

Budget

Fiscal Year
2020 - 2021



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 4th.

Harriman

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

Rockwood

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

Oak Ridge

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

Oliver Springs

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

Education:

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

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

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

Industrial Development:

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

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

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

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

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

Festivals & Attractions:

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

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

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

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

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

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

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

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

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

Conclusion:

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

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

County Officials

Roane County's Elected and Appointed Officials

County Commission

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

District 4 Jerry White
District 5 Mike Hooks
District 6 David Bell
District 6 Ben Wilson
District 6 David Brashears
District 7 Shannon Hester
District 7 Stanley Moore

Elected Officials

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

Ron Woody
Greg Leffew
Jack Stockton
Dennis Ferguson
Chris Mason
Beth Johnson
Ann Goldston
Ann Goldston
Terry Stevens
Dennis Humphrey
Sharon Brackett
Molly Hartup

Appointed Officials

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

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

Department Heads

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

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

Board of Education

District 1 Larry Brackett (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)

Allen Hickman

315 Virginia Ave NW
Harriman, TN 37748
399-5292

Junior Hendrickson

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

District 3

Ben Gann

816 Dickey Valley Rd
Harriman, TN 37748
250-9534

District 4

Charlotte Bowers

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

Jerry White

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

District 5

Mike Hooks

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

District 6

David Bell

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

Ben Wilson

148 Pineview Drive
Kingston TN 37763
414-5328

David Brashears

290 Hobson Rd
Kingston TN 37763
865-629-2311

District 7

Shannon Hester

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

Stanley Moore

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

ROANE COUNTY BOARD OF EDUCATION MEMBERS

September 1, 2020 - September 30, 2020

**(New Chairman Vice-Chairman
will take office October 1, 2020)**

NAME	ADDRESS	TELEPHONE
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
2020 - 2021

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

*Assistant Principal

** Cafeteria

*** Fax Number

Revised 8/6/20

Summary of Current Operations

2021 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: July 10, 2020		Estimated	Estimated												***		
3			Restricted	Fund	Total								Est. Ending	End Fund Bal with	Est. Fund	Unofficial	Effect on	
4	FUND	FUND	Committed	Balance	Fund	Proposed	Transfer	Total Rev	Available	Proposed	Transfer	Total Exp	Rest./	Rest/Com/As	Balance	Property	Fund Bal w/	Fund Bal.
5	NUMBER	TITLE	Assigned	07/01/20	Balance	Revenue	In	& Trans In	Funds	Expenditures	Out	& Trans Out	Comm./ Assign	6/30/2021	Unassigned	Tax	rest/comm/as	Policy Level
6	GENERAL FUND																	
7	101	GENERAL	2,956,191	4,864,912	7,821,103	18,463,449	200,000	18,663,449	26,484,552	20,116,947	-	20,116,947	2,956,191	6,367,605	3,411,414	0.7385	(1,453,498)	39%
8																		
9	SPECIAL REVENUE FUNDS																	
10	116	SOLID WASTE	603,227	-	603,227	1,066,275	-	1,066,275	1,669,502	1,151,651	100,000	1,251,651	417,851	417,851	-	-	(185,376)	48.2%
11	118	AMBULANCE SERVICE	1,067,841	-	1,067,841	2,727,562	-	2,727,562	3,795,403	2,892,052	200,000	3,092,052	703,351	703,351	-	0.0092	(364,490)	34.5%
12	121	FIRE & ANIMAL CONTROL	583,753	-	583,753	859,498	-	859,498	1,443,251	960,480	-	960,480	482,770	482,770	-	0.0643	(100,982)	60.8%
13	122	SHERIFF DRUG CONTROL	130,310	-	130,310	45,000	-	45,000	175,310	65,469	-	65,469	109,841	109,841	-	-	(20,469)	199.0%
14	128	RECYCLING	583,500	-	583,500	974,608	-	974,608	1,558,108	1,027,180	-	1,027,180	530,928	530,928	-	0.0278	(52,572)	56.8%
15	131	HIGHWAY/PUBLIC WORKS	2,098,695	-	2,098,695	3,675,373	-	3,675,373	5,774,068	4,324,015	157,272	4,481,287	1,292,781	1,292,781	-	0.0925	(805,914)	46.8%
16																		
17	EDUCATION FUNDS																	
18	141	GENERAL PURPOSE SCHOOL	1,374,946	8,409,470	9,784,416	56,856,846	93,344	56,950,190	66,734,606	56,900,190	500,000	57,400,190	1,374,946	9,334,416	7,959,470	1.0821	(450,000)	17.0%
19	142	SCHOOL FEDERAL PROJECTS	500,000	-	500,000	4,993,405	-	4,993,405	5,493,405	4,900,061	93,344	4,993,405	500,000	500,000	-	-	-	10.0%
20	143	SCHOOL CENTRAL CAFETERIA	1,122,752	-	1,122,752	3,908,078	-	3,908,078	5,030,830	3,948,078	-	3,948,078	1,082,752	1,082,752	-	-	(40,000)	28.4%
21	144	SCHOOL TRANSPORTATION	916,119	-	916,119	2,102,500	-	2,102,500	3,018,619	2,342,500	-	2,342,500	676,119	676,119	-	-	(240,000)	39.1%
22	146	EXTENDED SCHOOL PROGRAM	112,179	-	112,179	228,500	-	228,500	340,679	223,500	-	223,500	117,179	117,179	-	-	5,000	50.2%
23																		
24	DEBT SERVICE FUNDS																	
25	151	GENERAL DEBT SERVICE	2,993,795	-	2,993,795	4,220,074	157,272	4,377,346	7,371,141	5,356,629	-	5,356,629	2,014,513	2,014,513	-	0.1856	(979,283)	55.9%
26	152	RURAL DEBT SERVICE	328,572	-	328,572	1,645,564	-	1,645,564	1,974,136	1,799,784	-	1,799,784	174,352	174,352	-	0.1466	(154,220)	18.3%
28	OPERATIONAL FUNDS TOTAL		15,371,880	13,274,382	28,646,262	101,766,732	450,616	102,217,348	130,863,610	106,008,536	1,050,616	107,059,152	12,433,574	23,804,458	11,370,884	2,3466	(4,841,804)	
29																		
30	CAPITAL PROJECTS FUNDS																	
31	171	GENERAL CAPITAL PROJECTS*	13,130,702	-	13,130,702	1,345,073	100,000	1,445,073	14,575,775	3,719,185	9,920,385	13,639,570	936,205	936,205	-	-	(12,194,497)	96.3%
32	176	HIGHWAY CAPITAL PROJECTS*	1,538,787	-	1,538,787	2,000,000	-	2,000,000	3,538,787	2,877,394	-	2,877,394	661,393	661,393	-	-	(877,394)	53.5%
33	177	EDUCATIONAL CAP. PROJECTS*	2,250,031	-	2,250,031	1,576,310	10,420,385	11,996,695	14,246,726	13,197,948	-	13,277,563	1,048,778	1,048,778	-	0.1243	(1,201,253)	16.9%
34																		
35	PROPRIETARY FUNDS																	
36	204	WASTEWATER TREATMENT**	3,921,846	-	3,921,846	1,421,000	-	1,421,000	5,342,846	1,079,834	-	1,079,834	4,263,012	4,263,012	-	-	341,166	363.2%
37	264	EMP. HEALTH INSURANCE	539,540	-	539,540	637,000	-	637,000	1,176,540	627,300	-	627,300	549,240	549,240	-	-	9,700	86.0%
38	266	WORKERS COMPENSATION	1,491,858	-	1,491,858	622,028	-	622,028	2,113,886	747,100	-	747,100	1,366,786	1,366,786	-	-	(125,072)	199.7%
39																		
40	TRUST AND AGENCY FUNDS																	
41	357	JUD. DIST. DRUG	232,694	-	232,694	231,000	-	231,000	463,694	231,000	-	231,000	232,694	232,694	-	-	-	100.7%
42	359	ECONOMIC & COMM. DEV.	900,196	-	900,196	47,529	-	47,529	947,725	147,700	-	147,700	800,025	800,025	-	-	(100,171)	609.5%
43	364	DISTRICT ATTORNEY GENERAL	26,985	-	26,985	15,500	-	15,500	42,485	15,500	-	15,500	26,985	26,985	-	-	-	174.1%
44		TOTAL FUNDS	39,404,519	13,274,382	52,678,901	109,662,172	10,971,001	120,633,173	173,312,074	128,651,497	10,971,001	139,702,113	22,318,692	33,689,576	11,370,884	2,4709	(18,989,325)	

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

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

*** CERTIFIED TAX RATE WILL NOT BE APPROVED UNTIL JULY. TAX RATES ARE UNOFFICIAL AT THIS TIME

**** The Transfer between Funds 171 General Capital Projects and 177 Education Capital Projects has been reduced from the appropriation due to a last minute transfer of prior year expenditure transfer

Roane County Government
Real & Personal Property

	6-Jul-20	All Others	152	121	(2020 Tax Levy) 2021 BUDGET	(2019 Tax Levy) 2020 BUDGET	Diff	Percent Change
REAL	Countywide Tax		Rural School	Rural				
Oak Ridge	160,110,275				160,110,275	150,037,380	10,072,895	6.714%
Harriman	118,983,015				118,983,015	104,353,060	14,629,955	14.020%
Kingston	156,194,880	156,194,880			156,194,880	139,840,055	16,354,825	11.695%
Rockwood	80,211,470	80,211,470			80,211,470	71,395,320	8,816,150	12.348%
Oliver Springs	10,542,355	10,542,355			10,542,355	8,966,505	1,575,850	17.575%
Rural	<u>784,458,540</u>	<u>784,458,540</u>	<u>784,458,540</u>	<u>784,458,540</u>	<u>784,458,540</u>	<u>708,089,710</u>	<u>76,368,830</u>	<u>10.785%</u>
Total Real	<u>1,310,500,535</u>	<u>1,031,407,245</u>	<u>784,458,540</u>	<u>784,458,540</u>	<u>1,310,500,535</u>	<u>1,182,682,030</u>	<u>127,818,505</u>	<u>10.808%</u>
PERSONAL								
Oak Ridge	30,080,435							
Harriman	5,787,550							
Kingston	4,701,280	4,701,280						
Rockwood	15,820,208	15,820,208						
Oliver Springs	759,025	759,025						
Rural	<u>26,830,809</u>	<u>26,830,809</u>	<u>26,830,809</u>	<u>26,830,809</u>	<u>26,830,809</u>	<u>25,620,486</u>	<u>1,210,323</u>	<u>4.724%</u>
Total Personal	<u>83,979,307</u>	<u>48,111,322</u>	<u>26,830,809</u>	<u>26,830,809</u>	<u>83,979,307</u>	<u>82,541,777</u>	<u>1,437,530</u>	<u>1.742%</u>
	1,394,479,842							
PUBLIC UTILITY	2020 Utilities				(2019 Tax Levy) 2021 BUDGET	(2018 Tax Levy) 2020 BUDGET		
Oak Ridge	2,699,773				2,699,773	2,416,027	283,746	11.744%
Harriman	4,909,127				4,909,127	4,393,178	515,949	11.744%
Kingston	2,551,360	2,551,360			2,551,360	2,283,212	268,148	11.744%
Rockwood	4,922,624	4,922,624			4,922,624	4,405,256	517,368	11.744%
Oliver Springs	851,926	851,926			851,926	762,389	89,537	11.744%
Rural	<u>26,408,062</u>	<u>26,408,062</u>	<u>26,408,062</u>	<u>26,408,062</u>	<u>26,408,062</u>	<u>23,632,575</u>	<u>2,775,487</u>	<u>11.744%</u>
Subtotal	<u>42,342,873</u>	<u>34,733,973</u>	<u>26,408,062</u>	<u>26,408,062</u>	<u>42,342,873</u>	<u>37,892,637</u>	<u>4,450,236</u>	<u>11.744%</u>
Total	<u>1,436,822,715</u>	<u>1,114,252,540</u>	<u>837,697,411</u>	<u>837,697,411</u>	<u>1,436,822,715</u>	<u>1,303,116,444</u>	<u>133,706,271</u>	<u>10.261%</u>
Divided by								
100	14,368,227	11,142,525	8,376,974					
Muliplied by								
95%	13,649,816	10,585,399	7,958,125					
Muliplied by								
0.01	<u>136,498</u>	<u>105,854</u>	<u>79,581</u>					

Numbers Used 136,400 105,690 79,400

See Note 0.9262 School ADA 126,334
0.0738 Oak Ridge ADA 10,066
136,400

Estimate	2020	2019	2018	2017	2016	2015	2014	2013
Value of Penny:								
County Wide	121,000	120,000	120,000	119,000	118,000	118,000	120,000	120,000
Education Debt	106,000	105,400	105,400	104,500	104,000	103,000	104,000	104,000
Rural School Debt	95,000	94,000	94,000	94,000	93,000	92,000	94,000	94,000
Rural	71,000	71,000	71,000	71,000	69,000	68,000	70,000	70,000
RCSL/ADA	112,070	112,296	112,296	111,289	112,000	112,000	113,000	113,000
OR/ADA	8,930	7,704	7,704	7,711	6,000	6,000	7,000	7,000

Note: The value of a penny is unknwn at this time. We are still in disagreement with the perlimanary Certified Tax Rate and the Percent of Delinquent Collections is up in the air as well.

1,436,822,715	<u>Countywide</u>
0	<u>Harriman Incl.</u>
1,114,252,540	<u>Rural School</u>
837,697,411	<u>Rural</u>

ADA Percentages	
Roane County	0.9321
Oak Ridge City	<u>0.0679</u>
	<u>1.00</u>

95%

Closed

Fund Number	Fund Title	*Rural Tax Rate	**Inside 1 Tax Rate	***Inside 2 Tax Rate	****Inside 3 Tax Rate	Amount of Tax Levy	Variance Factor	Collection of Taxes
101	County General	0.7385	0.7385		0.7385	10,610,936	530,547	10,080,389
118	Ambulance Service	0.0092	0.0092		0.0092	132,188	6,609	125,578
121	Fire & Animal Control	0.0643	-			538,639	26,932	511,707
128	Recycling Center	0.0278	0.0278		0.0278	399,437	19,972	379,465
131	Highway/Public Works	0.0925	0.0925		0.0925	1,329,061	66,453	1,262,608
141	G.P.S.(ADA .9262)	1.0023	1.0023		1.0023	14,401,274	720,064	13,681,210
151	General Debt Service	0.1856	0.1856		0.1856	2,666,743	133,337	2,533,406
152	Rural Debt Service	0.1466	0.1466	-		1,633,494	81,675	1,551,820
156	Education Debt Service	-	-	-		0	0	0
171	General Capital Projects	-	-	-		0	0	0
177	School Capital Projects (ADA .9262)	0.1151	0.1151		0.1151	1,653,783	82,689	1,571,094
356	Oak Ridge - Schools (ADA .0738)	<u>0.0890</u>	<u>0.0890</u>		<u>0.0890</u>	<u>1,278,772</u>	<u>63,939</u>	<u>1,214,834</u>
Total		<u>2.4709</u>	<u>2.4066</u>		<u>2.2600</u>	<u>34,644,327</u>	<u>1,732,216</u>	<u>32,912,111</u>

Collection

County General Fund 101	10,080,389
Special Revenue Funds 118-128	1,016,751
Highway Fund 131	1,262,608
School Fund 141	13,681,210
Debt Funds 151-152	4,085,225
Capital Funds 171-177	1,571,094
Oak Ridge Schools	<u>1,214,834</u>
	<u>32,912,111</u>

Roane County, Tennessee
 Calculation of the taxes levied on each city
 6-Jul-20

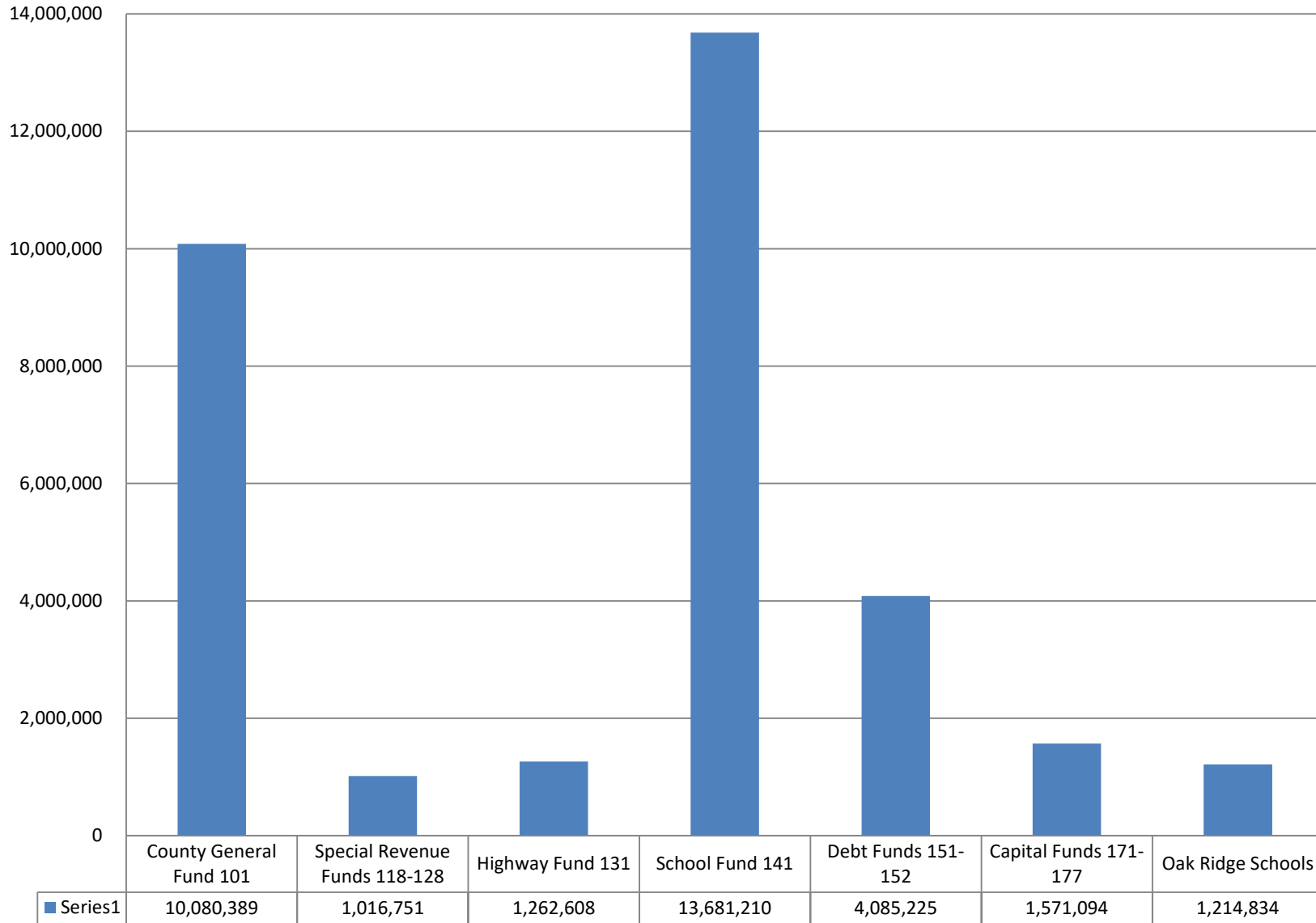
2019/2020

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	110,012,664	183,068,019	144,032,374	84,829,050	9,571,504	733,710,196	1,265,223,807
PSC	<u>4,393,178</u>	<u>2,416,027</u>	<u>2,283,212</u>	<u>4,405,256</u>	<u>762,389</u>	<u>23,632,575</u>	<u>37,892,637</u>
Total Assessed	114,405,842	185,484,046	146,315,586	89,234,306	10,333,893	757,342,771	1,303,116,444
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,144,058	1,854,840	1,463,156	892,343	103,339	7,573,428	13,031,164
	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	11,441	18,548	14,632	8,923	1,033	75,734	130,312
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>2,808,663</u>	<u>4,544,359</u>	<u>3,826,153</u>	<u>2,190,702</u>	<u>253,697</u>	<u>20,334,653</u>	<u>33,958,228</u>

2020/2021

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
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>240.66</u> x	x <u>226.00</u> x	x <u>240.66</u> x	x <u>240.66</u> x	x <u>240.66</u> x	x <u>247.09</u> x	x <u>N/A</u> x
Tax Levy	<u>3,120,871</u>	<u>4,359,325</u>	<u>3,933,528</u>	<u>2,429,566</u>	<u>292,481</u>	<u>20,698,665</u>	<u>34,834,437</u>
20-21 Tax Levy	3,120,871	4,359,325	3,933,528	2,429,566	292,481	20,698,665	34,834,437
19-20 Tax Levy	- <u>2,808,663</u> -	- <u>4,544,359</u> -	- <u>3,826,153</u> -	- <u>2,190,702</u> -	- <u>253,697</u> -	- <u>20,334,653</u> -	- <u>33,958,228</u> -
Difference	<u>312,208</u>	<u>(185,034)</u>	<u>107,375</u>	<u>238,864</u>	<u>38,784</u>	<u>364,012</u>	<u>876,210</u>

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



*Resolutions
&
Approvals*

RESOLUTION NO. 09-20-20

A RESOLUTION replacing Resolution #07-20-08 fixing the decimal places in the total of this tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2020

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 14th day of September, 2020, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2020, shall be 2.4709 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 2.4066 on each \$100.00 of taxable property within the corporate limits of the cities of Harriman, Kingston, Oliver Springs, and Rockwood, and 2.2600 on each \$100.00 of taxable property within the limits of the city of Oak Ridge, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

	Proposed	%	Prior Year	Change in	Proposed	ADJ	Rural	1 Inside	2 Inside
Fund	Expenditures	of Tax	Rates	Penny Value	Cert. Tax Rate	Per Comm.	Tax Rate	Tax Rate	Tax Rate
Budgeted Value of the Penny							79,400	105,690	136,400
County General	20,116,947	29.89%	0.7050	91.80%	0.6525	0.0860	0.7385	0.7385	0.7385
Solid Waste/Sanitation	1,251,651								
Ambulance Service	3,092,052	0.37%	0.0100	91.80%	0.0092		0.0092	0.0092	0.0092
Fire and Animal Control	960,480	2.60%	0.0700	91.35%	0.0643		0.0643		
Recycling Center	1,027,180	1.13%	0.0300	91.80%	0.0278		0.0278	0.0278	0.0278
County Road	4,481,287	3.74%	0.1000	91.80%	0.0925		0.0925	0.0925	0.0925
General Purpose Schools	57,400,190	43.79%	1.1750	91.80%	1.0821		1.0821	1.0821	1.0821
School Federal Projects	4,993,405								
School Cafeterias	3,948,078								
School Transportation	2,342,500								
Extended School Program	223,500								
General Debt Service	5,356,629	7.51%	0.2450	91.80%	0.2256	-0.0400	0.1856	0.1856	0.1856
Rural Debt Service	1,799,784	5.93%	0.1600	99.09%	0.1466		0.1466	0.1466	
Capital Projects Fund	13,869,346	0.00%	0.0500	91.80%	0.0460	-0.046	-	-	-
Education Capital Projects	13,277,563	5.03%	0.1350	91.80%	0.1243		0.1243	0.1243	0.1243
Wastewater Treatment	1,079,834								
Employee Insurance	627,300								
Workers Compensation	747,100								
Economic & Comm. Dev	147,700								
Judicial Drug Enforcement	231,000								
District Attorney General	15,500								
Other Funds (122,176)	2,946,393								
Total	139,935,419	100%	2.6800		2.4709	-	2.4709	2.4066	2.2600
Prior Year (includes 156 Fund .005)			2.685		2.6850			2.6150	2.4500

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

RESOLUTION NO. 09-20-20 (continued)

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 14th day of September, 2020.

UPON MOTION of Commissioner Wilson, seconded by Commissioner Meadows, the following Commissioners voted Aye: Bell, Berry, Brashears; Cunningham, East, Ellis, Gann, Hendrickson, Hester, Hickman, Hooks, Meadows, Moore, White, and Wilson. (15)

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: [Signature]
County Commission Chairman

The foregoing resolution was submitted by the County Executive for his consideration this, the 17 day of September, 2020.

ATTESTED: [Signature]
County Clerk

I hereby approve /veto the foregoing resolution, this, the 17 day of September, 2020.

Recommended by Budget Committee



[Signature]
Roane County Executive
STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and correct copy
November 9, 2020
Month Day Year
By [Signature] D.C.

RESOLUTION NO. 06-20-06B (As Amended)
IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION making appropriations for various funds, departments, institutions, offices and agencies of Roane County, Tennessee for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 30th day of June, 2020 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, 2020 and ending June 30, 2021 according to the following schedule.

Res# 06-20-6B as amended

	<u>FY20</u>	<u>Committee</u>	<u>FY21 As Amend</u>	<u>Variance</u>
101-COUNTY GENERAL FUND				
<u>General Government</u>				
County Commission	\$ 150,363	\$ 148,340	\$ 142,963	\$ (7,400)
Board of Equalization	11,400	11,400	9,212	(2,188)
Beer Board	5,720		5,638	(82)
Budget and Finance Committee	12,525		12,536	11
Other Boards and Committees	42,830		43,280	450
County Executive	319,287		316,896	(2,391)
County Attorney	128,007		136,446	8,439
Election Commission	383,929		470,040	86,111
Register of Deeds	347,692		335,558	(12,134)
Planning & Zoning	96,634		95,134	(1,500)
Codes Compliance	352,935		393,208	40,273
Geographical Information System	94,300		87,672	(6,628)
County Buildings	565,758		538,296	(27,462)
Other General Administration	54,000		58,100	4,100
Preservation of Records	125,071		123,266	(1,805)
Risk Management	531,909		540,209	8,300
Total General Government	<u>\$ 3,222,360</u>		<u>\$ 3,308,454</u>	<u>\$ 86,094</u>
	Difference	<u>(7,565)</u>		
<u>Finance</u>				
Accounting and Budgeting	540,921	546,572	540,396	(525)
Purchasing	213,647	209,120	204,153	(9,494)
Property Assessor's Office/Reaap.	908,022		816,540	(91,482)
County Trustee's Office	360,583		359,002	(1,581)
County Clerk's Office	709,265		721,146	11,881
Total Finance	<u>\$ 2,732,438</u>		<u>\$ 2,641,237</u>	<u>\$ (91,201)</u>
	Difference	<u>(11,143)</u>		

	<u>FY20</u>	<u>Original</u>	<u>FY21 As Amend</u>	<u>Variance</u>
<u>Administration of Justice</u>				
Circuit Court/Sessions	\$ 833,555		\$ 813,452	\$ (20,103)
General Sessions Judge	648,883		655,595	6,712
Drug Court	466,000		458,090	(7,910)
Chancery Court	400,815		382,521	(18,294)
Juvenile Court	476,745		465,936	(10,809)
Office of Public Defender	65,000		65,463	463
Other Administration of Victim Assistance Program	45,000 -		45,000 65,535	- 65,535
Justice	\$ 2,935,998		\$ 2,951,592	\$ 15,594
<u>Public Safety</u>				
Sheriff Department	3,880,484		3,855,502	(24,982)
Jail	3,780,019		3,836,961	56,942
Civil Defense	416,238	\$ 372,424	370,362	(45,876)
Other Emergency	442,938		431,035	(11,903)
County Coroner	100,000		114,000	14,000
Total Public Safety	\$ 8,619,679		\$ 8,607,860	\$ (11,819)
Difference		<u>(2,062)</u>		
<u>Public Health and Welfare</u>				
Local Health Center	167,695		124,852	(42,843)
Other Local Health Services	548,094		409,765	(138,329)
State Health Department	52,781		52,781	-
Welfare	121,000		90,800	(30,200)
Welfare	\$ 889,570		\$ 678,198	\$ (211,372)
<u>Social, Cultural and Recreational Services</u>				
Libraries	15,800		15,800	-
Parks and Fair Boards	544,191		538,052	(6,139)
Total Social, Cultural & Recreational	\$ 559,991		\$ 553,852	\$ (6,139)
<u>Resources</u>				
Agricultural Ext. Service	98,750		96,880	(1,870)
Soil Conservation	62,299		59,401	(2,898)
Total Ag & Natural Res.	\$ 161,049		\$ 156,281	\$ (4,768)

	<u>FY20</u>	<u>Original</u>	<u>FY21 As Amend</u>	<u>Variance</u>
<u>Other General Government</u>				
Industrial Development	\$ 569,250		\$ 519,250	\$ (50,000)
Veteran's Services	72,160		72,000	(160)
Contributions To Other	-		2,100	2,100
Employee Benefits	65,200		74,215	9,015
58804 COVID 19 - Maintance	-		8,000	8,000
58809 COVID 19 -	-		16,833	16,833
58810 COVID 19 - CO. GENERAL	-		9,000	9,000
58811 COVID 19 - CO. COURTS	-		5,000	5,000
58900 Miscellaneous	513,375		513,075	(300)
Total Other General Government	\$ 1,219,985		\$ 1,219,473	\$ (512)
<u>Other Uses</u>				
Transfers	<u>\$ 36,000</u>		<u>\$ -</u>	<u>\$ (36,000)</u>
Total General Fund	\$ 20,377,070		\$ 20,116,947	\$ (260,123)
	Total Difference	<u>(20,770)</u>		
SPECIAL REVENUE FUNDS				
<u>116-SOLID WASTE/SANITATION FUND</u>				
Convenience Centers	1,138,061		1,151,651	13,590
Transfer to Capital	100,000		100,000	-
Total Sanitation Fund	\$ 1,238,061		\$ 1,251,651	\$ 13,590
<u>118-AMBULANCE SERVICE FUND</u>				
Ambulance/Emergency Medical Serv	2,886,064	2,894,024	2,892,052	5,988
Transfer to General Fund	-		200,000	200,000
Total Ambulance Service Fund	\$ 2,886,064		\$ 3,092,052	\$ 205,988
	Difference	<u>(1,972)</u>		
<u>121-FIRE & ANIMAL CONTROL FUND</u>				
Fire Prevention	616,822		583,451	(33,371)
Animal Control	372,099		377,029	4,930
Total Fire & Animal Control Fund	\$ 988,921		\$ 960,480	\$ (28,441)
<u>122-SHERIFF'S DRUG FUND</u>				
Total Sheriff's Drug Fund	\$ 55,819		\$ 65,469	\$ 9,650

	<u>FY20</u>	<u>FY21</u>	<u>Variance</u>
<u>128-RECYCLING FUND</u>			
Recycling Center	\$ 919,603	\$ 922,180	\$ 2,577
Post Closure Care	105,000	105,000	-
Transfer to Capital	100,000	-	(100,000)
Total Recycling Fund	\$ 1,124,603	\$ 1,027,180	\$ (97,423)
<u>131-COUNTY ROAD FUND</u>			
Administration	357,889	357,132	(757)
Highway & Bridge Maintenance	2,852,246	2,762,950	(89,296)
Operation & Maintenance of Equipment	777,063	760,289	(16,774)
Traffic Signs	81,983	81,983	-
Litter and Trash Collection	61,361	61,361	-
Other Charges	216,600	213,100	(3,500)
Employee Benefits	66,720	74,000	7,280
Capital Outlay	13,200	13,200	-
Operating Transfers	571,998	157,272	(414,726)
Total Highway Fund	\$ 4,999,060	\$ 4,481,287	\$ (517,773)
<u>141-GENERAL PURPOSE SCHOOL FUND</u>			
Regular Instruction Program	28,342,591	28,336,187	(6,404)
Alternative Schools	170,787	183,643	12,856
Special Education Program	5,094,081	5,082,996	(11,085)
Vocational Education Program	1,863,423	1,952,346	88,923
Attendance	134,140	167,440	33,300
Health Services	784,091	768,370	(15,721)
Other Student Support	2,092,855	2,180,904	88,049
Instructional Support	2,111,100	2,049,217	(61,883)
Alternative Schools Support	133,934	153,342	19,408
Special Education Support	1,207,566	1,210,607	3,041
Vocational Education Support	302,616	302,014	(602)
Technology	898,812	950,824	52,012
Board of Education	998,536	1,022,786	24,250
Office of Superintendent	372,020	361,507	(10,513)
Office of Principal	4,655,521	4,710,968	55,447
Fiscal Services	432,666	448,362	15,696
Human Services/Personnel	23,346	31,488	8,142
Operation of Plant	4,243,012	4,280,293	37,281
Maintenance of Plant	1,209,714	1,273,670	63,956
			(cont.)

