expenditures in this sub fund are related to the updating of the convenience center located at the Midtown recycling center \$66,400; Dump truck \$42,000; Conveyor \$50,000; Engineering of prior year \$30,000

The total appropriation for the Recycling (RCY) subfund is \$188,400. The ending fund balance on June 30, 2022 is anticipated to be \$91

<b>Beginning Fund Balance:</b>	\$ 88,491
<b>Revenue:</b>	\$ 100,000
<b>Prior year commitments:</b>	\$ <u>(188,400)</u>
<b>Est. Ending Fund Balance:</b>	\$ 91

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>RECYCLING REVENUE</b>				
<b>OTHER SOURCES</b>				
49600-RCY	Proceeds from Sale of Capital	40,100	-	-
49800-RCY	Transfers In	<u>100,000</u>	<u>-</u>	<u>100,000</u>
	<b>TOTAL</b>	<u>140,100</u>	<u>-</u>	<u>100,000</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>37,644</u>	<u>147,050</u>	<u>88,491</u>
	<b>AVAILABLE FUNDS</b>	<u>177,744</u>	<u>147,050</u>	<u>188,491</u>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
321	Engineering Services	-	-	30,000
707-RCY	Building Improvements	-	-	66,400
718-RCY	Motor Vehicles	-	-	42,000
724-RCY-SITE	Site Development	1,456	58,560	-
733-RCY	Solid Waste Equipment	-	-	-
790-RCY	Other Equipment	<u>29,238</u>	<u>-</u>	<u>50,000</u>
	<b>TOTAL</b>	<u>30,694</u>	<u>58,560</u>	<u>188,400</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u>147,050</u>	<u>88,491</u>	<u>91</u>

## **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, Old Caney 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 \$691,518. See the Capital Project Report on the county website that shows changes made to the original budget.

The expenditures for fiscal year 2022 include:

ADA Walking Path \$37,000	Park Truck (2) - \$30,000
Shelter improvements - \$120,000	Second Cottage - \$80,000
Paving-parking lot, basketball ct. \$20,000	Master plan/652 Project/SOR facility - \$67,000
ADA – compliance projects \$35,000	Emory Gap Swing Area - \$10,000
Phase II & III Security \$8,000	ADA Sidewalk – Emory Gap - \$30,000
Paving – roads, trails, tennis ct. \$63,000	Playground-repairs/inspections \$41,403
Recreation Area – Old CCC \$148,000	Equipment Rental - \$2,115

The total appropriation for the Recreation (REC) subfund is \$691,518. The ending fund balance on June 30, 2021 is estimated to be \$76,688.

<b>Beginning Fund Balance:</b>	\$ 672,376
<b>Revenue:</b>	\$ 137,400
<b>Appropriation:</b>	\$ <u>(691,518)</u>
<b>Est. Ending Fund Balance:</b>	\$ 18,230

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>RECREATION</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-REC	Current Property Tax	<u>217,000</u>	<u>-</u>	<u>50,400</u>
<b>FEES</b>				
13340-REC-CANEY	Recreation Fees-CANEY	36,482	40,575	40,000
43340-REC-RV	Recreation Fees-RV	<u>52,744</u>	<u>55,426</u>	<u>30,000</u>
		<b><u>89,226</u></b>	<b><u>96,001</u></b>	<b><u>70,000</u></b>
<b>STATE OF TENNESSEE</b>				
46980-REC	Other State Grants-REC-ADA	-	-	17,000
46980-TEG	Other State Grants-REC- TEG	-	75,000	-
46980-REC-TRAIL	Other State Grants-REC-TRAIL	<u>20,000</u>	<u>-</u>	<u>-</u>
		<b><u>20,000</u></b>	<b><u>75,000</u></b>	<b><u>17,000</u></b>
<b>FEDERAL THROUGH STATE</b>				
47230	Disaster Relief	<u>-</u>	<b><u>29,728</u></b>	<u>-</u>
<b>OTHER SOURCES (NON REVENUE)</b>				
49800-REC	Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL REVENUES</b>	<b><u>326,226</u></b>	<b><u>200,729</u></b>	<b><u>137,400</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>455,987</u>	<u>672,377</u>	<u>572,347</u>
	<b>AVAILABLE FUNDS</b>	<b><u>782,213</u></b>	<b><u>873,106</u></b>	<b><u>709,747</u></b>
<b>EXPENDITURES</b>				
<b>91150 SOCIAL, CULTURAL &amp; REC PROJECTS</b>				
321-REC	Engineering Services	-	21,490	-
321-REC-MASTR	Engineering Services	28,519	-	-
321-REC-TRAIL	Engineering Services	31,500	-	-
705-REC-CANEY	Bridge Construction-CANEY	1,000	234,147	2,115
706-COTT2	Building Construction	-	-	80,000
707-REC-SHLTR	Building Improvements-Shelter	30,608	11,816	30,000
707-REC-SPLASH	Building Improvements-Splash Pad	-	-	40,000
707-REC-BATHR	Building Improvements- Bathrooms	-	-	50,000
717-REC-MOW	Maintenance Equipment-MOW	-	9,495	-
718-REC	Motor Vehicles	-	-	30,000
724-REC	Site Development-Master,652,SOR Facility	-	11,403	78,403
724-REC-PLAYG	Site Development-Playground	-	-	30,000
724-REC-652	Site Development-652 Project	1,080	-	-
724-REC-IRP	Site Development-Intergrated Resource Plan	15,000	-	-
724-REC-PAVE	Site Development - Paving	-	-	63,000
724-REC-EMORY	Site Development- Emory Gap	-	-	60,000
724-REC-PLANI	Site Development-Plan Initiative	-	500	-
734-REC-ADA	Disabilities Act Improvements	-	-	72,000
790-REC-SECUR	Other Equipment	-	-	8,000
791-REC	Other Construction	2,130	-	-
791-REC-CANEY	Other Construction-Recreation Area	-	-	148,000
791-REC-DOCK	Other Construction	-	11,907	-
	<b>TOTAL</b>	<b><u>109,836</u></b>	<b><u>300,759</u></b>	<b><u>691,518</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>672,377</u></b>	<b><u>572,347</u></b>	<b><u>18,230</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>SCHOOL BUILDING PROJECT</b>			
<b>REVENUE</b>			
<b>OTHER SOURCES(NON-Revenue)</b>			
49100-OAKR Bonds Issued	264,732	-	-
49100-OSHS Bonds Issued	3,635,268	-	-
49410-OAKR Premiums on Debt Issued	75,600	-	-
49410-OSHS Premiums on Debt Issued	32,864	-	-
<b>TOTAL REVENUES</b>	<b><u>4,008,464</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>			
34585-SCH Restricted for Capital Projects	7,036,195	9,921,438	1,053
<b>AVAILABLE FUNDS</b>	<b><u>11,044,659</u></b>	<b><u>9,921,438</u></b>	<b><u>1,053</u></b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATION CAPITAL PROJECTS</b>			
605 Underwriter's Discount	31,243	-	-
606 Other Debt Issuance Charges	47,715	-	-
<b>TOTAL</b>	<b><u>78,958</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>95100 CAPITAL PROJECTS DONATED TO SCHOOL DEPT</b>			
316-177MW Contributions	70,000	-	-
316-177OS Contributions	229,776	-	-
<b>TOTAL</b>	<b><u>299,776</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>95900 CAPITAL PROJECTS DONATED TO OTHER ENTITIES</b>			
316-OAKR Contributions	744,487	9,920,385	-
<b>TOTAL</b>	<b><u>744,487</u></b>	<b><u>9,920,385</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,123,221</u></b>	<b><u>9,920,385</u></b>	<b><u>-</u></b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b><u>9,921,438</u></b>	<b><u>1,053</u></b>	<b><u>1,053</u></b>

**SPC – Swan Pond Complex**

This sub fund is used for capital projects related to activities at the Swan Pond Sports Complex. This is property that is owned by TVA and leased to Roane County for use as a recreation facility. It falls under the recreation department.

There is no specific project planned for the sport center during 2022. 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 \$19,000 for the purchase of Mini-excavator. The ending fund balance on June 30, 2022 is estimated to be \$86,920.

<b>Beginning Fund Balance:</b>	\$ 105,920
<b>Revenue:</b>	\$ 0
<b>Appropriation:</b>	\$ <u>(19,000)</u>
<b>Est. Ending Fund Balance:</b>	\$ 86,920

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>SWAN POND COMPLEX</b>				
<b>REVENUE</b>				
<b>RESTRICTIONS</b>				
34585-SPC	Restricted for Capital Projects	<u>105,920</u>	<u>105,920</u>	<u>105,920</u>
<b>AVAILABLE FUNDS</b>		<u><b>105,920</b></u>	<u><b>105,920</b></u>	<u><b>105,920</b></u>
<b>EXPENDITURES</b>				
<b>91150 SOCIAL, CULTURAL &amp; REC. PROJECTS</b>				
717-SPC	Maintenance Equipment	<u>-</u>	<u>-</u>	<u>19,000</u>
<b>TOTAL</b>		<u><b>-</b></u>	<u><b>-</b></u>	<u><b>19,000</b></u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u><b>105,920</b></u>	<u><b>105,920</b></u>	<u><b>86,920</b></u>

**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 of \$310,000 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.

Expenditures in this sub fund are vehicles. Generally, these will be replacement vehicles for cars or trucks that are ready for surplus. These surplussed vehicles are then either given to another county department, donated to a volunteer fire department or sold on the GovDeals website. For fiscal year 2022 the Sheriff has money budgeted for replacement patrol cars in the amount of \$294,000; the County Executive \$22,000; and the Property Assessor \$40,000 to purchase vehicles for their department.

The total appropriation in this sub fund is \$19,000. The ending fund balance on June 30, 2022 is estimated to be \$963.

<b>Beginning Fund Balance:</b>	\$ 55,311
<b>Revenue:</b>	\$ 310,000
<b>Appropriation:</b>	<u>\$ (356,000)</u>
<b>Est. Ending Fund Balance:</b>	\$ 963



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>VEHICLES</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-VEH	Current Property Tax	<u>242,000</u>	<u>-</u>	<u>310,000</u>
	<b>TOTAL</b>	<b><u>242,000</u></b>	<b><u>-</u></b>	<b><u>310,000</u></b>
<b>OTHER SOURCES</b>				
49600-VEH	Proceeds from Sale of Capital	19,828	8,044	-
49700-VEH	Insurance Recovery	<u>-</u>	<u>907</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>19,828</u></b>	<b><u>8,951</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>				
34585-VEH	Restricted for Capital Projects	<u>124,239</u>	<u>55,311</u>	<u>46,963</u>
	<b>AVAILABLE FUNDS</b>	<b><u>386,067</u></b>	<b><u>64,262</u></b>	<b><u>356,963</u></b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMINISTRATION PROJ</b>				
718-VEH	Motor Vehicles - Codes	30,000.00	-	-
718-VEH	Motor Vehicles - Property Assessor	<u>17,800</u>	<u>17,300</u>	<u>40,000</u>
	<b>TOTAL</b>	<b><u>47,800</u></b>	<b><u>17,300</u></b>	<b><u>40,000</u></b>
<b>91120</b>				
718-VEH	Motor Vehicles - Juvenile	<u>35,701</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>35,701</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>91130 PUBLIC SAFETY PROJECTS</b>				
718-VEH-JAIL	Motor Vehicles - Jail	-	-	-
718-VEH-SHERF	Motor Vehicles - Sheriff	<u>247,254</u>	<u>-</u>	<u>294,000</u>
	<b>TOTAL</b>	<b><u>247,254</u></b>	<b><u>-</u></b>	<b><u>294,000</u></b>
<b>91190 OTHER GENERAL GOVT PROJECTS</b>				
718-VEH-EXEC	Motor Vehicles-County Executive	<u>-</u>	<u>-</u>	<u>22,000</u>
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>22,000</u></b>
	<b>TOTAL EXPENDITURES</b>	<b><u>330,755</u></b>	<b><u>17,300</u></b>	<b><u>356,000</u></b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>55,311</u></b>	<b><u>46,963</u></b>	<b><u>963</u></b>

**VOT – Voting Machines**

The beginning fund balance in this subfund is to help start saving money to purchase the next round of Voting machines that may take 10 years to be required by the State/Federal Government.