<u>141-GENERAL PURPOSE SCHOOL FUND (cont.)</u>	<u>FY20</u>	<u>FY21</u>	<u>Variance</u>
Transportation	\$ 226,223	\$ 245,039	\$ 18,816
Community Services	314,886	320,982	6,096
Early Childhood Education	681,302	678,889	(2,413)
Capital Outlay	60,000	90,000	30,000
Education Debt	98,316	98,316	-
Transfers to Other Funds	700,000	500,000	(200,000)
Total General Purpose School	\$ 57,151,538	\$ 57,400,190	\$ 248,652
<u>142-SCHOOL FEDERAL PROJECTS</u>			
Total School Federal Projects	\$ 4,335,125	\$ 4,993,405	\$ 658,280
<u>143-SCHOOL CAFETERIA FUND</u>			
Total School Cafeteria	\$ 3,972,810	\$ 3,948,078	\$ (24,732)
<u>144-TRANSPORTATION FUND</u>			
Total Transportation	\$ 2,314,000	\$ 2,342,500	\$ 28,500
<u>146-EXTENDED SCHOOL PROGRAM</u>			
Total Extended School Program	\$ 248,500	\$ 223,500	\$ (25,000)
DEBT SERVICE FUNDS			
<u>151-GENERAL DEBT SERVICE FUND</u>			
Principal on Debt	3,923,316	4,199,316	276,000
Interest on Debt	1,146,181	1,015,497	(130,684)
Other Debt Service	25,500	141,816	116,316
Fixed Charges	115,937	-	(115,937)
Total General Debt Service Fund	\$ 5,210,934	\$ 5,356,629	\$ 145,695
<u>152-RURAL DEBT SERVICE</u>			
Principal on Debt	1,652,000	1,710,000	58,000
Interest on Debt	82,715	55,127	(27,588)
Fixed Charges	32,800	34,657	1,857
Total Rural Debt Service Fund	\$ 1,767,515	\$ 1,799,784	\$ 32,269

DEBT SERVICE FUNDS (cont.)	FY20	FY21	Variance
<u>156-EDUCATION DEBT SERVICE</u>			
Principal on Debt	\$ 285,000	Closed	\$ (285,000)
Interest on Debt	12,075		(12,075)
Fixed Charges	2,428		(2,428)
Total Education Debt Service	\$ 299,503	\$ -	\$ (299,503)
SUBTOTAL OF OPERATING BUDGETS	\$ 106,969,523	\$ 107,059,152	\$ 89,629

CAPITAL PROJECTS FUNDS

<u>171-GENERAL CAPITAL PROJECTS</u>			
AMB - Ambulance Sub Fund	130,000	35,000	(95,000)
BAL - Balance Sub Fund	21,574	48,500	26,926
CCC - Convenience Center Capital Su	130,000	114,000	(16,000)
CHJ - Courthouse/Jail Maintenance Sul	319,000	82,500	(236,500)
CIF - Community Infrastructure Fund	40,000	40,000	-
GOV - Governor's Local Gov't Grant 2020	-	1,143,773	1,143,773
JEX - Jail Expansion Sub Fund	27,120	1,155,424	1,128,304
NRT - Natural Resource Trust	41,991	-	(41,991)
OES - Emergency Services / Building	46,000	25,300	(20,700)
OFI - Other Facility Improvements	52,000	12,000	(40,000)
RAD - Radios	25,000	-	(25,000)
RCC - Riley Creek Campground	125,000	161,000	36,000
RCY - Recycling Sub Fund	110,000	123,000	13,000
REC - Recreation Sub Fund	775,000	740,688	(34,312)
SCH - School Bdlg Projects (Midway & OS)*	-	10,150,161	10,150,161
SPC - Swan Pond Sports Complex	-	19,000	19,000
VEH - Vehicles Sub Fund	364,130	19,000	(345,130)
VOT - Voting Machines	680,000	-	(680,000)
Total General Capital Projects	\$ 2,886,815	\$ 13,869,346	\$ 10,982,531

* Appropriation in this fund is a transfer/contribution to Education Capital Projects Fund 177

	<u>FY20</u>	<u>FY21</u>	<u>Variance</u>
<u>176-HIGHWAY CAPITAL PROJECTS FUNDS</u>			
BAL - Miscellaneous Projects	32,502	-	(32,502)
DIS - Disaster Relief Storm 2019	5,000,000	2,618,550	(2,381,450)
EQP - Equipment	300,000	162,374	(137,626)
PCR - Poplar Creek Road/Bridge	1,326,452	-	(1,326,452)
RXR - Railroad Crossing	100,000	100,000	-
Total Highway Capital Projects	\$ 6,758,954	\$ 2,880,924	\$ (3,878,030)

177-EDUCATION CAPITAL PROJECTS

BUS - Bus Garage	515,580	622,500	106,920
EIP - Education Improvements	1,000,000	1,000,000	-
71M - Oliver Springs & Midway Construct	1,000,000	10,000,000	9,000,000
MNT - Maintenance	800,400	1,535,730	735,330
SEC - Security	30,759	30,758	(1)
UNA - Unallocated Funds	88,575	88,575	-
Total Education on Capital Projects	\$ 3,435,314	\$ 13,277,563	\$ 9,842,249

BUSINESS TYPE ACTIVITY, INTERNAL SERVICE FUNDS

204-WASTEWATER TREATMENT

Total Wastewater Treatment	<u>\$ 1,381,676</u>	<u>\$ 1,079,834</u>	<u>\$ (301,842)</u>
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264-EMPLOYEE INSURANCE FUND

Total Employee Insurance Fund	<u>\$ 626,541</u>	<u>\$ 627,300</u>	<u>\$ 759</u>
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266-WORKER'S COMPENSATION FUND

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

Total Judicial District Drug Fund	<u>\$ 251,046</u>	<u>\$ 231,000</u>	<u>\$ (20,046)</u>
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359-ECON. & COMMUNITY DEVELOPMENT FUND

Total Economic & Community Development	<u>\$ 157,900</u>	<u>\$ 147,700</u>	<u>\$ (10,200)</u>
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364-DISTRICT ATTORNEY

GENERAL FUND

Total District Attorney General	<u>\$ 25,700</u>	<u>\$ 15,500</u>	<u>\$ (10,200)</u>
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GRAND TOTAL OF ALL FUNDS ** \$ 123,240,569 \$ 139,935,419 \$ 16,694,850

Contrib. from 171(SCH) and appropriations in 177(71M) inflate the appropriations by \$19,150,161

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 2021 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) which has lower than required fund balances; 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 two years as the Fund will be permanently closed in Fiscal Year 2020. Resolution 05-20-CV19-05 suspends the Fund Balance Policy for Fiscal Year Ending 2021 due to the COVID-19 virus.
- b) Resolution 05-17-12 amended the Capital Projects Policy that was established on 03-11-22.
- c) Resolution 03-11-23 established the Debt Management Policy and Resolution 07-12-08 revised the Policy.
- d) Resolution 01-13-06 established the Donation Acceptance Policy for State and Federal Personal Property.
- e) Resolution 03-19-05 revised resolution #07-13-10 section #3 the Donation Acceptance Policy for Non-State or Federal donations.
- f) Resolution 01-13-07 established the Vehicle Procurement Policy.
- g) Roane County's Spending Prioritization Policy is as follows; for the General Fund funds, will be spent in the following order; restricted, committed, assigned and finally unassigned. For all special revenue funds, debt funds, capital project funds, trust and agency funds, funds will be spent in the following order, unassigned, assigned, committed and finally restricted.
- h) Resolution 02-17-10 establishes the annual Budget Calendar as follows:

BUDGET CALENDAR

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

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

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

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

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

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

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

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

SECTION 16. of Public Chapter No. 1080, Tennessee Code Annotated, Section 5-21-111, is amended by adding the following language as a new subsection: If the county legislative body and the county school board fail to agree upon a budget for the county department of education by August 31 of any year, then, by operation of law, the budget for the county department of education shall be equal to the minimum budget required to comply with the local match and maintenance of effort provisions of the BEP. However, if for three (3) consecutive years, the county legislative body and school board fail to agree upon a budget and the department of education receives the minimum required funding for that fiscal year by operation of law, then, the budget in the third year shall include a mandatory increase that is equivalent to three percent (3%) of the required funding from local sources for schools; provided however, this increase shall not be required if during any of those three (3) years the school board failed to submit its budget proposals in accordance with a calendar adopted pursuant to § 5-21-11 O(a) or the timeline provided in § 5-21-11 O(e).

SECTION 4. BE IT FURTHER RESOLVED, that the following commitments have been created for more efficient and effective cash management of County funds by means of inhibiting use of tax/revenue anticipation notes and securing long term investments.

Commitments:

101 General Fund	700,000
118 Ambulance Service	200,000
151 General Debt Service Fund	500,000
264 Employee Dental Insurance	200,000

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

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

SECTION 5. BE IT FURTHER RESOLVED, that the portions of commissions and fees for collecting taxes and licenses and for the administering of Deeds, Clerk & Master, and Circuit Court Clerk, who is also the General Sessions Court Clerk and their officially authorized Deputies and assistants, may severally be entitled to receive under State Law heretofore or hereafter enacted shall be turned over to the County Trustee's Office, each month, and converted into revenue for the General Fund (101), as provided by law. Expenditures for all salaries and operating expenses for the offices of the County Trustee, County Clerk, Circuit Court Clerk, Sessions Court Clerk, Clerk & Master and the Register of Deeds may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such authorization and may be paid by the Central Accounting Office from the General Fund (101) provided by this Resolution.

SECTION 6. BE IT FURTHER RESOLVED, that if the need shall arise, the Accounting Department with a written request from the Department Head or Elected Official and with written approval from the County Executive may transfer any amount from any item of appropriation to any other item of appropriation within the same function, with the exception of salary or benefit lines as per TCA 5-9-407 (c) (1). Transfers within the school budget shall be approved by the School Board. Be it further provided that a record of every such transfer is provided to the Budget Committee at a subsequent Budget Committee Meeting, and that any such transfer shall be authorized by written minutes of meeting(s) of the Budget Committee. One copy of the authorization reflected in said minutes shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one with the Accounting Department. Be it further provided that any transfers involving benefit lines (excluding schools) shall be approved by the Budget Committee. Be it further provided that only the Roane County Legislative Body as a whole shall give approval for transfer to or from any line items involving salaries and between functions or between funds. A detailed printout "Revenue Estimate and Appropriation Requests" is adopted by reference for line item details.

SECTION 7. BE IT FURTHER RESOLVED, in event of an emergency or crisis, should it become necessary, the Fiscal Agent is hereby authorized to borrow money from other County Funds (if sufficient funds are available) on tax/revenue anticipation notes, provided such notes are first approved by the Director of Local Finance to pay the expenses herein authorized until the taxes and other revenue for the Fiscal Year ending June 30, 2021 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, 2021. 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 2018-19.

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 contracts 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 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 \$1,337,512 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 Governor's Local Government Support Grant that the county has been awarded this year, the prior year 5 cents of property tax will be deferred until 2021-2022 budget year. See 46980 to see the detail listing of items to be purchased.

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 – Permitted Spending Categories:

1) IT Hardware Upgrades –	
• Security Cameras at EMS Station #4 -	\$ 13,000
• Courthouse/Jail – Security Cameras -	\$ 12,500
• Courthouse Entry Card System -	\$ 5,000
• Animal Control Bldg. – Security Cameras -	\$ 15,000
2) Capital Maintenance –	
• Courthouse/Jail – Flat Roof -	\$ 90,000
3) Utility System Upgrades – N/A	
4) Road Projects -	
• Ambulance Station – Paving	\$ 80,000
• “Old Caney Creek Campground” Bridge -	\$200,000 **
5) Public Safety –	
• EMS department – Ambulance	\$163,000 *
• Sheriff’s Department – Body Scanner	\$150,000
• Sheriff’s Department – Body Cameras	\$ 15,000
• Sheriff & Jail Department – Vehicles	\$281,000
• Various Departments – Radios	<u>\$119,273 *</u>
6) COVID-19 Response N/A	
Total of GOV Subfund	<u>\$1,143,773</u>

Note: * Grant Administrator is working on obtaining a Community Development Block Grant for the Ambulance Department. If received then the Ambulance will come off of the GOV subfund and Radios will be purchased. ** Expenditures will be charged here first before Tourism Grant funding, then grant funding will be used before local funding in the REC subfund.

49800 – the only transfer from other funds that has an associated subfund for its capital expenditures is the 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.

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

Solid Waste/Sanitation Fund	\$200,000
Recycling Fund	\$ 15,000
Special Purpose/Fire & Animal Fund	\$100,000
General Purpose School	\$760,000
General Fund (excess balance)	<u>\$690,636</u>
Total	<u>\$1,765,636</u>

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

SECTION 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, 2021. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 22. BE IT FURTHER RESOLVED, all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further force and effect.

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

FEES AND OTHER GENERAL SERVICE CHARGES

SECTION 24. BE IT FURTHER RESOLVED, that the following fees schedules for the Parks and Recs, Ambulance Department, and Animal Shelter Department shall be set as follows:

General Fund 101 - Park and Recs Department

Desription	<u>Charges</u>	<u>County Employees</u>
Camping Fees - Monthly	\$460	\$420
Camping Fees - Nightly	40	35
Winter - Monthly	245	245
Roane Co. Park Shelters	\$10/hr with a 3 hour min.	
Cottage	\$15/hour with a 3 hour min.	

Ambulance Fund 118

Desription	<u>Charges</u>
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

Special Revenue Fund 121 - Animal Shelter

<u>Desription</u>	<u>Charges</u>
Cat/Dog Adoption	\$50
Cat/Dog Ownder 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

Recycling /Lanfill Fund 128 - Recycling Center

<u>Desription</u>	<u>Charges</u>
Disposal Rates < 750 lbs	\$45
Disposal Rates > 750 lbs	\$65

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:

Amendment #1 to Freeze Non-Required Positions and Commission Pay.

<u>Pay for Committee Meetings</u>	<u>Divided by:</u>	<u>Per Meeting Amount</u>
County Executive's Salary	1000	113.766
\$ 113,766	1034.61	\$ 109.96
<u>Commission Meetings</u>	<u>Divided by:</u>	<u>Per Meeting Amount</u>
County Executive's Salary	500	227.532
\$ 113,766	517.31	\$ 219.92
<u>Pay for Chairman for Commission Meetings</u>	<u>Times</u>	<u>Per Meeting Amount</u>
Commission Meeting Pay		
\$ 219.92	1.5	\$ 329.88
<u>Pay for Com. Secretary's Salary for Com. Meetings</u>	<u>Times</u>	<u>Per Meeting Amount</u>
Commission Meeting Pay		
\$ 219.92	0.75	\$ 164.94

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: ($\$219.92 \times .70 = \153.95)

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

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

SECTION 29. BE IT FURTHER RESOLVED, that a 401(k) program has been established and the county’s match amount for the current fiscal year is set at \$480 per employee, to be broken out

at the rate of \$20 per pay period for each of the 24 pay periods that have withholdings. This program applies only to the Legacy Retirement employees.

SECTION 30. BE IT FURTHER RESOLVED, that on a one-time only basis, the county will contribute 7% into the TCRS retirement plan. This one-time contribution will go to a certain group of employees (approximately (5) five) that came to work for Roane County Government subsequent to 2015 from another entity that contributes to the TCRS. That list of names will be filed with the payroll clerk. A separate resolution provided by the State will be filed with Commission at their July 2020 meeting.

SECTION 31. 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 32. 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 33. BE IT FURTHER RESOLVED, Roane County shall pay the Occupational Privilege Tax imposed by TCA 67-4-1709, on behalf of the professionals' subject to the tax who are employed by the County.

SECTION 34. 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.

SECTION 35. 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 **Meadows**, seconded by Commissioner **Gann**, the following Commissioners voted **Aye: Bell, Berry, Brashears, East, Ellis, Hendrickson, Hickman, Hooks, Meadows, and Moore. (10)**

The following Commissioners **Passed: Hester. (1)**

The following Commissioners voted **No: Gann, White, and Wilson. (3)**

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

APPROVED: *Randy All*
County Chairman

The foregoing resolution was submitted to the County Executive for his consideration this, the 15 day of July, 2020.

ATTESTED: *Beth G Johnson*
County Clerk

I approve /veto the foregoing resolution this, the 15 day of July, 2020.

Tom Bailey
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 July Day 17 Year 2020
By *A. Smith* P.C.

Funds

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

General 101

The General Fund is the main operating fund of Roane County Government. This fund contains the operating budgets for the Courthouse, Sheriff, Jail and Health Departments. The property tax associated with this fund is a countywide tax.

FUND 101

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

Cash calculation of fund	
6/30/2020 Current Cash	6,383,410
Prior Year Encumbrances	13,758
Loan from 131	612,500
Due from other Funds	4,179
Deferred Revenues	(35,033)
Receivables	1,092,131
Other Restricted Assets	(67,618)
Prepaid items	(86,594)
Total Anticipated Funds	7,916,733
Accruals	
Liabilities (pay.benefits)	(24,023)
Encumbrances	(52,071)
Total Anticipated Expenditures	(76,094)
Rest/Comm/Assign	1,502,693
Ending Unassigned Fund Balance	6,337,946
6/30/2020 Total Equity	7,840,639

Fund Balance calculation from 6/30/19 audit

7/1/2019 Restricted	4,362,411
Unassigned Fund Balance	3,086,619
Total Fund Balance	7,449,030
Revenue Posted	18,253,745
Transfers In	42,405
unknown variance	-
Total Revenue	18,296,150
Expenditures	(17,843,406)
Transfers Out	(36,000)
Encumbrances	(44,671)
Anticipated Expenditures	-
Total Expenditures	(17,924,077)
Rest/Comm/Assign	1,502,693
Ending Unassigned Fund Balance	6,318,410
6/30/2020 Total Equity	7,821,103

2020 Tax Rate: 0.705 2021 Tax Rate: .7385

7/1/2020 Beginning Fund Balance	7,821,103	Value of a Penny:	136,400
Estimated Revenues	18,463,449	Property Tax:	10,073,140
Transfer in	200,000	Budget Reflects Preliminary Tax Rate	
	18,663,449		
Estimated Expenditures	(20,116,947)		
6/30/2021 Budget ending fund balance	6,367,605	Budget effect on FB	(1,453,498)
Fall Out (8%)	1,609,356	Est. effect on FB	
6/30/2021 Est. ending fund balance	7,976,961		
FB % of expenditures	38.9%	Ambulance - \$200,000	
FB Policy 35%-45%+:	Compliance	Fund 264 - \$200,000	
		Fund 131 - \$612,500 is included in FB	
		Total Seed Money given to funds \$400,000	

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, ¼ is distributed to the General Fund of the county.

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

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

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

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

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

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

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

Health Department Grant (DGA) – This grant is to support the expenditures related to the salaries, benefits and other associated expenses related to the operation of a county health department (534,417). As the funds are received in from the State we post all funds to 46980-DGA. It is not until after year end closing that we are able to review a report from the department of Revenue that will show how much of the funding came from the Federal Government. Prior Year of the \$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, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE				
COUNTY PROPERTY TAXES				
40110	Current Property Taxes	8,476,656	8,790,947	9,933,937
40120	Trustee's Collection - Prior Year	159,052	192,756	150,000
40130	Clerk & Master's Prior Year	261,456	185,755	330,000
40140	Interest & Penalty	38,248	42,713	50,000
40150	Pick up Taxes	6,548	9,728	4,000
40161	Payment in Lieu of Tax-TVA	68,912	78,726	70,000
40162	Payments in Lieu of Tax-Clinton	8,958	9,373	9,000
40162	Payment in Lieu of Tax-Oak Ridge	64,742	64,044	65,000
40163	Payment in Lieu of Tax-Other	339	7,500	-
40163	Payment in Lieu of Tax-Other-IND	122,500	100,000	100,000
40163	Payment in Lieu of Tax - Other- INDHA	39,613	39,613	39,613
	TOTAL	<u>9,247,024</u>	<u>9,521,154</u>	<u>10,751,550</u>
COUNTY LOCAL OPTION TAXES				
40220	Hotel/Motel Tax	81,282	92,926	70,000
40250	Litigation Tax	186,100	153,055	170,000
40250	Litigation Tax-JUDGE	240,552	193,983	220,000
40266	Litigation Tax (Jail or Workhouse)	264,156	227,710	230,000
40270	Business Tax	642,388	641,683	600,000
40275	Mixed Drink Tax	2,620	3,419	2,000
	TOTAL	<u>1,417,098</u>	<u>1,312,776</u>	<u>1,292,000</u>
STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	70,122	128,651	70,000
40330	Wholesale Beer Tax	167,687	180,115	170,000
	TOTAL	<u>237,809</u>	<u>308,766</u>	<u>240,000</u>
	TOTAL LOCAL TAXES	<u>10,901,931</u>	<u>11,142,697</u>	<u>12,283,550</u>
LICENSES & PERMITS				
Licenses				
41140	Cable TV Franchise	291,441	303,769	290,000
Permits				
41510	Beer Permits	2,600	3,230	2,600
41520	Building Permits	286,935	325,895	278,000
	TOTAL LICENSES & PERMITS	<u>580,976</u>	<u>632,894</u>	<u>570,600</u>
CIRCUIT COURT				
42110	Fines	2,325	2,811	3,000
42120	Officers Costs	7,771	8,816	7,000
42141	Drug Court Fees	814	869	760
42150	Jail Fees	3,482	3,634	3,500
42180	DUI Treatment Fines	332	380	300
42190	Data Entry Fee Circuit Court	987	972	1,000
42191	Courtroom Security Fee	228	180	300
	TOTAL	<u>15,939</u>	<u>17,661</u>	<u>15,860</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
GENERAL SESSIONS COURT			
42310 Fines	9,904	13,575	11,000
42311 Fines for Littering	-	95	100
42320 Officers Costs	84,347	58,940	75,000
42330 Game & Fish Fines	142	117	200
42341 Drug Court Fees	3,894	2,964	3,000
42350 Jail Fees	5,567	4,303	4,000
42380 DUI Treatment Fines	6,079	7,627	6,000
42390 Data Entry Fee	21,631	17,514	20,000
42391 Courtroom Security Fee	114	103	200
TOTAL	<u>131,676</u>	<u>105,238</u>	<u>119,500</u>
JUVENILE COURT			
42410 Fines	86	10	100
TOTAL	<u>86</u>	<u>10</u>	<u>100</u>
CHANCERY COURT			
42520 Officers Costs	2,320	4,186	2,400
42530 Data Entry Fee	10,845	10,753	11,000
42591 Courtroom Security Fee	205	287	200
42990 Other Fines, Forfeitures & Seizures	3,591	1,090	2,000
TOTAL	<u>16,961</u>	<u>16,317</u>	<u>15,600</u>
TOTAL FINES, FORFEITURES, & PENALTIES	<u>164,664</u>	<u>139,225</u>	<u>151,060</u>
FEES			
43190 Other General Service Charges	5,492	-	3,530
43190 Other General Service Charges-RHARR	8,622	4,322	3,280
43190 Other General Service Charges-RKING	5,608	3,877	2,221
43190 Other General Service Charges-ROAK	69	9,476	516
43190 Other General Service Charges-ROLIV	-	606	-
43190 Other General Service Charges-ROSPR	631	-	-
43190 Other General Service Charges-RROCK	5,908	4,516	2,905
43340 Recreation Fees-HOUSE	5,280	3,815	4,505
43340 Recreation Fees-RILEY	27,230	34,002	28,000
43340 Recreation Fees-RILEY-MTH	121,238	124,061	120,000
43340 Recreation Fees-SHEDS	8,846	5,756	-
43350 Copy Machine Fees	3,808	5,896	4,000
43365 Archives & Records Mgn't	31,950	33,002	31,000
43366 Greenbelt Late Application Fee	450	350	400
43370 Telephone Commissions	104,490	90,666	70,000
43392 Data Processing Fee - REGISTER	17,296	19,050	17,000
43393 Probation Fees	7,612	5,847	6,000
43394 Data Processing Fee - SHERIFF	4,615	3,509	4,200
43395 Sexual Offender Reg Fee - SHERIFF	5,325	5,575	5,200
43396 Data Processing Fee-COUNTY CLERK	4,092	3,135	3,000
43399 Vechicle Insurance Coveage	765	1,535	1,000
43990 Other Charges for Services	-	595	-
43990 Other Charges for Services-SHRFF	2,344	78	800
43990 Other Charges for Services-SRO	234,690	302,287	308,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
FEES (CONT.)			
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
TOTAL	<u>626,361</u>	<u>685,128</u>	<u>635,557</u>
TOAL CHARGES FOR SERVICES	<u>626,361</u>	<u>685,128</u>	<u>635,557</u>
RECURRING ITEMS			
44140 Investment Income	4,146	-	-
44120 Lease/Rentals	5,400	4,500	-
44131 Commissary Sales	47,359	23,699	30,000
44165 Commodity Rebates	255	-	500
44170 Miscellaneous Refunds	306	1,286	-
44180 Expenditure Credits	18,406	7,909	-
TOTAL	<u>75,872</u>	<u>37,395</u>	<u>30,500</u>
NON-RECURRING ITEMS			
44530 Sale of Equipment	2,259	1,135	-
44540 Sale of Property	14,910	82,784	-
44570 Contributions & Gifts	20,000	-	-
TOTAL	<u>37,169</u>	<u>83,919</u>	<u>-</u>
LOCAL REVENUES-OTHER			
44990 Other Local Revenues-	736	9,226	-
44990 Other Local Revenues-GIS	1,500	20	1,500
44990 Other Local Revenues-ORUD	10,145	10,921	10,000
TOTAL	<u>12,381</u>	<u>20,168</u>	<u>11,500</u>
TOTAL OTHER LOCAL REVENUES	<u>125,422</u>	<u>141,482</u>	<u>42,000</u>
FEES IN LIEU OF SALARIES			
45510 County Clerk	471,353	462,405	470,000
45520 Circuit Court Clerk	85,071	74,836	70,000
45540 General Sessions Court Clerk	432,688	370,159	430,000
45550 Clerk & Master	337,027	343,841	350,000
45580 Register of Deeds	240,705	299,262	240,000
45590 Sheriff	39,578	34,897	40,000
45590 Sheriff-CHCGP	330	1,065	250
45610 Trustee	984,248	1,092,059	1,000,000
TOTAL	<u>2,591,000</u>	<u>2,678,524</u>	<u>2,600,250</u>
TOTAL FEES FROM COUNTY OFFICIALS	<u>2,591,000</u>	<u>2,678,524</u>	<u>2,600,250</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
GENERAL GOVERNMENT GRANTS			
46110 Juvenile Services Program	9,000	9,000	9,000
TOTAL	9,000	9,000	9,000
PUBLIC SAFETY GRANT			
46210 Law Enforcement Training Program	25,200	32,800	32,800
TOTAL	25,200	32,800	32,800
OTHER STATE REVUES			
46820 Income Tax	129,601	70,067	50,000
46830 Beer Tax	17,959	18,175	18,000
46840 Alcoholic Beverage Tax	101,518	107,613	100,000
46851 State Revenue Sharing-IMPAC	117,906	-	-
46851 State Revenue Sharing-T.V.A.	612,870	622,315	600,000
46852 State Revenue-Telecommunications	112,915	115,217	114,000
46915 Contracted Prisoner Board	884,520	743,553	70,000
46960 Registrar's Salary Supplement	15,164	18,955	15,164
46980 Other State Grants	-	8,750	-
46980 Other State Grants-CHILD	43,248	36,076	37,300
46980 Other State Grants-DGA	68,767	319,422	245,671
46980 Other State Grants-DRUG	39,990	47,975	50,000
46980 Other State Grants-ELECT	-	64,723	500
46980 Other State Grants-HIDTA	10,447	2,877	11,000
46980 Other State Grants-RD20	-	12,638	15,750
46980 Other State Grants-RMGMT	36,507	27,751	42,230
46990 Other State Revenues	12,074	14,440	-
46990 Other State Revenues-ROI	12,900	5,725	5,000
46990 Other State Revenues-TOCW	-	8,906	-
TOTAL	2,216,386	2,245,180	1,374,615
TOTAL STATE OF TENNESSEE	2,250,586	2,286,980	1,416,415
FEDERAL THROUGH STATE			
47220 Civil Defense Reimbursement-DOE	21,360	16,000	16,000
47301 COVID-19 Grant #1	-	412	-
47590 Other Federal Through State-NT18	9,259	-	-
47590 Other Federal Through State-DGA	118,832	-	93,267
47590 Other Federal Through State-PDO	54,027	60,352	65,000
47590 Other Federal Through State-RD17	20,035	-	-
47590 Other Federal Through State-VOCO	-	47,461	65,000
47990 Other Direct Federal Revenue	38,944	13,649	-
47990 Other Direct Federal Revenue-ELECT	-	-	60,000
47990 Other Direct Federal Revenue-EMPG	43,500	43,500	43,500
47990 Other Direct Federal Revenue-FED	166,655	342,508	400,000
47990 Other Direct Federal Revenue-SOIL	12,257	14,524	10,000
47990 Other Direct Federal Revenue-TOCW	-	3,379	-
47990 Other Direct Federal Revenue-VEST	1,623	5,032	11,250
TOTAL FEDERAL GOVERNMENT	486,493	546,816	764,017

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
48000 OTHER GOVERNEMTNS & CITIZENS GROUPS			
Contributions	36,507	-	-
49700 INSURANCE RECOVERY	25,986	42,405	-
49800 TRANSFERS IN-F118	-	-	200,000
TOTAL	<u>62,493</u>	<u>42,405</u>	<u>200,000</u>
TOTAL REVENUE	<u>17,789,926</u>	<u>18,296,150</u>	<u>18,663,449</u>
	<u>2018 Audited Reserves</u>	<u>2019 Unaudited Reserves</u>	<u>2020 Unaudited Reserves</u>
34510 Restricted for General Government-DEEDS	76,656	78,115	79,119
34520 Restricted for Administration of Justice-CHNCY	61,661	69,309	78,996
34520 Restricted for Administration of Justice-CIRCT	5,023	83,010	98,498
34520 Restricted for Administration of Justice-CTSEC	11,833	12,196	12,766
34520 Restricted for Administration of Justice-RCRDS	93,634	115,506	126,488
34585 Restricted for Public Safety-CRIME	6,250	6,250	6,250
34525 Restricted for Public Safety-SHRFF	16,169	15,191	7,148
34525 Restricted for Public Safety-SOR	29,582	33,277	36,240
34525 Restricted for Public Safety-TRAIN	-	-	20,000
34525 Restricted for Public Safety-CHJ	-	-	133,572
34587 Restricted for Hybrid Retirement Stabilization Fund	-	67,618	67,618
34610 Committed for General Government	1,000,000	500,000	500,000
34635 Committed for Social, Culteral, Rec Ser-RILEY	125,359	36,000	47,150
34690 Committed for Other Purposes-RET	233,116	274,943	240,335
34710 Assigned for General Government	2,854,167	2,714,128	1,453,498
Nonspendable Reserves	3,662	664,230	48,512
39000 Beg. Undesignated Fund Balance	3,086,619	2,779,258	4,884,448
TOTAL	<u>7,603,730</u>	<u>7,449,031</u>	<u>7,840,639</u>
TOTAL AVAILABLE FUNDS	<u>25,393,656</u>	<u>25,745,182</u>	<u>26,504,088</u>

Expenditures General Fund 101

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

County Commission – 51100

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

District 1 – Rockwood area has three (3) commissioners

District 2 – Harriman area has three (3) commissioners

District 3 – Dyllis area has one (1) commissioner

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

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

District 6 – Kingston area has three (3) commissioners

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

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

The total appropriation for County Commission is \$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, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51100 COUNTY COMMISSION			
161 Secretary(s)	2,092	2,474	2,982
191 Board & Committee Members Fees	42,317	45,963	48,435
201 Social Security	3,393	3,688	4,254
204 State Retirement	2,439	2,179	2,992
206 Life Insurance	753	731	800
207 Medical Insurance	62,526	63,566	64,000
208 Dental Insurance	4,461	4,599	4,000
217 Retirement-Hybrid Stabilization	-	413	500
299 Other Fringe Benefits	-	-	100
302 Advertising	136	801	800
355 Travel	11,779	1,951	7,800
499 Other Supplies & Materials	269	12	600
524 Inservice/Staff Development	4,250	2,305	5,000
599 Other Charges	1,098	526	700
TOTAL	135,512	129,208	142,963
51210 BOARD OF EQUALIZATION			
191 Board & Committee Members Fees	5,740	12,135	8,000
201 Social Security	439	663	612
302 Advertising	72	-	300
355 Travel	-	-	300
TOTAL	6,251	12,798	9,212
51220 BEER BOARD			
191 Board & Committee Members Fees	479	490	4,500
201 Social Security	37	37	400
204 State Retirement	13	23	395
206 Life Insurance	-	0	100
207 Medical Insurance	11	12	13
208 Dental Insurance	-	0	10
217 Retirement-Hybrid Stabilization	-	5	10
299 Other Fringe Benefits	-	-	10
302 Advertising	191	194	200
TOTAL	731	762	5,638
51230 BUDGET AND FINANCE COMMITTEE			
191 Board & Committee Members Fees	7,178	10,776	10,000
201 Social Security	542	820	906
204 State Retirement	374	544	600
206 Life Insurance	-	1	5
207 Medical Insurance	-	134	111
208 Dental Insurance	-	6	10
217 Retirement-Hybrid Stabilization	-	69	35
299 Other Fringe Benefits	-	4	10
302 Advertising	-	-	559
422 Food Supplies	261	262	300
TOTAL	8,355	12,616	12,536

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. 3rd Street in Kingston.