No expenditures budgeted.

<b>Beginning Fund Balance:</b>	\$ 107,524
<b>Revenue:</b>	\$ 0
<b>Appropriation:</b>	<u>\$ 107,524</u>
<b>Est. Ending Fund Balance:</b>	\$ 0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2021**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>VOTING MACHINES</b>				
<b>REVENUE</b>				
	<b>COUNTY PROPERTY TAXES</b>			
46980-VOT	Other State Grants	<u>280,000</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<u>280,000</u>	<u>-</u>	<u>-</u>
34585-VOT	Restricted for Capital Projects	<u>400,000</u>	<u>159,826</u>	<u>107,524</u>
	<b>AVAILABLE FUNDS</b>	<b><u>680,000</u></b>	<b><u>159,826</u></b>	<b><u>107,524</u></b>
<b>EXPENDITURES</b>				
91110-731-VOT	Voting Machines	<u>520,174</u>	<u>52,302</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>520,174</u></b>	<b><u>52,302</u></b>	<u>-</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>159,826</u></b>	<b><u>107,524</u></b>	<b><u>107,524</u></b>

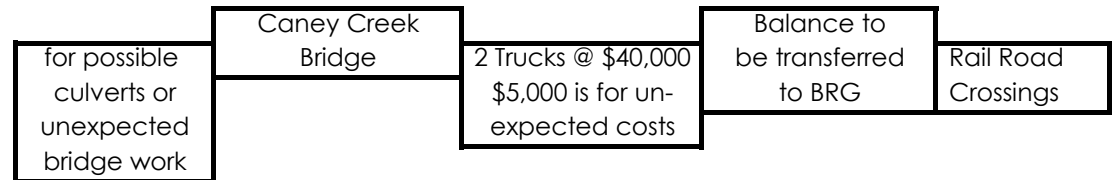
# *Highway Capital Projects 176*

*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

Updated Date: 6/30/2021

	<u>Total</u>	<u>BRG</u>	<u>CCB</u>	<u>EQP</u>	<u>PCR</u>	<u>RXR</u>
<b>Beginning Estimated Fund Balance</b>						
<b>6/30/2021</b>	479,130	136,354	50,000	196,306	-	96,470
<b>Receivables</b>	2,525			2,525	-	
<b>Est. Expenditures</b>	-	-	-	-	-	-
<b>Total Cash June 30, 2021</b>	<u>481,655</u>	<u>136,354</u>	<u>50,000</u>	<u>198,831</u>	<u>-</u>	<u>96,470</u>
<b><u>Revenues</u></b>						
<b>Loan Proceeds</b>	-	-	-	-	-	-
<b>sub fund transfer in</b>	-	-	-	-	-	-
<b>131 Transfers In</b>	200,000	200,000	-	-	-	-
<b>Total Revenue</b>	200,000	200,000	-	-	-	-
<b>Total Available Funds</b>	<u>681,655</u>	<u>336,354</u>	<u>50,000</u>	<u>198,831</u>	<u>-</u>	<u>96,470</u>
<b>Appropriations 2022</b>	(281,470)	(100,000)	-	(85,000)	-	(96,470)
<b>Subfund Transfer</b>	-					
<b>Ending Estimated Fund Balance</b>						
<b>6/30/2022</b>	<u>400,185</u>	<u>236,354</u>	<u>50,000</u>	<u>113,831</u>	<u>-</u>	<u>(0)</u>



closed at June 30th

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>FY18 PROJECTS (BAL)</b>				
<b>RESTRICTIONS</b>				
34585-BAL	Restricted for Capital Projects	<u>32,502</u>	-	-
<b>AVAILABLE FUNDS</b>		<u><b>32,502</b></u>	-	-
<b>EXPENDITURES</b>				
<b>99100 TRANSFERS OUT</b>				
590-BAL	Transfers to Other Funds	<u>32,502</u>	-	-
<b>34585-BAL</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u><b>32,502</b></u>	-	-

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>BRIDGE</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800-BRG	Transfers In from Sub Funds	-	-	200,000
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>200,000</u>
<b>RESTRICTIONS</b>				
34585-BRG	Restricted for Capital Projects	374,612	374,612	136,354
	<b>AVAILABLE FUNDS</b>	<u>374,612</u>	<u>374,612</u>	<u>336,354</u>
<b>EXPENDITURES</b>				
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>				
705-BRG	Bridge Construction	-	105,051	100,000
	<b>TOTAL</b>	<u>-</u>	<u>105,051</u>	<u>100,000</u>
<b>34585</b>	Mid-year changes to Restriction	<u>-</u>	<u>133,207</u>	<u>-</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u>374,612</u>	<u>136,354</u>	<u>236,354</u>

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<hr/>			
<b>CANEY CREEK BRIDGE</b>			
	<b>RESTRICTIONS</b>		
34585-CCB	<b>REST. FOR CAPITAL PROJECTS</b>	<u>50,000</u>	<u>50,000</u>
	<b>AVAILABLE FUNDS</b>	<u><b>50,000</b></u>	<u><b>50,000</b></u>



**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>DISASTER RELIEF</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49500	Other Loans Issued	1,000,000	-	-
	<b>TOTAL</b>	<b>1,000,000</b>	-	-
<b>RESTRICTIONS</b>				
34585-DIS	Restricted for Capital Projects	1,410,249	790,921	-
	<b>AVAILABLE FUNDS</b>	<b>2,410,249</b>	<b>790,921</b>	-
<b>EXPENDITURES</b>				
<b>91200</b>	<b>HIGHWAY &amp; STREET CAPITAL PROJECTS</b>			
312-DIS	Contracts with Private Agencies	1,613,828	15,093	-
331-DIS	Legal Services	5,500	-	-
	<b>TOTAL</b>	<b>1,619,328</b>	<b>15,093</b>	-
<b>99100</b>	<b>TRANSFERS OUT</b>			
590-DIS	Transfers to Other Funds	-	775,828	-
<b>34585-DIS</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>790,921</b>	-	-

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EQUIPMENT</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49600-EQP	Proceeds from sale of Capital Assets	1,275	2,525	-
49800-EQP	Transfers In	300,000	-	-
	<b>TOTAL</b>	<b><u>301,275</u></b>	<b><u>2,525</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>				
34585-EQP	Restricted for Capital Projects	63,147	226,783	198,831
	<b>AVAILABLE FUNDS</b>	<b><u>364,422</u></b>	<b><u>229,308</u></b>	<b><u>198,831</u></b>
<b>EXPENDITURES</b>				
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>				
510-EQP	Trustee's Commission	54	-	-
714-EQP	Highway Equipment	85,585	-	85,000
718-EQP	Motor Vehicles	52,000	30,477	-
	<b>TOTAL</b>	<b><u>137,639</u></b>	<b><u>30,477</u></b>	<b><u>85,000</u></b>
<b>34585-EQP</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>226,783</u></b>	<b><u>198,831</u></b>	<b><u>113,831</u></b>

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>POPULAR CREEK ROAD</b>				
<b>REVENUE</b>				
<b>TRANSFER IN</b>				
49800-PCR	Transfers In	<u>100,000</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>				
34585-PCR	Restricted for Capital Projects	<u>1,226,452</u>	<u>265,306</u>	<u>-</u>
	<b>AVAILABLE FUNDS</b>	<b><u>1,326,452</u></b>	<b><u>265,306</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>				
<b>91200</b>	<b>HIGHWAY &amp; STREET CAPITAL PROJECTS</b>			
705-PCR	Bridge Construction	<u>1,061,146</u>	<u>399,647</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>1,061,146</u></b>	<b><u>399,647</u></b>	<b><u>-</u></b>
<b>34585</b>	Mid-year changes to Restriction	<u>-</u>	<u>(134,341)</u>	<u>-</u>
<b>34585-PCR</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>265,306</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>RAILROAD CROSSING</b>				
<b>REVENUE</b>				
<b>TRANSFER IN</b>				
49800-RXR	Transfers In	100,000	-	-
	<b>TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>RESTRICTIONS</b>				
34585-RXR	Restricted for Capital Projects	-	96,470	96,470
	<b>AVAILABLE FUNDS</b>	<b>100,000</b>	<b>96,470</b>	<b>96,470</b>
<b>EXPENDITURES</b>				
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>				
713-RXR	Highway Construction	3,530	-	96,470
	<b>TOTAL</b>	<b>3,530</b>	<b>-</b>	<b>96,470</b>
<b>34585-RXR</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>96,470</b>	<b>96,470</b>	<b>-</b>

# *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

6/30/2021	Total	71M	BUS	EIP	MNT	RRF	SEC	UNA
<b>Current Cash</b>	11,678,301	8,957,694	191,278	1,000,000	1,423,147	-	17,607	88,575
<b>Anticipated Revenue</b>	45,169	-	42,695	-	2,474	-	-	-
<b>Anticipated Liabilities</b>	(426,807)	(358,032)	-	-	(68,775)	-	-	-
<b>Ending Cash</b>	11,296,663	8,599,662	233,973	1,000,000	1,356,846	-	17,607	88,575

7/1/2021

**Beginning Fund Balance**

(not programmed)	1,088,575	-	-	1,000,000	-	-	-	88,575
unspent from prior projects	10,208,088	8,599,662	233,973	-	1,356,846	-	17,607	-
<b>Available Fund Balance</b>	11,296,663	8,599,662	233,973	1,000,000	1,356,846	-	17,607	88,575

**Revenues**

<b>Property Tax</b>	2,043,000	-	612,900	-	885,300	544,800	-	-
<b>Trustee Collections</b>	24,105	-	11,875	-	12,230	-	-	-
<b>Clerk and Master Prior Year</b>	21,415	-	10,890	-	10,525	-	-	-
<b>Interest and Penalty</b>	5,290	-	2,815	-	2,475	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Other State Revenue</b>	-	-	-	-	-	-	-	-
<b>Transfer from 141</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	2,093,810	-	638,480	-	910,530	544,800	-	-
<b>Total Available Funds</b>	<u>13,390,473</u>	<u>8,599,662</u>	<u>872,453</u>	<u>1,000,000</u>	<u>2,267,376</u>	<u>544,800</u>	<u>17,607</u>	<u>88,575</u>

**Transfers between subfunds**

<b>Appropriations</b>	(10,396,212)	(7,000,000)	(641,000)	(1,000,000)	(1,106,630)	(542,400)	(17,607)	(88,575)
Amendments								

<b>Ending fund balance</b>	<u>2,994,261</u>	<u>1,599,662</u>	<u>231,453</u>	<u>-</u>	<u>1,160,746</u>	<u>2,400</u>	<u>-</u>	<u>-</u>
(not programmed)								

# *Subfund 71M*

*this fund is used to account for the Construction of the Oliver Springs Middle/High School Project and to account for the upgrades to the Midway Sewer sytem.*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>71M</b>				
<b>REVENUE</b>				
<b>48100 OTHER GOVERNMENTS</b>				
48130-71M	Contributions	58,522	9,920,385	-
	<b>TOTAL</b>	<b><u>58,522</u></b>	<b><u>9,920,385</u></b>	<b><u>-</u></b>
<b>RESERVES</b>				
34585-71M	Restricted for Capital Outlay	-	-	<b><u>8,599,652</u></b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-71M	Building Improvement	4,250	1,319,983	7,000,000
707-71M-OSHS	Building Improvement	54,272	-	-
707-71M-OSMS	Building Improvement	-	750	-
715-71M	Land	-	-	-
	<b>TOTAL</b>	<b><u>58,522</u></b>	<b><u>1,320,733</u></b>	<b><u>7,000,000</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>-</u></b>	<b><u>8,599,652</u></b>	<b><u>1,599,652</u></b>



# *Subfund Bus*

*this fund is used to account for the purchase of  
(5) five school busses each year as (5) five busses  
are surplusd*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>BUS REVENUE</b>			
<b>40100 COUNTY PROPERTY TAXES</b>			
40110-BUS Current Property Tax-BUS	577,468	581,990	612,900
40120-BUS Trustee's Collections-BUS	13,523	12,129	11,875
40130-BUS Cir CLK/Clk & Master Collections-BUS	9,812	13,312	10,890
40140-BUS Interest & Penalty	3,537	2,975	2,815
40150-BUS Pick Up Taxes	810	65	-
<b>TOTAL</b>	<b><u>605,150</u></b>	<b><u>610,470</u></b>	<b><u>638,480</u></b>
<b>46800 OTHER STATE REVENUES</b>			
46980-BUS Other State Revenues	-	<b><u>96,582</u></b>	-
<b>49000 OTHER SOURCES (Non-Revenue)</b>			
<b>49600</b> Proceeds From Sale of Capital	<b><u>21,750</u></b>	<b><u>23,850</u></b>	<b><u>-</u></b>
<b>RESERVES</b>			
34585-BUS Restricted for Capital Projects	<b><u>43,305</u></b>	<b><u>657,935</u></b>	<b><u>233,973</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>670,205</u></b>	<b><u>1,388,837</u></b>	<b><u>872,453</u></b>
<b>91300 EDUCATION CAPITAL PROJECTS</b>			
510-BUS Trustee's Commission	12,270	12,374	15,000
790-BUS Other Equipment	-	<u>1,185,186</u>	<u>626,000</u>
<b>TOTAL</b>	<b><u>12,270</u></b>	<b><u>1,197,559</u></b>	<b><u>641,000</u></b>
34585-BUS <b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>657,935</u></b>	<b><u>233,973</u></b>	<b><u>231,453</u></b>

# *Subfund EIP*

*this fund is used to account for the funding for  
the new constructions of two new schools*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EIP</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800-EIP	Transfer In	600,000	-	-
	<b>TOTAL</b>	<u>600,000</u>	<u>-</u>	<u>-</u>
<b>RESERVES</b>				
34585-EIP	Restricted for Capital Outlay	400,000	1,000,000	1,000,000
	<b>AVAILABLE FUNDS</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-EIP	Building Improvement	-	-	1,000,000
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>

# *Subfund MNT*

*this fund is used to account for the maintenance  
of all the Roane County Schools as well as the  
School Board Building*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-22</b>
<b>MNT</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-MNT	Current Property Tax-MNT	980,890	993,430	885,300
40120-MNT	Trustee's Collections-MNT	23,026	23,018	12,230
40130-MNT	Cir CLK/Clk & Master Collections-MNT	11,064	15,011	10,525
40140-MNT	Interest and Penalties-MNT	4,030	4,583	2,475
40150-MNT	Pick-Up Taxes	914	86	-
	<b>TOTAL</b>	<b><u>1,019,924</u></b>	<b><u>1,036,128</u></b>	<b><u>910,530</u></b>
<b>OTHER LOCAL REVENUE</b>				
<b>FEDERAL GOVERNMENT</b>				
47230	Disaster Relief	-	<b><u>103,675</u></b>	-
<b>OTHER SOURCES</b>				
49800-MNT	Transfer In	100,000	500,000	-
	<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>500,000</u></b>	<b><u>-</u></b>
<b>RESERVES</b>				
34585-MNT	Restricted for Capital Outlay	<b><u>207,072</u></b>	<b><u>472,761</u></b>	<b><u>1,356,846</u></b>
	<b>AVAILABLE FUNDS</b>	<b><u>1,326,996</u></b>	<b><u>2,112,564</u></b>	<b><u>2,267,376</u></b>
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
510-MNT	Trustee's Commission	20,250	20,838	21,600
707-MNT	Building Improvement	715,976	459,352	1,085,030
707-MNT-BES	Building Improvement	11,050	-	-
707-MNT-BOE	Building Improvement	-	5,450	-
707-MNT-CMS	Building Improvement	20,690	26,867	-
707-MNT-CO19	Building Improvement	-	3,540	-
707-MNT-HHCTE	Building Improvement	-	61,276	-
707-MNT-HHS	Building Improvement	3,537	51,356	-
707-MNT-HMS	Building Improvement	3,000	8,900	-
707-MNT-KES	Building Improvement	7,060	71,398	-
707-MNT-MEC	Building Improvement	-	1,912	-
707-MNT-MHS	Building Improvement	15,479	2,896	-
707-MNT-MMS	Building Improvement	-	4,187	-
707-MNT-MTOWN	Building Improvement	-	23,942	-
707-MNT-OSMS	Building Improvement	11,409	-	-
707-MNT-RCHS	Building Improvement	-	13,805	-
707-MNT-RHS	Building Improvement	1,440	-	-
707-MNT-RMS	Building Improvement	41,616	-	-
707-MNT-RVES	Building Improvement	2,729	-	-
	<b>TOTAL</b>	<b><u>854,235</u></b>	<b><u>755,718</u></b>	<b><u>1,106,630</u></b>
<b>34585-MNT</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>472,761</u></b>	<b><u>1,356,846</u></b>	<b><u>1,160,746</u></b>

# *Subfund RRF*

*this fund is used to account for the maintenance roofs for all the Roane County Schools as well as the School Board Building*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>				
<b>RECOVERY</b>				
<b>LOCAL TAXES</b>				
40110-RRF	Current Property Tax	-	-	544,800
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>544,800</u>
<b>34585-MNT</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
510-RRF	Trustee's Commission	-	-	13,300
707-RRF	Building Improvement	-	-	529,100
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>542,400</u>
<b>34585-MNT</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>-</u>	<u>2,400</u>



# *Subfund SEC*

*this fund is used to account for the security projects throughout the schools.*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<hr/>				
<b>SECURITY</b>				
<b>REVENUE</b>				
<b>RESERVES</b>				
34585-SEC	Restricted for Capital Outlay	<u>30,758</u>	<u>30,758</u>	<u>17,607</u>
<b>AVAILABLE FUNDS</b>		<u><b>30,758</b></u>	<u><b>30,758</b></u>	<u><b>17,607</b></u>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-SEC	Building Improvements	-	13,151	30,758
<b>TOTAL</b>		<u>-</u>	<u><b>13,151</b></u>	<u><b>30,758</b></u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u><b>30,758</b></u>	<u><b>17,607</b></u>	<u><b>(13,151)</b></u>

PY expenditures of \$13,151 was included in the appropriations for 2021-2022 leaving a negative balance that will be zeroed out by June 2022

# *Subfund UNA*

*this fund is used to account for unallocated funds that is currently using as cashflow purposes. No anticipations of spending these funds as of the date of this report.*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-20</b>	<b>Unaudited Actual 2020-21</b>	<b>Approved Budget 2021-22</b>
<b>UNA</b>				
<b>RESERVES</b>				
34585-UNA	Restricted for Capital Outlay	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
<b>AVAILABLE FUNDS</b>		<u><b>88,575</b></u>	<u><b>88,575</b></u>	<u><b>88,575</b></u>
<b>91300 EDUCATION CAPITAL PROJECTS</b>				
707-UNA	Building Improvements	<u>-</u>	<u>-</u>	<u>88,575</u>
<b>TOTAL</b>		<u><b>-</b></u>	<u><b>-</b></u>	<u><b>88,575</b></u>
34585-UNA	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<u><b>88,575</b></u>	<u><b>88,575</b></u>	<u><b>-</b></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 Budget Worksheet

Fund 204 Wastewater Treatment Plant 6/30/2021		2020	2021	2022
<b>Revenue</b>		Audited	Unaudited	Proposed
		Actuals	Actuals	Budget
43115	Water Treatment Charges	1,391,919	1,154,500	1,400,000
43193	Water Tap Sales	4,775	36,750	21,000
<b>Total Revenues</b>		<b>1,396,694</b>	<b>1,191,250</b>	<b>1,421,000</b>
<b>Expenditures</b>				
55739-103	Assistant(s)	146,146	146,706	147,243
55739-105	Supervisor/Director	61,714	61,714	61,715
55739-169	Part-time Personnel	33,547	34,647	36,563
55739-170	Overtime Pay	10,494	7,213	13,000
55739-188	Bonus Payments	7,500	7,050	-
55739-191	Board & Committee Mbr Fees	4,600	5,800	6,243
55739-199	Other Per Diem & Fees	5,400	5,400	3,400
55739-201	Social Security - less audit var	15,117	18,263	21,574
55739-204	State Retirement	12,156	8,672	18,675
55739-206	Life Insurance	330	330	330
55739-207	Medical Insurance	52,873	54,550	53,000
55739-208	Dental Insurance	1,634	1,668	1,500
55739-217	Retirement - Hybrid	-	-	1,000
55739-299	Other Fringe Benefits	960	960	1,000
55739-302	Advertising	-	-	100
55739-307	Communication	2,352	2,474	2,005
55739-320	Dues & Memberships	400	850	1,300
55739-321	Engineering Services	3,500	-	7,500
55739-331	Legal Services	10,619	6,414	10,000
55739-333	Licenses	878	500	1,000
55739-334	Maintenance Agreements	7,133	4,118	9,565
55739-335	Maint/Rpr Srv/Building	18,004	10,297	17,250
55739-336	Maint/Rpr Srv/Equipment	18,997	23,031	30,000
55739-337	Maint/Rpr Office Equipment	31	497	500
55739-338	Maint/Rpr Srv/Vehicle	6,197	14,027	6,000
55739-348	Postal Charges	5,628	5,442	4,381
55739-349	Printing, Stationery & Forms	475	721	1,560
55739-351	Rentals	-	74	500
55739-355	Travel	-	-	-
55739-359	Disposal Fees	17,311	11,987	15,000
55739-361	Permits	4,840	4,840	5,600
55739-399	Other Contracted Services	4,660	-	-
55739-409	Crushed Stone	35	378	500
55739-410	Custodial Supplies	691	1,114	750
55739-412	Diesel Fuel	5,309	1,494	7,500
55739-415	Electricity	59,181	58,335	50,000
55739-422	Food supplies	612	287	600

Wastewater Budget Worksheet

Fund 204 Wastewater Treatment Plant 6/30/2021		2020	2021	2022
		Audited	Unaudited	Proposed
55739-425	Gasoline	3,546	4,947	4,000
55739-433	Lubricants	-	-	600
55739-435	Office Supplies	1,259	1,041	1,200
55739-450	Tires & Tubes	1,053	910	1,500
55739-451	Uniforms	1,636	1,923	2,500
55739-454	Water & Sewer	12,726	1,455	12,000
55739-463	Testing	17,257	20,816	23,500
55739-468	Chemicals	27,977	31,189	34,000
55739-502	Building & Contents Ins	7,301	7,115	7,320
55739-506	Liability Insurance	6,492	6,485	12,100
55739-510	Trustee's Commission	14,305	11,914	11,000
55739-511	Vehicle & Equipment Ins	4,003	8,318	23,000
55739-513	Workman's Comp Ins	5,520	5,520	5,520
55739-514	Depreciation	329,815	310,028	293,000
55739-520	Loss on Disposal of Property	-	-	-
55739-524	Inservice Staff Development	-	-	100
55739-599	Other Charges	6,026	3,146	5,050
55739-707	Building Improvements	-	20,150	-
55739-799	Other Capital Outlay	47,480	14,841	15,000
<b>Total Expenditures</b>		<b>1,005,716</b>	<b>949,651</b>	<b>988,244</b>
operating income/(loss)		390,978	241,599	432,756
<b>Nonoperating Resource/Expenditures</b>				
Interest on Bonds		(22,343)	-	(28,025)
Interest on Loans		(64,320)	(60,816)	(63,565)
Sale of Equipment		2,100	1,000	-
Investment Income		46	2,085	-
Other debt fees		-	-	-
<b>Total Nonoperating Revenue (Expenses)</b>		<b>(84,517)</b>	<b>(57,731)</b>	<b>(91,590)</b>
Change In Net Position				
Income (Loss) before transfers		306,461	183,868	341,166
Unidentified variance		-	(21,249)	-
Net Position July 1		3,645,223	3,951,684	4,114,303
Net Position June 30		3,951,684	4,114,303	4,455,469