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

The total appropriation for Planning is \$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, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51240 OTHER BOARDS AND COMMITTEES			
191 Board & Committee Members Fees	35,719	30,129	38,000
201 Social Security	2,724	2,303	2,900
204 State Retirement	1,844	1,469	1,700
206 Life Insurance	-	1	40
207 Medical Insurance	9	63	120
208 Dental Insurance	-	3	10
217 Retirement-Hybrid Stabilization	-	394	500
299 Other Fringe Benefits	2	1	10
422 Food Supplies	-	-	-
TOTAL	40,298	34,364	43,280
51300 COUNTY MAYOR/EXECUTIVE			
101 County Official/Adm Officer	107,278	109,960	113,766
103 Assistant(s)	84,422	96,050	102,519
169 Part-Time Personnel	17,560	15,956	18,400
185 Educational Incentive	3,000	3,000	3,000
188 Bonus Payments	-	4,500	-
199 Other Per Diem & Fees	1,455	1,800	1,800
201 Social Security	15,540	15,723	18,400
204 State Retirement	3,828	12,013	13,800
206 Life Insurance	239	255	260
207 Medical Insurance	29,549	27,598	30,411
208 Dental Insurance	1,183	1,262	1,350
217 Retirement-Hybrid Stabilization	-	1,436	1,400
299 Other Fringe Benefits	1,119	955	960
307 Communication	36	52	100
320 Dues & Memberships	658	412	700
333 Licenses	409	110	600
349 Printing, Stationery, and Forms	273	84	1,000
351 Rentals	250	268	360
355 Travel	2,470	2,713	4,400
437 Periodicals	180	204	220
508 Premiums on Corporate Surety Bonds	793	-	250
524 In-Service/Staff Development	2,398	2,062	3,100
599 Other Charges	324	519	100
TOTAL	272,964	296,932	316,896
51400 COUNTY ATTORNEY			
101 County Official	100,118	102,522	104,367
201 Social Security	7,625	7,788	7,843
204 State Retirement	5,004	5,124	6,800
206 Life Insurance	66	66	66
207 Medical Insurance	7,011	7,068	7,563
208 Dental Insurance	327	327	327
299 Other Fringe Benefits	-	-	480
331 Legal Services	3,213	5,939	7,100
355 Travel	154	158	1,500
524 In-Service/Staff Development	275	150	400
TOTAL	123,793	129,141	136,446

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51500 ELECTION COMMISSION			
105 Supervisor/Director	85,566	87,705	90,740
106 Deputy(ies)	75,769	75,763	88,537
142 Mechanic(s)	3,610	2,000	6,000
169 Part-Time Personnel	2,563	2,000	6,000
187 Overtime Pay	3,829	1,193	4,000
188 Bonus Payments	-	3,000	-
192 Election Commission	9,400	9,100	11,900
193 Election Workers	106,711	44,711	136,000
201 Social Security	17,853	15,081	26,000
204 State Retirement	8,286	8,381	6,600
206 Life Insurance	198	198	200
207 Medical Insurance	19,504	19,666	21,042
208 Dental Insurance	981	981	981
299 Other Fringe Benefits	1,440	1,440	1,440
302 Advertising	5,110	3,759	4,000
307 Communication	574	214	1,000
320 Dues & Memberships	400	400	400
334 Maintenance Agreements	12,023	24,567	26,500
336 Maint/Repair/Equipment	3,089	898	4,000
349 Printing, Stationary & Forms	982	2,558	6,000
351 Rentals	3,534	2,654	4,300
355 Travel	7,752	3,481	4,000
399 Other Contracted Services	6,650	4,111	5,000
411 Data Processing Supplies	1,186	9,585	3,000
425 Gasoline	80	15	200
432 Library Books	58	60	200
499 Other Supplies & Materials	2,721	7,221	5,000
524 In-Service/Staff Development	3,400	600	4,000
709 Data Processing Equipment	1,173	10,614	3,000
TOTAL	384,442	341,958	470,040
51600 REGISTER OF DEEDS			
101 County Official/Adm Officer	85,566	87,705	90,740
106 Deputy(ies)	93,000	96,500	105,934
169 Part-time Personnel	23,150	15,280	20,400
185 Educational Incentives	2,000	2,000	3,000
188 Bonus Payments	-	4,500	-
201 Social Security	14,791	14,547	17,000
204 State Retirement	10,080	9,864	11,600
206 Life Insurance	264	264	265
207 Medical Insurance	29,162	29,402	31,461
208 Dental Insurance	981	981	1,050
217 Retirement-Hybrid Stabilization	-	594	573
299 Other Fringe Benefits	480	480	960
307 Communication	13	14	150
317 Data Processing Services	1,760	2,255	10,000
320 Dues and Memberships	1,147	983	1,300
334 Maintenance Agreements	1,296	1,296	2,000
334 Maintenance Agreements-DATA	14,077	15,195	22,000
337 Maint/Repair/Office Equipment	183	910	2,000
349 Printing, Stationary and Forms	2,727	2,042	3,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51600 REGISTER OF DEEDS (CONT.)			
351 Rentals	96	53	125
355 Travel	2,816	1,147	2,700
367 Maint/Repair Service	-	-	2,000
524 In-Service/Staff Development	1,220	890	1,300
599 Other Charges	1,419	733	1,000
709 Data Processing Equipment	-	595	1,000
711 Furniture & Fixtures	2,374	167	4,000
TOTAL	288,602	288,398	335,558
51720 PLANNING & ZONING			
133 Paraprofessional	90,171	37,521	45,559
188 Bonus Payments	-	1,500	-
191 Board & Committee Member Fees	7,258	6,210	11,000
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	7,352	3,434	4,570
204 State Retirement	4,627	2,059	2,435
206 Life Insurance	132	66	66
207 Medical Insurance	7,485	-	-
208 Dental Insurance	654	327	327
217 Retirement-Hybrid Stabilization	-	12	20
299 Other Fringe Benefits	960	480	480
309 Contracts w/Gov't Agencies	13,475	13,475	13,475
309 Contracts w/Gov't Agencies-PLAN	-	-	-
320 Dues And Memberships	-	25	25
332 Legal Notices, Recording, & Crt Costs	-	587	5,000
334 Maintenance Agreements-CODES	-	-	5,000
334 Maintenance Agreements-GIS	5,480	-	-
348 Postal Charges	464	230	500
349 Printing, Stationary and Forms	-	434	400
349 Printing, Stationary and Forms-BOOKS	-	-	400
355 Travel	-	836	1,000
355 Travel-GIS	302	-	-
355 Travel-PLAN	1,327	-	-
411 Data Processing Supplies	1,155	-	1,200
411 Data Processing Supplies-GIS	661	-	-
422 Food Supplies-	-	-	100
451 Uniforms	-	189	200
451 Uniforms-PLAN	-	1,043	-
524 In-Service/Staff Development	-	-	1,500
524 In-Service/Staff Development-GIS	190	-	-
524 In-Service/Staff Development-PLAN	775	-	-
599 Other Charges	-	99	177
599 Other Charges-PLAN	58	-	-
709 Data Processing Equipment-GIS	159	-	-
709 Data Processing Equipment-PLAN	253	-	-
711 Furniture & Fixtures	-	-	500
TOTAL	144,138	69,728	95,134
51750 CODES COMPLIANCE			
103 Assistant(s)	47,485	52,600	53,222
105 Supervisor/Director	58,925	58,925	58,925
188 Bonus Payments	-	4,500	-
189 Other Salaries & Wages	84,512	64,105	52,321
199 Other Per Diem & Fees	4,893	4,062	6,100

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51750 CODES COMPLIANCE (CONT.)			
201 Social Security	13,922	13,077	13,070
204 State Retirement	10,718	9,685	8,990
206 Life Insurance	331	289	266
207 Medical Insurance	35,340	35,979	31,378
208 Dental Insurance	1,308	1,103	1,016
217 Retirement-Hybrid Stabilization	-	521	520
299 Other Fringe Benefits	1,300	1,289	1,200
302 Advertising	268	89	2,000
307 Communication	663	684	1,600
320 Dues & Memberships	349	295	1,000
332 Legal Notices, Recording, & Crt Costs	720	60	2,000
334 Maintenance Agreements	18,736	17,715	21,000
338 Maint/Repair/Vehicles	1,541	1,858	3,000
348 Postal Charges	568	550	1,000
349 Printing, Stationary and Forms	1,289	1,895	3,500
355 Travel	1,669	1,325	3,000
399 Other Contracted Services	197	118	500
410 Custodial Supplies	372	273	500
413 Drugs & Medical Supplies	-	-	100
415 Electricity	2,226	2,052	2,000
422 Food Supplies	43	-	800
425 Gasoline	5,579	4,299	9,000
434 Natural Gas	339	347	1,000
435 Office Supplies	1,643	601	3,500
437 Periodicals	-	-	300
450 Tires & Tubes	1,149	1,488	1,500
451 Uniforms	999	908	1,200
454 Water and Sewer	330	320	500
505 Judgements	-	-	100,000
524 In-Service/Staff Development	1,512	1,500	1,500
599 Other Charges	-	59	500
709 Data Processing Equipment	-	1,825	2,000
711 Furniture & Fixtures	-	-	1,200
719 Office Equipment	-	-	2,000
TOTAL	298,926	284,395	393,208
51760 GEOGRAPHICAL INFORMATION SYSTEMS			
133 Paraprofessionals	-	56,400	56,400
188 Bonus Payments	-	1,500	-
201 Social Security	-	4,221	4,315
204 State Retirement	-	2,895	2,000
206 Life Insurance	-	66	66
207 Medical Insurance	-	7,547	8,000
208 Dental Insurance	-	327	334
299 Other Fringe Benefits	-	480	480
334 Maintenance Agreements	-	5,530	6,000
355 Travel	-	-	500
GEOGRAPHICAL INFORMATION SYSTEMS (CONT.)			
411 Data Processing Supplies	-	1,082	1,200
524 Inservice Staff Development	-	-	1,200
599 Other Charges	-	-	177
709 Data Processing Equipment	-	2,255	6,500
711 Furniture And Fixtures	-	-	500
Total Geographical Information Systems	-	82,303	87,672

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51800 COUNTY BUILDINGS			
141 Foremen	37,385	37,384	37,385
166 Custodial Personnel	51,688	51,027	51,963
167 Maintenance Personnel	33,740	28,564	17,334
169 Part-time Personnel	16,082	15,437	20,000
185 Educational Incentive- Other	1,000	1,000	1,000
188 Bonus Payments	-	6,000	-
199 Other Per Diem & Fees	1,164	1,204	1,200
201 Social Security	10,461	10,511	10,000
204 State Retirement	6,276	6,412	6,000
206 Life Insurance	261	243	265
207 Medical Insurance	29,106	27,273	28,316
208 Dental Insurance	1,292	1,202	1,308
217 Retirement-Hybrid Stabilization	-	161	350
299 Other Fringe Benefits	1,668	1,557	1,875
302 Advertising	-	110	-
307 Communication	25,678	31,191	35,000
320 Dues And Memberships	-	100	100
321 Engineering Services	-	-	2,500
334 Maintenance Agreements	34,435	62,651	72,900
335 Maint/Repair/Building	40,349	32,166	28,000
336 Maint/Repair/Equipment	24,222	20,830	20,000
338 Maint/Repair/Vehicles	1,285	1,260	2,000
355 Travel	436	61	500
359 Disposal Fees	2,032	2,223	2,000
410 Custodial Supplies	14,444	16,256	18,000
411 Data Processing Supplies	-	-	500
415 Electricity	101,540	92,737	120,000
422 Food Supplies	2,507	2,362	2,000
425 Gasoline	1,483	1,704	3,000
434 Natural Gas	21,065	12,613	18,000
451 Uniforms	405	783	2,000
454 Water and Sewer	19,607	15,511	20,000
499 Other Supplies and Materials	11,900	9,459	12,500
524 InService/Staff Development	-	88	300
709 Data Processing Equip	1,247	10,663	1,000
711 Furniture & Fixtures	135	-	1,000
TOTAL	492,893	500,743	538,296
51900 OTHER GENERAL ADMINISTRATION			
317 Data Processing Services	-	-	2,000
333 Licenses	-	-	1,600
334 Maintenance Agreements	22,552	28,973	30,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	-	-	2,000
411 Data Processing Supplies	3,803	1,035	6,500
OTHER GENERAL ADMINISTRATION (CONT.)			
524 In-Service/Staff Development	-	-	5,000
709 Data Processing Equipment	3,439	8,656	10,000
TOTAL	29,794	38,664	58,100

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51910 PRESERVATION OF RECORDS			
103 Assistant(s)	23,596	23,596	24,118
105 Supervisor/Director	37,736	37,736	37,737
169 Part-time Personnel	16,655	17,023	17,029
188 Bonus Payments	-	3,000	-
201 Social Security	5,893	6,181	6,100
204 State Retirement	4,029	3,679	4,970
206 Life Insurance	132	132	132
207 Medical Insurance	14,496	14,615	16,000
208 Dental Insurance	654	654	700
217 Retirement-Hybrid Stabilization	-	542	600
299 Other Fringe Benefits	480	480	480
349 Printing, Stationary and Forms	1,102	1,084	1,200
415 Electricity	8,000	6,000	6,000
599 Other Charges	-	4,670	8,200
TOTAL	112,773	119,392	123,266

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. 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, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
51920 RISK MANAGEMENT			
140 Salary Supplements	12,108	4,002	12,500
169 Part-Time Personnal-ORCCA	3,680	-	10,200
185 Educational Incentives	1,000	1,000	1,000
201 Social Security	1,279	376	1,820
204 State Retirement	673	250	1,200
206 Life Insurance	13	7	20
207 Medical Insurance	1,148	767	900
208 Dental Insurance	53	33	77
299 Other Fringe Benefits	82	44	112
308 Consultants	-	10,800	10,800
320 Dues & Memberships	630	500	1,000
320 Dues & Memberships-ORCCA	2,443	2,500	2,500
355 Travel	1,862	1,965	3,000
355 Travel-ORCCA	1,664	3,118	4,800
499 Other Supplies & Materials	1,520	552	3,500
502 Building & Contents Insurance	41,926	40,100	59,000
506 Liability Insurance	88,235	124,273	135,000
511 Vehicle & Equipment Insurance	78,809	84,106	88,500
513 Worker's Compensation	131,280	131,280	131,280
516 Other Self-Insured Claims	30,194	30,512	70,000
524 In-Service/Staff Development	1,410	660	3,000
599 Other Charges	3,226	-	-
708 Communication Equipment	-	33,791	-
TOTAL	403,235	470,635	540,209
52100 ACCOUNTING AND BUDGETING			
105 Supervisor/Director	85,566	87,705	87,705
119 Accountants/Bookkeepers	255,067	256,576	277,145
169 Part-time Personnel	9,826	2,354	11,873
185 Educational Inc	7,000	7,083	9,000
188 Bonus Payments	-	9,000	-
201 Social Security	26,547	28,085	31,600
204 State Retirement	9,177	20,214	23,000
206 Life Insurance	528	476	538
207 Medical Insurance	61,182	56,560	69,900
208 Dental Insurance	2,501	2,379	2,700
217 Retirement-Hybrid Stabilization	-	2,387	3,000
299 Other Fringe Benefits	2,719	2,240	3,840
307 Communication	98	95	150
320 Dues & Memberships	708	1,454	1,245
334 Maintenance Agreements	4,622	4,632	6,000
349 Printing, Stationary and Forms	1,230	1,871	2,000
355 Travel	3,708	1,312	5,000
435 Office Supplies	-	189	200
508 Premium on Corporate Surety Bonds	-	-	200
524 In-Service/Staff Development	3,362	3,719	3,500
709 Data Processing Equipment	2,177	56	1,500
711 Furniture & Fixtures	200	-	300
TOTAL	476,218	488,386	540,396
52200 PURCHASING			
105 Supervisor/Director	68,453	70,164	70,164
122 Purchasing Personnel	64,290	65,626	66,888
169 Part-time Personnel	9,180	8,890	11,810
185 Educational Incentive	2,000	2,000	2,000
186 Longevity Pay	-	2,500	-
188 Bonus Payments	-	3,000	-
199 Other Per Diem & Fees	1,164	1,182	1,200
201 Social Security	10,338	10,966	11,900
204 State Retirement	6,822	7,220	5,200

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
52200 PURCHASING (CONT.)			
206 Life Insurance	198	198	200
207 Medical Insurance	19,030	19,187	20,000
208 Dental Insurance	981	981	1,001
299 Other Fringe Benefits	1,440	1,440	1,440
302 Advertising	1,914	2,160	1,700
307 Communication	32	37	100
308 Consultants	7,700	-	-
320 Dues & Memberships	508	515	550
334 Maintenance Agreements	3,538	2,768	3,700
355 Travel	4,265	2,681	3,000
508 Premium on Corporate Surety Bonds	306	197	300
524 InService/Staff Development	1,986	1,686	2,000
709 Data Processing	1,516	214	500
711 Furniture and Fixtures	450	-	500
TOTAL	206,111	203,614	204,153
52300 PROPERTY ASSESSOR'S OFFICE			
101 County Official/Adm Officer	85,566	87,705	90,740
103 Assistants	-	-	-
106 Deputy (ies)	334,281	338,385	378,842
133 Para/Professionals	-	-	-
169 Part-time Personnel	9,282	10,857	24,000
187 Overtime pay	-	898	-
188 Bonus Payments	-	13,500	-
199 Other Per Diem & Fees	1,798	1,707	1,800
201 Social Security	31,444	33,208	38,000
204 State Retirement	27,341	25,347	22,000
206 Life Insurance	662	670	800
207 Medical Insurance	72,415	76,037	78,578
208 Dental Insurance	3,269	3,310	4,000
210 Unemployment Compensation	-	-	1,960
217 Retirement-Hybrid Stabilization	-	3,766	3,800
299 Other Fringe Benefits	2,400	2,270	5,320
302 Advertising	-	-	1,500
307 Communication	2,941	2,974	6,300
309 Contracts w/ Gov't Agencies	19,856	31,058	27,000
312 Contracts with Private Agencies	29,833	5,435	79,000
320 Dues & Memberships	2,563	2,345	3,500
337 Maint/Repair/Office Equipment	5,533	7,358	7,500
338 Maint/Repair/Service Vehicles	249	506	7,000
348 Postal Charges	-	-	1,000
349 Printing, Stationary and Forms	926	1,131	3,000
355 Travel	1,595	1,927	8,000
425 Gasoline	1,988	1,569	7,000
499 Other Supplies and Materials	1,450	1,117	2,500
524 In-Service/Staff Development	2,430	250	2,800
599 Other Charges	131	60	4,000
709 Data Processing Equipment	8,246	2,612	3,500
719 Office Equipment	-	152	3,100
TOTAL	646,199	656,153	816,540
52400 COUNTY TRUSTEE'S OFFICE			
101 County Official/Adm Officer	85,566	87,705	90,740
106 Deputy(ies)	102,187	103,079	110,286
169 Part-time Personnel	4,316	3,518	10,900
188 Bonus Payments	-	4,500	-
201 Social Security	14,407	14,186	16,600
204 State Retirement	11,088	10,918	14,700
206 Life Insurance	262	264	270
207 Medical Insurance	25,499	30,164	33,728

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
52400 COUNTY TRUSTEE'S OFFICE (CONT.)			
208 Dental Insurance	1,267	1,308	1,308
217 Retirement-Hybrid Stabilization	-	1,363	1,300
299 Other Fringe Benefits	1,160	960	1,920
302 Advertising	-	75	500
307 Communication	11	11	400
309 Contracts w/ Gov't Agencies	8,510	13,807	9,000
320 Dues & Memberships	837	708	900
332 Legal Notices, Recordings, and Court Costs	75	-	100
334 Maintenance Agreements	13,154	17,386	18,000
337 Maint/Repair/Office Equipment	7	407	1,000
348 Postal Charges	15,990	10,713	25,000
349 Printing, Stationary and Forms	2,341	659	6,500
351 Rentals	140	154	150
355 Travel	868	-	2,200
411 Data Processing Supplies	454	695	5,000
508 Premiums on Corporate Surety Bonds	13,515	-	-
524 In-Service/Staff Development	535	261	600
599 Other Charges	1,079	1,476	1,400
709 Data Processing Equipment	3,500	70	6,500
711 Furniture & Fixtures	-	-	-
TOTAL	306,768	304,388	359,002
52500 COUNTY CLERK'S OFFICE			
101 County Official/Adm Officer	85,566	87,705	90,740
106 Deputy(ies)	288,112	289,127	303,255
169 Part-time Personnel	5,536	4,070	40,000
185 Educational Incentive	1,500	3,000	7,000
186 Longevity Pay	2,500	-	-
188 Bonus Payments	-	13,500	-
201 Social Security	28,522	29,450	34,000
204 State Retirement	20,648	20,731	25,000
206 Life Insurance	636	657	662
207 Medical Insurance	57,918	71,318	83,094
208 Dental Insurance	2,812	3,137	3,270
217 Retirement-Hybrid Stabilization	-	1,252	1,300
299 Other Fringe Benefits	2,960	3,070	4,800
302 Advertising	-	-	-
307 Communication	109	129	3,000
320 Dues & Memberships	885	908	2,000
334 Maintenance Agreements	31,419	27,148	42,000
337 Maint/Repair/Office Equipment	148	472	2,000
349 Printing, Stationary and Forms	7,175	6,496	14,000
351 Rentals	250	268	3,000
355 Travel	2,110	462	5,000
435 Office Supplies	14	-	-
437 Periodicals	-	-	325
499 Other Supplies & Materials	3,376	261	8,000
508 Premium on Corporate Surety Bonds	881	795	-
524 In-Service/Staff Development	1,395	5,750	1,500
709 Data Processing Equipment	1,894	-	41,000
711 Furniture & Fixtures	569	-	1,000
719 Office Equipment	5,333	250	5,200
TOTAL	552,268	569,956	721,146

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 9th Judicial District, Kim Nelson, has been deemed one of only three (3) public defender offices in the state to be eligible for this grant. The grant offers project support of \$65,000 for three (3) years with zero-dollar (\$0) match.

Other Administration of Justice – 53900

Total Appropriation for Other Administration of Justice is \$45,000. Of this amount 61.67% (\$27,750) is for jury pay and the remainder is for operations.

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, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
53100 CIRCUIT COURT			
101 County Official/Adm Officer	85,566	87,705	90,740
106 Deputy(ies)	373,146	354,673	408,933
169 Part-time Personnel	10,495	21,220	24,124
185 Education Incentive	1,000	1,000	1,000
186 Longevity Pay	-	2,500	2,500
188 Bonus Payments	-	16,500	-
201 Social Security	33,223	34,406	41,000
204 State Retirement	13,527	24,277	28,000
206 Life Insurance	854	812	926
207 Medical Insurance	109,003	110,863	122,709
208 Dental Insurance	4,191	3,903	4,600
217 Retirement-Hybrid Stabilization	-	1,393	1,300
299 Other Fringe Benefits	4,028	4,001	6,720
307 Communication	110	101	300
320 Dues & Memberships	797	818	1,500
334 Maintenance Agreements	26,730	30,238	30,000
349 Printing, Stationary and Forms	8,002	7,814	8,000
355 Travel	1,048	57	1,400
399 Other Contracted Services	368	0	300
411 Data Processing Supplies	2,000	437	2,000
435 Office Supplies	1,615	3,070	2,500
508 Premium on Corporate Surety Bonds	793	0	100
524 In-Service/Staff Development	-	1,000	2,500
531 Access Fees	1,222	0	1,800
709 Data Processing Equipment	7,833	2,997	24,000
711 Furniture & Fixtures	4,329	2,319	4,500
719 Office Equipment	-	-	2,000
TOTAL	689,880	712,104	813,452
53310 GENERAL SESSIONS JUDGE			
102 Judge(s)	333,729	341,739	347,891
133 Paraprofessionals	100,000	100,000	100,000
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	-	3,000	-
199 Other Per Diem & Fees	4,810	4,828	4,900
201 Social Security	28,653	29,564	36,000
204 State Retirement	28,743	25,685	30,000
206 Life Insurance	265	265	265
207 Medical Insurance	37,734	38,323	41,219
208 Dental Insurance	1,308	1,308	1,400
217 Retirement-Hybrid Stabilization	-	3,715	3,500
299 Other Fringe Benefits	720	920	1,920
309 Contracts with Government Agencies	-	-	10,350
312 Contracts with Private Agencies	50,944	6,824	45,000
320 Dues and Memberships	2,078	2,766	2,500
329 Laundry Service	-	44	250
331 Legal Services	-	-	500
333 Licenses	164	409	500
334 Maintenance Agreements	1,913	-	1,800
349 Printing, Stationary and Forms	-	1,019	2,500
355 Travel	3,360	6,959	7,500
355 Travel-MAG	2,141	2,543	6,000
399 Other Contracted Services	-	4,963	4,000
411 Data Processing	699	55	2,000
432 Library Books/Magazines	1,660	-	1,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
53310 GENERAL SESSIONS JUDGE (CONT.)			
435 Office Supplies	-	63	-
451 Uniforms	-	-	600
524 In-Service/Staff Development	2,790	1,334	2,000
524 In-Service/Staff Development-MAG	-	100	500
709 Data Processing	3,141	263	-
TOTAL	605,852	577,688	655,595
53330 DRUG COURT			
133 Paraprofessionals FEDS	12,112	30,600	31,200
133 Paraprofessionals STATE	31,735	34,947	35,319
201 Social Security	3,221	-	-
201 Social Security-FEDS	-	2,961	2,359
201 Social Security-STATE	-	3,507	2,670
204 State Retirement	3,463	560	-
204 State Retirement-FEDS	-	862	1,934
204 State Retirement-STATE	-	805	2,190
206 Life Insurance	83	-	-
206 Life Insurance-FEDS	-	61	70
206 Life Insurance-STATE	-	66	70
207 Medical Insurance	4,890	(171)	-
207 Medical Insurance-FEDS	-	4,940	7,563
207 Medical Insurance-STATE	-	3,496	-
208 Dental Insurance	409	-	-
208 Dental Insurance-FEDS	-	177	327
208 Dental Insurance-STATE	-	313	327
217 Retirement-Hybrid Stabilization	-	(560)	780
217 Retirement-Hybrid Stabilization-FEDS	-	272	-
217 Retirement-Hybrid Stabilization-STATE	-	991	-
299 Other Fringe Benefits	160	-	500
299 Other Fringe Benefits-FEDS	-	260	-
299 Other Fringe Benefits-STATE	-	220	-
312-FEDS Contracts with Other Agencies	168,913	276,408	347,253
312 Contracts with Other Agencies-Local	-	-	6,000
355 Travel-FEDS	-	-	1,930
355 Travel-LOCAL	508	1,296	4,000
355 Travel-STATE	-	2,303	2,398
399 Other Contracted Services	888	-	-
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	1,208	1,254	5,000
TOTAL	227,590	367,701	458,090
53400 CHANCERY COURT			
101 County Official/Adm Officer	85,566	87,705	90,740
106 Deputy(ies)	127,758	124,507	133,230
169 Part-time Personnel	29,203	22,786	47,039
187 Overtime Pay	3,606	-	4,080
188 Bonus Payments	-	6,000	-
201 Social Security	17,532	17,823	22,000
204 State Retirement	13,075	11,678	13,220
206 Life Insurance	326	314	332
207 Medical Insurance	45,337	32,739	32,300
208 Dental Insurance	1,611	1,634	1,630

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
53400 CHANCERY COURT (CONT.)			
217 Retirement-Hybrid Stabilization	-	904	600
299 Other Fringe Benefits	960	1,280	2,400
307 Communication	48	58	50
312 Contracts w/Private Agencies	-	-	250
320 Dues and Memberships	997	1,068	1,200
334 Maintenance Agreements	14,163	15,118	17,000
349 Printing, Stationary and Forms	3,581	2,754	5,000
351 Rentals	135	135	150
355 Travel	907	360	1,400
437 Periodicals	579	439	700
499 Other Supplies & Materials	816	2,260	4,500
508 Premium on Corporate Surety Bonds	350	350	400
524 In-Service/Staff Development	235	-	300
709 Data Processing Equipment	3,197	1,067	4,000
TOTAL	349,982	330,980	382,521
53500 JUVENILE COURT			
103 Assistants	47,592	46,844	47,592
105 Supervisor/Director	50,000	50,810	50,000
112 Youth Service Officer	119,264	119,264	119,345
140 Salary supplements	-	6,000	6,000
164 Attendants	8,232	6,686	10,200
187 Overtime Pay	33,339	13,186	31,000
188 Bonus Payments	-	7,500	-
199 Other Per Diem & Fees	6,075	5,899	6,100
201 Social Security	18,593	18,197	21,000
204 State Retirement	13,185	12,710	15,000
206 Life Insurance	348	343	339
207 Medical Insurance	49,078	49,835	51,125
208 Dental Insurance	1,719	1,722	1,800
217 Retirement-Hybrid Stabilization	-	53	35
299 Other Fringe Benefits	2,046	1,969	2,400
307 Communication	1,146	478	3,500
312 Contracts with Private Agencies	4,000	4,150	4,500
320 Dues and Memberships	175	300	1,000
322 Evaluation & Testing	9,800	-	10,000
334 Maintenance Agreements	4,005	6,295	5,000
335 Maint/Repair/Buildings	4,987	193	6,000
337 Maint/Repair/Office Equip	3,015	1,284	3,000
338 Maint/Repair/Vehicles	8,735	9,529	10,000
340 Medical & Dental Charges	2,061	299	4,000
349 Printing, Stationary and Forms	1,500	-	3,000
355 Travel	4,750	7,209	15,000
399 Other Contracted Services	293	1,532	15,000
411 Data Processing Supplies	1,120	-	2,000
422 Food Supplies	783	385	1,000
425 Gasoline	5,955	4,753	8,000
432 Library Books	-	361	2,000
441 Prisoners Clothing	511	-	500
450 Tires & Tubes	-	-	2,500
451 Uniforms	1,902	1,255	2,000
508 Premiums on Corporate Bonds	534	217	1,000
599 Other Charges	3,804	4,471	5,000
TOTAL	408,547	383,727	465,936

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
53610 OFFICE OF PUBLIC DEFENDER (three year grant - Amended to 65,000 subsequent to approval)			
105 Supervisor/Director	37,058	40,999.92	44,300
201 Social Security	2,747	3,106.11	3,390
204 State Retirement	3,264	2,804.62	3,328
206 Life Insurance	60	66.00	70
207 Medical Insurance	6,868	7,546.80	8,075
208 Dental Insurance	300	326.88	340
217 Retirement-Hybrid Stabilization	-	886	960
355 Travel	3,429	4,120.63	2,500
524 Inservice Staff Development	454	<u>325.00</u>	<u>2,500</u>
TOTAL	<u>54,180</u>	<u>60,182</u>	<u>65,463</u>
53900 OTHER ADMINISTRATION OF JUSTICE			
194 Jury and Witness Fees	19,536	8,690	27,650
201 Social Security	-	-	100
302 Advertising	132	244	250
307 Communication	79	948	1,000
355 Travel	248	23	12,000
422 Food Supplies	3,897	1,983	4,000
TOTAL	<u>23,892</u>	<u>11,888</u>	<u>45,000</u>
53930 VICTIM ASSISTANCE PROGRAMS			
105 Supervisor/Director	-	42,663	43,500
199 Other Per Diem & Fees	-	1,154	1,200
201 Social Security	-	3,258	3,328
204 State Retirement	-	2,940	3,015
206 Life Insurance	-	66	66
207 Medical Insurance	-	7,547	8,075
208 Dental Insurance	-	327	334
217 Retirement-Hybrid Stabilization	-	928	900
355 Travel	-	2,476	4,500
499 Other Supplies And Materials	-	174	617
TOTAL	<u>-</u>	<u>61,532</u>	<u>65,535</u>

Sheriff's Department – 54110

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

The Roane County Sheriff's Office performs duties including but not limited to; administrative operations, records division, dispatch operations, patrol division, criminal investigations, drug investigations, methamphetamine unit, K-9 division, warrants division, court house security, school resource officer division, and training division. Listed below are brief summaries of each division or responsibility.

- **Administrative operations:** Personnel management, budget preparation, and community policing.
- **Records Division:** Tennessee Incident Based Reporting Systems (TIBRS) management, Titian Accident management, NCIC file management and filing of department documents.
- **Dispatch Operations:** Liaison between the public and other office officials including deputies and correctional staff.
- **Patrol Division:** The Roane County patrol division consist of (25) deputies including supervisors. This division is responsible for covering 395 square miles and extending service to approximately 54,000 citizens. Our deputies answer approximately 1,700 calls for service monthly, ranging from severe and violent offenses to minor traffic offense. During the fiscal year ending 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, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
101 County Official	94,122	96,475	99,813
103 Assistant (Chief Deputy)	70,000	70,000	70,000
106 Deputy(ies)	1,338,979	1,305,716	1,400,914
106 Deputy(ies)-CHILD	36,792	36,650	36,792
140 Salary Supplements	27,900	35,763	38,400
141 Foremen (Courts)	131,380	110,146	145,642
169 Part-Time Personnel	45,826	46,448	37,031
170 School Resource Officer(s)	230,915	276,843	308,285
187 Overtime Pay	119,190	113,336	83,477
187 Overtime Pay-HIDTA	2,634	-	20,000
187 Overtime Pay-HOLI	45,435	37,473	53,000
187 Overtime Pay-NT18	-	-	8,000
187 Overtime Pay-RD18	-	-	10,000
187 Overtime Pay-RD20	-	1,175	15,000
187 Overtime Pay-SRO	5,602	4,476	12,600
187 Overtime Pay-ST18	-	-	10,000
187 Overtime Pay-TOCW	11,855	23,923	-
188 Bonus Payments	-	58,500	-
199 Other Per Diem & Fees	21,688	20,727	22,000
201 Social Security	156,782	160,666	178,935
203 Extension Service	-	-	25,000
204 State Retirement	80,783	111,973	97,000
206 Life Insurance	2,800	2,774	3,200
207 Medical Insurance	373,561	372,772	448,682
208 Dental Insurance	14,109	13,735	16,000
210 Unemployment Compensation	-	1,520	-
217 Retirement-Hybrid Stabilization	-	11,554	15,000
299 Other Fringe Benefits	12,713	10,762	15,000
307 Communication	17,297	19,215	31,605
309 Contracts w/ Gov't Agencies	2,680	2,680	2,814
309 Contracts w/ Gov't Agencies-NCIC	46,007	47,387	48,307
312 Contracts w/Private Agencies	-	-	31,500
320 Dues and Memberships	3,250	3,330	5,250
330 Operating Lease Payments	-	21,600	21,600
332 Legal Notices	14	-	515
333 Licenses	247	1,053	525
334 Maintenance Agreements	74,726	65,544	115,000
335 Maint/Repair/Buildings	-	-	2,100
337 Maint/Repair/Office Equipment	-	-	525
338 Maint/Repair/Vehicles	47,087	48,766	48,000
338 Maint/Repair/Vehicles-INS	14,530	38,565	-
348 Postal Charges	556	44	1,470
349 Printing, Stationary and Forms	3,527	4,029	6,300
355 Travel	16,843	15,817	20,000
357 Veterinary Services	145	-	525
399 Other Contracted Services	6,269	7,176	9,660
399 Other Contracted Services-SOR	1,630	2,612	2,835
401 Animal Food	1,205	352	1,050
412 Diesel Fuel	2,903	2,419	8,000
415 Electricity	2,937	3,174	2,940
425 Gasoline	142,364	124,429	157,500
431 Law Enforcement Supplies	25,488	28,692	31,920
431 Law Enforcement Supplies-VEST	8,886	6,367	10,500
432 Library Books/Media	402	651	1,470
437 Periodicals	-	181	978
450 Tires and Tubes	24,307	27,934	28,350

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT (CONT)			
451 Uniforms	19,453	11,302	18,900
499 Other Supplies & Materials	8,821	6,936	6,300
499 Other Supplies & Materials-CHILD	-	-	3,216
508 Premium on Corporate Surety Bonds	2,341	900	1,451
509 Refunds	195	-	-
516 Other Self-Insured Claims	-	-	5,250
524 In-Service/Staff Development	14,192	17,885	20,000
599 Other Charges	-	-	-
599 Other Charges-CHCGP	6,215	8,884	7,350
599 Other Charges-NT16	-	-	-
599 Other Charges-NT18	1,499	-	1,575
709 Data Processing Equipment	5,593	9,262	4,200
711 Furniture & Fixtures	-	-	5,250
719 Office Equipment	-	2,290	5,250
790 Other Equipment-RD20	-	11,464	15,750
TOTAL	<u>3,324,675</u>	<u>3,464,346</u>	<u>3,855,502</u>
54210 JAIL			
160 Guards (Jailers)	1,285,507	1,390,986	1,454,353
169 Part-time Personnel	52,013	58,375	51,000
187 Overtime Pay	76,434	97,364	102,000
187 Overtime Pay-HOLI	55,287	44,635	51,000
188 Bonus Payments	-	46,500	-
199 Other Per Diem & Fees	5,070	5,715	5,500
201 Social Security	106,852	120,057	133,000
204 State Retirement	103,982	98,532	106,000
206 Life Insurance	2,150	2,656	2,800
207 Medical Insurance	270,816	277,016	306,591
208 Dental Insurance	10,439	11,421	14,000
210 Unemployment Compensation	-	2,120	2,000
217 Retirement-Hybrid Stabilization	-	22,645	28,000
299 Other Fringe Benefits	3,903	4,059	10,000
307 Communication	483	506	4,200
334 Maintenance Agreements	44,093	44,281	49,000
335 Maint/Repair/Building	31,303	25,424	38,000
336 Maint/Repair/Equipment	28,353	35,909	31,500
338 Main/Repair/Vehicles	3,827	2,758	8,652
340 Medical and Dental Service	284,467	417,164	420,000
340 Medical and Dental Service-ADMIN	12,774	33,536	52,500
340 Medical and Dental Service-HMANA	235,533	336,915	157,500
340 Medical and Dental Service-INPAT	-	-	10,500
349 Printing, Stationery, Forms	878	925	6,300
355 Travel	4,063	2,703	10,290
359 Disposal Fees	6,116	6,370	6,825
410 Custodial Supplies	63,131	55,212	68,250
412 Diesel Fuel	-	1,900	3,000
415 Electricity	66,208	63,133	78,750
421 Food Preparation Supplies	1,512	910	5,250
422 Food Supplies	326,972	261,673	351,750
425 Gasoline	10,773	9,995	20,000
431 Law Enforcement Supplies	2,221	8,552	6,300
432 Library Books	3,345	4,457	8,000
434 Natural Gas	39,331	37,095	45,150
441 Prisoner Clothing	36,172	29,224	33,600
450 Tires and Tubes	952	1,344	3,150
451 Uniforms	7,631	7,668	15,750

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
54210 JAIL (CONT)			
454 Water and Sewer	132,614	110,421	105,000
499 Other Supplies	4,969	4,161	10,500
524 In-Service/Staff Development	4,205	1,125	10,500
711 Furniture and Fixtures	-	1,001	5,250
719 Office Equipment	800	2,107	5,250
TOTAL	3,325,179	3,688,551	3,836,961
54410 CIVIL DEFENSE			
103 Assistant(s)	61,594	65,878	67,380
103 Assistant(s)-EMPG	6,934	7,010	7,010
105 Supervisor/Director	35,977	30,697	30,697
140 Salary Supplement-DOE	5,000	5,000	5,000
169 Part-Time Personnel	23,847	18,976	24,000
169 Part-Time Personnel-HAZ	75	-	17,925
185 Educational Incentive	1,000	-	-
187 Overtime Pay- HOLI	152	338	-
188 Bonus Payments	-	3,000.00	-
199 Other Per Diem & Fees	3,426	2,967	3,500
201 Social Security	11,441	11,285	12,000
204 State Retirement	6,053	6,283	7,000
206 Life Insurance	161	132	200
207 Medical Insurance	14,964	7,547	8,075
208 Dental Insurance	726	654	910
217 Retirement-Hybrid Stabilization	-	671	700
299 Other Fringe Benefits	930	480	1,440
307 Communication	9,328	7,417	10,000
312 Contracts w/Private Agencies	2,919	12,205	23,500
320 Dues and Memberships	100	10	500
330 Operating Lease Payments	21,600	-	-
333 Licenses	-	20	1,300
334 Maintenance Agreements	20,195	11,141	15,000
335 Maint/Repair/Building	2,536	49	4,000
336 Maint/Repair/Equip	1,245	1,095	10,000
337 Maint/Repair/Office Equip	2,195	1,750	3,000
338 Maint/Repair/Vehicles	3,812	4,534	30,000
348 Postal Charges	126	20	125
355 Travel	355	44	1,500
410 Custodial Supplies	6	193	500
412 Diesel Fuel	5,205	5,882	9,000
415 Electricity	425	161	1,000
422 Food Supplies	-	-	100
425 Gasoline	2,637	1,035	8,000
429 Instructional Supplies & Materials	425	1,164	3,000
435 Office Supplies	1,578	458	1,500
442 Propane Gas	-	-	200
446 Small Tools	609	331	1,000
450 Tires & Tubes	699	-	3,000
451 Uniforms	1,066	2,483	3,000
454 Water & Sewer	393	365	500
499 Other Supplies & Materials	2,163	1,625	1,800
499 Other Supplies & Materials-DOE	8,078	12,292	10,000
524 In-Service/Staff Development	967	1,705	5,000
599 Other Charges	5,970	14,128	15,000
708 Communication Equipment	-	110	20,000
711 Furniture & Fixtures	1,726	-	3,000
TOTAL	268,638	241,134	370,362

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
54490 OTHER EMERGENCY MANAGEMENT			
309 Contracts w/Government Agencies E-911	418,481	431,035	431,035
	<u>418,481</u>	<u>431,035</u>	<u>431,035</u>
54610 COUNTY CORONER/MEDICAL EXAMINER			
312 Contracts w/Private Agencies	26,925	30,300	35,000
312 Contracts w/Private Agencies-ROI	4,975	5,725	6,000
599 Other Charges	57,420	87,029	70,000
599 Other Charges-BAGS	=	=	3,000
TOTAL	<u>89,320</u>	<u>123,054</u>	<u>114,000</u>

Local Health Center – 55110

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

Total Appropriation for Local Health Center is \$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 3rd party insurance and ACA insurance exchanges for many of the service we provide. Currently we can only bill TennCare for most services. Primary prevention of disease and injury is vital in controlling health care costs and there is new emphasis on the importance of prevention. Primary prevention seeks to prevent a disease or injury from ever happening to begin with. It is the heart of what Public Health is and does. It is our specialty. We anticipate that all of these, coupled with other factors, will lead to continued expansion of our services.

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

Total Appropriation for Other Local Health Services 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 1st 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, 2020 is \$6,367,605. 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 38.9% of appropriations which is within policy.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55110 LOCAL HEALTH CENTER			
167 Maintenance Personnel	34,767	26,482	15,000
169 Part-time Personnel	10,136	10,053	10,010
188 Bonus Payments	-	1,500	-
199 Other Per Diem & Fees	349	188	349
201 Social Security	3,371	2,909	2,500
204 State Retirement	1,762	1,469	1,000
206 Life Insurance	66	42	33
207 Medical Insurance	7,485	4,821	2,700
208 Dental Insurance	327	209	120
217 Retirement-Hybrid Stabilization	-	81	190
299 Other Fringe Benefits	480	240	-
302 Advertising	-	-	300
307 Communication	7,622	9,023	10,000
320 Dues & Memberships	590	480	1,500
334 Maintenance Agreements	5,321	4,717	10,000
335 Maint/Repair/Buildings	4,629	7,227	1,100
336 Maint/Repair Services	1,374	-	2,500
348 Postal Charges	14	1	300
349 Printing, Stationary and Forms	-	-	500
355 Travel	919	443	1,500
359 Disposal Fees	1,039	1,020	1,500
410 Custodial Supplies	1,820	1,234	2,000
412 Diesel Fuel	-	-	200
413 Drugs & Medical Supplies	1,971	2,129	3,000
415 Electricity	32,265	32,794	30,000
425 Gasoline	572	304	800
434 Natural Gas	5,610	5,094	10,000
435 Office Supplies	4,300	2,299	4,500
437 Periodicals	247	251	250
454 Water & Sewer	2,281	3,502	5,000
524 Inservice Staff Development	1,220	4,509	4,000
599 Other Charges	2,914	1,811	4,000
790 Other Equipment	674	-	-
TOTAL	134,125	124,831	124,852
55190 OTHER LOCAL HEALTH SERVICES			
103 Assistants	61,776	72,371	80,944
131 Medical Personnel	68,839	140,733	181,272
188 Bonus Payments	-	7,500	-
201 Social Security	8,727	15,170	21,000
204 State Retirement	9,610	14,032	18,000
206 Life Insurance	298	463	600
207 Medical Insurance	31,963	63,045	64,000
208 Dental Insurance	1,471	2,288	2,700
217 Retirement-Hybrid Stabilization	-	3,565	5,100
299 Other Fringe Benefits	960	960	1,440
355 Travel	2,936	3,446	15,100
506 Liability Insurance	545	487	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
599 Other Charges-TTPCI	3,963	-	1,800
TOTAL	193,848	327,920	409,765

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55390 APPROPRIATION TO STATE			
399 Other Contracted Services	51,601	51,601	51,601
599 Other Charges	455	-	1,180
TOTAL	52,056	51,601	52,781
55590 OTHER LOCAL WELFARE SERVICES			
316 Contributions	25	-	-
316 Contributions-ADFAC	-	1,000	-
316 Contributions-AGING	500	250	-
316 Contributions-ARE30	-	1,500	-
316 Contributions-BAGC	2,500	5,250	-
316 Contributions-CAC	2,000	6,000	-
316 Contributions-ETHRA	9,200	9,200	9,200
316 Contributions-FREMC	2,000	-	-
316 Contributions-FOCRC	-	3,300	-
316 Contributions-FPROM	-	875	-
316 Contributions-HERTG	-	4,300	-
316 Contributions-LIFEC	-	1,500	-
316 Contributions-MDUNN	29,975	34,000	25,600
316 Contributions-MECAA	17,000	17,000	17,000
316 Contributions-OSHS	5,000	-	-
316 Contributions-PLPH	1,250	-	-
316 Contributions-RCYL	750	250	-
316 Contributions-RIL	2,000	-	-
316 Contributions-RONET	-	1,500	-
316 Contributions-RS	24,000	28,000	28,000
316 Contributions-SSN	2,000	2,000	-
316 Contributions-WBEF	2,000	-	-
799 Other Capital Outlay-RS	11,000	11,000	11,000
TOTAL	111,200	126,925	90,800
56500 LIBRARIES			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	-	-	5,000
711 Furniture & Fixtures	-	-	500
TOTAL	10,000	10,000	15,800
56700 PARKS & FAIR BOARDS			
103 Assistant(s)	58,410	31,434	31,745
103 Assistant(s)-SPC	-	6,963	28,642
105 Supervisor/Director	56,400	56,400	56,400
169 Part-time Personnel	9,195	-	-
169 Part-time Personnel-RILEY	12,386	25,000	25,200
169 Part-time Personnel-ROANE	27,423	26,791	34,650
169 Part-time Personnel-SPC	29,515	24,539	-
187 Overtime Pay	5,685	6,554	9,000
187 Overtime Pay-SPC	1,123	-	-
188 Bonus Payments	-	3,000	-
199 Other Per Diem & Fees	3,416	2,646	3,600
201 Social Security	15,530	13,590	16,930
204 State Retirement	7,564	5,441	9,170
206 Life Insurance	187	149	198
207 Medical Insurance	8,102	18,973	20,330
208 Dental Insurance	872	735	327
217 Retirement-Hybrid Stablization	-	167	-
299 Other Fringe Benefits	960	960	960

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
56700 PARKS & FAIR BOARDS (CONT.)			
302 Advertising	-	-	100
307 Communication	3,069	3,125	2,000
320 Dues & Memberships	-	-	100
333 Licenses	26	-	100
334 Maintenance Agreements	235	220	3,800
335 Maint/Repair/Building	3,560	296	-
335 Maint/Repair Building-DOCK	-	-	2,500
335 Maint/Repair/Building-EMORY	2,600	3,414	4,200
335 Maint/Repair/Building-RILEY	6,230	3,266	6,000
335 Maint/Repair/Building-ROANE	27,662	39,006	39,000
335 Maint/Repair/Building-SPC	4,049	6,498	3,000
336 Maint/Repair/Equipment	14,651	8,353	15,000
338 Maint/Repair/Vehicles	2,547	812	7,000
351 Rentals-652	-	-	1,500
351 Rentals-RILEY	387	1,060	4,000
351 Rentals-ROANE	2,471	2,493	6,000
355 Travel	93	-	500
359 Disposal Fee	3,478	2,964	5,000
359 Disposal Fee-RILEY	1,711	941	3,000
399 Other Contracted Services-RILEY	33,017	32,469	41,000
399 Other Contracted Services-SPC	-	-	1,500
410 Custodial Supplies	3,414	1,347	4,000
410 Custodial Supplies-RILEY	1,677	1,319	2,500
410 Custodial Supplies-SPC	-	-	500
415 Electricity	16,450	14,564	19,000
415 Electricity-RILEY	29,450	26,896	27,000
415 Electricity-SPC	2,124	2,518	1,300
422 Food Supplies	571	2,232	3,000
425 Gasoline	16,908	12,703	18,000
435 Office Supplies	52	-	300
442 Propane Gas	460	-	2,000
450 Tires and Tubes	966	2,482	4,000
451 Uniforms	1,347	1,214	2,200
453 Vehicle Parts	4,650	3,234	6,100
454 Water and Sewer	10,251	14,279	14,000
454 Water and Sewer-RILEY	2,288	3,468	3,000
454 Water and Sewer-SPC	758	2,011	2,000
599 Other Charges	1,056	211	7,000
599 Other Charges-RILEY	14,463	10,756	22,500
709 Data Processing Equipment	1,080	-	-
791 Other Construction OTHER	-	-	4,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay-RILEY	-	-	11,200
TOTAL	450,519	427,494	538,052
57100 AGRICULTURAL EXTENSION SERVICE			
309 Contracts w/Gov't Agencies	62,032	79,834	93,080
316 Contributions	-	-	1,000
334 Maintenance Agreements	937	866	-
351 Rentals	-	-	800
499 Other Supplies and Materials	-	-	2,000
TOTAL	62,969	80,700	96,880

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
57500 SOIL CONSERVATION			
105 Supervisor/Director	27,434	27,434	27,434
169 Part-time Personnel	11,805	13,932	16,000
188 Bonus Payments	-	1,500	-
201 Social Security	2,951	3,248	3,373
204 State Retirement	1,371	1,447	1,447
206 Life Insurance	66	66	66
207 Medical Insurance	7,485	7,547	7,547
208 Dental Insurance	327	327	334
299 Other Fringe Benefits	-	-	-
312 Contracts w/Private Agencies	3,200	3,200	3,200
TOTAL	54,639	58,701	59,401
58120 INDUSTRIAL DEVELOPMENT			
310 Contracts w/ Gov't Agencies	130,000	130,000	110,000
316 Contributions	387,250	387,250	357,250
316 Contributions-RSCC	15,000	15,000	15,000
320 Dues & Memberships	200	200	500
321 Engineering Services	-	-	20,000
355 Travel	-	-	1,000
524 In-Service/Staff Development	-	-	1,000
599 Other Charges	3,600	3,860	9,500
724 Site Development-	-	-	5,000
TOTAL	536,050	536,310	519,250
58300 VETERANS SERVICES			
169 Part-Time Personnel	46,220	51,636	57,000
199 Other Per Diem and Fees	554	231	800
201 Social Security	3,577	3,964	4,000
320 Dues and Memberships	607	-	2,000
355 Travel	1,450	2,608	5,000
599 Other Charges	2,350	3,613	3,200
TOTAL	54,758	62,051	72,000
58500 CONTRIBUTIONS TO OTHER AGENCIES			
316 Contributions	-	42,350	-
599 Other Charges	2,032	2,000	2,100
TOTAL	2,032	44,350	2,100
58600 EMPLOYEE BENEFITS			
207 Medical Insurance	56,437	58,744	74,215
TOTAL	56,437	58,744	74,215
58804 COVID-19 GRANT - MAINTENANCE			
599 Other Charges-COVID	-	2,324	8,000
TOTAL	-	2,324	8,000
58809 COVID-19 GRANT - MISCELLANENOUS			
189 Other Salaries & Wages-COVID	-	600	5,000
201 Social Security-COVID	-	-	383
204 State Retirement-COVID	-	-	450
599 Other Charges-COVID	-	7,881	11,000
TOTAL	-	8,481	16,833

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
58810 COVID-19 GRANT - COUNTY GENERAL			
599 Other Charges-COVID	-	6,042	9,000
TOTAL	-	6,042	9,000
58811 COVID-19 - COURTS			
599 Other Charges-COVID	-	12,185	5,000
TOTAL	-	12,185	5,000
58812 COVID-19 GRANT - ELECTIONS			
599 Other Charges-COVID	-	7,883	-
TOTAL	-	7,883	-
58900 MISCELLANEOUS			
302 Advertising	228	1,565	1,500
309 Contracts w/ Gov't Agencies	21,839	2,500	-
309 Contracts w/Gov't Agencies-AUDIT	-	20,589	23,000
309 Contracts w/ Gov't Agencies-DAG	13,750	12,500	15,000
320 Dues & Memberships-ACM	1,950	1,950	1,950
320 Dues & Memberships-ATVG	830	830	900
320 Dues & Memberships-CHAMB	2,075	1,000	1,200
320 Dues & Memberships-ETDD	5,297	5,297	5,300
320 Dues & Memberships-NACO	1,579	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	890	-	4,000
331 Legal Services-TVA	100,000	-	-
334 Maintenance Agreements	-	34	3,600
341 Pauper Burials	800	2,400	5,000
348 Postal Charges	93,623	67,974	95,000
349 Printing, Stationary and Forms	13,386	15,366	12,000
351 Rentals	2,194	2,204	3,100
413 Drugs & Medical Supplies	-	-	500
414 Duplicating Supplies	6,433	6,074	11,000
435 Office Supplies	22,239	15,159	24,000
510 Trustee's Commission	236,869	241,435	240,000
599 Other Charges	14,777	26,694	30,000
599 Other Charges-CENCU	-	5,380	-
599 Other Charges-CRYCO	250	-	-
599 Other Charges-DTP	3,527	16,948	27,000
599 Other Charges-FSA	1,562	1,895	3,000
599 Other Charges-ROADS	1,200	-	-
TOTAL	549,505	453,083	513,075
OTHER USES			
99000 Transfers Out			
99100 Transfers to Other Funds			
590 Transfer to Other Funds-151	500,000	-	-
590 Transfer to Other Funds-AMB	110,000	-	-
590 Transfer to Other Funds-CHJ	135,000	-	-
590 Transfer to Other Funds-JEX	90,000	-	-
590 Transfer to Other Funds-RCC	125,000	-	-
590 Transfer to Other Funds-REC	-	36,000	-
TOTAL	960,000	36,000	0
TOTAL EXPENDITURES AND TRANSFERS	17,944,624	17,924,077	20,116,947
Audit Adjustment		2	(19,536)
ENDING FUND BALANCE JUNE 30TH	7,449,030	7,821,103	6,367,605

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 \$1,066,275 for FY21.

EXPENDITURES:

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

Total Appropriation for Other Waste Collection is \$1,251,651. Of this, 37% or (\$463,048) is for salaries and benefits while the remainder is for operations 63%. 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, 2020 is \$603,227. 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 48.2% 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

6/30/2020 Current Cash	559,268
Prepaid	3,222
Receivables	<u>110,822</u>
Total Anticipated Funds	673,312
Anticipated Expenditures	(58,151)
Liabilities	(9,821)
Due to other funds	<u>(2,113)</u>
Total Anticipated Expenditures	(70,085)
Rest/Comm/Assign	<u>603,227</u>
6/30/2020 Total Equity	<u>603,227</u>

Fund Balance calculation from 6/30/19 audit

7/1/2019 Restricted	<u>440,376</u>
Fund Balance calculation	440,376
Revenue Posted	1,266,581
Anticipated Revenue	<u>-</u>
Total Revenue	1,266,581
Expenditures	(1,003,730)
Transfers Out	(100,000)
Encumbrances	-
Anticipated Expenditures	<u>-</u>
Total Expenditures	(1,103,730)
Rest/Comm/Assign	<u>603,227</u>
6/30/2020 Total Equity	<u>603,227</u>

2020 Tax Rate:	<u>-</u>	Proposed 2021 Tax Rate:	<u>-</u>
7/1/2020 Beginning Fund Balance	603,227		
Estimated Revenues	1,066,275	Property Tax:	<u>-</u>
Estimated Expenditures	(1,151,651)	Sales Tax: 86% of Rural	<u>856,275</u>
Transfer to Capital	<u>(100,000)</u>		
Total Expenditures	<u>(1,251,651)</u>		
6/30/2021 Budget ending fund balance	<u>417,851</u>	Budget effect on fund balance	<u>(185,376)</u>
Fall Out (10%)	<u>125,165</u>		
6/30/2021 Est. ending fund balance	<u>543,016</u>	Estimated effect on fund balance	<u>(60,211)</u>
FB % of expenditures	48.2%		
FB Policy 10%-100%+:	Compliant		

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40210 Local Option Sales Tax	956,133	1,066,545	856,275
TOTAL	956,133	1,066,545	856,275
44180 Expenditure Credits	25	-	-
	25	-	-
OTHER STATE REVENUE			
46851 State Revenue Sharing - TVA	200,000	200,000	200,000.00
46980 Other State Grants-OIL18	6,749	-	10,000
TOTAL	206,749	200,000	210,000
FEDERAL THROUGH STATE			
47307 Covid-19 Grant B	-	36	-
TOTAL REVENUE	1,162,907	1,266,581	1,066,275
RESTRICTIONS			
	2018 Audited	2019 Audited	2020 Unaudited
	Reserves	Reserves	Reserves
34530 Restricted for Public Health & Welfare	279,432	440,376	603,227
TOTAL	279,432	440,376	603,227
TOTAL AVAILABLE FUNDS	1,442,339	1,706,957	1,669,502

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55732 CONVENIENCE CENTERS			
141 Foremen	8,011	8,011	8,288
169 Part-time Personnel	298,815	296,945	306,000
187 Overtime Pay	698	629	1,000
188 Bonus Payments	-	4,500	-
189 Other Salaries & Wages	72,414	79,882	79,955
201 Social Security	28,955	29,599	31,000
204 State Retirement	5,869	5,759	6,405
206 Life Insurance	177	199	200
207 Medical Insurance	19,950	22,640	28,000
208 Dental Insurance	872	981	1,000
210 Unemployment Compensation	-	357	-
217 Retirement-Hybrid Stabilization	-	1,300	1,200
299 Other Fringe Benefits	480	480	800
307 Communication	837	1,237	1,000
321 Engineering Services	-	200	1,100
335 Maint/Repair/Building	105	1,747	10,000
336 Maint/Repair/Equipment	11,970	12,303	20,000
338 Maint/Repair/Vehicles	2,501	300	3,500
348 Postal Charges	138	143	400
359 Disposal Fees	498,825	484,128	576,000
408 Concrete	941	989	3,000
409 Crushed Stone	398	2,072	4,000
412 Diesel Fuel	6,992	7,551	10,000
415 Electricity	11,266	12,057	15,000
420 Fertilizer, Lime, & Chemicals	1,150	-	1,000
425 Gasoline	1,095	1,966	3,000
443 Road Signs	1,467	304	4,000
499 Other Supplies and Materials	1,559	-	2,000
506 Liability Insurance	1,785	2,241	3,675
509 Refunds	-	1,328	1,328
510 Trustee's Commission	11,364	12,363	16,300
513 Workman's Comp. Insurance	11,160	11,160	12,000
599 Other Charges	628	359	500
790 Other Equipment Oil Grant	1,542	-	-
TOTAL	<u>1,001,964</u>	<u>1,003,730</u>	<u>1,151,651</u>

99100 OPERATING TRANSFERS

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
590 Transfers Out-171	<u>-</u>	<u>100,000</u>	<u>100,000</u>
TOTAL	<u><u>-</u></u>	<u><u>100,000</u></u>	<u><u>100,000</u></u>
Total Expenditures	<u><u>1,001,964</u></u>	<u><u>1,103,730</u></u>	<u><u>1,251,651</u></u>
Ending Fund Balance June 30th	<u><u>440,376</u></u>	<u><u>603,227</u></u>	<u><u>417,851</u></u>

Ambulance Service 118

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

FUND 118 - AMBULANCE

OPERATIONS

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

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

The operational goals are to:

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

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

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

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

Station 3 is located on Rockwood

Station 4 is located on Highway 58 in Kingston.

The EMS Division has a total of 28 Employees; 1 Director, 24 full time AEMTs and Paramedics, and 1.5 people in the billing department. The service utilizes 20 part time AEMTs and Paramedics to cover sick and vacation time of the full-time employees.

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

EQUIPMENT

The EMS Division owns a total of seven (6) ambulances for departmental use. The service purchases one (1) ambulances each year.

FUTURE OPPORTUNITIES

New headquarters facility

More efficient billing and collection system

Purchase additional Stryker power lifts to further reduce job related injuries of personnel

FINANCIAL ANALYSIS OF THE AMBULANCE DEPARTMENT

REVENUES:

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

Less than one penny (.0092) of property tax is allocated to the General Fund. This will provide \$125,488. for the Ambulance Fund towards paying for services rendered to the indigent or uninsured population. The original budget was posted with an estimate on the certified tax rate. Showing in this budget is \$121,849 for property tax.

The Ambulance Fund utilizes a 3rd party billing company to bill and process payments received from patients, insurance providers, TennCare and Medicaid. This money is transferred weekly to the county. Patient charges account for \$2,596,013.

These two main sources along with various small revenues are budgeted to bring in approximately \$2,727,562.

EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$2,018,678. or 69.8% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, and the contract with 3rd party billers. The billing company which is utilized to bill and collect patients charges a 6% collection fee. The actual amount is dependent on the amount of revenue collected and thus is a moving target. The current budget allows for \$150,000.

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

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

The total appropriation for the Ambulance Fund is \$2,892,052.