Wastewater Budget Worksheet

Fund 204 Wastewater Treatment Plant 6/30/2021	2020 Audited	2021 Unaudited	2022 Proposed
<b>Cash Flow</b>			
<b>Cash Flow from Operating Activities</b>			
Receipts from Customers	1,404,412	1,191,250	1,421,000
Payments to Vendors	(268,688)	(151,594)	(293,000)
Payments to Employees	(359,807)	(352,973)	(373,743)
Payments to Insurers	(23,316)	(27,438)	(47,940)
<b>cash from operations</b>	<b>752,601</b>	<b>659,245</b>	<b>706,317</b>
<b>Cash Flows from Capital and Related Financing</b>			
Proceeds from Capital D 80% SRF & CDB	2,100	1,000	-
Less Depreciation 700's backed into	-	-	(8,000)
55739-601 Principal on Bonds	(466,310)	-	-
55739-603 Interest on Bonds	(22,343)	-	-
55739-612 Principal on Other Loans	(196,068)	(199,572)	(203,124)
55739-613 Interest on Other Loans	(64,320)	(60,816)	(57,264)
<b>Net cash used in capital financing</b>	<b>(746,941)</b>	<b>(259,388)</b>	<b>(268,388)</b>
<b>Cash Flows from Investing Activities</b>			
Contributions to Pension Stabilization Reserve Trust	(697)	(747)	(1,000)
<b>Cash used in Investing Activities</b>	<b>(697)</b>	<b>(747)</b>	<b>(1,000)</b>
Increase (Decrease) in Cash	4,963	399,857	437,929
Beginning Cash	1,676,016	1,680,979	2,080,836
<b>Ending Cash</b>	<b>1,680,979</b>	<b>2,080,836</b>	<b>2,518,765</b>
<b>APPROPRIATION</b>	<b>1,381,676</b>	<b>1,112,693</b>	<b>1,243,764</b>

Notes:

- (1) Unknown variance will be determined once audit is printed. Possible receipts.
- (2) These figures will be determined at year end.



# *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
6/30/2021	Current Cash	583,239	200,000	67,503	16,034	299,702
	Receivables/Seed Money Recoup	235	-	186	-	49
	<b>Total Anticipated Funds</b>	<b>583,474</b>	<b>200,000</b>	<b>67,689</b>	<b>16,034</b>	<b>299,751</b>
	Anticipated Expenditures	(12,265)	-	(2,425)	-	(9,840)
	<b>Total Anticipated Expenditures</b>	<b>(12,265)</b>	<b>-</b>	<b>(2,425)</b>	<b>-</b>	<b>(9,840)</b>
	Committed	200,000	200,000	-	-	-
	Ending Fund Balance	371,209	-	65,264	16,034	289,911
6/30/2021	<b>Total Equity</b>	<b>571,209</b>	<b>200,000</b>	<b>65,264</b>	<b>16,034</b>	<b>289,911</b>

7/1/2020	Fund Balance calculation from 6/30/20 audit	362,531	-	67,038	12,558	282,935
	Committed	200,000	200,000	-	-	-
	<b>Total Fund Balance</b>	<b>562,531</b>	<b>200,000</b>	<b>67,038</b>	<b>12,558</b>	<b>282,935</b>
	Revenue Posted	546,344	586.00	127,160	10,937	407,661
	Anticipated Revenue	-	-	-	-	-
	Admin Recoup	-	-	-	-	-
	<b>Total Revenue</b>	<b>546,344</b>	<b>586</b>	<b>127,160</b>	<b>10,937</b>	<b>407,661</b>
	Expenditures	(537,665)	-	(96,275)	(7,047)	(434,343)
	Anticipated Expenditures	-	-	-	-	-
	Admin Recoup	-	(586)	(32,659)	(414)	33,658
	<b>Total Expenditures</b>	<b>(537,665)</b>	<b>(586)</b>	<b>(128,934)</b>	<b>(7,461)</b>	<b>(400,685)</b>
	Ending Fund Balance	571,209	200,000	65,264	16,034	289,911
6/30/2021	<b>Total Equity</b>	<b>571,209</b>	<b>200,000</b>	<b>65,264</b>	<b>16,034</b>	<b>289,911</b>

Tax Rate:						
7/1/2021	Beginning Fund Balance	571,209	200,000	65,264	16,034	289,911
	Estimated Revenues	664,740	-	125,740	11,100	527,900
	Estimated Expenditures	(542,067)	-	(98,534)	(6,486)	(437,047)
6/30/2022	Ending fund balance	<u>693,882</u>	<u>200,000</u>	<u>92,470</u>	<u>20,648</u>	<u>380,764</u>

**EMPLOYEE INSURANCE FUND**

**Fund 264 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>SELF-INSURANCE PREMIUMS</b>			
43101 Self-Insurance Premiums/Contrib-GOV	125,321	127,160	125,200
43101 Self-Insurance Premiums/Contrib-HWY	10,915	10,937	11,040
43101 Self-Insurance Premiums/Contrib-SCH	528,501	407,661	525,500
<b>TOTAL</b>	<b><u>664,736</u></b>	<b><u>545,758</u></b>	<b><u>661,740</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	4,502	586	-
44110-GOV Investment Income-GOV	-	-	540
44110-HWY Investment Income-HWY	-	-	60
44110-SCH Investment Income-SCH	-	-	2,400
<b>TOTAL</b>	<b><u>4,502</u></b>	<b><u>586</u></b>	<b><u>3,000</u></b>
Total Estimated Revenue & Other Sources	<b><u>669,238</u></b>	<b><u>546,344</u></b>	<b><u>664,740</u></b>
<b>FUND BALANCE/RESERVES</b>			
35110 Designated For Purpose 1	200,000	200,000	200,000
39000 Beginning Net Position July 1	259,673	362,532	371,210
	<b><u>459,673</u></b>	<b><u>562,532</u></b>	<b><u>571,210</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>1,128,911</u></b>	<b><u>1,108,876</u></b>	<b><u>1,235,950</u></b>
<b>EXPENDITURES</b>			
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
105 Supervisor/Director	10,569	-	-
105-GOV Supervisor/Director-GOV	-	2,325	2,034
105-HWY Supervisor/Director-HWY	-	211	226
105-SCH Supervisor/Director-SCH	-	8,032	9,047
<b>TOTAL</b>	<b><u>10,569</u></b>	<b><u>10,568</u></b>	<b><u>11,307</u></b>
<b>58400 OTHER CHARGES</b>			
202 Handling Charges-GOV	10,468	10,614	11,000
202 Handling Charges-HWY	995	1,018	1,000
202 Handling Charges-SCH	32,195	32,120	33,000
Audit adjustment	28,113	2	-
340 Medical and Dental Services-GOV	83,865	83,336	85,500
340 Medical and Dental Services-HWY	7,407	5,817	5,260
340 Medical and Dental Services-SCH	392,769	394,191	395,000
<b>TOTAL</b>	<b><u>555,809</u></b>	<b><u>527,098</u></b>	<b><u>530,760</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>566,379</u></b>	<b><u>537,666</u></b>	<b><u>542,067</u></b>
<b>FUND BALANCE/RESERVES</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Unaudited</b>

# *Worker's Compensation 266*

*This fund is used for the County's self-insured worker's compensation program. All medical claims, administration and worker's compensation charges are paid out of this fund. The operating funds pay their premiums into this fund. There is no property tax directly associated with this fund.*

## Fund 266 Workman's Comp

### Cash calculation of fund

6/30/2021	Current Cash	1,805,959
	Receivables	-
	<b>Total Anticipated Funds</b>	<u><b>1,805,959</b></u>
	Payable	
	Claims	(1,600)
	Anticipated Expenditures	<u>(735,061)</u>
	<b>Total Anticipated Expenditures</b>	<b>(736,661)</b>
	Committed	
6/30/2021	Ending Fund Balance	<u>1,069,298</u>
	<b>Total Equity</b>	<u><b>1,069,298</b></u>

### Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	1,224,941
	Committed	-
	<b>Total Fund Balance</b>	<u><b>1,224,941</b></u>
	Revenue Posted	619,316
	Estimated Revenues	-
	<b>Total Revenue</b>	<u><b>619,316</b></u>
	Expenditures	(480,860)
	Claims adjusted 21430	<u>(294,098)</u>
	<b>Total Expenditures</b>	<b>(774,958)</b>
	Committed	-
	Ending Fund Balance	<u>1,069,299</u>
6/30/2021	<b>Total Equity</b>	<u><b>1,069,299</b></u>

### Tax Rate:

7/1/2021	Beginning Fund Balance	1,069,299
	Estimated Revenues	659,333
	Estimated Expenditures	(846,100)
6/30/2022	Ending fund balance	<u><u>882,532</u></u>

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>43100 GENERAL SERVICE CHARGES</b>			
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	12,000	11,160
43101 Self Insur Prem/Contributions-118	125,568	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-128	5,000	5,000	4,560
43101 Self Insur Prem/Contributions 131	63,720	64,000	99,225
43101 Self Insur Prem/Contributions-141	183,425	154,300	154,300
43101 Self Insur Prem/Contributions-143	22,118	20,000	20,000
43101 Self Insur Prem/Contributions-144	92,195	70,000	70,000
43101 Self Insur Prem/Contributions-204	5,520	5,520	5,520
43101 Self Insur Prem/Contributions-357	3,800	3,800	3,800
Audit adjustment Due to other Funds	(53,438)	-	-
<b>TOTAL</b>	<b><u>613,268</u></b>	<b><u>617,388</u></b>	<b><u>651,333</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	20,125	1,928	8,000
<b>TOTAL REVENUE</b>	<b><u>633,393</u></b>	<b><u>619,316</u></b>	<b><u>659,333</u></b>
<b>BEGINNING RESERVES</b>			
Reserved For Other General Purposes		306,773	(258,418)
39900 Reserved For Other General Purposes-101	759,133	838,456	871,253
39900 Reserved For Other General Purposes-1011	(279,059)	(370,073)	(383,161)
39900 Reserved For Other General Purposes-1012	62,177	60,962	63,462
39900 Reserved For Other General Purposes-116	43,774	59,795	68,879
39900 Reserved For Other General Purpose-118	(135,726)	(121,132)	(12,246)
39900 Reserved For Other General Purpose-121	68,980	77,635	85,106
39900 Reserved For Other General Purpose-1211	36,469	38,926	41,168
39900 Reserved For Other General Purposes-123	27,782	29,800	26,384
39900 Reserved For Other General Purposes-131	(56,531)	20,495	(158,707)
39900 Reserved For Other General Purposes-141	338,975	518,976	497,952
39900 Reserved For Other General Purpose-143	51,975	80,380	83,364
39900 Reserved For Other General Purposes-144	63,620	(361,442)	196,474
39900 Reserved For Other General Purposes-204	(59,983)	(56,366)	(53,127)
39900 Reserved For Other General Purposes-357	-	(2,499)	871
39900 Reserved For Other General Purposes-364	17,392	57	57
39000 Beg. Undesignated Fund Balance	-	-	-
Audit Reconciliation reduction to expenditure:	31,361	104,199	-
<b>TOTAL</b>	<b><u>970,339</u></b>	<b><u>1,224,943</u></b>	<b><u>1,069,312</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,603,732</u></b>	<b><u>1,844,259</u></b>	<b><u>1,728,645</u></b>