FUND BALANCE:

The fund balance of the Ambulance Fund has been under close scrutiny for the last few years. Along with available cash this figure has been monitored very closely. This fund has \$400,000 which has been placed in this fund for cash flow purposes. This year's budget has the Ambulance Department paying \$200,000 of the \$400,000 back to the General Fund. The Ambulance Fund Balance ended the 2020 fiscal year with \$1,067,841 of its own money in addition to the cash flow \$400,000. The fund balance equates to 34.5% 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

6/30/2020	Current Cash	951,398
	Expect. Revenue & Receivables	<u>715,872</u>
	Total Anticipated Funds	1,667,270
	Liabilities	(599,430)
	Expend. & Encum.	<u>-</u>
	Total Anticipated Expenditures	(599,430)
	Assigned for Cash Flow	400,000
	Rest/Comm/Assign	<u>667,841</u>
6/30/2020	Total Equity	<u>1,067,841</u>

Fund Balance calculation from 6/30/19 audit

7/1/2019	Fund Balance calculation	400,000
	Rest/Comm/Assign	<u>755,020</u>
	Total Fund Balance	1,155,020
	Revenue Posted	2,680,165
	Revenue Adjustment	<u>-</u>
	Total Revenue	2,680,165
	Expenditures	(2,767,344)
	Expect. Enpend. & Encum.	<u>-</u>
	Total Expenditures	(2,767,344)
	Rest/Comm/Assign	400,000
	Ending Fund Balance	<u>667,841</u>
6/30/2020	Total Equity	<u>1,067,841</u>

2019 Tax Rate:	<u>0.01</u>	2020 Tax Rate:	<u>0.0092</u>
7/1/2020 Beginning Fund Balance	1,067,841	Penny Value:	<u>136,400</u>
Estimated Revenues	2,727,562	Property Tax Collections	<u>125,488</u>
Estimated Expenditures	(2,892,052)	Budget reflects Preliminary Tax Rate	121,849
Transfer Out	<u>(200,000)</u>		
Total Expenditures	(3,092,052)		
6/30/2021 Budget Ending fund balance	<u>703,351</u>	Budget Effect on Fund Balance:	<u>(364,490)</u>
Fall Out (5%)	154,603		
6/30/2021 Estimated Ending Fund Balance	<u>857,953</u>	Estimated Effect on Fund Balance	<u>(209,887)</u>
FB % of expenditures	34.5%		
FB Policy 10%-100%+:	Compliant		

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE				
COUNTY PROPERTY TAXES				
40110	Property Tax	120,222	124,692	121,849
40120	Trustee's Collections - Prior Year	2,243	2,740	5,000
40130	Clerk & Master Collections - Prior Year	6,211	2,635	4,000
40140	Interest & Penalty	541	606	200
40150	Pick-up Taxes	93	138	-
	TOTAL	<u>129,310</u>	<u>130,810</u>	<u>131,049</u>
GENERAL SERVICE CHARGES				
43120	Ambulance Charges	2,509,702	2,258,611	2,581,013
43130	Past Due Collections-Ambulance	22,526	32,229	15,000
	TOTAL	<u>2,532,228</u>	<u>2,290,840</u>	<u>2,596,013</u>
NON-RECURRING ITEMS				
43350	Copy Fees	360	120	500
	TOTAL	<u>360</u>	<u>120</u>	<u>500</u>
RECURRING ITEMS				
44180	Expenditure Credits	11,230	-	-
	TOTAL	<u>11,230</u>	<u>-</u>	<u>-</u>
Federal Through State				
47240	Medicaid	134,806	191,097	-
47590	Other Federal Throught State	-	67,298	-
	TOTAL	<u>134,806</u>	<u>258,395</u>	<u>-</u>
	TOTAL AMBULANCE SERVICE	<u>2,807,934</u>	<u>2,680,166</u>	<u>2,727,562</u>
FUND BALANCE/RESTRICTIONS				
34530	Restricted for Public Health & Welfare	408,404	755,020	667,841
35110	Designated for Purpose 1	400,000	400,000	400,000
	TOTAL	<u>808,404</u>	<u>1,155,020</u>	<u>1,067,841</u>
	TOTAL AVAILABLE FUNDS	<u>3,616,338</u>	<u>3,835,186</u>	<u>3,795,403</u>

AMBULANCE FUND**Fund 118 -- Fiscal Year Ending June 30, 2020**

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
AMBULANCE SERVICE			
105 Supervisor/Director	67,321	56,987	57,008
162 Clerical Personnel	65,823	69,000	70,380
164 Attendants	714,296	821,546	878,592
185 Educational Incentive Other Co. Em	1,000	1,000	1,000
186 Longevity Pay	-	2,500	-
187 Overtime Pay	457,371	496,712	481,998
188 Bonus Payments	-	34,500	-
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	94,549	107,740	117,000
204 State Retirement	64,972	84,316	120,000
206 Life Insurance	1,686	1,763	2,000
207 Medical Insurance	209,283	230,143	252,000
208 Dental Insurance	8,335	8,608	9,000
217 Retirement-Hybrid Stabilization	-	15,829	16,500
299 Other Fringe Benefits	4,620	6,980	12,000
307 Communication	14,362	17,312	17,000
309 Contracts w/Gov't Agencies	-	14,750	-
309 Contracts w/Gov't Agencies-ANDER	59,000	44,250	59,000
312 Contracts w/Private Agencies	151,415	161,250	150,000
320 Dues & Memberships	500	745	1,000
331 Legal Services	-	25,000	-
333 Licenses	2,400	2,520	5,000
334 Maintenance Agreements	6,961	11,614	15,000
335 Maint/Repair/Building	6,703	7,094	10,000
336 Maint/Repair/Equipment	9,074	6,663	10,000
338 Maint/Repair/Vehicles	41,522	35,072	60,000
340 Medical and Dental	38	-	1,000
348 Postal Charges	322	110	500
349 Printing, Stationary and Forms	1,712	429	1,500
353 Towing Services	-	-	500
355 Travel	690	1,684	3,000
359 Disposal Fees	8,524	7,253	8,000
410 Custodial Supplies	3,136	2,669	5,000
411 Data Processing Supplies	111	471	1,500
412 Diesel Fuel	35,674	23,825	13,000
413 Drugs & Medical Supplies	66,854	60,070	71,500
413-O2 Drugs & Medical Supplies-O2	3,049	8,106	10,000

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
55130 AMBULANCE SERVICE (CONT.)				
413PHARM	Drugs & Medical Supplies-PHARM	19,238	27,525	25,000
415	Electricity	10,823	11,795	14,000
422	Food Supplies	281	115	500
425	Gasoline	54,083	54,258	72,000
429	Instructional Supplies & Materials	133	63	2,000
434	Natural Gas	2,400	5,076	4,000
451	Uniforms	14,397	6,624	14,000
454	Water and Sewer	4,372	4,777	6,000
499	Other Supplies & Materials	5,928	9,270	10,000
502	Building & Contents Insurance	2,171	2,650	21,710
506	Liability Insurance	4,571	5,883	4,571
510	Trustee's Commission	28,325	28,515	28,325
511	Vehicle & Equipment Insurance	16,438	10,110	17,000
513	Worker's Comp. Insurance	128,568	125,568	128,568
524	In-Service/Staff Development	16,850	4,381	15,000
530	Fines, Assessment, Penalties	50,241	100,318	65,000
709	Data Processing Equipment	-	706	1,200
711	Furniture & Fixtures	-	-	2,000
	TOTAL	<u>2,461,322</u>	<u>2,767,344</u>	<u>2,892,052</u>
	TOTAL AMBULANCE SERVICE	<u>2,461,322</u>	<u>2,767,344</u>	<u>2,892,052</u>
99100 TRANSFERS OUT				
590	Transfers To Other Funds	-	-	200,000
	TOTAL	<u>-</u>	<u>-</u>	<u>200,000</u>
	TOTAL EXPENDITURES AND TRANSFERS	<u>2,461,322</u>	<u>2,767,344</u>	<u>3,092,052</u>
DESIGNATIONS				
35110	Seed money from General Fund 101	400,000	400,000	400,000
	TOTAL	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
	Unknown Adjustment			
34530	RES. FOR PUBLIC HEALTH/WELFARE	<u>1,155,020</u>	<u>1,067,841</u>	<u>703,351</u>

Special Purpose

121

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

FUND 121 – SPECIAL REVENUE

FIRE PROTECTION AND CONTROL

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

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

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

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

The county has 5 volunteer fire departments which are located outside of all of the cities. These volunteer departments are each provided with quarterly operating payments from the county and an annual capital contribution. Each department is provided with \$52,000. This comes to \$271,000 or 46.5% of the expenditures.

ANIMAL SHELTER

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

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

offers many services; from July 2018 to June 2019 the shelter housed 943 dogs, 997 cats, 6 livestock animals and 27 other exotic animals.

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

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

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

FINANCIAL ANALYSIS OF THE SPECIAL PURPOSE FUND

REVENUE:

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

The property tax that is levied to support fire protection and animal control is a rural property tax which is not levied upon property within city limits, only on property outside of all cities. The property tax rate for this fund is six (.0643) pennies. Of the 247.09 pennies levied for property tax this accounts for 2% of the total levy. This property tax equates to approximately \$525,500.

Local Option Sales Tax is the sales tax over and above the state 7% that is received by the local government. By law, ½ of all local options sales tax must go towards local education (141 fund and city school systems). The remaining ½ is returned to the location where it was collected. The county receives local options sales tax only if it is collected outside of any city. This revenue provides \$180,000.

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 \$859,498.

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 \$583,451; 29.12% or \$179,610 is for salaries and benefits while the remainder is for operations. The bulk of this money, \$377,029 is contributions to the volunteer fire departments. Included in the total is \$28,780 of current year contributions and prior year reserves towards the purchase and installation of fire plugs throughout the county.

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

FUND BALANCE:

The unaudited ending fund balance of the Special Purpose fund on June 30, 2020 is \$610,096. 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 63.5% of expenditures which is an acceptable level.

Fund 121 Fire/Animal Control

Cash calculation of fund

6/30/2020	Current Cash	606,451
	Receivables	<u>24,400</u>
	Total Anticipated Funds	630,852
	Liabilities	(20,756)
	Encumbrances	<u>-</u>
	Total Anticipated Expenditure	(20,756)
	Rest/Comm/Assign	<u>610,096</u>
6/30/2020	Total Equity	<u>610,096</u>

Fund Balance calculation from 6/30/19 audit

7/1/2019	Restricted	513,466
	Fund Balance calculation	<u>-</u>
	Total Fund Balance	513,466
	Revenue Posted	929,870
	Anticipated Revenue	<u>-</u>
	Total Revenue	929,870
	Expenditures	(833,216)
	unknown variance	<u>(24)</u>
	Total Expenditures	(833,240)
	Rest/Comm/Assign	<u>610,096</u>
6/30/2019	Total Equity	<u>610,096</u>

2020 Tax Rate:	<u>0.07</u>	Proposed 2021 Tax Rate:	<u>0.0643</u>
7/1/2019 Beginning Fund Balance	<u>610,096</u>	Penny Value:	<u>79,400</u>
Estimated Revenues	859,498	Property Tax:	<u>510,542</u>
Expenditures - Fire	(583,451)	Budget reflects Prelim. Tax Rate	499,698
Expenditures - Animal	(377,029)	Sales Tax:	<u>180,000</u>
Total Expenditures	<u>(960,480)</u>	State Rev. Sharing - TVA:	<u>100,000</u>
6/30/2020 Budget Ending Fund Balance	<u>509,114</u>	Budget Effect on Fund Balance	<u>(100,982)</u>
Fall Out (7%)	26,392	One time reserve on Hydrants	<u>28,780</u>
6/30/2020 Estimated Ending Fund Balance	535,506	Operational effect	<u>(72,202)</u>
FB % of expenditures	63.5%	Est. Effect on Fund Balance	<u>(74,590)</u>
FB Policy 10%-100%+:	Compliant	One time reserve on Hydrants	<u>61,980</u>
		Operational effect	<u>(12,610)</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	438,260	517,166	499,698
40120 Trustee's Collections - Prior	8,241	8,490	9,000
40130 Cir Clk/Clk & Mst Collections	21,894	15,809	18,000
40140 Interest and Penalty	1,968	2,224	2,000
40150 Pick-up Taxes	557	960	700
TOTAL	<u>470,920</u>	<u>544,649</u>	<u>529,398</u>
COUNTY LOCAL OPTION TAXES			
40210 Local Option Sales Tax	182,102	203,151	180,000
TOTAL	<u>182,102</u>	<u>203,151</u>	<u>180,000</u>
GENERAL SERVICE CHARGES			
43190 Other General Service Charges	-	150	-
43190 Other General Service Charges-ADOPT	8,784	10,967	17,000
43190 Other General Service Charges-ANDER	-	-	-
43190 Other General Service Charges-BOARD	1,285	3,540	3,000
43190 Other General Service Charges-HARRI	9,310	4,875	4,000
43190 Other General Service Charges-KINGS	3,130	2,370	1,500
43190 Other General Service Charges-MERCH	52	25	100
43190 Other General Service Charges-OS	2,800	1,740	2,000
43190 Other General Service Charges-OTI	1,260	2,470	1,000
43190 Other General Service Charges-ROCKW	6,830	4,730	3,000
43190 Other General Service Charges-RSRCH	429	615	500
43190 Other General Service Charges-SHFEE	2,934	4,682	3,000
TOTAL	<u>36,814</u>	<u>36,164</u>	<u>35,100</u>
RECURRING ITEMS			
44180 Expenditure Credits	2,183	2,017	-
TOTAL	<u>2,183</u>	<u>2,017</u>	<u>-</u>
NONRECURRING ITEMS			
44570 Contributions & Gifts	10,267	15,955	10,000
44570 Contributions & Gifts-DUFF	5,000	5,500	5,000
44570 Contributions & Gifts-FPP	-	1,500	-
44570 Contributions & Gifts-SUBS	-	15,034	-
TOTAL	<u>15,267</u>	<u>37,989</u>	<u>15,000</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
OTHER STATE REVENUES			
46851 Other State Revenues	100,000	100,000	100,000
46980 Other State Grants-FMGFP	-	2,700	-
46980 Other State Grants-PETFR	-	-	-
46990 Other State Revenues-EDU	-	3,200	-
TOTAL	<u>100,000</u>	<u>105,900</u>	<u>100,000</u>
TOTAL REVENUE	<u>807,286</u>	<u>929,870</u>	<u>859,498</u>
FUND BALANCE/RESERVES			
34525 Restricted for Public Safety - BLAIR	30,991	6,649	6,649
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	2,500	2,900	2,900
34525 Restricted for Public Safety	409,417	481,786	552,074
TOTAL	<u>465,039</u>	<u>513,466</u>	<u>583,754</u>
		-	
TOTAL AVAILABLE FUNDS	<u>1,272,325</u>	<u>1,443,336</u>	<u>1,443,252</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL			
103 Assistant(s)	59,614	68,012	110,137
105 Supervisor/Director	35,311	34,000	-
140 Salary Supplement	-	3,200	3,000
187 Overtime Pay	19,804	24,513	17,403
188 Bonus Payments	-	4,500	-
201 Social Security	8,322	9,773	10,200
204 State Retirement	7,914	8,050	9,300
206 Life Insurance	182	198	200
207 Medical Insurance	23,407	23,951	25,000
208 Dental Insurance	899	981	1,001
217 Retirement-Hybrid Stabilization	-	1,598	1,400
299 Other Fringe Benefits	720	560	1,440
309 Contracts w/Government Agencies	2,000	2,000	2,000
316 Contributions-BLAIR	24,000	28,200	28,200
316 Contributions-EAST	24,000	28,200	28,200
316 Contributions-MID	24,000	28,200	28,200
316 Contributions-SOUTH	24,000	28,200	28,200
316 Contributions-WEST	24,000	28,200	28,200
320 Dues & Memberships	-	-	150
335 Maint/Rpr/Building	50	750	2,000
336 Maint/Rpr/Equipment	121	25	500
355 Travel	-	-	1,500
410 Custodial Supplies	-	-	2,000
442 Propane Gas-East	557	-	-
442 Propane Gas-South	1,237	-	-
442 Propane Gas-West	223	-	-
446 Small Tools	5,422	2,500	10,000

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL (CONT.)			
451 Uniforms	568	-	2,500
468 Chemicals	-	-	2,000
499 Other Supplies	115	69	2,500
506 Liability Insurance	835	910	2,700
510 Trustee's Commission	7,409	8,683	8,000
513 Workman's Comp Insur	17,040	17,040	17,040
524 In-Service/Staff Development	-	298	4,000
599 Other Charges-FMGFP	-	3,500	-
709 Data Processing Equipment	280	-	1,000
735 Health Equipment	-	717	13,500
790 Other Equipment-BLAIR	-	26,342	4,649
790 Other Equipment-EAST	12,000	-	12,525
790 Other Equipment-MID	-	-	9,000
790 Other Equipment-SOUTH	35,200	-	35,806
790 Other Equipment-SUBS	-	15,342	-
790 Other Equipment-WEST	7,000	-	-
799 Other Capital Outlay-BLAIR	16,000	26,000	26,000
799 Other Capital Outlay-EAST	16,000	26,000	26,000
799 Other Capital Outlay-MID	16,000	26,000	26,000
799 Other Capital Outlay-SOUTH	16,000	26,000	26,000
799 Other Capital Outlay-WEST	16,000	26,000	26,000
TOTAL	<u>446,230</u>	<u>528,511</u>	<u>583,451</u>
55120 RABIES & ANIMAL CONTROL			
105 Supervisor/Director	43,816	47,073	47,073
106 Deputies	66,220	66,574	71,586
164 Attendants	47,684	49,394	52,020
169 Part-time Personnel	11,764	13,184	14,300
188 Bonus Payments	-	7,500	-
199 Other Per Diem & Fees	1,934	2,400	2,500

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL(Cont)			
201 Social Security	12,013	13,092	15,000
204 State Retirement	11,596	10,582	13,100
206 Life Insurance	325	331	400
207 Medical Insurance	44,614	44,690	45,000
208 Dental Insurance	1,607	1,634	1,700
217 Retirement-Hybrid Stabilization	-	2,275	2,100
299 Other Fringe Benefits	40	-	480
302 Advertising	-	-	300
307 Communication	3,116	3,312	3,200
333 Licenses	285	590	1,000
334 Maintenance Agreements	-	-	1,200
336 Maint/Repair/Equipment	1,884	1,071	2,000
338 Maint/Repair/Vehicles	185	1,969	4,000
348 Postal Charges	99	54	150
349 Printing, Stationery, Forms	630	444	1,200
355 Travel	2,241	975	4,000
359 Disposal Fees	638	481	1,200
399 Other Contracted Services	4,581	360	2,000
401 Animal Food & Supplies	1,270	371	5,000
410 Custodial Supplies	1,024	1,826	3,500
411 Data Processing	480	644	1,000
413 Drugs & Medical Supplies	2,287	3,510	5,000
415 Electricity	7,645	6,776	8,000
425 Gasoline	5,510	4,268	8,000
434 Natural Gas	2,743	3,713	4,000
435 Office Supplies	1,005	1,706	1,500
450 Tires & Tubes	987	1,066	2,000
451 Uniforms	2,313	2,329	2,500
454 Water & Sewer	6,200	5,009	6,500

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL(Cont)			
499 Other Supplies and Materials	7,078	12,136	8,000
502 Building & Contents Insurance	765	819	1,200
506 Liability Insurance	1,110	1,200	1,400
510 Trustee's Commission	4,940	5,789	7,000
511 Vehicle & Equipment Insurance	1,512	952	1,300
513 Workman's Comp. Insurance	3,120	3,120	3,120
524 In-Service/Staff Development	2,368	3,073	4,000
599 Other Charges-DUFF	5,000	4,755	5,000
709 Data Processing Equipment	-	-	500
712 Heating & Air Conditioning Equipment	-	-	3,000
799 Other Capital Outlay	-	-	<u>10,000</u>
TOTAL	<u>312,629</u>	<u>331,048</u>	<u>377,029</u>
 TOTAL EXPENDITURES	 <u>758,859</u>	 <u>859,558</u>	 <u>960,480</u>
 34525 ENDING FUND BALANCE JUNE 30TH	 <u>513,466</u>	 <u>583,777</u>	 <u>482,771</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, 2020 is \$130,309. 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 199% of expenditures which is an acceptable level.

Fund 122 Drug Control

Cash calculation of fund

	Total	
6/30/2020 Current Cash	98,121	
PY Enc	32,311	
Receivables	-	
Total Anticipated Funds	130,432	
Accounts Payables	(124)	
Anticipated Expenditures	-	
Total Anticipated Expenditures	(124)	
Rest/Comm/Assign	130,308	
6/30/2020 Total Equity	130,308	

Fund Balance calculation from 6/30/19 audit

7/1/2019 Fund Balance calculation	116,912	
Total Fund Balance	116,912	
Revenue Posted	26,087	
Est. Revenues	-	
Total Revenue	26,087	
Expenditures	(12,690)	
Encumbrances	-	
Anticipated Expenditures	-	
Total Expenditures	(12,690)	
Rest/Comm/Assign	130,309	
6/30/2020 Total Equity	130,309	

7/1/2020 Beginning Fund Balance	130,309	
Estimated Revenues	45,000	
Estimated Expenditures	(65,469)	
6/30/2021 Ending fund balance	109,840	Effect on Fund Balance: <u>(20,469)</u>
FB % of expenditures	199.0%	
FB Policy 10%-100%+:	Compliant	

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
DRUG CONTROL FINES			
42140 Drug Control Fines	6,270	2,846	5,000
42340 Drug Control Fines	3,201	4,451	3,000
42865 Drug Task Force Forfeitures	12,279	6,315	19,000
42865 Drug Task Force Forfeitures-EQS	17,028	-	-
43990 Other Charges for Service	-	-	5,000
TOTAL	<u>38,777</u>	<u>13,612</u>	<u>32,000</u>
NONRECURRING ITEMS			
44100 Investment Income-EQS	-	205	-
44145 Sale of Recycled Materials	211	-	-
44150 Sale of Animals/Livestock	1,000	-	-
44180 Expenditure Credits	696	-	-
44530 Sale of Equipment	225	-	-
44570 Contributions and Gifts	12,803	7,657	10,000
44570 Contributions and Gifts-DARE	4,856	4,613	3,000
TOTAL	<u>19,791</u>	<u>12,475</u>	<u>13,000</u>
TOTAL DRUG CONTROL	<u>58,568</u>	<u>26,087</u>	<u>45,000</u>
RESTRICTIONS			
	<u>2018 Audited</u>	<u>2019 Unaudited</u>	<u>2020 Unaudited</u>
34525 Restricted for Public Safety	67,811	112,391	125,788
Restricted for Public Safety-GAMBL	4,521	4,521	4,521
TOTAL	<u>72,332</u>	<u>116,912</u>	<u>130,309</u>
TOTAL AVAILABLE FUNDS	<u>130,900</u>	<u>142,999</u>	<u>175,309</u>

EXPENDITURES**54110 SHERIFF'S DEPARTMENT**

307	Communication	1,632	748	1,000
333	Licenses	1,495	-	-
334	Maintenance Agreements	2,219	3,884	3,719
338	Maint/Repair/Vehicles	310	-	800
355	Travel	926	993	2,000
431	Law Enforcement Supplies	-	2,633	5,000
431	Law Enforcement Supplies-VEST	-	-	1,000
450	Tires & Tubes	201	-	850
499	Other Supplies & Materials	930	330	1,000
510	Trustee's Commission	445	199	600
524	In-Service/Staff Development	285	550	2,000
599	Other Charges	230	-	1,000
599	Other Charges-DARE	5,315	3,352	5,000
709	Data Processing Equipment	-	-	1,500
718	Motor Vehicles	-	-	<u>40,000</u>
	TOTAL	<u>13,988</u>	<u>12,690</u>	<u>65,469</u>

34545	RESTRICTED FOR PUBLIC SAFETY	<u>116,912</u>	<u>130,309</u>	<u>109,840</u>
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Recycling 128

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

FUND 128 – RECYCLING AND CLOSED LANDFILL

OPERATIONS:

The operation of special revenue fund 128 consists of the county's recycling program along with the post closure cost of the county's closed landfill cell. The property is located in Midtown and consists of 168 acres. The characteristics of these acres are broken down as follows:

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

25 acres for the closed landfill cell

32 acres for a permit landfill cell (not developed)

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

One (1) acre for a brush waste area

Four (4) acres for a future recycling improvement area

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

Annually, the county signs a post closure performance bond with the State of Tennessee pledging the county resources for estimated post closure cost and monitoring. As of June 2018, the county post closure cost is estimated at \$ 267,984.

RECYCLING PERSONNEL

Ralph Stewart is Director of Recycling and the Convenience Center operation. Mr. Stewart oversees a staff of four (7) full-time employees. The recycling program also contracts with Michael Dunn Center for additional labor and periodic service workers.

EQUIPMENT:

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

- Scale (2017) and scale house
- 2 compactors
 - 1-5 yard large item compactor (2006)
 - 1-4 yard household compactor (1997)
- 3 Mack roll-off trucks (1997, 2006 & 2007)
- 4- 40 yard roll-off containers
- 1- Bobcat skid steer loaders (1997 & 2006)
- Caterpillar skid steer loader (2010)
- American General Road Tractor/ 5th wheel (2013)
- General purpose bailer (cardboard, paper and plastic) (1997)
- Aluminum baler (2007)
- 1 Chevy Truck 2003
- 123 Containers

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

RECYCLING EFFORT:

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

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

ANNUAL HOUSEHOLD HAZARDOUS WASTE DAY:

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

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

FUTURE OPPORTUNITIES:

The county has developed a capital improvement plan for the landfill area, recycling operation and county-wide convenience centers. Since 2014 the Sheriff’s Department has operated a Firing/Training range at the site of the landfill. Future opportunities and challenges can be found within the Executive Summaries and within the 171 General Capital Projects Fund- Subfund RCY.

REVENUE:

The county’s recycling effort and post closure cost is considered county wide activities and as such has a county wide tax levy of .0278 pennies of property tax. These three pennies considering current and prior year collection generate estimated revenue for fiscal 2021 of \$364,208.

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 \$130,000 in revenue for fiscal 2021.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$268,700 for fiscal 2021.

Estimated revenue for fiscal 2021: \$974,608

FUND EXPENDITURES

The recycling center accounts for expenditures of \$1,027,180 of which:

\$389,953 salary and benefits (37.08%);

\$186,000 disposal fees (18.11%); and

The balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$451,227 (43.93%).

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

Total Budget Expenditures for fiscal 2021: \$1,027,180

FUND BALANCE

The fund balance for the recycling/landfill fund at June 30, 2018 was 583,499 which is 56.8% of the current year expenditures. The RCY sub-fund is used to account for capital improvements for the county recycling operations.

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

Fund 128 Recycling/Landfill

Cash calculation of fund

6/30/2020 Current Cash	612,122
PY Encumbrances	445
Receivables	<u>4,490</u>
Total Anticipated Funds	617,056
Liabilities	(33,087)
Expenditures	<u>-</u>
Total Anticipated Expenditures	(33,087)
Rest/Comm/Assign	<u>583,969</u>
6/30/2020 Total Equity	<u>583,969</u>

Fund Balance calculation from 6/30/19 audit

7/1/2019 Fund Balance calculation	<u>654,429</u>
Total Fund Balance	654,429
Revenue Posted	796,605
Anticipated Revenue	<u>-</u>
Total Revenue	796,605
Expenditures	(767,535)
Transfers Out	(100,000)
Encumbrances	<u>-</u>
Total Expenditures	(867,535)
Rest/Comm/Assign	<u>583,499</u>
6/30/2020 Total Equity	<u>583,499</u>

Tax Rate 2020:	<u>0.03</u>	Proposed 2021 Tax Rate:	<u>0.0278</u>
7/1/2020 Beginning Fund Balance	583,499		
Estimated Revenues	974,608	Penny Value:	<u>133,900</u>
Estimated Expenditures	(1,027,180)	Property Tax:	<u>372,242</u>
Transfer to 171	-	Budget Reflects Prelim. Tax Rate	364,208
Total Expenditures	(1,027,180)	Budget Effect on Fund Balance:	<u>(52,572)</u>
6/30/2021 Budget Ending Fund Balance	<u>530,927</u>		
Fall Out (5%)	51,359	Estimated Effect on Fund Balance	(1,213)
6/30/2021 Estimated Ending Fund Balance	<u>582,286</u>	Add back Transfer (One Time Money)	<u>100,000</u>
		Operational Effect (Less Transfers)	<u>98,787</u>
FB % of expenditures	56.8%		
FB Policy 10%-100%+:	Compliant		

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	360,688	374,081	364,208
40120 Trustee's Collections - Prior Year	6,767	8,203	10,500
40130 Clerk & Master's Coll. - Prior Year	10,947	7,904	9,000
40140 Interest & Penalty	1,625	1,816	2,000
40150 Pick Up Taxes	279	414	200
TOTAL	<u>380,306</u>	<u>392,419</u>	<u>385,908</u>
GENERAL SERVICE CHARGES			
43109 Transfer Waste Stations Coll. Charges	17,983	21,028	22,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	6,828	7,174	6,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	9,508	7,615	22,000
43114 Solid Waste Disposal Fee	130,040	155,688	130,000
43116 Surcharge-Waste Tire Disposal	-	-	23,000
TOTAL	<u>164,359</u>	<u>191,505</u>	<u>203,000</u>
RECURRING ITEMS			
44145 Sale of Recycled Materials	4,352	3,393	10,000
44145 Sale of Recycled Materials-ALUM	15,910	9,005	13,000
44145 Sale of Recycled Materials-CBATT	1,313	-	500
44145 Sale of Recycled Materials-METAL	84,812	67,624	79,000
44145 Sale of Recycled Materials-MPLAS	23,186	12,019	25,000
44145 Sale of Recycled Materials-MULCH	890	1,060	500
44145 Sale of Recycled Materials-OCC	84,453	49,669	130,000
44145 Sale of Recycled Materials-ONP	3,564	3,750	10,000
44145 Sale of Recycled Material-WOIL	992	757	700
44180 Expenditure Credits	15	-	-
TOTAL	<u>219,487</u>	<u>147,278</u>	<u>268,700</u>
OTHER LOCAL REVENUES			
44570 Contributions & Gifts	1,360	20	1,000
TOTAL	<u>1,360</u>	<u>20</u>	<u>1,000</u>

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
STATE OF TENNESSEE			
46170 Solid Waste Grants	41,839	50,383	51,000
46851 State Revenue Sharing - TVA	15,000	15,000	15,000
46980 Other State Grants	-	-	50,000
TOTAL	<u>56,839</u>	<u>65,383</u>	<u>116,000</u>
TOTAL REVENUE	<u>822,351</u>	<u>796,605</u>	<u>974,608</u>
RESTRICTIONS	<u>2018 unaudited</u>	<u>2019 unaudited</u>	<u>2020 unaudited</u>
34530 Restricted for Public Health & Welfare	721,002	654,429	583,499
TOTAL AVAILABLE FUNDS	<u>1,543,353</u>	<u>1,451,034</u>	<u>1,558,107</u>

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55751 RECYCLING CENTER			
103 Assistant(s)	25,711	25,759	26,000
105 Supervisor/Director	55,316	56,400	56,400
169 Part-time Personnel	-	7,267	18,000
188 Bonus Payments	-	10,500	-
189 Other Salaries & Wages	159,273	150,591	183,600
199 Other Per Diem & Fees	1,513	1,540	2,400
201 Social Security	17,175	18,158	22,000
204 State Retirement	14,758	14,438	16,000
206 Life Insurance	480	491	430
207 Medical Insurance	47,659	54,709	50,000
208 Dental Insurance	2,370	2,424	2,500
217 Retirement-Hybrid Stabilization	-	2,589	1,500
299 Other Fringe Benefits	1,780	1,440	2,000
302 Advertising	-	-	1,000
307 Communication	3,538	3,702	3,200
309 Contracts with Government Agencies	3,100	10,850	10,000
312 Contracts with Private Agencies-MDUNN	36,132	32,156	65,000
320 Dues & Memberships	223	323	600
333 Licenses	70	75	400
334 Maintenance Agreements	2,371	4,214	8,000
335 Maint/Repair/Buildings	9,900	1,150	10,500
336 Maint/Repair/Equipment	40,184	32,415	50,000
337 Maint/Repair/Office Equipment	-	-	1,000
338 Maint/Repair/Vehicles	1,645.00	1,640	5,000
348 Postal Charges	-	-	150
353 Towing Services	200	-	1,000
355 Travel	658	39	1,500

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55751 RECYCLING CENTER CONT			
359 Disposal Fees	100,598	114,897	120,000
359 Disposal Fees-TIRE	3,353	-	-
359 Disposal-DOR	15,461	7,773	16,000
359 Disposal-LIBER	34,874	41,111	50,000
368 Drug Treatment	-	152	600
409 Crushed Stone	1,775	-	5,000
410 Custodial Supplies	643	1,127	1,000
411 Data Processing Supplies	-	348	500
412 Diesel Fuel	27,782	20,903	30,000
413 Drugs & Medical Supplies	199	199	300
415 Electricity	13,227	13,539	15,000
422 Food Supplies	60	204	500
425 Gasoline	1,977	1,519	4,000
435 Office Supplies	769	668	1,000
437 Periodicals	-	-	200
443 Road Signs	1,614	187	3,000
450 Tires & Tubes	11,197	10,766	15,000
451 Uniforms	3,496	4,273	5,000
454 Water & Sewer	7,531	8,531	4,000
499 Other Supplies & Materials	3,222	3,792	8,500
502 Building & Contents Insurance	5,814	5,758	9,400
506 Liability Insurance	3,545	2,342	4,000
510 Trustee's Commission	11,484	11,107	12,000
511 Vehicle & Equipment Insurance	12,852	10,691	11,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
55751 RECYCLING CENTER CONT			
513 Worker's Comp. Insurance	5,000	5,000	5,000
524 In-Service/Staff Development	545	1,323	2,000
599 Other Charges	18,294	26,066	30,000
718 Motor vehicle	26,950	-	-
719 Office Equipment	-	-	1,000
790 Other Equipment	-	3,400	30,000
TOTAL	<u>736,318</u>	<u>728,544</u>	<u>922,180</u>
55770 POSTCLOSURE CARE COSTS			
321 Engineering Services	17,575	18,925	10,000
361 Permits	1,000	-	1,000
362 Penalties	-	1,100	-
366 Contracts for Postclosure Care	28,457	5,080	20,000
366 Contracts for Postclosure Care-GWM	-	3,250	20,000
415 Electricity	1,374	1,301	1,000
420 Fertilizer, Lime, & Seed	4,200	4,104	5,000
454 Water and Sewer	-	5,230	48,000
TOTAL	<u>52,606</u>	<u>38,991</u>	<u>105,000</u>
99100 TRANSFERS OUT			
590 Transfers To Other Funds-171	<u>100,000</u>	<u>100,000</u>	<u>-</u>
TOTAL	<u>100,000</u>	<u>100,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>888,924</u>	<u>867,535</u>	<u>1,027,180</u>
Adjustments/Deleted Purchase Orders	-	5	-
34530 RES. FOR PUBLIC HEALTH/WELFARE	<u>654,429</u>	<u>583,504</u>	<u>530,927</u>

County Road 131

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

FUND 131 – HIGHWAY/PUBLIC WORKS

FINANCIAL ANALYSIS:

REVENUE:

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

Roane County has .0925 pennies of property tax allocated to the Highway Fund. Of the 2.4709 pennies levied for property tax this accounts for 3.74% 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, 2020 is \$2,098,695. 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 46.8% 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

6/30/2020	Current Cash	2,621,406
	Anticipated Revenue	<u>714,385</u>
	Total Anticipated Funds	3,335,791
	Liabilities	(622,965)
	Due to General Fund	<u>(614,151)</u>
	Total Anticipated Expenditures	(1,237,117)
	Rest/Comm/Assign	
	Ending Fund Balance	<u>2,098,674</u>
6/30/2020	Total Equity	<u>2,098,674</u>

Fund Balance calculation from 6/30/19 audit

	Fund Balance calculation	<u>1,458,278</u>
7/1/2019	Total Fund Balance	1,458,278
	Revenue Posted	<u>4,470,940</u>
	Total Revenue	4,470,940
	Expenditures	(3,258,525)
	Transfers Out	<u>(571,998)</u>
	Total Expenditures	(3,830,523)
	Rest/Comm/Assign	
	Ending Fund Balance	<u>2,098,695</u>
6/30/2019	Total Equity	<u>2,098,695</u>

		Proposed	
2020 Tax Rate:	<u>0.10</u>	2021 Tax Rate:	<u>0.0925</u>
7/1/2019 Beginning Fund Balance	2,098,695	Property Tax:	<u>1,261,700</u>
Estimated Revenues	3,675,373	Budget Reflects Prelim. Tax Rate	<u>1,238,512</u>
Estimated Expenditures	(4,324,015)		
Transfers	<u>(157,272)</u>		
Total Estimated Expenditures	<u>(4,481,287)</u>		
6/30/2020 Budget ending fund balance	<u>1,292,780</u>	Budget effect on Fund Balance:	<u>(805,914)</u>
Fall Out (3%)	<u>130,752</u>		
6/30/2021 Est. Ending Fund Balance	<u><u>1,423,532</u></u>	Est. effect on Fund Balance	<u>(675,163)</u>
Est. FB% of expenditures	46.8%		
FB Policy 7%-15%:	Compliant		

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	1,202,331	1,246,938	1,238,512
40120 Trustee's Collection Prior Year	22,559	27,342	28,000
40130 Clerk and Master's Prior Year	35,489	26,348	65,000
40140 Interest and Penalty	5,427	6,059	5,000
40150 Pick-Up Taxes	929	1,380	1,000
40280 Mineral Severance Tax	64,780	47,375	60,000
TOTAL	<u>1,331,515</u>	<u>1,355,441</u>	<u>1,397,512</u>
43000 CHARGES FOR CURRENT SERVICES			
43990 Other Charges for Services	<u>2,550</u>	<u>6,250</u>	<u>2,500</u>
OTHER LOCAL REVENUES			
44130 Sale of Materials & Supplies	3,599	19,350	15,000
44130 Sale of Materials & Supplies-SALT	-	-	5,000
44145 Sale of Recycled Materials	2,601	792	4,000
44170 Miscellaneous Refunds	8,382	2,500	-
44180 Expenditure Credit	6	-	-
44530 Sale of Equipment	7,225	3,121	-
TOTAL	<u>21,813</u>	<u>25,762</u>	<u>24,000</u>
STATE OF TENNESSEE			
46420 State Aid Program	-	506,999	210,000
46430 Litter Program	43,537	27,708	53,361
46430 Litter Program-TVA	-	8,000	8,000
46920 Gasoline and Motor Fuel Tax	2,473,909	2,500,400	1,950,000
46930 Petroleum Special Tax	39,094	39,094	30,000
46990 Other State Revenues	-	589	-
TOTAL	<u>2,556,540</u>	<u>3,082,789</u>	<u>2,251,361</u>
FEDERAL GOVERNMENT			
47305 Covid-19 Grant #5	-	696	-
TOTAL	<u>-</u>	<u>696</u>	<u>-</u>
OTHER GOVERNMENTS			
48140 Contracted Services	2,010	-	-
TOTAL	<u>2,010</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>3,914,428</u>	<u>4,470,939</u>	<u>3,675,373</u>
REVENUE (Cont.)			
FUND BALANCE RESTRICTIONS			
34550 Restricted for Highways	2,146,735	1,458,278	2,098,694
TOTAL	<u>2,146,735</u>	<u>1,458,278</u>	<u>2,098,694</u>
TOTAL AVAILABLE FUNDS	<u>6,061,163</u>	<u>5,929,214</u>	<u>5,774,066</u>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
61000 ADMINISTRATION			
101 County Official	94,122	96,458	99,813
103 Assistant	145,164	127,229	153,300
187 Overtime Pay	-	-	3,000
188 Bonus Payments	-	3,000	-
199 Other Per Diem & Fees	2,328	2,364	3,600
201 Social Security	17,988	17,021	20,344
204 State Retirement	12,174	11,470	17,000
206 Life Insurance	256	198	275
207 Medical Insurance	20,589	14,512	25,000
208 Dental Insurance	1,266	977	1,500
299 Other Fringe Benefits	1,856	1,431	2,000
320 Dues	3,726	3,771	4,500
332 Legal Notices, Recording, & Cost	-	-	500
335 Maint/Repair/Building	2,780	1,296	5,000
337 Maint/Repair/Office Equipment	-	-	1,500
348 Postal Charges	162	55	800
349 Printing, Stationary and Forms	420	26	500
355 Travel	754	-	3,000
399 Other Contracted Services	275	300	500
411 Data Processing Supplies	-	-	500
413 Drugs & Medical Supplies	1,318	1,891	2,500
435 Office Supplies	1,163	1,146	2,000
524 In-Service/Staff Development	775	925	2,000
719 Office Equipment	2,142	1,760	8,000
TOTAL	<u>309,258</u>	<u>285,830</u>	<u>357,132</u>
62000 HIGHWAY AND BRIDGE MAINTENANCE			
143 Equipment Operator	498,662	500,337	666,750
169 Part-Time Personnel	113,832	98,270	100,000
187 Overtime Pay	55,162	51,061	60,000
188 Bonus Payments	-	24,000	-
199 Other Per Diem & Fees	3,740	3,481	7,000

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
62000 HIGHWAY AND BRIDGE MAINTENANCE (CONT.)			
201 Social Security	48,539	49,628	75,000
204 State Retirement	34,323	32,846	48,000
206 Life Insurance	1,068	1,022	1,400
207 Medical Insurance	134,817	134,650	175,000
208 Dental Insurance	5,278	5,046	6,000
210 Unemployment Compensation	7,092	4,896	7,000
217 Retirement-Hybrid Stabilization	-	4,240	4,000
299 Other Fringe Benefits	1,590	1,715	9,500
312 Contracts with Private Agencies	180,394	37,704	60,000
321 Engineering Services	2,020	20,502	50,000
404 Asphalt - Hot Mix	803,612	1,065,710	1,300,000
408 Concrete	10,000	545	8,000
409 Crushed Stone	35,528	53,511	75,000
420 Fertilizer/Lime/Chemicals/Seed	-	228	2,000
438 Pipe	29,266	57,010	70,000
443 Road Signs	44,153	69,594	25,000
444 Salt	8,224	-	10,000
445 Sand	-	-	1,000
447 Structural Steel	595	591	800
455 Wood Products	-	-	500
499 Other Supplies & Materials	2,250	171	1,000
TOTAL	<u>2,020,145</u>	<u>2,216,758</u>	<u>2,762,950</u>
63100 OPERATION AND MAINTENANCE OF EQUIPMENT			
142 Mechanic(s)	112,973	111,152	120,000
187 Overtime Pay	1,603	2,625	3,000
188 Bonus Payments	-	3,000	-
199 Other Per Diem & Fees	720	720	1,000
201 Social Security	7,967	8,225	8,000
204 State Retirement	5,812	6,161	8,000
206 Life Insurance	198	188	264
207 Medical Insurance	21,006	17,708	40,000
208 Dental Insurance	981	929	1,200
217 Retirement-Hybris Stabilization	-	562	325
299 Other Fringe Benefits	960	480	2,000
336 Maintenance/Repair/Equipment	20,687	26,453	70,000
338 Maintenance/Repair/Vehicles	1,818	2,490	50,000
351 Rentals	3,929	251	20,000
353 Tow In Services	1,200	-	2,000
410 Custodial Supplies	1,079	1,764	2,500

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
63100 OPERATION AND MAINTENANCE OF EQUIPMENT (CONT.)			
412 Diesel Fuel	52,806	45,632	80,000
413 Drugs and Medical Supplies	139	-	-
418 Equipment and Machinery Parts	135,884	109,288	160,000
424 Garage Supplies	25,955	18,175	52,000
425 Gasoline	48,434	43,744	75,000
433 Lubricants	6,868	5,243	12,000
450 Tires and Tubes	36,292	23,134	35,000
451 Uniforms	9,964	6,614	18,000
TOTAL	<u>497,275</u>	<u>434,537</u>	<u>760,289</u>
63600 TRAFFIC CONTROL			
167 Maintenance Personnel	28,642	28,642	30,450
187 Overtime Pay	207	207	2,500
199 Other Per Diem & Fees	354	357	360
201 Social Security	2,110	2,112	2,500
204 State Retirement	1,479	1,460	2,300
206 Life Insurance	66	66	66
207 Medical Insurance	7,011	7,068	8,000
208 Dental Insurance	327	327	327
299 Other Fringe Benefits	480	480	480
443 Road Signs	454	6,817	10,000
728 Traffic Control Equipment	1,800	4,412	25,000
TOTAL	<u>42,930</u>	<u>51,948</u>	<u>81,983</u>
64000 LITTER AND TRASH COLLECTION			
105 Supervisor/Director	4,185	7,356	9,000
149 Laborers	73	-	17,000
201 Social Security	327	532	1,700
204 State Retirement	213	215	429
206 Life Insurance	5	4	264
207 Medical Insurance	471	463	900
208 Dental Insurance	21	21	100
299 Other Fringe Benefits	35	34	200
422 Food Supplies	112	-	2,500
599 Other Charges	14,644	3,499	21,268
599 Other Charges-TVA	4,459	4,772	8,000
TOTAL	<u>24,545</u>	<u>16,897</u>	<u>61,361</u>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
65000 OTHER CHARGES			
307 Communication	16,715	26,181	25,000
333 Licenses	82	526	600
334 Maintenance Agreements	1,500	1,375	3,000
359 Disposal Fees	1,036	1,042	5,000
415 Electricity	6,688	6,635	10,000
422 Food Supplies	1,853	883	3,000
434 Natural Gas	5,048	2,882	4,000
454 Water and Sewer	1,966	2,157	2,500
502 Building and Contents Insurance	7,904	13,993	15,000
506 Liability Insurance	29,291	37,361	40,000
510 Trustee's Commission	50,654	52,329	50,000
511 Vehicle & Equipment Insurance	35,189	30,608	40,000
516 Other Self-Insured Claims	-	524	15,000
TOTAL	<u>157,926</u>	<u>176,495</u>	<u>213,100</u>
66000 EMPLOYEE BENEFITS			
207 Medical Insurance	17,086	11,005	10,000
513 Workmen's Compensation	<u>63,720</u>	<u>63,720</u>	<u>64,000</u>
TOTAL	<u>80,806</u>	<u>74,725</u>	<u>74,000</u>
68000 CAPITAL OUTLAY			
707 Building Improvements	-	1,335	5,000
711 Furniture & Fixtures	-	-	1,200
719 Office Equipment	-	-	2,000
790 Other Equipment	<u>-</u>	<u>-</u>	<u>5,000</u>
TOTAL	<u>-</u>	<u>1,335</u>	<u>13,200</u>
TOTAL OPERATIONS	<u>3,132,885</u>	<u>3,258,525</u>	<u>4,324,015</u>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
OPERATING TRANSFERS			
99100 Operating Transfers			
590 Transfers to Other Funds	1,300,000	467,498	-
590 Transfers to Other Funds-FD151	<u>170,000</u>	<u>104,500</u>	<u>157,272</u>
TOTAL	<u>1,470,000</u>	<u>571,998</u>	<u>157,272</u>
TOTAL EXPENDITURES	<u>4,602,885</u>	<u>3,830,523</u>	<u>4,481,287</u>
34550 RESTRICTED FOR HIGHWAYS JUNE 30TH	<u>1,458,278</u>	<u>2,098,694</u>	<u>1,292,779</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

6/30/2020	Current Cash	10,456,206
	add prepaid	591
	Receivables	<u>1,564,354</u>
	Total Anticipated Funds	12,021,151
	Liabilities	(1,844,696)
	Encumbrances	<u>(392,039)</u>
	Total Anticipated Expenditures	(2,236,735)
	Rest/Comm/Assign	1,374,946
	Ending Unassigned Fund Balance	<u>8,409,471</u>
6/30/2020	Total Equity	<u>9,784,416</u>

Fund Balance calculation from 6/30/19 audit

7/1/2019	Restricted	941,438
	Fund Balance calculation	<u>6,792,861</u>
	Total Fund Balance	7,734,299
	Revenue Posted	56,292,387
	unknown variance	7,261
	Transfers In	<u>135,328</u>
	Total Revenue	56,434,976
	Expenditures	(53,292,820)
	Encumbrances adj	(392,039)
	Transfers to Other Funds	<u>(700,000)</u>
	Total Expenditures	(54,384,859)
	Rest/Comm/Assign	1,374,946
	Ending Unassigned Fund Balance	<u>8,409,470</u>
6/30/2020	Total Equity	<u>9,784,416</u>

	1.175	Proposed 2021 Tax Rate: (1.0821*.9262)	<u>1.0023</u>
Tax Rate: 2020	<u>1.175</u>		
7/1/2020 Beginning Fund Balance	9,784,416	Penny Value:	<u>126,334</u>
Estimated Revenues	56,856,846	Property Tax:	<u>13,315,000</u>
Transfer from Other Funds	<u>93,344</u>	Sales Tax:	<u>6,071,500</u>
Total Revenues	<u>56,950,190</u>		
Estimated Expenditures	(56,900,190)		
Transfer to Other Funds	<u>(500,000)</u>		
Total Est. Exenditures	<u>(57,400,190)</u>		
Projected Fall out	603,435		
FB before fall out	<u>9,334,416</u>	Budget effect on fund balance	<u>(450,000)</u>
6/30/2021 Budget ending fund balance	9,937,851		
FB % of expenditures	17.20%		
FB Policy 7%-15%+:	Compliant		

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	13,728,217	13,571,020	13,315,000
40120 Trustee's Collection - Prior Year	257,457	294,792	345,000
40130 Clerk and Master's Prior Year	422,677	299,499	370,000
40140 Interest and Penalty	61,942	65,940	75,000
40150 Pick-up Taxes	10,605	15,017	8,000
40162 Payments in Lieu of Tax - Local	272,928	387,402	265,000
40210 Local Option Sales Tax	6,693,004	7,327,254	6,071,500
40275 Mixed Drink Tax	33,166	31,006	24,000
TOTAL	<u>21,479,996</u>	<u>21,991,930</u>	<u>20,473,500</u>
LICENSES AND PERMITS			
41110 Marriage Licenses	2,855	2,558	2,750
TOTAL	<u>2,855</u>	<u>2,558</u>	<u>2,750</u>
EDUCATION CHARGES			
43517 Tuition - Other	3,000	-	-
43542 Contract for In-ESL	1,137	1,080	5,000
43570 Receipts From Individual Schools	23,812	18,922	30,000
43990 Other Charges for Services	-	-	40,000
43990 Other Charges for Services-TECH	29,591	42,560	-
TOTAL	<u>57,540</u>	<u>62,562</u>	<u>75,000</u>
OTHER LOCAL REVENUES			
44110 Investment Income	359,221	161,287	150,000
44120 Lease/Rentals	240	30	-
44145 Sale of Recycled Materials	4,248	3,127	2,500
44146 E-Rate Funding	-	-	1,000
44170 Miscellaneous Refunds	2,869	2,704	-
44180 Expenditure Credits	4,990	-	-
44530 Sale of Equipment	1,969	2,457	1,500
44560 Damages from Individuals	2,386	1,299	3,000
44560 Damages from Individuals - TECH	1,693	2,097	-
44570 Contributions & Gifts	256	1,153	1,805,000
44570 Contributions & Gifts-SCI	1,000	-	-
44570 Contributions & Gifts- CIF	-	5,000	-
44570 Contributions & Gifts-SCI	6,600	1,000	-
44570 Contributions & Gifts-STEM	100	-	-
44570 Contributions & Gifts- SOLAR	-	700	-
44990 Other Local Revenues	1,916	1,861	2,000
TOTAL	<u>387,488</u>	<u>182,714</u>	<u>1,965,000</u>
STATE OF TENNESSEE			
46175 Grant on-Behalf Contributions	313,085	-	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
STATE EDUCATION FUNDS			
46511 Basic Educ. Program	30,894,477	31,856,553	32,038,000
46515 Early Childhood Education	647,781	617,978	625,416
46590 Other State Education Funds	3,280	11,145	485,865
46590 Other State Education Funds-CHS	90,000	-	-
46590 Other State Education Funds-CSH	-	90,000	-
46590 Other State Education Funds-FRC	29,342	28,482	-
46590 Other State Education Funds-LEAPS	276,909	201,756	-
46590 Other State Education Funds-LEAPS	70,953	-	-
46590 Other State Education Funds-SAFE	-	48,775	-
46610 Career Ladder Program	159,679	140,864	145,065
46790 Other Vocational-EPSEG	-	30,000	-
46790 Other Vocational-MSTEM	-	30,000	-
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	-	-	196,250
46980 Other State Grants - SAFE	61,148	118,857	-
46980 Other State Grants - WBL	22,246	-	-
46980 Other State Grants-SRO	-	67,269	-
TOTAL	<u>33,328,900</u>	<u>34,001,680</u>	<u>34,250,596</u>
FEDERAL GOVERNMENT			
47143 Special Education-Grants to States	46,181	48,089	50,000
47306 COVID-19 Cares Act-Schools	-	1,892	-
47630 Direct Federal Revenue Public Law 874	46,983	-	40,000
TOTAL	<u>93,164</u>	<u>49,981</u>	<u>90,000</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	750	962	-
49800 Operating Transfers	107,872	135,328	93,344
TOTAL	<u>108,622</u>	<u>136,290</u>	<u>93,344</u>
TOTAL REVENUES/TRANSFERS	<u>55,458,565</u>	<u>56,427,715</u>	<u>56,950,190</u>
FUND BALANCE/RESTRICTIONS			
	<u>2018 AUDITED</u>	<u>2019 AUDITED</u>	<u>2020 UNAUDITED</u>
34240 Prepaid Items	32,666	591	-
34587 Restricted for Hybrid Ret. Stabilization Fund	-	262,419	310,000
34660 Committed for Education-TECH	180,314	225,088	180,000
34760 Assigned for Instruction-CTE	2,088	-	-
34760 Assigned for Instruction-SOLAR	-	1,894	-
34760 Assigned for Instruction-STEM	1,500	-	-
34790 Assigned for Encumbrances	441,440	-	-
34790 Assigned for Other Purposes-ERI	380,327	325,723	360,000
34790 Assigned for Other Purposes-LEAVE	167,360	167,191	140,000
39000 Beg. Unassigned Fund Balance	4,249,533	6,758,654	6,510,000
Unknown Adjustment	13,241	(7,262)	-
BEGINNING FUND BALANCE	<u>5,468,469</u>	<u>7,734,299</u>	<u>7,500,000</u>
TOTAL AVAILABLE FUNDS	<u>60,927,034</u>	<u>64,162,014</u>	<u>64,450,190</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
71100	REGULAR INSTRUCTION PROGRAM			
116	Teachers	17,590,364	17,777,295	18,177,929
117	Career Ladder Program	90,300	81,000	82,000
127	Career Ladder Extended Contr	67,450	57,875	80,000
128	Homebound Teachers	4,256	8,000	10,000
163	Educational Assistants	674,559	702,191	727,665
188	Bonus Payment	151,625	148,725	100,590
189	Other Salaries & Wages	92,737	86,167	95,000
195	Certified Substitute Teachers	122,024	92,958	125,000
198	Non-Certified Substitute Teachers	127,785	105,840	140,000
201	Social Security	1,103,571	1,114,722	1,211,367
204	State Retirement	1,769,670	1,811,482	1,837,914
206	Life Insurance	12,232	11,701	12,309
207	Medical Insurance	3,232,655	3,230,342	3,318,004
208	Dental Insurance	130,476	132,652	143,605
210	Unemployment Compensation	1,944	11,710	20,000
211	Local Retirement	153,699	151,315	160,000
212	Medicare	259,742	261,561	283,304
217	Retirement - Hybrid Stabilization	-	72,047	100,000
399	Other Contracted Services	190,904	100,865	120,000
399	Other Contracted Services-ESL	-	2,475	-
399	TECH Other Contracted Services	29,600	-	-
429	Instructional Suppl & Materials	876	977	243,000
429	Instructional Suppl & Materials-BES	18,590	17,098	-
429	Instructional Suppl & Materials-CMS	15,530	16,313	-
429	Instructional Suppl & Materials-DSES	11,862	12,346	-
429	Instructional Suppl & Materials-ESL	1,446	163	-
429	Instructional Suppl & Materials-HHS	7,934	10,841	-
429	Instructional Suppl & Materials-HMS	7,600	7,991	-
429	Instructional Suppl & Materials-KES	21,856	22,775	-
429	Instructional Suppl & Materials-LIT	10,693	9,732	-
429	Instructional Suppl & Materials-MATH	4,417	4,204	-
429	Instructional Suppl & Materials-MES	11,496	9,844	-
429	Instructional Suppl & Materials-MHS	8,181	7,097	-
429	Instructional Suppl & Materials-MMS	5,839	6,051	-
429	Instructional Suppl & Materials-MTES	8,787	4,380	-
429	Instructional Suppl & Materials-OSHS	8,367	9,984	-
429	Instructional Suppl & Materials-OSMS	6,504	6,273	-
429	Instructional Suppl & Materials-RCHS	23,922	20,907	-
429	Instructional Suppl & Materials-RHS	11,861	9,318	-
429	Instructional Suppl & Materials-RMS	10,419	9,884	-
429	Instructional Suppl & Materials-RVES	19,173	18,401	-
429	Instructional Suppl & Materials-SCI	360	1,650	-
429	Instructional Suppl & Materials-SOLAR	1,869	3,537	-
429	Instructional Suppl & Materials-STEM	-	1,688	-
430	Textbooks-Electronic	-	50,000	25,000
449	Textbooks-Bound	547,316	547,547	600,000
449	Textbooks-Bound-EPSEG	-	26,000	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
71100	REGULAR INSTRUCTION PROGRAM(CONT.)			
471	Software	-	116,257	156,500
535	Fee Waivers	1,348	1,868	5,000
599	Other Charges	-	-	2,000
722	Regular Instruction Equipment	21,087	1,509	560,000
722	Regular Instruction Equipment-BES	17,509	17,276	-
722	Regular Instruction Equipment-CMS	16,945	15,978	-
722	Regular Instruction Equipment-DSES	11,382	11,173	-
722	Regular Instruction Equipment-EPSEG	-	4,000	-
722	Regular Instruction Equipment-ESL	428	-	-
722	Regular Instruction Equipment-HHS	937	12,888	-
722	Regular Instruction Equipment-HMS	8,658	7,830	-
722	Regular Instruction Equipment-KES	20,918	22,399	-
722	Regular Instruction Equipment-MES	10,720	11,447	-
722	Regular Instruction Equipment-MHS	7,985	6,541	-
722	Regular Instruction Equipment-MMS	5,995	5,770	-
722	Regular Instruction Equipment-MSTEM	-	30,000	-
722	Regular Instruction Equipment-MTES	9,387	8,925	-
722	Regular Instruction Equipment-OSHS	11,792	9,507	-
722	Regular Instruction Equipment-OSMS	6,149	5,967	-
722	Regular Instruction Equipment-RCHS	22,681	14,353	-
722	Regular Instruction Equipment-RHS	11,757	13,861	-
722	Regular Instruction Equipment-RMS	9,610	9,323	-
722	Regular Instruction Equipment-RVES	18,073	18,261	-
722	Regular Instruction Equipment-SCI	5,297	-	-
722	Regular Instruction Equipment-TECH	259,731	247,865	-
	TOTAL	<u>27,048,880</u>	<u>27,388,919</u>	<u>28,336,187</u>
71150	ALTERNATIVE SCHOOLS			
116	Teachers	115,030	105,109	107,705
117	Career Ladder Program	1,000	-	-
163	Educational Assistants	17,146	17,786	24,473
188	Bonus Payments	500	500	600
195	Certified Substitute Teachers	450	315	1,000
198	Non-Certified Substitute Teacher	1,627	1,522	2,200
201	Social Security	7,194	7,407	8,431
204	State Retirement	9,627	11,081	11,825
206	Life Insurance	92	112	99
207	Medical Insurance	9,775	18,936	18,183
208	Dental Insurance	1,078	1,309	1,155
211	Local Retirement	1,000	1,132	1,500
212	Medicare	1,934	1,732	1,972
217	Retirement - Hybrid Stabilization	-	1,271	2,000
429	Instructional Supplies & Materials	1,975	1,490	2,500
	TOTAL	<u>168,428</u>	<u>169,702</u>	<u>183,643</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
71200	SPECIAL EDUCATION PROGRAM			
116	Teachers	2,619,992	2,697,006	2,807,642
117	Career Ladder Program	12,000	12,520	12,520
128	Homebound Teachers	5,338	4,450	7,500
163	Educational Assistants	402,318	407,099	416,857
171	Speech Pathologist	296,808	300,889	306,895
188	Bonus Payments	23,825	23,675	17,640
195	Certified Substitute Teachers	15,968	11,115	18,000
198	Non-Certified Substitute Teachers	15,365	11,460	20,000
201	Social Security	195,721	201,802	223,637
204	State Retirement	295,001	315,226	336,248
206	Life Insurance	2,604	2,597	2,739
207	Medical Insurance	610,493	631,002	647,091
208	Dental Insurance	28,413	28,452	31,955
210	Unemployment Compensation	3,779	989	3,000
211	Local Retirement	30,620	31,485	34,500
212	Medicare	46,224	47,196	52,302
217	Retirement - Hybrid Stabilization	-	18,845	25,000
312	Contracts with Private Agencies	60,431	27,936	68,000
429	Instructional Suppl & Materials	21,619	16,978	20,000
449	Textbooks	-	-	2,500
471	Software	-	6,970	6,970
499	Other Supplies & Materials	659	376	1,000
599	Other Charges	1,305	8,422	8,500
725	Special Education Equipment	12,387	8,835	12,500
	TOTAL	<u>4,700,870</u>	<u>4,815,325</u>	<u>5,082,996</u>
71300	VOCATIONAL EDUCATION PROGRAM			
116	Teachers	1,140,184	1,124,370	1,258,542
117	Career Ladder Program	4,000	4,000	4,000
188	Bonus Payments	10,800	9,600	7,500
195	Certified Substitute Teachers	8,655	7,335	10,000
198	Non-Certified Substitute Teacher	12,748	12,263	17,000
201	Social Security	67,702	66,811	80,417
204	State Retirement	110,901	113,480	121,433
206	Life Insurance	792	782	825
207	Medical Insurance	255,339	250,156	263,197
208	Dental Insurance	8,855	8,740	9,625
210	Unemployment Compensation	-	-	2,500
211	Local Retirement	10,000	9,200	11,000
212	Medicare	15,834	15,625	18,807