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>EXPENDITURES</b>				
<b>58600</b>	<b>EMPLOYEE BENEFITS</b>			
202	Handling Charges & Admin. Cost	8,355	8,355	10,000
355	Travel	-	-	2,000
507	Medical Claims	140	-	600,000
507	Medical Claims-101	17,077	19,134	-
507	Medical Claims-1011	46,846	52,207	-
507	Medical Claims-1012	3,361	1,090	-
507	Medical Claims-1211		213	-
507	Medical Claims-116	2,612	1,136	-
507	Medical Claims-118	39,261	68,876	-
507	Medical Claims-121	3,073	7,547	-
507	Medical Claims-128	1,107	1,296	-
507	Medical Claims-131	3,108	89,094	-
507	Medical Claims-141	54,306	34,859	-
507	Medical Claims-143	15,944	5,501	-
507	Medical Claims-144	4,488	14,359	-
507	Medical Claims-204	415	484	-
507	Medical Claims-357	14,746	13	-
	audit reconciliation	7,231		
513	Workman's Comp Insurance-101	34,001	30,699	35,000
513	Workman's Comp Insurance-1012	664	245	700
513	Workman's Comp Insurance-116	3,996	2,843	4,000
513	Workman's Comp Insurance-118	17,744	17,029	21,000
513	Workman's Comp Insurance-121	4,815	1,462	42,000
513	Workman's Comp Insurance-1211	926	556	700
513	Workman's Comp Insurance-123	56	-	-
513	Workman's Comp Insurance-128	2,036	1,499	2,100
513	Workman's Comp Insurance-131	18,122	15,641	19,000
513	Workman's Comp Insurance-141	45,169	65,296	66,000
513	Workman's Comp Insurance-143	9,033	13,012	14,000
513	Workman's Comp Insurance-144	18,199	26,202	27,000
513	Workman's Comp Insurance-204	1,487	1,798	2,000
513	Workman's Comp Insurance-357	470	413	600
	<b>TOTAL</b>	<b><u>378,789</u></b>	<b><u>480,860</u></b>	<b><u>846,100</u></b>
	<b>Claims adjusted 21430</b>			
	Other Claims and Judgements	104,199	294,098	-
	<b>ENDING RESERVES</b>			Unknown Dist.
39900	Reserved For Other General Purposes	306,773	(258,418)	-
39900	Reserved For Other General Purposes-101	838,456	871,253	-
39900	Reserved For Other General Purposes-1011	(370,073)	(383,161)	-
39900	Reserved For Other General Purposes-1012	60,962	63,462	-
39900	Reserved For Other General Purposes-116	59,795	68,879	-
39900	Reserved For Other General Purposes-118	(121,132)	(12,246)	-
39900	Reserved For Other General Purposes-121	77,635	85,106	-
39900	Reserved For Other General Purposes-1211	38,926	41,168	-

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
39900	Reserved For Other General Purposes-128	29,800	26,384	-
39900	Reserved For Other General Purposes-131	20,495	(158,707)	-
39900	Reserved For Other General Purposes-141	518,976	497,952	-
39900	Reserved For Other General Purposes-143	80,380	83,364	-
39900	Reserved For Other General Purposes-144	(361,442)	196,474	-
39900	Reserved For Other General Purposes-204	(56,366)	(53,127)	-
39900	Reserved For Other General Purposes-357	(2,499)	871	-
39900	Reserved For Other General Purposes-364	57	57	-
	<b>TOTAL</b>	<b><u>1,224,943</u></b>	<b><u>1,069,312</u></b>	<b><u>-</u></b>
	Change in Claims Payable	-	-	-
<b>39000</b>	<b>END. UNASSIGNED FUND BAL.</b>	<b><u>1,224,943</u></b>	<b><u>1,069,300</u></b>	<b><u>882,545</u></b>



*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
6/30/2021	Current Cash	441,619
	Estimated Receivables	<u>19,278</u>
	<b>Total Anticipated Funds</b>	<b>460,897</b>
	Expected Liabilities	(39,303)
	Expected Benefits	<u>(1,879)</u>
	<b>Total Anticipated Expenditures</b>	<b>(41,182)</b>
	Rest/Comm/Assign	
	Ending Fund Balance	<u>419,715</u>
6/30/2021	<b>Total Equity</b>	<b><u>419,715</u></b>

Fund Balance calculation from 6/30/20 audit

7/1/2020	Due to Joint Ventures	<u>217,883</u>
	<b>Total Fund Balance</b>	<b>217,883</b>
	Revenue Posted	450,008
	Transfer in	17,039
	Expected Revenue	<u>-</u>
	<b>Total Revenue</b>	<b>467,047</b>
	Expenditures	(266,192)
	Unknown variance	<u>-</u>
	<b>Total Expenditures</b>	<b>(266,192)</b>
	Rest/Comm/Assign	
	Ending Fund Balance	<u>418,738</u>
6/30/2021	<b>Total Equity</b>	<b><u>418,738</u></b>

7/1/2021	Beginning Fund Balance	418,738
	Estimated Revenues	229,466
	Estimated Expenditures	(231,000)
6/30/2022	Ending fund balance	<u>417,204</u>
	FB % of expenditures	181.3%
	FB Policy:	Cash Flow Available

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>CIRCUIT COURT</b>			
42120 Officers Costs	118	42	-
42140 Drug Control Fines	102	-	3,000
<b>TOTAL</b>	<b>219</b>	<b>42</b>	<b>3,000</b>
<b>GENERAL SESSIONS COURT</b>			
42320 Officers Costs	30	80	-
42340 Drug Control Fines	21,000	13,537	20,000
<b>TOTAL</b>	<b>21,030</b>	<b>13,617</b>	<b>20,000</b>
<b>OTHER COURTS IN COUNTY</b>			
42620 Officers Costs	479	170	1,000
<b>TOTAL</b>	<b>479</b>	<b>170</b>	<b>1,000</b>
<b>COURTS IN OTHER DISTRICT COUNTIES</b>			
42760 District Attorney General Fees	9,308	3,190	5,000
<b>TOTAL</b>	<b>9,308</b>	<b>3,190</b>	<b>5,000</b>
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42810 Fines	2,353	2,305	8,000
42865 Drug Task Force Forfeitures	97,134	259,923	60,000
<b>TOTAL</b>	<b>99,487</b>	<b>262,229</b>	<b>68,000</b>
<b>OTHER FINES, FORFEITURES AND PENALTIES</b>			
42910 Proceeds from Confiscated Property	10,150	7,788	10,000
42990 Other Fines, Forfeitures, and Penalties	90	30,899	32,000
42990-IFC Other Fines, Forfeitures, and Penalties	11,336	466	466
42990-ICAC Other Fines, Forfeitures and Penalties	3,880	-	5,000
<b>TOTAL</b>	<b>25,456</b>	<b>39,153</b>	<b>47,466</b>
<b>OTHER LOCAL REVENUES</b>			
44570 Contributions and Gifts	1,682	4,752	5,000
<b>TOTAL</b>	<b>1,682</b>	<b>4,752</b>	<b>5,000</b>
<b>PUBLIC SAFETY GRANTS</b>			
46220-JAG Drug Control Grants-JAG	65,750	70,000	70,000
<b>TOTAL</b>	<b>65,750</b>	<b>70,000</b>	<b>70,000</b>
<b>OTHER STATE REVENUES</b>			
46980 Other State Grants	3,119	-	-
46990 Other State Revenue	18,803	30,225	-
<b>TOTAL</b>	<b>21,922</b>	<b>30,225</b>	<b>-</b>
<b>FEDERAL THROUGH STATE</b>			
47590-VOCA Other Federal Through State	-	6,661	-
<b>TOTAL</b>	<b>-</b>	<b>6,661</b>	<b>-</b>

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>DIRECT FEDERAL REVENUE</b>			
47801 COVID-19 Grant #6	-	19,970	-
47990 Other Direct Federal Revenue	-	-	10,000
	<u>-</u>	<u>19,970</u>	<u>10,000</u>
<b>OTHER SOURCES</b>			
48610 Donations	2,000	-	-
49600 Proceeds From Sale Of Capital	-	17,039	-
<b>TOTAL</b>	<u><b>2,000</b></u>	<u><b>17,039</b></u>	<u><b>10,000</b></u>
<b>TOTAL REVENUES</b>	<u><b>247,333</b></u>	<u><b>467,047</b></u>	<u><b>229,466</b></u>
34520 Restricted for Administration of Justice	<u>173,097</u>	<u>217,883</u>	<u>418,738</u>
<b>AVAILABLE FUNDS</b>	<u><b>420,430</b></u>	<u><b>684,930</b></u>	<u><b>648,204</b></u>
<b>EXPENDITURES</b>			
<b>54150 DRUG ENFORCEMENT</b>			
103 Assistants	55,472	55,472	55,000
140 Salary Supplements	36,759	36,419	48,000
169 Part Time Personnel	2,960	5,683	5,000
187 Overtime Pay	27,873	31,572	11,000
188 Bonus Payments	1,500	1,200	-
201 Social Security	8,060	7,134	10,600
204 State Retirement	4,402	2,953	9,800
206 Life Insurance	66	66	66
207 Medical Insurance	7,547	7,786	7,500
208 Dental Insurance	327	334	300
299 Other Fringe Benefits	480	480	480
305 Audit Services	1,748	1,228	-
307 Communication	8,916	3,063	5,500
319 Confidential Drug Enforcement Payments	8,000	8,000	9,000
320 Dues & Memberships	130	130	300
333 Licenses	-	-	400
336 Maint/Repair Services-Equip't	-	2,267	500
338 Maint/Repair/Vehicles	4,272	3,839	5,000
ICF-338 Maint/Repair/Vehicles	-	1,706	-
348 Postal Charges	-	-	100
349 Printing, Stationery, & Forms	-	60	100
353 Towing Services	1,100	3,000	3,500
355 Travel	1,524	303	6,000
425 Gasoline	5,992	4,815	8,000
431 Law Enforcement Supplies	1,373	2,821	3,000
ICF-431 Law Enforcement Supplies	612	436	-
435 Office Supplies	230	-	1,000
450 Tires & Tubes	630	-	1,300
451 Uniforms	-	-	200

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>54150 DRUG ENFORCEMENT(Cont)</b>			
499 Other Supplies & Materials	6,165	47,832	10,000
ICF-499 Other Supplies & Materials	196	3,045	-
499-CONF Other Supplies & Materials	39	-	8,000
499-ICAC Other Supplies & Materials	-	479	3,000
508 Premiums on Corporate Bonds	375	375	500
510 Trustee's Commission	1,010	808	1,500
511 Vehicle & Equipment Insurance	10,976	11,015	11,454
513 Workman's Compensation Insur	3,800	3,800	3,800
524 In-Service/Staff Development	-	-	500
599 Other Charges	-	-	600
709 Data Processing Equipment	-	18,070	-
<b>TOTAL</b>	<b><u>202,533</u></b>	<b><u>266,192</u></b>	<b><u>231,000</u></b>
Adjustments/Deleted Purchase Orders	(14)	-	-
<b>34520 Restricted for Admin. of Justice</b>	<b><u>217,883</u></b>	<b><u>418,738</u></b>	<b><u>417,204</u></b>

# *Economic Community Development 359*

*This fund is used to manage an EDA Loan Portfolio. The startup 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

6/30/2021	Current Cash	619,136	
	Notes Receivable	293,630	
	est. Revenues	(7,124)	
	<b>Total Anticipated Funds</b>	<b>905,642</b>	
	Anticipated Expenditures	-	
	Other Current Liabilities	-	
	<b>Total Anticipated Expenditures</b>	<b>-</b>	
	Ending Fund Balance	905,642	
6/30/2021	<b>Total Equity</b>	<b>905,642</b>	

Fund Balance calculation from 6/30/20 audit

7/1/2020	Restricted	941,988	
	<b>Total Fund Balance</b>	<b>941,988</b>	
	Revenue Posted	10,803	
	Less Principal Payments	-	
	Estimated Revenues	-	
	<b>Total Revenue</b>	<b>10,803</b>	
	Expenditures	(47,149)	
	Estimated Expenditures	-	
	<b>Total Expenditures</b>	<b>(47,149)</b>	
	Ending Fund Balance	905,642	
6/30/2021	<b>Total Equity</b>	<b>905,642</b>	

Tax Rate:

7/1/2021	Beginning Fund Balance	905,642	
	Estimated Revenues	29,871	
	Estimated Expenditures	(160,000)	
			Affect on Fund Balance
			(130,129)
6/30/2022	Ending fund balance	775,513	
	FB % of expenditures	566.0%	
	FB Policy:	Cash Flow Available	

**ECONOMIC AND COMMUNITY DEVELOPMENT FUND**

**Fund 359 -- Fiscal Year Ending June 30, 2022**

		<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>				
<b>RECURRING ITEMS</b>				
44110	Investment Income	6,279	661	4,000
	<b>TOTAL</b>	<b><u>6,279</u></b>	<b><u>661</u></b>	<b><u>4,000</u></b>
<b>OTHER LOCAL REVENUES</b>				
44990	Interest-APP	250	0	-
44990	Interest-IABCC	390	54	-
44990	Interest-IAFP	219	1,736	1,827
44990	Interest-IATU	3,211	3,759	3,613
44990	Interest-ICBS	2,036	-	-
44990	Interest-IIP	9,154	-	-
44990	Interest-IKO	-	1,921	-
44990	Interest-IMLR	521	-	-
44990	Interest-IMSF	36	-	-
44990	Interest-IP	19,351	-	-
44990	Interest-IRR	2,664	1,271	2,410
44990	Interest-ISSB	1,614	462	760
44990	Interest-IUTW2	823	939	-
44990	Principal-PAFP	-	-	4,750
44990	Principal-PATU	-	-	3,660
44990	Principal-PRR	-	-	4,251
44990	Principal-PUTW2	-	-	4,600
	<b>TOTAL</b>	<b><u>40,268</u></b>	<b><u>10,142</u></b>	<b><u>29,871</u></b>
	Notes Receivable - Long Term	401,190	293,630	276,369
<b>21900</b>	<b>BEG. OTHER CURRENT LIABILITIES</b>	<b><u>948,043</u></b>	<b><u>941,988</u></b>	<b><u>905,642</u></b>
	<b>AVAILABLE FUNDS</b>	<b><u>995,136</u></b>	<b><u>952,791</u></b>	<b><u>935,513</u></b>
<b>EXPENDITURES</b>				
<b>58120 INDUSTRIAL DEVELOPMENT</b>				
202	Handling Charges & Admin.	6,400	6,400	8,000
331	Legal Services	5,572	-	1,000
599	Other Charges	166	2,788	1,000
799	Other Capital Outlay	41,010	37,961	150,000
	<b>TOTAL</b>	<b><u>53,148</u></b>	<b><u>47,149</u></b>	<b><u>160,000</u></b>
	Notes Receivable - Long Term	401,190	293,630	276,369
	Adjustments to revenues (expenditures)	-	-	-
<b>21900</b>	<b>END. OTHER CURRENT LIABILITIES</b>	<b><u>941,988</u></b>	<b><u>905,642</u></b>	<b><u>775,513</u></b>



# *District Attorney General Fund 364*

*This fund supports the operation of the District Attorney General's Office and is funded by revenues from District Attorney Fees earned in courts from around the district.*

*Roane County serves as their Bookkeepers. There is no property tax that supports this fund.*

## Fund 364 District Attorney General

Cash calculation of fund

6/30/2021	Current Cash	25,240	
	Anticipated Receivables	1,030	
	<b>Total Anticipated Funds</b>	<b>26,270</b>	
	Accounts Payable	(481)	
	<b>Total Anticipated Expenditures</b>	<b>(481)</b>	
	Rest/Comm/Assign	25,789	
6/30/2021	<b>Total Equity</b>	<b>25,789</b>	

Fund Balance calculation from 6/30/20 audit

7/1/2020	Fund Balance calculation	26,777	
	<b>Total Fund Balance</b>	<b>26,777</b>	
	Revenue Posted	14,881	
	Expected Revenue	-	
	<b>Total Revenue</b>	<b>14,881</b>	
	Expenditures	(14,870)	
	Encumbrances	(999)	
	<b>Total Expenditures</b>	<b>(15,869)</b>	
	Rest/Comm/Assign	25,789	
6/30/2021	<b>Total Equity</b>	<b>25,789</b>	

7/1/2021	Beginning Fund Balance	25,789		
	Estimated Revenues	15,700		
	Estimated Expenditures	(15,700)		
6/30/2022	Ending fund balance	25,789		Effect on Fund Balance: <span style="float: right; border-top: 1px solid black; width: 50px; text-align: center;">-</span>
	FB % of expenditures	164%		
	FB Policy:	Cash Flow Available		

**DISTRICT ATTORNEY GENERAL**

**Fund 364 -- Fiscal Year Ending June 30, 2022**

	<b>Audited Actual 2019-2020</b>	<b>Unaudited Actual 2020-2021</b>	<b>Approved Budget 2021-2022</b>
<b>REVENUE</b>			
<b>FEES</b>			
42160 District Attorney General Fees	4,437	2,010	3,500
42360 District Attorney General Fees	2,656	4,225	3,000
42620 Officers Cost	1,434	250	200
42760 District Attorney General Fees	5,896	8,324	9,000
42990 Other Fines	1,245	71	-
<b>TOTAL</b>	<b><u>15,667</u></b>	<b><u>14,881</u></b>	<b><u>15,700</u></b>
<b>CHARGES FOR CURRENT SERVICES</b>			
43350 Copy Fees	250	-	-
<b>TOTAL</b>	<b><u>250</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RECURRING ITEMS</b>			
44170 Miscellaneous Refunds	75	-	-
<b>TOTAL</b>	<b><u>75</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUES</b>	<b><u>15,992</u></b>	<b><u>14,881</u></b>	<b><u>15,700</u></b>
<b>RESTRICTIONS</b>			
34520 Restricted for Administration of Justice	31,798	26,776	25,787
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>47,790</u></b>	<b><u>41,657</u></b>	<b><u>41,487</u></b>
<b>EXPENDITURES</b>			
<b>53600 DISTRICT ATTORNEY GENERAL</b>			
307 Communication	2,410	2,070	1,000
355 Travel	-	-	1,000
431 Law Enforcement Supplies	823	438	2,000
435 Office Supplies	3,200	440	3,000
451 Uniforms	-	22	-
499 Other Supplies & Materials	13,168	10,153	7,000
510 Trustee's Commission	154	147	300
524 Inservice Staff Development	750	1,600	1,000
599 Other Charges	379	-	400
709 Data Processing Equipment	131	-	-
<b>TOTAL</b>	<b><u>21,014</u></b>	<b><u>14,870</u></b>	<b><u>15,700</u></b>
Adjustments/PY Encumbrances	-	(999)	-
<b>34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE</b>	<b><u>26,776</u></b>	<b><u>25,787</u></b>	<b><u>25,787</u></b>

# *Appendix*

# *Financial Policies*

# *Fund Balance Policy*

**Goal/Mission:** To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of the County General Fund, Highway Fund, General Purpose School Fund, General and Education Debt Service Funds, all Special Revenue Funds, Capital Outlay Funds, Enterprise Funds , and 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



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

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.

## **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*

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)  
Established with the adoption of Resolution #03-11-22  
Re-adoption Resolution #05-17-12

**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
  - ARP – Investments of American Rescue Fund
  - BRT – Bacon Ridge Trail
  - GOV – State of Tennessee one-time funds due to surplus state revenue and COVID related investments
- ❖ **General Capital Projects Fund 171-subfunds are added and closed periodically overtime.**
  - AMB – Specifically for the purchases of Ambulances and for facility improvements
  - ARP – Investments of American Recue Fund

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)

Established with the adoption of Resolution #03-11-22

Re-adoption Resolution #05-17-12

- BAL – Receive property tax revenue to be distributed to other sub funds and to account for data processing investment in Financial Management Software
- BRT – Bacon Ridge Trail
- 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
- GOV – State of Tennessee one-time funds due to surplus state revenue and COVID related investments
- 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
- JEX – Specifically used for the purchase of land and the construction of Phase II & III of the Jail expansion.
- NRT – State or Federal Grants provide the funding for ramps along the rivers of Roane County
- 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**

- 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

❖ **For the Education Capital Project Fund 177**

- 71M – used to account for the Construction of the Oliver Springs and Midway Sewer Projects
- BUS – (5) five buses are purchased and surplussed each year and paid out of this fund

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)  
Established with the adoption of Resolution #03-11-22  
Re-adoption Resolution #05-17-12

- EIP – Educational Investment Plan – saving for Consolidation Projects
- MNT – Maintenance of all the Roane County Schools and School Board Building
- RRF – Maintenance of all the roofs in the school system
- SEC – used for the security projects throughout the schools
- UNA – unallocated funds are held in this subfund

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

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)  
Established with the adoption of Resolution #03-11-22  
Re-adoption Resolution #05-17-12

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 respectfully 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.

Revised with adoption of Resolution #07-12-08  
Original Resolution #03-11-23

- **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.

Revised with adoption of Resolution #07-12-08  
Original Resolution #03-11-23

### **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.

Revised with adoption of Resolution #07-12-08  
Original Resolution #03-11-23

### **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.

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- 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 versus fixed rate indebtedness.
- Consider having the variable rate debt equal to the Trustee's invested idle funds, at minimum.
- Consider having variable rate debt which would not exceed 30% of total indebtedness; however, Roane County will consider the current debt market and anticipated direction of future interest rates before selecting variable rate instruments.
- In the event of variable rate debt, Roane County shall set aside an amount above the variable rate to protect the county in the event of an upswing in interest rates. Roane County shall budget at least 3% above the variable rate on the initial issuance.
- In the case of refinancing, an analysis report shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing which will include not only interest charges but also the fees associated with the transaction.
- Ensure that refinanced debt will not exceed the associated asset's useful life.
- Ensure that no debt is issued which engages in interest swap agreements or complex financing arrangements.

- Complete State Form CT- 0253 prior to a new issue reflecting a preliminary estimated cost of issuance.
- Ensure all legal requirements for notice and for public meetings related to debt issuance are followed.

Preparing a multi-year budget is considered the key element in gaining an understanding of how a proposed new debt issue impacts the annual budget. The multi-year budget will be the catalyst for decision making. Upon the development of the multi-year budget, a series of graphs will be presented allowing a better understanding of the county's ability to pay future obligations and review capacity or potential revenue shortage in future years.

## 6. Debt Tax and Capital Fund Tax-Balancing

It is the intent of Roane County to purchase assets out of Capital funds, when possible, without acquiring new debt. The process of managing the Debt Service Revenue and Capital Revenues together allows the tax rates to be more constant comparing the Debt Tax and Capital Tax. An example would be 2012 General Debt Tax of \$0.14 and Capital Tax of \$0.03 equaling a total tax of \$0.17. For 2013, if the Debt Tax could be reduced by \$0.04 (must still comply with the Debt Policy); the Capital Tax would be increased by \$0.04. The total taxes for Debt and Capital for 2012 to 2013 would remain the same at \$0.17.

By electing to balance the Debt and Capital Revenue with one another, the county is establishing a system in which we invest in purchasing Capital assets instead of borrowing for their purchase. We fully understand that the system will not always balance but we are committed to establish and work the plan and only take exceptions when fully discussed, disclosed, and approved by the County Legislative Body.