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
71300	VOCATIONAL EDUCATION PROGRAM (CONT.)			
217	Retirement - Hybrid Stabilization	-	5,334	9,000
399	Other Contracted Services	4,424	-	4,000
429	Instructional Suppl & Materials	38,949	31,635	50,000
449	Textbooks	23,983	19,627	20,000
499	Other Supplies & Materials	4,467	5,356	6,500
730	Vocational Equipment	83,777	43,424	58,000
730	Vocational Equipment - WBL	21,264	-	-
	TOTAL	<u>1,822,674</u>	<u>1,727,738</u>	<u>1,952,346</u>
72110	ATTENDANCE			
105	Supervisor	19,563	19,954	20,154
188	Bonus Payments	-	-	90
189	Other Salaries & Wages	47,448	48,397	71,507
201	Social Security	2,844	2,915	5,689
204	State Retirement	2,278	2,420	6,436
206	Life Insurance	33	33	33
207	Medical Insurance	7,091	7,148	7,316
208	Dental Insurance	385	385	385
211	Local Retirement	500	500	500
212	Medicare	962	971	1,330
355	Travel	-	-	500
399	Other Contracted Services	18,830	-	-
471	Software	-	28,350	42,000
499	Other Supplies & Materials	1,602	2,826	3,500
524	In-Service/Staff Development	884	574	4,500
704	Attendance Equipment	1,665	128	3,500
	TOTAL	<u>104,085</u>	<u>114,601</u>	<u>167,440</u>
72120	HEALTH SERVICES			
105	Supervisor/Director-CSH	66,139	67,553	71,013
131	Medical Personnel	351,108	397,946	417,884
162	Clerical Personnel-CSH	11,590	11,821	11,938
188	Bonus Payments	500	500	300
201	Social Security	20,015	22,605	31,070
201	Social Security-CSH	4,819	4,921	-
204	State Retirement	20,322	23,169	39,658
204	State Retirement-CSH	6,918	7,181	-
206	Life Insurance	294	360	396
206	Life Insurance-CSH	33	33	-
207	Medical Insurance	76,833	88,779	91,725
208	Dental Insurance	3,080	3,658	4,620
211	Local Retirement	2,700	2,700	4,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
72120 HEALTH SERVICES (CONT.)			
211 Local Retirement-CSH	500	500	-
212 Employee Medicare	4,681	5,287	7,266
212 Employee Medicare-CSH	1,127	1,151	-
217 Retirement-Hybrid Stabilization	-	2,101	5,000
320 Dues and Memberships	-	-	500
355 Travel	332	601	1,000
399 Other Contracted Services	11,304	8,577	20,000
413 Drugs & Medical Supplies	4,965	40	18,500
413 Drugs & Medical Supplies-BES	706	773	-
413 Drugs & Medical Supplies-CMS	619	631	-
413 Drugs & Medical Supplies-DSES	450	472	-
413 Drugs & Medical Supplies-HHS	414	365	-
413 Drugs & Medical Supplies-HMS	308	366	-
413 Drugs & Medical Supplies-KES	836	605	-
413 Drugs & Medical Supplies-MES	435	447	-
413 Drugs & Medical Supplies-MHS	176	295	-
413 Drugs & Medical Supplies-MMS	230	295	-
413 Drugs & Medical Supplies-MTES	146	175	-
413 Drugs & Medical Supplies-OSHS	392	379	-
413 Drugs & Medical Supplies-OSMS	249	259	-
413 Drugs & Medical Supplies-RCHS	650	713	-
413 Drugs & Medical Supplies-RHS	485	352	-
413 Drugs & Medical Supplies-RMS	400	390	-
413 Drugs & Medical Supplies-RVES	515	815	-
499 Other Supplies & Materials	956	13,031	32,000
499 Other Supplies & Materials-CSH	24,056	20,197	-
524 In-Service/Staff Development	1,452	278	8,500
524 In-Service Staff Development-CSH	4,595	5,001	-
599 Other Charges	500	500	1,000
790 Other Equipment	1,506	1,095	1,500
TOTAL	<u>627,336</u>	<u>696,914</u>	<u>768,370</u>
72130 OTHER STUDENT SUPPORT			
117 Career Ladder Program	2,000	2,000	2,000
123 Guidance Personnel	874,925	906,829	924,779
162 Clerica Person	3,863	3,941	3,980
188 Bonus Payments	8,500	7,700	5,100
189 Other Salaries & Wages	243,446	265,556	315,798
189 Other Salaries & Wages-FRC	37,654	38,407	-
201 Social Security	66,457	69,561	77,603
201 Social Security-FRC	2,335	2,381	-
204 State Retirement	95,198	97,943	109,484
204 State Retirement-FRC	1,883	1,920	-
206 Life Insurance	777	757	858
206 Life Insurance-FRC	28	28	-
207 Medical Insurance	179,963	183,340	198,943
208 Dental Insurance	7,392	8,008	10,010
211 Local Retirement	10,025	9,703	11,500
211 Local Retirement-FRC	425	425	-
212 Medicare	15,542	16,268	18,149
212 Medicare-FRC	546	557	-
217 Retirement - Hybrid Stabilization	-	9,060	15,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
72130 OTHER STUDENT SUPPORT (CONT.)			
309 Contracts w/ Gov't Agencies	185,630	155,250	308,000
309 Contracts w/ Gov't Agencies - SAFE	45,370	75,750	-
309 Contracts w/ Gov't Agencies - SRO	-	67,269	-
322 Evaluation & Testing	24,267	7,862	35,000
355 Travel	1,475	1,470	2,500
399 Other Contracted Services	23,473	37,138	55,500
399 Other Contracted Services - SAFE	9,000	-	-
499 Other Supplies & Materials	2,103	1,651	6,700
499 Other Supplies & Materials-BES	191	200	-
499 Other Supplies & Materials-CMS	-	209	-
499 Other Supplies & Materials-DSES	198	199	-
499 Other Supplies & Materials-FRC	96	50	-
499 Other Supplies & Materials-HHS	-	136	-
499 Other Supplies & Materials-HMS	199	202	-
499 Other Supplies & Materials-KES	201	201	-
499 Other Supplies & Materials-MES	200	197	-
499 Other Supplies & Materials-MHS	205	116	-
499 Other Supplies & Materials-MMS	205	196	-
499 Other Supplies & Materials-MTOWN	150	-	-
499 Other Supplies & Materials-OSHS	199	198	-
499 Other Supplies & Materials-OSMS	198	195	-
499 Other Supplies & Materials-RCHS	390	400	-
499 Other Supplies & Materials-RHS	195	199	-
499 Other Supplies & Materials-RMS	195	197	-
500 Other Supplies & Materials-RVES	194	200	-
524 In-Service/Staff Development	4,365	2,389	17,500
524 In-Service/Staff Development-FRC	908	319	-
524 In-Service/Staff Development- SAFE	-	3,581	-
599 Other Charges	14,749	49,093	59,500
599 Other Charges-FRC	5,025	4,005	-
790 Other Equipment	1,199	1,455	3,000
790 Other Equipment- CIF	-	5,010	-
TOTAL	<u>1,871,539</u>	<u>2,039,720</u>	<u>2,180,904</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
72210	REGULAR INSTRUCTIONAL PROGRAM			
105	Supervisors	223,853	229,251	235,070
117	Career Ladder Program	9,500	8,000	8,000
129	Librarians	768,930	761,433	773,888
137	Education Media Personnel	110,536	117,126	124,752
161	Secretary(s)	15,877	16,195	16,357
188	Bonus Payments	9,250	8,050	5,550
189	Other Salaries & Wages	131,999	172,360	156,276
201	Social Security	71,320	71,208	81,833
204	State Retirement	107,393	108,114	126,261
206	Life Insurance	594	637	690
207	Medical Insurance	199,521	204,867	209,855
208	Dental Insurance	6,545	6,141	8,047
210	Unemployment Compensation	60	-	500
211	Local Retirement	9,500	8,950	10,000
212	Medicare	17,461	17,995	19,138
217	Retirement - Hybrid Stabilization	-	4,464	7,500
320	Dues and Memberships	811	1,686	2,000
355	Travel	3,226	1,471	5,000
355	Travel-ESL	940	350	-
399	Other Contracted Services	91,059	13,332	15,000
432	Library Books/Media	885	276	100,000
432	Library Books-BES	8,366	8,277	-
432	Library Books-CMS	5,945	5,687	-
432	Library Books-DSES	5,336	5,596	-
432	Library Books-HHS	5,528	5,556	-
432	Library Books-HMS	3,819	3,817	-
432	Library Books-KES	9,891	10,053	-
432	Library Books-MES	5,256	5,468	-
432	Library Books-MHS	3,782	3,709	-
432	Library Books-MMS	2,700	2,702	-
432	Library Books-MTES	4,335	3,982	-
432	Library Books-OSHS	4,651	4,239	-
432	Library Books-OSMS	2,930	2,904	-
432	Library Books-RCHS	10,785	10,270	-
432	Library Books-RHS	5,936	4,925	-
432	Library Books-RMS	4,598	4,248	-
432	Library Books-RVES	8,612	5,995	-
471	Software	-	88,351	89,000
499	Other Supplies & Materials	12,974	11,267	21,500
499	Other Supplies & Materials-ESL	177	209	-
524	In-Service/Staff Development	7,635	11,538	21,000
524	In-Service/Staff Development-ESL	535	-	-
524	In-Service/Staff Development-SAFE	6,778	-	-
599	Other Charges	594	1,723	2,000
790	Other Equipment	9,157	7,000	10,000
	TOTAL	<u>1,909,580</u>	<u>1,959,424</u>	<u>2,049,217</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
72215 ALTERNATIVE SCHOOL SUPPORT			
105 Supervisor/Director	80,407	81,998	82,809
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	12,954	13,212	26,689
188 Bonus Payments	500	500	300
201 Social Security	5,718	5,832	6,869
204 State Retirement	9,214	9,536	11,040
206 Life Insurance	50	50	66
207 Medical Insurance	16,420	16,551	19,442
208 Dental Insurance	578	578	770
211 Local Retirement	500	500	500
212 Employee Medicare	1,337	1,364	1,607
355 Travel	25	-	250
499 Other Supplies & Materials	1,450	1,072	2,000
599 Other Charges	-	-	-
TOTAL	<u>130,153</u>	<u>132,193</u>	<u>153,342</u>
72220 SPECIAL EDUCATION PROGRAM			
105 Supervisors	90,452	92,260	93,183
117 Career Ladder Program	4,000	4,000	4,000
124 Psychological Personnel	240,447	294,153	301,137
162 Clerical Personnel	48,318	50,024	55,257
188 Bonus Payments	2,300	3,400	2,475
189 Other Salaries & Wages	349,502	335,092	367,882
201 Social Security	43,256	46,196	51,084
204 State Retirement	56,716	61,050	71,013
206 Life Insurance	825	739	924
207 Medical Insurance	113,050	103,428	111,925
208 Dental Insurance	8,085	8,220	10,780
210 Unemployment Compensation	2,302	2,087	5,000
211 Local Retirement	5,882	5,938	6,500
212 Medicare	10,120	10,804	11,947
217 Retirement - Hybrid Stabilization	-	5,107	10,000
312 Contracts With Private Agencies	-	-	70,000
320 Dues and Memberships	-	210	500
336 Maint/Repair/Equipment	7,470	5,614	8,000
355 Travel	6,405	3,197	6,500
399 Other Contracted Services	75,862	59,938	10,000
499 Other Supplies & Materials	306	336	500
524 In-Service/Staff Development	1,235	1,419	2,000
790 Other Equipment	-	3,448	10,000
TOTAL	<u>1,066,533</u>	<u>1,096,659</u>	<u>1,210,607</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
72230	VOCATIONAL EDUCATION PROGRAM			
105	Supervisor Director	85,935	89,009	91,403
161	Secretary	30,576	29,467	31,262
188	Bonus Payments	1,000	1,000	600
189	Other Salaries & Wages	62,857	65,190	65,928
201	Social Security	10,243	10,503	11,730
204	State Retirement	17,197	17,971	19,033
206	Life Insurance	99	99	99
207	Medical Insurance	46,579	46,944	48,061
208	Dental Insurance	1,155	1,155	1,155
211	Local Retirement	1,000	1,000	1,500
212	Medicare	2,396	2,456	2,743
355	Travel	9,126	221	13,000
499	Other Supplies & Materials	4,622	3,939	5,000
524	In-Service/Staff Development	1,437	944	5,000
599	Other Charges	3,406	19,426	5,500
599	Other Charges-WBL	981	-	-
	TOTAL	<u>278,610</u>	<u>289,325</u>	<u>302,014</u>
72250	TECHNOLOGY			
105	Supervisor Director	68,243	69,608	70,304
138	Instructional	249,810	273,141	282,503
161	Secretary	37,398	38,720	39,692
201	Social Security	20,932	22,437	24,335
204	State Retirement	18,630	20,303	31,825
206	Life Insurance	238	264	264
207	Medical Insurance	42,677	55,430	59,030
208	Dental Insurance	2,695	2,695	3,080
210	Unemployment Co	-	-	500
211	Local Retirement	1,500	1,850	2,500
212	Medicare	4,895	5,247	5,691
217	OBJECT NOT IN USE	-	1,444	3,500
320	Dues and Membership	30	210	500
350	Internet Connection	86,754	85,690	101,000
355	Travel	-	-	500
399	Other Contracts	126,319	93,699	115,200
470	Cabling	3,590	2,128	4,000
471	Software	51,800	87,364	122,400
499	Other Supplies & Materials	19,696	24,567	28,000
524	In-Service/Staff Development	3,950	7,555	8,000
599	Other Charges	-	259	2,000
701	Administration	6,435	7,513	8,000
790	Other Equipment	78,621	36,733	38,000
	TOTAL	<u>824,213</u>	<u>836,857</u>	<u>950,824</u>
audit	OTHER PROGRAMS			
215	On-behalf Payments to OPEB	313,085	-	-
	TOTAL	<u>313,085</u>	<u>-</u>	<u>-</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
72310 BOARD OF EDUCATION			
118 Secretary to Board	4,245	4,330	4,373
191 Board and Commission	58,341	36,501	50,000
201 Social Security	3,880	2,532	3,371
204 State Retirement	1,279	805	4,894
212 Medicare	907	592	788
215 On-Behalf Pym't for Opeb	177,912	162,862	155,000
305 Audit Services	21,100	32,750	32,760
320 Dues & Memberships	32,746	15,392	25,000
331 Legal Services	5,549	2,924	20,000
399 Other Contracted Services	6,540	-	10,000
506 Liability Insurance	61,726	70,824	75,000
508 Premium on Bonds	223	792	800
510 Trustee's Commission	381,455	427,204	400,000
513 Workman's Compensation	144,300	144,300	164,300
516 Self-Insured Claims	-	9,218	30,000
524 In-Service/Staff Development	16,782	15,159	21,500
534 Rfnd to Appl-Crmn'l Investigation	2,318	12,757	20,000
599 Other Charges	2,816	1,610	5,000
TOTAL	<u>922,119</u>	<u>940,551</u>	<u>1,022,786</u>
72320 OFFICE OF THE SUPERINTENDENT			
101 County Official	95,385	125,000	128,000
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	82,226	83,758	88,434
188 Bonus Payments	-	13,500	15,000
201 Social Security	10,570	13,379	14,411
204 State Retirement	5,140	19,309	21,748
206 Life Insurance	66	109	99
207 Medical Insurance	27,176	25,627	27,790
208 Dental Insurance	770	1,001	1,155
211 Local Retirement	500	500	1,000
212 Medicare	2,472	3,129	3,370
217 Retirement-Hybrid Stabilization	-	498	1,000
307 Communication	25,563	27,870	25,000
320 Dues & Memberships	3,554	4,093	5,000
348 Postal Charges	6,609	4,834	7,500
355 Travel	-	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	1,422	726	4,000
524 In-Service/Staff Development	1,337	2,724	5,500
599 Other Charges	6,734	9,244	7,500
701 Administration Equipment	-	-	2,000
TOTAL	<u>270,525</u>	<u>336,301</u>	<u>361,507</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
72410	OFFICE OF THE PRINCIPAL			
104	Principals	1,284,429	1,329,623	1,349,437
117	Career Ladder Program	8,500	8,500	8,500
139	Assistant Principals	857,086	879,806	895,526
161	Secretary(s)	1,067,775	1,081,709	1,095,239
188	Bonus Payments	13,850	13,800	8,430
201	Social Security	187,468	191,840	208,142
204	State Retirement	278,522	291,425	324,418
206	Life Insurance	2,119	2,152	2,277
207	Medical Insurance	576,746	603,468	619,506
208	Dental Insurance	23,485	23,639	26,565
211	Local Retirement	24,320	24,230	26,000
212	Medicare	44,087	45,282	48,678
217	Retirement - Hybrid Stabilization	-	4,245	6,000
307	Communication	12,573	15,338	15,000
320	Dues and Memberships	1,700	3,000	3,000
355	Travel	4,094	2,992	5,000
399	Other Contracted Services	9,108	7,072	11,000
499	Other Supplies	500	-	2,000
499	Other Supplies-DSES	29	-	-
499	Other Supplies-HHS	-	170	-
499	Other Supplies-MMS	346	438	-
499	Other Supplies-MTES	370	-	-
499	Other Supplies-OSMS	647	-	-
499	Other Supplies-RMS	557	791	-
499	Other Supplies-RVES	-	191	-
524	In-Service/Staff Development	20,154	18,634	24,000
599	Other Charges	1,018	-	1,250
701	Administration Equipment	-	2,287	31,000
701	Administration Equipment-BES	2,387	-	-
701	Administration Equipment-CMS	2,247	2,280	-
701	Administration Equipment-DSES	1,556	1,630	-
701	Administration Equipment-HHS	912	1,545	-
701	Administration Equipment-HMS	1,219	1,270	-
701	Administration Equipment-KES	2,943	3,157	-
701	Administration Equipment-MES	1,503	1,660	-
701	Administration Equipment-MHS	850	1,144	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
72410 OFFICE OF THE PRINCIPAL (CONT.)			
701 Administration Equipment-MMS	457	317	-
701 Administration Equipment-MTES	1,062	1,171	-
701 Administration Equipment-OSHS	1,266	1,335	-
701 Administration Equipment-OSMS	210	1,095	-
701 Administration Equipment-RCHS	2,780	2,812	-
701 Administration Equipment-RHS	1,956	960	-
701 Administration Equipment-RMS	850	454	-
701 Administration Equipment-RVES	2,544	2,332	-
TOTAL	<u>4,444,225</u>	<u>4,573,792</u>	<u>4,710,968</u>
72510 FISCAL SERVICES			
105 Supervisor/Director	89,387	91,175	92,087
119 Bookkeepers	179,141	217,910	226,107
189 Other Salaries & Wages	1,346	3,103	5,000
201 Social Security	16,020	18,614	20,038
204 State Retirement	13,645	16,348	26,637
206 Life Insurance	162	182	198
207 Medical Insurance	34,267	31,080	29,499
208 Dental Insurance	1,886	2,118	2,310
211 Local Retirement	1,950	2,250	2,500
212 Medicare	3,753	4,381	4,686
217 Retirement-Hybrid Stabilization	-	1,049	2,000
320 Dues and Memberships	230	230	300
355 Travel	88	-	500
399 Other Contracted Services	8,887	10,309	20,000
499 Other Supplies & Materials	5,900	4,272	7,000
524 In-Service/Staff Development	629	1,748	2,500
599 Other Charges	3,809	3,646	4,500
701 Administration Equipment	1,554	1,331	2,500
TOTAL	<u>362,654</u>	<u>409,744</u>	<u>448,362</u>
72520 HUMAN SERVICES/PERSONNEL			
105 Supervisor/Director	19,563	19,954	20,154
188 Bonus Pay	-	-	90
212 Medicare	284	289	294
302 Advertising	746	-	1,000
399 Other Contracted Services	155	290	8,500
499 Other Supplies & Materials	-	-	1,200
524 Staff Development	-	-	250
TOTAL	<u>20,748</u>	<u>20,533</u>	<u>31,488</u>
72610 OPERATION OF PLANT			
166 Custodial Personnel	24,402	24,890	25,139
201 Social Security	1,491	1,521	1,559

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
72610 OPERATION OF PLANT (CONT.)			
204 State Retirement	1,220	1,245	2,263
206 Life Insurance	33	33	33
207 Medical Insurance	6,639	6,692	6,849
208 Dental Insurance	385	385	385
212 Medicare	349	356	365
328 Janitorial Services	1,272,571	1,285,977	1,332,700
333 Licenses	2,125	2,875	5,000
347 Pest Control	9,840	9,840	15,000
351 Rentals	960	780	1,500
359 Disposal Fees	39,031	42,364	45,000
399 Other Contracted Services	19,970	18,402	20,000
410 Custodial Supplies	81,658	81,362	83,000
415 Electricity	1,629,244	1,510,844	1,800,000
434 Natural Gas	292,656	260,727	280,000
454 Water & Sewer	339,054	282,991	360,000
499 Other Supplies & Materials	24,930	30,615	35,000
502 Building & Contents Insurance	122,001	144,226	151,500
599 Other Charges	90,412	96,150	105,000
720 Plant Operation Equipment	-	4,858	10,000
TOTAL	<u>3,958,971</u>	<u>3,807,133</u>	<u>4,280,293</u>
72620 MAINTENANCE OF PLANT			
105 Supervisor	101,297	86,700	87,567
167 Maintenance Personnel	486,830	525,936	561,519
201 Social Security	34,732	36,431	40,243
204 State Retirement	31,184	32,840	54,418
206 Life Insurance	422	422	462
207 Medical Insurance	97,815	80,217	101,659
208 Dental Insurance	5,082	4,582	5,390
210 Unemployment Compensation	-	-	500
211 Local Retirement	2,750	3,450	4,500
212 Medicare	8,123	8,520	9,412
217 Retirement-Hybrid Stabilization	-	1,475	4,000
307 Communication	9,910	17,545	20,000
320 Dues And Memberships	-	250	500
335 Maint/Repair/Building	36,824	32,829	50,000
336 Maint/Repair/Equipment	55,672	88,765	100,000
399 Other Contracted Services	42,064	37,734	45,000
499 Other Supplies & Materials	86,001	79,150	85,000
599 Other Charges	2,336	20,677	27,000
701 Administration Equipment-SAFE	54,023	88,301	61,500
717 Maintenance Equipment	1,862	9,637	10,000
790 Other Equipment	3,167	5,000	5,000
TOTAL	<u>1,060,094</u>	<u>1,160,461</u>	<u>1,273,670</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES				
72710	TRANSPORTATION			
146	Bus Drivers	120,721	113,216	137,196
189	Other Salaries	44,833	57,553	55,000
201	Social Security	9,094	9,434	11,916
204	State Retirement	6,801	7,152	17,298
206	Life Insurance	33	40	231
207	Medical Insurance	7,091	7,148	7,316
208	Dental Insurance	385	385	2,695
211	Local Retirement	1,345	1,500	2,000
212	Employer Medicare	2,354	2,414	2,787
217	Retirement-Hybrid Stabilization	-	20	100
313	Contracts w/Parents	3,752	1,172	4,500
599	Other Charges	2,844	1,032	4,000
	TOTAL	<u>199,254</u>	<u>201,064</u>	<u>245,039</u>
73300	COMMUNITY SERVICES			
105	Supervisor/Director	3,640	2,135	4,025
116	Teachers	180,345	139,115	198,000
162	Clerical Personnel	6,719	5,110	15,000
163	Educational Assistants	18,254	8,102	25,000
189	Other Salaries & Wages	13,852	5,840	15,000
201	Social Security	12,998	9,328	15,936
204	State Retirement	17,822	12,770	21,094
212	Medicare	3,040	2,181	3,727
217	Retirement - Hybrid Stabilization	-	704	1,500
399	Other Contracted Services	3,550	5,050	7,500
429	Instructional Supplies and Materials	3,146	866	6,000
524	In-Service/Staff Development	644	897	1,200
599	Other Charges	3,663	1,893	7,000
	TOTAL	<u>267,674</u>	<u>193,991</u>	<u>320,982</u>
73400	EARLY CHILDHOOD EDUCATION			
116	Teachers	146,312	149,055	156,077
163	Educational Assistants	50,833	49,754	50,367
188	Bonus Payments	800	1,500	900
195	Certified Substitute Teachers	630	405	1,000
198	Non-Certified Substitute Teacher	3,215	4,238	5,000
201	Social Security	11,697	11,944	13,227
204	State Retirement	17,939	18,099	19,655
206	Life Insurance	165	198	198
207	Medical Insurance	47,235	42,619	43,681
208	Dental Insurance	1,540	1,271	2,310
211	Local Retirement	1,500	1,290	2,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
73400 EARLY CHILDHOOD EDUCATION (CONT)			
212 Medicare	2,736	2,793	3,093
217 Retirement-Hybrid Stabilization	-	217	1,000
310 Contracts W/other Public Agencies	358,766	353,083	357,381
355 Travel	140	90	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	24,548	4,489	7,500
499 Other Supplies & Materials	2,742	2,136	4,000
524 In-Service/Staff Development	1,028	838	1,500
TOTAL	<u>680,826</u>	<u>653,020</u>	<u>678,889</u>
76100 Capital Outlay			
711 Furniture & Fixtures	10,191	-	35,000
718 Motor Vehicles	20,000	19,902	50,000
799 Other Capital Outlay	11,152	2,673	5,000
TOTAL	<u>41,343</u>	<u>22,575</u>	<u>90,000</u>
82130 Principal on Debt			
620 Debt Service Contribution to Primary Fund 151	98,316	98,316	98,316
TOTAL	<u>98,316</u>	<u>98,316</u>	<u>98,316</u>
99100 OPERATING TRANSFERS			
590 Transfers to Other Funds	-	700,000	500,000
TOTAL	<u>-</u>	<u>700,000</u>	<u>500,000</u>
TOTAL EXPENDITURES	<u>53,192,735</u>	<u>54,384,858</u>	<u>57,400,190</u>
Encumbrance adjustment		(7,261)	
39000 END. UNASSIGNED FUND BALANCE JUNE 30TH	<u>7,734,299</u>	<u>9,784,417</u>	<u>7,050,000</u>

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

6/30/2020	Current Cash	565,853
	Receivables	209,977
	Prepaid	<u>-</u>
	Total Anticipated Funds	775,830
	Payroll	
	Liabilities	<u>(275,830)</u>
	Total Anticipated Expenditures	(275,830)
	Rest/Comm/Assign	<u>500,000</u>
6/30/2020	Total Equity	<u>500,000</u>

Fund Balance calculation from 6/30/19 audit

7/1/2019	Restricted	<u>500,000</u>
	Total Fund Balance	500,000
	Revenue Posted	<u>5,095,699</u>
	Total Revenue	5,095,699
	Expenditures	(4,915,342)
	Transfers out	<u>(180,357)</u>
	Total Expenditures	(5,095,699)
	Rest/Comm/Assign	<u>500,000</u>
6/30/2020	Total Equity	<u>500,000</u>

2020 Tax Rate:	<u>-</u>
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7/1/2020	beginning fund balance	500,000
	Estimated Revenues	4,993,405
	Estimated Expenditures	(4,900,061)
	Transfers out	<u>(93,344)</u>
	Total Expenditures	<u>(4,993,405)</u>
6/30/2021	Ending fund balance	<u>500,000</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
TITLE 1-A				
REVENUE				
FEDERAL THROUGH STATE				
47141-101	ESEA Title I	<u>1,547,832</u>	<u>1,703,004</u>	<u>2,034,562</u>
	TOTAL	<u>1,547,832</u>	<u>1,703,004</u>	<u>2,034,562</u>
 EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-101	Teachers	551,221	557,085	564,553
163-101	Educational Assistants	290,656	319,287	333,039
188-101	Bonus Payments	4,800	4,300	4,750
195-101	Certified Substitutes	2,520	675	3,000
198-101	Non-Certified Substitutes	2,100	878	2,500
201-101	Social Security	49,037	50,704	56,287
204-101	State Retirement	70,991	75,450	86,011
206-101	Life Insurance	875	904	957
207-101	Medical Insurance	195,581	205,201	213,089
208-101	Dental Insurance	9,779	9,510	11,165
211-101	Local Retirement	7,746	7,410	9,000
212-101	Medicare	11,478	11,869	13,164
429-101	Instructional Supplies	79,951	106,140	188,500
722-101	Regular Instructional Equipment	<u>60,047</u>	<u>108,389</u>	<u>143,750</u>
	TOTAL	<u>1,336,783</u>	<u>1,457,802</u>	<u>1,629,765</u>
72130 OTHER STUDENT SUPPORT				
599-101	Other Charges	<u>14,612</u>	<u>12,896</u>	<u>20,200</u>
	TOTAL	<u>14,612</u>	<u>12,896</u>	<u>20,200</u>
72210 REGULAR INSTRUCTION PROGRAM				
105-101	Supervisor/Director	55,949	57,068	61,515
161-101	Secretary(s)	23,816	24,292	24,536
188-101	Bonus Payments	300	300	300
196-101	In-Service/Staff Development	2,950	6,950	21,500
201-101	Social Security	5,147	5,494	6,687
204-101	State Retirement	7,383	8,077	10,765
206-101	Life Insurance	40	40	40
207-101	Medical Insurance	14,854	14,970	16,000
208-101	Dental Insurance	462	462	462
212-101	Medicare	1,204	1,285	1,564
355-101	Travel	-	-	4,000
399-101	Other Contracted Services	5,308	15,434	10,000
499-101	Other Supplies & Materials	2,136	1,344	7,000
524-101	In-Service/Staff Development	<u>30,057</u>	<u>33,640</u>	<u>180,975</u>
	TOTAL	<u>149,605</u>	<u>169,355</u>	<u>345,344</u>
99100 OPERATING TRANSFERS				
504-101	Indirect Cost	<u>46,831</u>	<u>62,951</u>	<u>39,253</u>
	TOTAL	<u>46,831</u>	<u>62,951</u>	<u>39,253</u>
	TOTAL EDUCATION	<u>1,547,831</u>	<u>1,703,004</u>	<u>2,034,562</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
TITLE 1-A			
REVENUE			
FEDERAL THROUGH STATE			
47141-151 Grants to Local Ed Agencies	<u>37,757</u>	<u>2,103</u>	<u>79,748</u>
TOTAL	<u>37,757</u>	<u>2,103</u>	<u>79,748</u>
 EXPENDITURES			
71100 INSTRUCTION			
429-151 Instructional Supplies & Materials	13,441	906	13,098
722-151 Regular Instruction Equipment	<u>20,996</u>	<u>-</u>	<u>15,009</u>
TOTAL INSTRUCTION	<u>34,437</u>	<u>906</u>	<u>28,108</u>
 72130 Support Services			
599-151 Other Charges	<u>-</u>	<u>-</u>	<u>300</u>
TOTAL	<u>-</u>	<u>-</u>	<u>300</u>
 72210 Regular Instruction Program			
499-151 Other Supplies & Materials	-	-	27,249
524-151 In Service/Staff Development	<u>2,792</u>	<u>1,114</u>	<u>22,747</u>
TOTAL	<u>2,792</u>	<u>1,114</u>	<u>49,996</u>
 99100 Other Uses			
504-151 Operating Transfers: Indirect Cost	<u>528</u>	<u>83</u>	<u>1,344</u>
TOTAL	<u>528</u>	<u>83</u>	<u>1,344</u>
 TOTAL EDUCATION	 <u>37,757</u>	 <u>2,103</u>	 <u>79,748</u>
 RESTRICTED FOR EDUCATION	 <u>-</u>	 <u>-</u>	 <u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
TITLE 11-A			
REVENUE			
FEDERAL THROUGH STATE			
47189-201 Eisenhower Prof Development State Grants	<u>262,957</u>	<u>201,931</u>	<u>292,143</u>
EXPENDITURES			
72210 REGULAR INSTRUCTION PROGRAM			
188-201 Bonus Payments	1,250	1,000	1,000
189-201 Other Salaries	147,706	118,991	121,259
196-201 In-Service/Staff Development	-	-	500
201-201 Social Security	8,767	6,791	7,612
204-201 State Retirement	15,581	12,755	12,608
206-201 Life Insurance	83	50	66
207-201 Medical Insurance	39,266	31,312	32,689
208-201 Dental Insurance	963	770	770
211-201 Local Retirement	1,250	1,000	1,000
212-201 Medicare	2,050	1,588	1,781
524-201 In-Service/Staff Development	<u>37,764</u>	<u>19,702</u>	<u>106,793</u>
TOTAL	<u>254,680</u>	<u>193,959</u>	<u>286,078</u>
99100 Other Uses			
504-201 Operating Transfers: Indirect Cost	<u>8,277</u>	<u>7,972</u>	<u>6,065</u>
TOTAL	<u>8,277</u>	<u>7,972</u>	<u>6,065</u>
TOTAL EDUCATION	<u>262,957.00</u>	<u>201,930.82</u>	<u>292,143.00</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
Teacher Leader Network Grant				
REVENUE				
FEDERAL THROUGH STATE				
47590-261	Other Federal Through State	<u>7,002</u>	<u>-</u>	<u>-</u>
	Fund Balance Reserve	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-261	Bonus Payments	5,928	-	-
201-261	Other Salaries	368	-	-
204-261	In-Service/Staff Development	620	-	-
212-261	Social Security	86	-	-
	TOTAL	<u>7,002</u>	<u>-</u>	<u>-</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
Title IV			
REVENUE			
FEDERAL THROUGH STATE			
47590-401 Other Federal Through State	107,081	116,616	164,221
TOTAL	<u>107,081</u>	<u>116,616</u>	<u>164,221</u>
EXPENDITURES			
71100 OTHER STUDENT SUPPORT			
399-401 Other Contracted Services	5,710	5,710	7,000
429-401 Instructional Supplies & Materials	25,103	43,352	36,000
722-401 Regular Insrtuction Equipment	43,839	28,017	28,611
TOTAL	<u>74,652</u>	<u>77,079</u>	<u>71,611</u>
EXPENDITURES			
72130 OTHER STUDENT SUPPORT			
189-401 Other Salaries & Wages	-	3,736	25,500
201-401 Social Security	-	204	1,581
204-401 State Retirement	-	293	2,619
212-401 Employer Medicare	-	54	370
TOTAL	<u>-</u>	<u>4,287</u>	<u>30,070</u>
72210 REGULAR INSTRUCTION PROGRAM			
524-401 In-Service/Staff Development	1,881	-	1,930
790-401 Other Equipment	29,486	33,058	59,020
TOTAL	<u>31,367</u>	<u>33,058</u>	<u>60,950</u>
91000 OTHER USES			
99100 Transfers Out			
504-401 Indirect Cost	1,063	2,193	1,590
TOTAL	<u>1,063</u>	<u>2,193</u>	<u>1,590</u>
TOTAL EDUCATION	<u>107,081</u>	<u>116,616</u>	<u>164,221</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
Title IV Additional			
REVENUE			
FEDERAL THROUGH STATE			
47590-441 Other Federal Through State	2,343	-	-
TOTAL	2,343	-	-
EXPENDITURES			
72210 OTHER STUDENT SUPPORT			
499-441 Other Supplies and Materials	1,545	-	-
524-441 In-Service/Staff Development	798	-	-
TOTAL	2,343	-	-
 RESTRICTED FOR EDUCATION	 -	 -	 -

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
Title V 501			
REVENUE			
FEDERAL THROUGH STATE			
47148-501 Rural Education	113,303	78,896	133,494
47590-501 Other Federal Through State	-	-	-
TOTAL	<u>113,303</u>	<u>78,896</u>	<u>133,494</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-501 Teachers	56,227	30,665	31,013
163-501 Educational Assistants	12,400	17,380	18,000
188-501 Bonus Payments	500	100	250
195-501 Certified Substitute Teachers	270	38	250
198-501 Non-Certified Substitute Teachers	60	90	750
201-501 Social Security	3,993	2,796	3,117
204-501 State Retirement	5,934	3,270	3,211
206-501 Life Insurance	33	17	17
207-501 Medical Insurance	14,420	4,651	4,858
208-501 Dental Insurance	385	193	193
211-501 Local Retirement	500	250	250
212-501 Employer Medicare	934	654	729
TOTAL	<u>95,656</u>	<u>60,102</u>	<u>62,638</u>
72210 SUPPORT SERVICES			
524-501 In Service/Staff Development	14,081	15,679	68,084
TOTAL	<u>14,081</u>	<u>15,679</u>	<u>68,084</u>
99100 Other Uses			
504-501 Operating Transfers: Indirect Cost	3,566	3,115	2,771
TOTAL	<u>3,566</u>	<u>3,115</u>	<u>2,771</u>
TOTAL EDUCATION	<u>113,303</u>	<u>78,896</u>	<u>133,494</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
723 READ TO BE READY-MIDTOWN			
REVENUE			
FEDERAL THROUGH STATE			
47590-723 Other Federal Through State	17,363	-	-
TOTAL	<u>17,363</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-723 Teachers	7,800	-	-
201-723 Social Security	484	-	-
204-723 State Retirement	642	-	-
212-723 Employer Medicare	113	-	-
429-723 Instructional Supplies	3,970	-	-
599-723 Other Charges	216	-	-
TOTAL	<u>13,225</u>	<u>-</u>	<u>-</u>
72130 OTHER STUDENT SUPPORT			
499-723 Other Supplies and Materials	19	-	-
72210 REGULAR INSTRUCTION PROGRAM			
105-723 Supervisor/Director	1,800	-	-
201-723 Social Security	112	-	-
204-723 State Retirement	191	-	-
212-723 Employer Medicare	26	-	-
348-723 Postal Charges	-	-	-
524-723 Staff Development	91	-	-
TOTAL	<u>2,220</u>	<u>-</u>	<u>-</u>
72310 BOARD OF EDUCATION			
533-723 Criminal Investigation of Applicants-TBI	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
72710 TRANSPORTATION			
146-723 Bus Drivers	1,230	-	-
201-723 Social Security	76	-	-
204-723 State Retirement	62	-	-
212-723 Employee Medicare	18	-	-
412-723 Diesel Fuel	445	-	-
TOTAL	<u>1,830</u>	<u>-</u>	<u>-</u>