### Bench Marks

Net Debt Per Capita: Total Debt of a County divided by County's population. **Bench Mark as established by Roane County is a goal to have no more than \$800 (debt per capita) but to insure we do not exceed \$1,400.**

Net Debt to Assessed Property Value (Net Debt/Assessed Property Value). **The overall net debt should not exceed 10% of assessed value.**

Ratio of Debt Expenditures to Total governmental expenditures (excludes capital and agencies funds). Calculated as total budget expenditures of funds 151, 152, 156 divided by total budget expenditures of funds 101-156. **Ratio should not exceed 5%.**

Debt as a Percentage of Personal Income (per capita income/net debt per capita). **Ratio should not exceed 15%.**



*...And More  
Statistics*

## ...AND MORE STATISTICS

*We have added this section to our Budget Document in order to help facilitate a quick reference to frequently asked questions and/or statistical information.*

*Realizing that the information presented within is of a limited nature in contrast to the many questions that may be asked and the statistics that are available, our intention is to add and subtract from this statistical section each year as the need may arise.*

*It is not our intention, in this Budget Document, to present conclusions to the enclosed statistics, but only to present a medium in which vital statistics are readily 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
Building Permit	Codes	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
Tlephone Commissions	Sheriff	Monthly
Probation	County Trustee	Annually
Charges for Services - SROs	County Trustee	Annually
Lease/Rentals	County Trustee	Monthly
Comissary Sales	Sheriff	Monthly
Fees In Lieu of Salary	Fee Official	Monthly
State Grants	State of Tennessee	As Requested
Income Tax	State of Tennessee	Annually
Beer Tax	State of Tennessee	Twice a Year
Alchololic 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

August 27, 2021

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 2021-2022

DESCRIPTION	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021*	5 YEAR AVERAGE	BUDGET 2021-2022
Current Property Tax	1,190,143	1,200,145	1,202,331	1,246,938	1,267,470	6,107,027	1,362,000
Trustee's Collections - Prior Year	35,397	33,019	22,559	27,342	28,144	146,461	28,000
Circuit/Clerk & Master Collections - Prior Years	33,584	31,652	35,489	26,348	35,748	162,821	30,000
Interest and Penalty	8,821	6,999	5,427	6,059	6,058	33,364	5,000
Pick-up Taxes		636	929	1,380	120	3,065	1,000
Mineral Severance Tax	65,682	138,308	64,780	47,375	35,747	351,892	50,000
Investment Income				316	337	653	0
Total Local Revenue	1,333,627	1,410,759	1,331,515	1,355,758	1,373,624	6,805,283	1,476,000
Average = Total of 5 years total local revenue divided by 5 *estimate if audit figures are unavailable	Five-Year Average					1,361,057	

THE UNDERSIGNED OFFICIALS OF ROANE COUNTY, TN DO HEREBY CERTIFY THAT \$1,476,000 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2021-2022 LOCAL REVENUE SOURCES AS COMPARED TO \$1,361,057 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.

ELECTRONIC SIGNATURE ON FILE

RON WOODY, COUNTY EXECUTIVE

ELECTRONIC SIGNATURE ON FILE

DENNIS FERGUSON, HWY CHIEF ADMIN OFF

## Top Ten Taxpayers by Year 2011-2021

<u>Taxpayer</u>	<u>Business Type</u>	FY21 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,299,333	1
2 Norfolk Southern	Main Line Railroad	336,130	2
3 AZR Corporation	Zinck Recycling	268,653	3
4 GTS Duratek	Disposal of Hazardous Waste	230,768	4
5 Brigadoon Partners	Business Services, Nec	133,362	n/a
6 DWK Life Science	Manufacturing	128,540	5
7 US Atomic Energy Comm	Department of Energy	114,257	6
8 Wal-Mart	Retail	103,559	n/a
9 Kroger	Food Chain	96,547	8
10 AT & T Mobility, LLC	Utilities	96,274	n/a
<b>TOTAL</b>		<b><u>2,807,423</u></b>	

<u>Taxpayer</u>	<u>Business Type</u>	FY20 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,689,022	1
2 Norfolk Southern	Main Line Railroad	280,596	2
3 Azr Corporation(Horsehead)	Zinc Recycling	232,783	n/a
4 GTS Duratek	Disposal of Hazardous Waste	120,621	4
5 DWK Life Science	Manufacturing	113,522	n/a
6 US Atomic Energy Comm	Department of Energy	103,930	n/a
7 93 Palladium Way Prop LLC	Research & Development	86,054	8
8 Wal-Mart Energy	Retail	86,009	7
9 AT & T Mobility, LLC	Utilities	85,970	9
10 East Tennessee Natural Gas, LLC	Utilities	<u>84,098</u>	10
<b>TOTAL</b>		<b><u>2,882,605</u></b>	

<u>Taxpayer</u>	<u>Business Type</u>	FY19 <u>Taxes</u>	Prior Year
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
<b>TOTAL</b>		<b><u>2,204,318</u></b>	

## Top Ten Taxpayers by Year 2011-2021

<u>Taxpayer</u>	<u>Business Type</u>	FY18 <u>Taxes</u>	Prior Year
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
<b>TOTAL</b>		<b><u>2,200,073</u></b>	

<u>Taxpayer</u>	<u>Business Type</u>	FY17 <u>Taxes</u>	Prior Year
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
<b>TOTAL</b>		<b><u>2,470,568</u></b>	

<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		<u>73,753</u>	10
<b>TOTAL</b>		<b><u>2,386,430</u></b>	

## Top Ten Taxpayers by Year 2011-2021

<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		<u>59,706</u>	9
<b>TOTAL</b>		<b><u>2,025,553</u></b>	

<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	<u>51,570</u>	6
<b>TOTAL</b>		<b><u>1,845,946</u></b>	

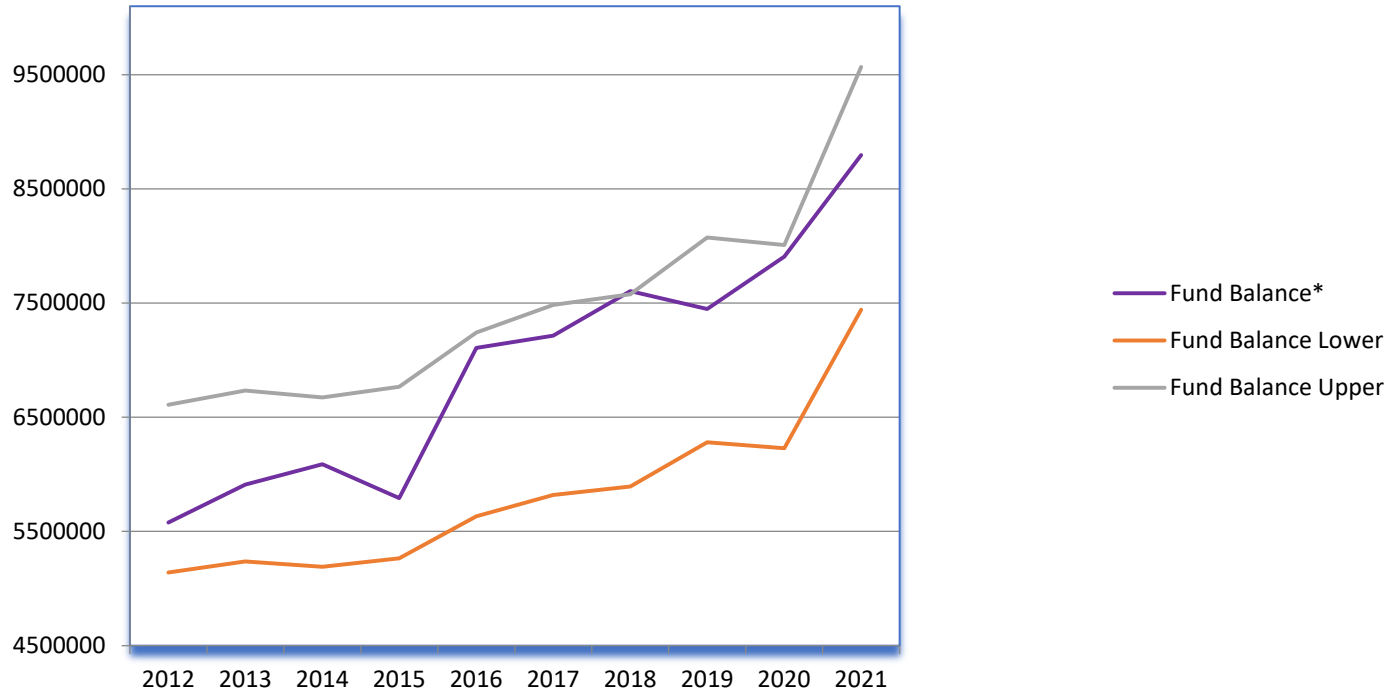
<u>Taxpayer</u>	<u>Business Type</u>	FY13 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Norfolk Southern	Railroad	235,700	3
3 Horsehead	Zinc Recycling	212,832	2
4 Bell South	Telecommunications	155,400	4
5 GTS Duratek	Disposal of hazardous Waste	147,845	7
6 TOHO Carbon	Carbon Fibers	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		<u>52,064</u>	
<b>TOTAL</b>		<b><u>2,023,023</u></b>	

## Top Ten Taxpayers by Year 2011-2021

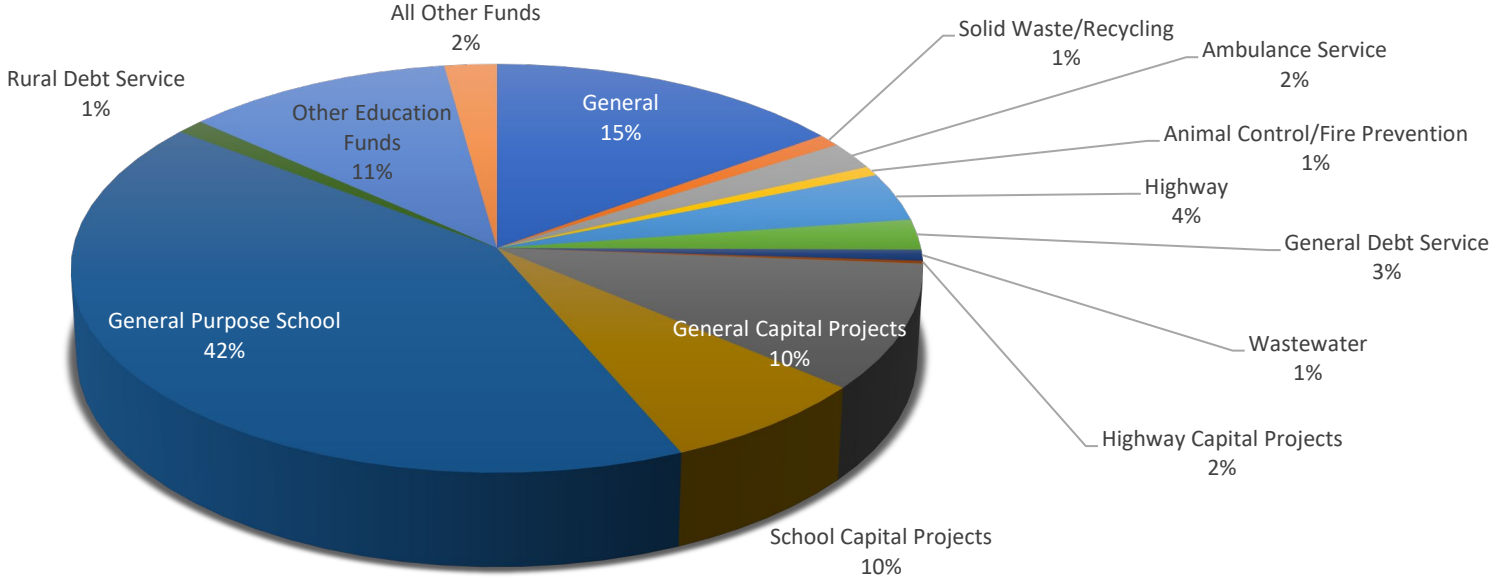
<u>Taxpayer</u>	<u>Business Type</u>	FY12 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Horsehead	Zinc Recycling	255,252	2
3 Norfolk Southern	Railroad	230,871	3
4 Bell South	Telecommunications	154,165	4
5 Arcelormittal Laplace	Steel	108,579	7
6 Wal-Mart Stores	Retail	97,821	8
7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



## General Fund Balance and Recommended Range 2012-2021

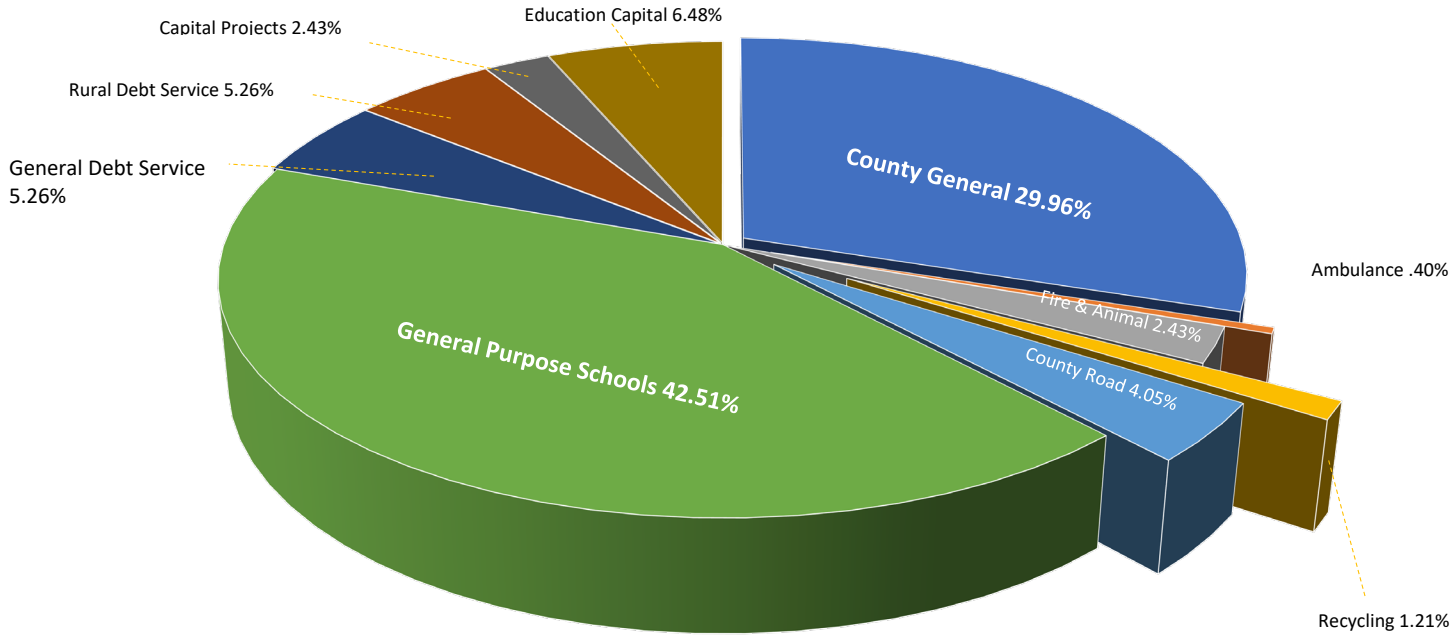


**Fiscal 2021-2022 Budget-Expenditures**  
**All Funds except internal service funds- \$140,236,477**



- |                            |                           |                          |                                  |
|----------------------------|---------------------------|--------------------------|----------------------------------|
| ■ General                  | ■ Solid Waste/Recycling   | ■ Ambulance Service      | ■ Animal Control/Fire Prevention |
| ■ Highway                  | ■ General Debt Service    | ■ Wastewater             | ■ Highway Capital Projects       |
| ■ General Capital Projects | ■ School Capital Projects | ■ General Purpose School | ■ Rural Debt Service             |
| ■ Other Education Funds    | ■ All Other Funds         |                          |                                  |

**Distribution of the Rural Tax Rate 2.47 (Cities do not pay for Fire and Animal; Harriman and Oak Ridge Does not pay Rural Debt)**



- |                                       |  |
|---------------------------------------|--|
| ■ County General .74 (29.96%)         | ■ Ambulance Service .01 (.40%)           |
| ■ Fire and Animal Control .06 (2.43%) | ■ Recycling Center .03 (1.21%)           |
| ■ County Road .10 (4.05%)             | ■ General Purpose Schools 1.05 (42.51%)  |
| ■ General Debt Service .13 (5.26%)    | ■ Rural Debt Service .13 (5.26%)         |
| ■ Capital Projects Fund .06 (2.43%)   | ■ Education Capital Projects .16 (6.48%) |

Exhibit L-1

Roane County, Tennessee  
Schedule of Changes in Long-term Bonds and Other Loans  
For the Year Ended June 30, 2022

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-20	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-21
<u>GOVERNMENTAL ACTIVITIES</u>								
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
General Obligation Refunding Bonds, Series 2017A	\$ 9,770,000	2 to 2.50 %	5-19-17	5-1-29	\$ 9,175,000	\$ 0	\$ 250,000	\$ 8,925,000
General Obligation Refunding Bonds, Series 2017B	1,470,000	2 to 2.50	5-19-17	5-1-24	865,000	0	200,000	665,000
General Obligation Refunding Bonds, Series 2018	8,805,000	5	3-29-18	6-1-24	5,150,000	0	1,615,000	3,535,000
General Obligation Bonds, Series 2019	7,100,000	3 to 5	5-10-19	5-1-49	7,100,000	0	0	7,100,000
General Obligation Bonds, Series 2020	4,900,000	2 to 5	2-14-20	5-1-49	4,900,000	0	0	4,900,000
Total Payable through General Debt Service Fund					<u>\$ 27,190,000</u>	<u>\$ 0</u>	<u>\$ 2,065,000</u>	<u>\$ 25,125,000</u>
<u>Payable through Rural Debt Service Fund</u>								
Rural School Refunding, Series 2017C	6,450,000	1.67	9-8-17	5-1-22	\$ 3,301,000	\$ 0	\$ 1,710,000	\$ 1,591,000
Total Payable through Rural Debt Service Fund					<u>\$ 3,301,000</u>	<u>\$ 0</u>	<u>\$ 1,710,000</u>	<u>\$ 1,591,000</u>
Total Bonds Payable					<u>\$ 30,491,000</u>	<u>\$ 0</u>	<u>\$ 3,775,000</u>	<u>\$ 26,716,000</u>

(Continued)

Exhibit L-1

Roane County, Tennessee  
Schedule of Changes in Long-term Bonds and Other Loans (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-20	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-21
<u>GOVERNMENTAL ACTIVITIES (Cont.)</u>								
<u>OTHER LOANS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
Public Improvement - Blount Co. PBA - B-20-A	\$ 750,000	4.25 to 5 %	6-15-10	6-1-27	\$ 750,000	\$ 0	\$ 0	\$ 750,000
Energy Efficient Incentive School Loan	558,217	0	2-1-12	1-1-22	94,515	0	59,724	34,791
Energy Efficient Incentive School Loan	385,910	0	4-1-13	3-1-23	106,118	0	38,592	67,526
Public Improvement - City of Clarksville PBA - Series 2019	(1)	Variable	6-13-19	6-13-24	1,560,000		1,560,000	0
Total Other Loans Payable					<u>\$ 2,510,633</u>	<u>\$ 0</u>	<u>\$ 1,658,316</u>	<u>\$ 852,317</u>
<u>BUSINESS-TYPE ACTIVITIES</u>								
<u>OTHER LOANS PAYABLE</u>								
State Revolving Loan Fund	4,387,595	1.77	6-24-11	12-1-35	\$ 3,527,439	\$ 0	\$ 199,572	\$ 3,327,867
Total Other Loans Payable					<u>\$ 3,527,439</u>	<u>\$ 0</u>	<u>\$ 199,572</u>	<u>\$ 3,327,867</u>

**Roane County, Tennessee**  
**Tax Rates and Assessments**

AUDIT/TAX YEAR	Last Ten Years									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Fund</b>										
General	\$ 0.6350	\$ 0.6350	\$ 0.6950	\$ 0.6950	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7385	\$ 0.74
Solid Waste/Sanitation	0.030	0.030	0.0000	0.000	0.000	0.000	0.000	0.000	0.0000	0.00
Ambulance	0.010	0.010	0.0200	0.020	0.010	0.010	0.010	0.010	0.0092	0.01
Fire and Animal Control	0.020	0.020	0.0600	0.060	0.060	0.060	0.060	0.060	0.0643	0.06
Recycling Center	0.020	0.020	0.0300	0.030	0.030	0.030	0.030	0.030	0.0278	0.03
Highway/Public Works	0.095	0.095	0.1000	0.100	0.100	0.100	0.100	0.100	0.0925	0.10
General Purpose School	1.000	1.000	1.2450	1.225	1.225	1.225	1.225	1.175	1.1174	1.12
General Debt Service	0.140	0.140	0.1450	0.145	0.145	0.145	0.145	0.245	0.1856	0.13
Sanitation Projects	0.000	0.000	0.0000	0.000	0.000	0.000	0.000	0.000	0.0000	0.00
General Capital Projects	0.030	0.030	0.0500	0.050	0.050	0.050	0.050	0.050	0.0000	0.06
Oak Ridge Schools	0.040	0.040	0.0650	0.085	0.085	0.085	0.085	0.135	0.0890	0.09
<b>Total Inside Tax Rates</b>	<b>\$ 2.0200</b>	<b>\$ 2.0200</b>	<b>\$ 2.4100</b>	<b>\$ 2.4100</b>	<b>\$ 2.4100</b>	<b>\$ 2.4100</b>	<b>\$ 2.4100</b>	<b>\$ 2.5200</b>	<b>\$ 2.3243</b>	<b>\$ 2.34</b>
Rural Debt Service	0.140	0.140	0.145	0.145	0.145	0.145	0.145	0.160	0.1466	0.13
Education Debt Service	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.005	0.0000	0.00
<b>Total Tax Rates</b>	<b>\$ 2.1800</b>	<b>\$ 2.1800</b>	<b>\$ 2.5750</b>	<b>\$ 2.5750</b>	<b>\$ 2.5750</b>	<b>\$ 2.5750</b>	<b>\$ 2.5750</b>	<b>\$ 2.6850</b>	<b>\$ 2.4709</b>	<b>\$ 2.47</b>
<b>Assessed Valuation</b>										
Real and Personal	\$ 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	\$ 1,265,223,807	\$ 1,394,479,842	\$ 1,391,401,579
Public Utilities	35,651,824	38,079,353	42,136,432	42,405,930	43,946,280	41,096,721	41,096,721	37,892,637	42,342,873	42,324,225
<b>Total Assessed Valuation</b>	<b>\$ 1,282,887,746</b>	<b>\$ 1,298,028,696</b>	<b>\$ 1,252,826,341</b>	<b>\$ 1,240,906,203</b>	<b>\$ 1,255,935,745</b>	<b>\$ 1,255,188,365</b>	<b>\$ 1,262,901,847</b>	<b>\$ 1,303,116,444</b>	<b>\$ 1,436,822,715</b>	<b>\$ 1,433,725,804</b>
Percent Changes of R&P	-0.80%	1.02%	-3.91%	-1.01%	1.13%	0.17%	0.64%	3.55%	10.22%	-0.22% *
Percent Changes of Utilities	5.98%	6.81%	10.65%	0.64%	3.63%	-6.48%	0.00%	-7.80%	11.74%	-0.04% *

Note: Decline in the R&P is due to the reduction of the personal taxes for UT Battell and the large computer that now being depreciated; Utilities come from a reduction in Oak Ridge and Rockwood