Fund 142 -- Fiscal Year Ending June 30, 2020

	Unaudited Actual 2018-2019	Unaudited Actual 2019-20	Approved Budget 2020-21
73100 FOOD SERVICE			
422-723 Food Supplies	<u>68</u>	<u>-</u>	<u>-</u>
TOTAL	<u>68</u>	<u>-</u>	<u>-</u>
 RESTRICTED FOR EDUCATION	 <u>-</u>	 <u>-</u>	 <u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
724 READ TO BE READY-DSES			
REVENUE			
FEDERAL THROUGH STATE			
47590-724 Other Federal Through State	17,264	-	-
TOTAL	17,264	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-724 Teachers	7,800	-	-
201-724 Social Security	483	-	-
204-724 State Retirement	777	-	-
212-724 Employer Medicare	113	-	-
429-724 Instructional Supplies	4,015	-	-
599-724 Other Charges	780	-	-
TOTAL	13,968	-	-
72130 OTHER STUDENT SUPPORT			
499-724 Other Supplies and Materials	38	-	-
72210 REGULAR INSTRUCTION PROGRAM			
105-724 Supervisor/Director	2,100	-	-
201-724 Social Security	130	-	-
204-724 State Retirement	223	-	-
212-724 Employer Medicare	30	-	-
355-724 Travel	-	-	-
524-724 Staff Development	223	-	-
TOTAL	2,706	-	-
72710 TRANSPORTATION			
146-724 Bus Drivers	253	-	-
201-724 Social Security	15	-	-
204-724 State Retirement	10	-	-
212-724 Employer Medicare	4	-	-
412-724 Diesel Fuel	155	-	-
TOTAL	437	-	-
73100 FOOD SERVICE			
422-724 Food Supplies	115	-	-
TOTAL	115	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
CARL PERKINS			
REVENUE			
FEDERAL THROUGH STATE			
47131-801 Vocational Program Improvement	113,620	118,253	119,663
TOTAL	<u>113,620</u>	<u>118,253</u>	<u>119,663</u>
EXPENDITURES			
71300 VOCATIONAL EDUCATION			
429-801 Instructional Supplies & Materials	11,345	9,745	9,745
499-801 Other Supplies and Materials	1,705	-	5,000
730-801 Vocational Instructional Equipment	69,862	86,007	76,918
TOTAL	<u>82,912</u>	<u>95,752</u>	<u>91,663</u>
72130 OTHER STUDENT SUPPORT			
355-801 Travel	12,267	1,486	9,000
399-801 Other Contracted Services	2,519	4,642	6,000
524-801 In Service/Staff Development	11,216	12,627	8,000
TOTAL	<u>26,002</u>	<u>18,754</u>	<u>23,000</u>
72230 VOCATIONAL EDUCATION PROGRAM			
524-801 In Service/Staff Development	4,707	3,747	5,000
TOTAL EXPENDITURES & OTHER USES	<u>113,620</u>	<u>118,253</u>	<u>119,663</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
802				
REVENUE				
	FEDERAL THROUGH STATE			
47131	Vocational Program Improvement	51,839	91,441	-
	TOTAL	<u>51,839</u>	<u>91,441</u>	<u>-</u>
EXPENDITURES				
	71300 VOCATIONAL EDUCATION			
499-802	Other Supplies and Materials	9,170	10,363	-
730-802	Vocational Instructional Equipment	42,669	71,023	-
	TOTAL	<u>51,839</u>	<u>81,386</u>	<u>-</u>
	72130 OTHER STUDENT SUPPORT			
399-802	Other Contracted Services	-	6,055	-
524-802	Inservice Staff Development	-	4,000	-
	TOTAL	<u>-</u>	<u>10,055</u>	<u>-</u>
	TOTAL EXPENDITURES & OTHER USES	<u>51,839</u>	<u>91,441</u>	<u>-</u>
	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
IDEA DISCRETIONARY				
REVENUE				
FEDERAL THROUGH STATE				
47143-891	Special Education-Grants to States	6,447	6,489	-
	TOTAL	6,447	6,489	-
72220 SPECIAL EDUCATION PROGRAM				
499-891	Other Supplies	3,647	3,689	-
524-891	In-Service/Staff Development	2,800	2,800	-
	TOTAL	6,447	6,489	-
	RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
892				
REVENUE				
FEDERAL THROUGH STATE				
47143-892	Special Education-Grants to States	57,483	38,658	-
	TOTAL	<u>57,483</u>	<u>38,658</u>	<u>-</u>
 71200 SPECIAL EDUCATION PROGRAM				
429-892	Instructional Supplies And Materials	-	37,756	-
	TOTAL	<u>-</u>	<u>37,756</u>	<u>-</u>
 72220 SPECIAL EDUCATION PROGRAM				
499-892	Other Supplies	57,026	-	-
	TOTAL	<u>57,026</u>	<u>-</u>	<u>-</u>
 99100 TRANSFER OUT				
504-892	Indirect Cost	456	902	-
	TOTAL EDUCATION	<u>57,483</u>	<u>38,658</u>	<u>-</u>
 RESTRICTED FOR EDUCATION		<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
<hr/>			
893			
REVENUE			
FEDERAL THROUGH STATE			
47143-893 Special Education-Grants to States	-	5,382	-
TOTAL	<u>-</u>	<u>5,382</u>	<u>-</u>
 EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
429-893 Instructional Supplies	-	-	-
725-893 Special Education Equipment	-	5,382	-
TOTAL	<u>-</u>	<u>5,382</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
IDEA PART B				
REVENUE				
FEDERAL THROUGH STATE				
47143-901	Special Education-Grants to States	<u>1,501,628</u>	<u>1,482,892</u>	<u>2,016,867</u>
	TOTAL	<u>1,501,628</u>	<u>1,482,892</u>	<u>2,016,867</u>
 EXPENDITURES				
71200 SPECIAL EDUCATION PROGRAM				
163-901	Educational Assistants	388,128	398,181	445,271
171-901	Speech Pathologists	4,091	1,691	7,000
201-901	Social Security	20,896	21,150	28,041
204-901	State Retirement	20,216	20,802	40,794
206-901	Life Insurance	700	687	825
207-901	Medical Insurance	184,707	192,646	218,131
208-901	Dental Insurance	8,085	7,931	9,625
211-901	Local Retirement	3,691	5,420	6,400
212-901	Medicare	4,887	4,946	6,558
312-901	Contracts with Private Agencies	8,624	8,624	50,000
399-901	Other Contracted services	-	-	500
429-901	Instructional Supplies	8,525	3,513	37,500
499-901	Other Supplies	657	1,211	15,000
725-901	Special Education Equipment	<u>3,926</u>	<u>2,622</u>	<u>90,000</u>
	TOTAL INSTRUCTION	<u>657,133</u>	<u>669,424</u>	<u>955,645</u>
 72220 SPECIAL EDUCATION PROGRAM				
124-901	Psychological Personnel	-	-	1,500
161-901	Secretary(s)	39,693	43,625	44,061
162-901	Clerical Personnel	72,312	58,582	72,503
189-901	Other Salaries & Wages	340,727	350,251	425,000
201-901	Social Security	24,664	25,215	33,670
204-901	State Retirement	22,613	24,081	50,241

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2019

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
IDEA PART B			
72220 SPECIAL EDUCATION PROGRAM (CONT)			
206-901 Life Insurance	893	901	1,056
207-901 Medical Insurance	138,301	97,443	111,663
208-901 Dental Insurance	9,009	9,125	12,320
211-901 Local Retirement	2,974	3,160	4,000
212-901 Medicare	5,979	6,104	7,875
312-901 Contracts With Private Agencies	-	71,000	95,000
355-901 Travel	914	709	2,200
399-901 Other Contracted Services	99,395	5,290	40,000
499-901 Other Supplies & Materials	24,920	30,643	50,306
524-901 In-Service/Staff Development	16,790	18,097	38,000
790-901 Other Equipment	-	13,140	32,500
TOTAL SUPPORT SERVICES	<u>799,184</u>	<u>757,365</u>	<u>1,021,895</u>
99100 OPERATING TRANSFERS			
504-901 Indirect Cost	<u>45,311</u>	<u>56,103</u>	<u>39,327</u>
TOTAL	<u>45,311</u>	<u>56,103</u>	<u>39,327</u>
TOTAL EDUCATION	<u>1,501,628</u>	<u>1,482,892</u>	<u>2,016,867</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
IDEA PRESCHOOL				
REVENUE				
FEDERAL THROUGH STATE				
47145-911	Special Education Preschool Grants	<u>71,710</u>	<u>59,707</u>	<u>152,707</u>
	TOTAL	<u>71,710</u>	<u>59,707</u>	<u>152,707</u>
71200 SPECIAL EDUCATION PROGRAM				
163-911	Educational Assistants	39,057	29,076	42,706
171-911	Speech Pathologist	-	-	1,500
201-911	Social Security	2,419	1,743	2,741
204-911	State Retirement	762	781	1,339
206-911	Life Insurance	33	23	33
207-911	Medical Insurance	-	2,467	5,000
208-911	Dental Insurance	385	250	385
211-911	Local Retirement	-	-	500
212-911	Medicare	566	408	641
312-911	Contracts With Private Agencies	6,440	6,440	9,500
399-911	Other Contracted Services	-	294	-
429-911	Instructional Supplies	1,473	2,398	28,000
499-911	Other Supplies	5,093	-	21,868
725-911	Special Education	<u>4,469</u>	<u>-</u>	<u>8,500</u>
	TOTAL	<u>60,697</u>	<u>43,879</u>	<u>122,713</u>
72220 SPECIAL EDUCATION PROGRAM				
312-911	Contracts With Private Agencies	-	-	6,000
355-911	Travel	-	274	2,500
399-911	Other Contracted Services	8,800	8,800	8,500
524-911	In-Service/Staff Development	<u>373</u>	<u>4,744</u>	<u>10,000</u>
	TOTAL	<u>9,173</u>	<u>13,818</u>	<u>27,000</u>
99100 OPERATING TRANSFERS				
504-911	Indirect Cost	<u>1,840</u>	<u>2,010</u>	<u>2,994</u>
	TOTAL	<u>1,840</u>	<u>2,010</u>	<u>2,994</u>
TOTAL EDUCATION		<u>71,710</u>	<u>59,707</u>	<u>152,707</u>
RESTRICTED FOR EDUCATION		<u>-</u>	<u>-</u>	<u>-</u>

School Cafeteria

143

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

Fund 143 Central Cafeteria

6/30/2020	Current Cash	1,039,099
	Net Encumbrances	22,593
	Accounts Receivable	<u>143,680</u>
	Total Anticipated Funds	1,205,373
	Accounts Payable	<u>(82,621)</u>
	Total Anticipated Expenditures	(82,621)
	Rest/Comm/Assign	<u>1,122,752</u>
6/30/2020	Total Equity	<u><u>1,122,752</u></u>

Fund Balance calculation from 6/30/19 audit

	Restricted	<u>1,351,039</u>
7/1/2019	Total Fund Balance	1,351,039
	Revenue Posted	<u>3,464,065</u>
	Total Revenue	3,464,065
	Expenditures	(3,692,352)
	Encumbrances	<u>-</u>
	Total Expenditures	(3,692,352)
	Rest/Comm/Assign	<u>1,122,753</u>
6/30/2020	Total Equity	<u><u>1,122,753</u></u>

7/1/2020	beginning fund balance	1,122,753	
	Estimated Revenues	3,908,078	
	Estimated Expenditures	<u>(3,948,078)</u>	
	Proforma projections		
	Fund Balance Prior	<u>1,082,753</u>	
6/30/2021	Ending fund balance	<u><u>1,082,753</u></u>	effect on FB: <u>(40,000)</u>
	FB % of expenditures	28%	

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
CHARGES FOR CURRENT SERVICES			
43521 Lunch Payments - Children	318,173	249,495	322,500
43522 Lunch Payments - Adults	67,464	50,851	70,000
43523 Income from Breakfast	67,482	50,383	65,000
43525 A La Carte Sales	249,273	186,124	265,000
43990 Other Charges - Services	5,209	1,404	5,000
TOTAL	<u>707,601</u>	<u>538,257</u>	<u>727,500</u>
RECURRING ITEMS			
44110 Investment Income	16,690	13,625	15,000
44165 Commodity Rebates	15,185	670	15,000
44170 Miscellaneous Refunds	33	33	-
44180 Expenditure Credits	590	-	-
TOTAL	<u>32,498</u>	<u>14,328</u>	<u>30,000</u>
NON RECURRING ITEMS			
44530 Sale of Equipment	102	-	500
44570 Contributions & Gifts	-	6,700	-
TOTAL	<u>102</u>	<u>6,700</u>	<u>500</u>
STATE OF TENNESSEE			
46520 School Food Service	32,810	33,078	33,078
46980 Other State Grants	-	13,498	30,000
TOTAL	<u>32,810</u>	<u>46,576</u>	<u>63,078</u>
FEDERAL FUNDS THROUGH STATE			
47111 USDA School Lunch	1,991,751	1,781,778	2,015,000
47112 USDA Commodity	245,993	238,122	250,000
47113 Breakfast	749,050	760,413	735,000
47114 USDA- Other	84,160	77,857	87,000
47306 COVID-19 Cares Act - Schools	-	34	-
TOTAL	<u>3,070,954</u>	<u>2,858,205</u>	<u>3,087,000</u>
TOTAL REVENUES	<u>3,843,965</u>	<u>3,464,065</u>	<u>3,908,078</u>

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
RESERVES				
FUND BALANCE/RESERVES				
34570	Restr. For Op, of Non-Instructional Services	<u>1,318,787</u>	<u>1,351,039</u>	<u>1,122,753</u>
	TOTAL	<u>1,318,787</u>	<u>1,351,039</u>	<u>1,122,753</u>
	TOTAL AVAILABLE FUNDS	<u>5,162,752</u>	<u>4,815,104</u>	<u>5,030,831</u>
EXPENDITURES				
73100 FOOD SERVICE				
105	Supervisor	90,730	62,000	62,620
119	Accountants/Bookkeepers	47,605	50,775	51,283
162	Clerical Personnel	87,246	66,909	71,050
165	Cafeteria Personnel	1,124,895	1,188,023	1,200,000
201	Social Security	79,458	80,472	85,867
204	State Retirement	46,441	48,227	79,116
206	Life Insurance	1,343	1,249	1,650
207	Medical Insurance	287,304	266,632	290,960
208	Dental Insurance	14,707	13,167	19,250
210	Unemployment Compensation	-	68	2,500
211	Local Retirement	5,820	5,300	8,000
212	Medicare	18,583	18,820	20,082
320	Dues and Memberships	1,041	1,040	1,200
336	Maintenance/Repair/Equipment	30,428	23,239	45,000
347	Pest Control	6,720	6,720	8,000
354	Transportation - Other than Students	16,116	13,781	17,500
355	Travel	536	1,579	2,000
359	Disposal Fees	27,624	28,153	40,000
361	Permits	1,280	1,280	1,500
399	Other Contracted Services	18,945	24,198	20,000
421	Food Preparation Supplies	124,656	108,081	130,000
422	Food Supplies	1,378,433	1,335,258	1,430,000
469	USDA- Commodity	245,993	238,122	250,000
499	Other Supplies and Materials	6,147	8,123	17,500
513	Workman's Comp. Insurance	20,000	20,000	20,000

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES (CONT)			
524 In-Service/Staff Development	12,481	1,993	7,500
599 Other Charges	400	400	500
710 Food Service Equipment	116,781	78,743	65,000
TOTAL	<u>3,811,713</u>	<u>3,692,352</u>	<u>3,948,078</u>
34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS	<u>1,351,039</u>	<u>1,122,753</u>	<u>1,082,753</u>

School Transportation 144

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

Fund 144 School Transportation

Cash calculation of fund

6/30/2020	Current Cash	929,128	
	Prior Year Enc.	-	
	Accounts Receivable	17,996	
	Total Anticipated Funds	947,124	
	Accrued Payroll	-	
	Accounts Payable	(31,006)	
	Total Anticipated Expenditures	(31,006)	
	Rest/Comm/Assign	916,118	
6/30/2020	Total Equity	916,118	

Fund Balance calculation from 6/30/19 audit

	Restricted	811,689	
7/1/2019	Total Fund Balance	811,689	
	Revenue Posted	2,102,917	
	Transfers From Other Funds	10,421	
	Total Revenue	2,113,339	
	Expenditures	(2,008,909)	
	PY Enc.	-	
	Total Expenditures	(2,008,909)	
	Rest/Comm/Assign	916,119	
6/30/2020	Total Equity	916,119	

7/1/2020	beginning fund balance	916,119	
	Estimated Revenues	2,102,500	Sales Tax: <u>1,750,000</u>
	Estimated Expenditures	(2,342,500)	
	Fund Balance Prior	676,119	
	Proforma projections	174,311	
6/30/2021	Ending fund balance	<u>850,430</u>	effect on FB: <u>(240,000)</u>
	FB % of expenditures	39%	

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40210 Local Option Sales Tax	1,750,000	1,750,000	1,725,000
TOTAL	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,725,000</u>
EDUCATION CHARGES			
43570 Receipts from Individual Schools	91,594	61,782	90,000
TOTAL	<u>91,594</u>	<u>61,782</u>	<u>90,000</u>
RECURRING ITEMS			
44110 Investment Income	16,734	13,808	15,000
44135 Sale of Gasoline	26,972	25,098	20,000
44145 Sale of Recycled Materials	345	470	1,000
44180 Expenditure Credits	20	-	-
TOTAL	<u>44,071</u>	<u>39,376</u>	<u>36,000</u>
NONRECURRING ITEMS			
44530 Sale of Equipment	416	1,607	1,000
44560 Damages Recovered from Individuals	97	151	500
TOTAL	<u>513</u>	<u>1,759</u>	<u>1,500</u>
STATE OF TENNESSEE			
46511 Basic Education Program	250,000	250,000	250,000
TOTAL	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
OTHER SOURCES (NON-REVENUE)			
49600 Proceeds From Sale of Capital	-	6,100	-
49700 Insurance Recovery	-	4,321	-
TOTAL	<u>-</u>	<u>10,421</u>	<u>-</u>
TOTAL REVENUE	<u>2,136,178</u>	<u>2,113,339</u>	<u>2,102,500</u>
RESTRICTIONS			
34665 Committed for Support Service	840,302	811,689	916,119
TOTAL	<u>840,302</u>	<u>811,689</u>	<u>916,119</u>
TOTAL AVAILABLE FUNDS	<u>2,976,480</u>	<u>2,925,028</u>	<u>3,018,619</u>

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
72710 STUDENT TRANSPORTATION			
105 Supervisor/Director	62,140	62,220	62,842
142 Mechanic(s)	182,461	170,880	190,260
146 Bus Drivers	701,585	719,967	750,000
162 Clerical Personnel	36,366	27,354	28,043
189 Other Salaries & Wages	213,176	177,586	237,725
201 Social Security	71,436	69,090	78,670
204 State Retirement	59,894	61,596	81,331
206 Life Insurance	1,594	1,546	2,178
207 Medical Insurance	26,786	35,725	41,512
208 Dental Insurance	17,479	17,749	25,410
210 Unemployment Compensation	-	1,825	2,500
211 Local Retirement	7,159	7,139	10,000
212 Medicare	17,175	16,612	18,399
217 Retirement - Hybrid Stabilization	5,379	8,442	15,000
307 Communication	3,684	2,603	4,000
336 Maintenance and Repair	5,296	3,216	4,000
353 Tow - in Service	3,364	700	4,250
355 Travel	-	-	500
359 Disposal Fees	572	146	650
399 Other Contracted Services	51,495	48,288	50,000
412 Diesel Fuel	235,487	176,374	255,000
424 Garage Supplies	11,830	19,606	17,000
425 Gasoline	32,202	24,092	33,000
433 Lubricants	14,130	9,362	17,000
446 Small Tools	1,373	1,487	3,000
450 Tires and Tubes	26,790	27,735	40,000
453 Vehicle Parts	155,181	104,104	157,000
499 Other Supplies & Materials	2,769	1,807	5,000
511 Vehicle & Equipment Insurance	96,230	99,229	118,230
513 Workman's Comp. Insurance	90,000	90,000	70,000
524 In-Service/Staff Development	2,321	949	4,000
599 Other Charges	8,607	4,661	8,500
701 Administration Equipment	2,931	-	1,000
718 Motor Vehicles	14,284	15,100	-
729 Transportation Equipment	3,615	1,720	6,500
TOTAL	<u>2,164,791</u>	<u>2,008,909</u>	<u>2,342,500</u>
Adjustments to ending reserves prior year reserves		-	-
34665 COMMITTED FOR SUPPORT SERVICES	<u>811,689</u>	<u>916,119</u>	<u>676,119</u>

Extended School Program 146

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

Fund 146 Before and After School

Cash calculation of fund

6/30/2020	Current Cash	118,737
	Accounts Receivable	<u>20,306</u>
	Total Anticipated Funds	139,043
	Accrued Payroll	(12,317)
	Accounts Payable	<u>(14,548)</u>
	Total Anticipated Expenditures	(26,865)
	Rest/Comm/Assign	<u>112,178</u>
6/30/2020	Total Equity	<u>112,178</u>



Fund Balance calculation from 6/30/19 audit

7/1/2019	Restricted	86,990
	Total Fund Balance	86,990
	Revenue Posted	236,015
	Anticipated Revenue	<u>-</u>
	Total Revenue	236,015
	Expenditures	(210,826)
	Encumbrances	<u>-</u>
	Total Expenditures	(210,826)
	Rest/Comm/Assign	<u>112,180</u>
6/30/2020	Total Equity	<u>112,180</u>



7/1/2020	Beginning fund balance	112,180
	Estimated Revenues	228,500
	Estimated Expenditures	<u>(223,500)</u>
	Ending fund balance	117,180
	Proforma	<u>82,500</u>
6/30/2021	Ending fund balance	<u>199,680</u>
	FB % of expenditures	50%

effect on FB: 5,000

EXTENDED SCHOOL PROGRAM FUND

Fund 146 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
EDUCATION CHARGES			
43581 Community Service Fees - Children	211,628	208,316	217,500
TOTAL	<u>211,628</u>	<u>208,316</u>	<u>217,500</u>
OTHER LOCAL REVENUE			
44110 Investment Income	5	2	-
TOTAL	<u>5</u>	<u>2</u>	<u>-</u>
STATE OF TENNESSEE			
46110 Juvenile Services Program	14,169	18,385	11,000
46520 School Food Service	27,715	9,312	-
TOTAL	<u>41,884</u>	<u>27,696</u>	<u>11,000</u>
TOTAL REVENUE	<u>253,517</u>	<u>236,014</u>	<u>228,500</u>
RESTRICTIONS			
34570 Restricted for Op of Non-Instructional Services	43,560	86,990	112,178
TOTAL	<u>43,560</u>	<u>86,990</u>	<u>112,178</u>
TOTAL AVAILABLE FUNDS	<u>297,077</u>	<u>323,004</u>	<u>340,678</u>
EXPENDITURES			
73300 COMMUNITY SERVICES			
189 Other Salaries & Wages	157,884	175,078	170,000
201 Social Security	9,569	10,641	10,540
204 State Retirement	2,103	1,881	3,124
206 Life Insurance	33	33	33
207 Medical Insurance	11,643	11,741	12,303
208 Dental Insurance	385	385	385
211 Local Retirement	500	500	500
212 Medicare	2,238	2,489	2,465
217 OBJECT NOT IN USE	67	43	150
355 Travel	969	610	1,000
399 Other Contracted Services	4,550	-	-
422 Food Supplies	15,770	2,576	10,000
499 Other Supplies & Materials	1,943	1,923	5,000
524 In-Service/Staff Development	-	-	500
599 Other Charges	2,433	2,925	7,500
TOTAL	<u>210,087</u>	<u>210,826</u>	<u>223,500</u>
34570 RESTRICTED FOR OP. OF NON-INSTR SVCS	<u>86,990</u>	<u>112,178</u>	<u>117,178</u>

General Debt Service 151

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

Fund 151 General Debt Service

Cash calculation of fund

6/30/2020	Current Cash	2,986,731
	Receivables	<u>25,498</u>
	Total Anticipated Funds	3,012,229
	Liabilities	<u>(18,435)</u>
	Total Anticipated Expenditures	(18,435)
	Rest/Comm/Assign	<u>2,993,794</u>
6/30/2020	Total Equity	<u><u>2,993,794</u></u>

Fund Balance calculation from 6/30/19 audit

7/1/2019	Restricted	<u>3,047,537</u>
	Total Fund Balance	3,047,537
	Revenue Posted	4,855,429
	transfer in	<u>104,500</u>
	Total Revenue	4,959,929
	Expenditures	(4,984,127)
	Posting error at June 30th	<u>(29,544)</u>
	Total Expenditures	(5,013,671)
	Rest/Comm/Assign	<u>2,993,794</u>
6/30/2020	Total Equity	<u><u>2,993,794</u></u>

	Proposed			Preliminary
2020 Tax Rate:	<u>0.2450</u>	2021 Tax Rate:		<u>0.1856</u>
7/1/2020 beginning fund balance	2,993,794			
Estimated Revenues	4,220,074	Penny Value:		<u>136,400</u>
Transfers	<u>157,272</u>	Property Tax:		<u>2,531,584</u>
Total Revenues	4,377,346			
Estimated Expenditures	(5,356,629)	effect on FB:		<u>(979,283)</u>
Transfers Out	-			
Total Expenditures	(5,356,629)			
6/30/2020 Ending fund balance	<u>2,014,512</u>	FB Policy 50%-150%: Non-Compliant		
FB % of expenditures	55.9%	Exception Noted in Appropriation		
		Resolution #05-20-CV19-05		

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40110	1,743,389	3,055,000	2,531,584
40120	32,709	39,647	40,000
40130	52,911	38,205	60,000
40140	7,868	10,707	9,000
40150	1,347	3,323	1,000
40163	1,077,674	1,252,777	1,122,902
TOTAL	<u>2,915,898</u>	<u>4,399,659</u>	<u>3,764,486</u>
44100 RECURRING ITEMS			
44110	278,193	327,911	200,000
TOTAL	<u>278,193</u>	<u>327,911</u>	<u>200,000</u>
OTHER GOVERNMENTS			
48130	98,316	98,316	98,316
TOTAL	<u>98,316</u>	<u>98,316</u>	<u>98,316</u>
49000 OTHER SOURCES			
49500	60,000	-	-
49800	500,000	-	-
49800	170,000	104,500	157,272
TOTAL	<u>730,000</u>	<u>104,500</u>	<u>157,272</u>
TOTAL REVENUES	<u>4,022,407</u>	<u>4,930,385</u>	<u>4,220,074</u>
RESTRICTIONS			
34580	2,194,871	3,047,537	2,993,794
TOTAL	<u>2,194,871</u>	<u>3,047,537</u>	<u>2,993,794</u>
TOTAL AVAILABLE FUNDS	<u>6,217,278</u>	<u>7,977,922</u>	<u>7,213,868</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
82110 GENERAL GOVERNMENT			
601 Principal on Bonds-2017A	195,000	200,000	250,000
601 Principal on Bonds-2018	1,740,000	1,915,000	1,615,000
612 Principal on Other Loans-TRI17	195,000	210,000	200,000
TOTAL	<u>2,130,000</u>	<u>2,325,000</u>	<u>2,065,000</u>
82120 HIGHWAYS & STREETS			
601 Principal on Bonds-HWY10	-	-	-
612 Principal on Loans-2019D	-	1,500,000	2,036,000
TOTAL	<u>-</u>	<u>1,500,000</u>	<u>2,036,000</u>
82130 EDUCATION			
612 PRINCIPAL ON OTHER LOANS	98,316	98,316	98,316
TOTAL	<u>98,316</u>	<u>98,316</u>	<u>98,316</u>
82210 GENERAL GOVERNMENT			
603 Interest on Bonds-2017A	210,900	207,000	203,000
603 Interest on Bonds-2018	516,071	353,250	257,500
603 Interest on Bonds-2020J	-	6,171	28,850
613 Interest on Other Loans-TRI10	35,438	35,438	35,438
613 Interest on Other Loans-TRI17	27,765	23,865	19,665
TOTAL	<u>790,173</u>	<u>625,724</u>	<u>544,453</u>
82220 HIGHWAYS & STREETS			
603 Interest on Bonds-HWY10	-	-	-
613 Interest on Loans-2019D	-	54,103	120,000
TOTAL	<u>-</u>	<u>54,103</u>	<u>120,000</u>
82230 EDUCATION			
603 Interest on Bonds-2019S	-	232,684	238,650
603 Interest on Bonds-2020S	-	24,040	112,394
TOTAL	<u>-</u>	<u>256,724</u>	<u>351,044</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2021	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES (CONT.)			
82310 GENERAL GOVERNMENT			
312 Contract w/Private Agencies	2,000	7,911	6,000
332 Legal Notices	258	-	-
348 Postal Charges	-	56	-
510 Trustee's Commission	63,814	91,113	110,316
699 Other Debt Service-PEAST	25,182	25,182	25,500
TOTAL	<u>91,253</u>	<u>124,262</u>	<u>141,816</u>
82320 HIGHWAYS AND STREETS			
606 Other Debt Issuance Charges	60,000	-	-
TOTAL	<u>60,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,169,741</u>	<u>4,984,129</u>	<u>5,356,629</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>3,047,537</u>	<u>2,993,794</u>	<u>1,857,238</u>

Rural Debt

Service 152

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

Fund 152 Rural Debt Service

Cash calculation of fund

6/30/2020	Current Cash	299,978
	Anticipated Revenue	<u>28,594</u>
	Total Anticipated Funds	328,572
	Encumbrances	-
	Anticipated Expenditures	<u>-</u>
	Total Anticipated Expenditures	-
	Rest/Comm/Assign	<u>328,572</u>
6/30/2020	Total Equity	<u><u>328,572</u></u>

Fund Balance calculation from 6/30/19 audit

7/1/2019	Restricted	<u>444,071</u>
	Total Fund Balance	444,071
	Revenue Posted	1,629,192
	Transfers from other funds	<u>22,080</u>
	Total Revenue	1,651,272
	Expenditures	(1,766,771)
	Anticipated Expenditures	<u>-</u>
	Total Expenditures	(1,766,771)
	Rest/Comm/Assign	<u>328,573</u>
6/30/2020	Total Equity	<u><u>328,573</u></u>

2020 Tax Rate:	<u>0.160</u>	Proposed 2021 Tax Rate:	<u>0.1476</u>
7/1/2020 Beginning Fund Balance	328,573		
Estimated Revenues	1,645,564	Penny Value:	<u>105,690</u>
Estimated Expenditures	<u>(1,799,784)</u>	Property Tax:	<u>1,559,984</u>
6/30/2021 Ending fund balance	<u><u>174,353</u></u>	effect on FB:	<u>(154,220)</u>
FB % of expenditures	18.3%	FB Policy 50%-150%:	Compliant

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

EDUCATION DEBT SERVICE FUND

Fund 152 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40110	1,383,082	1,543,190	1,533,564
40120	26,964	29,940	40,000
40130	52,911	38,205	50,000
40140	6,550	7,283	9,000
40150	1,347	2,199	1,000
TOTAL	<u>1,470,854</u>	<u>1,620,817</u>	<u>1,633,564</u>
OTHER LOCAL REVENUES			
44110	13,831	8,375	12,000
TOTAL	<u>13,831</u>	<u>8,375</u>	<u>12,000</u>
OTHER SOURCES			
49800	-	22,080	-
TOTAL	<u>-</u>	<u>22,080</u>	<u>-</u>
TOTAL REVENUE	<u>1,484,685</u>	<u>1,651,272</u>	<u>1,645,564</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>592,935</u>	<u>444,071</u>	<u>328,574</u>
TOTAL AVAILABLE FUNDS	<u>2,077,620</u>	<u>2,095,343</u>	<u>1,974,138</u>

EDUCATION DEBT SERVICE

Fund 152 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
82130 EDUCATION			
601 Principal on Bonds-2017C	<u>1,497,000</u>	<u>1,652,000</u>	<u>1,710,000</u>
TOTAL	<u>1,497,000</u>	<u>1,652,000</u>	<u>1,710,000</u>
82230 EDUCATION			
603 Interest on Bonds-2017C	<u>107,715</u>	<u>82,715</u>	<u>55,127</u>
TOTAL	<u>107,714</u>	<u>82,715</u>	<u>55,127</u>
82330 OTHER DEBT SERVICE			
EDUCATION			
399 Other Contracted Services	-	-	800
510 Trustee's Commission	<u>28,834</u>	<u>32,056</u>	<u>33,857</u>
TOTAL	<u>28,834</u>	<u>32,056</u>	<u>34,657</u>
TOTAL RURAL DEBT SERVICE	<u>1,633,549</u>	<u>1,766,771</u>	<u>1,799,784</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>444,071</u>	<u>328,574</u>	<u>174,354</u>

Education Debt

Service 156

This fund was used to pay education debt incurred since the inclusion of Harriman Schools. This fund was closed at June 30, 2020. All tax pennies were moved over to the Rural Debt Service Fund 152 to help continue to pay education debt.

Fund 156 Education Debt Service - closed fund

Cash calculation of fund

4/13/2020	Current Cash	22,080	
	Anticipated Revenue	-	
	Total Anticipated Funds	22,080	
	Encumbrances	-	
	Transfer to Other Funds	(22,080)	
	Total Anticipated Expenditures	(22,080)	
	Rest/Comm/Assign	-	
6/30/2019	Total Equity	-	

Fund Balance calculation from 6/30/18 audit

	Restricted	250,934	
7/1/2019	Total Fund Balance	250,934	
	Revenue Posted	66,095	
	anticipated revenues	-	
	Total Revenue	66,095	
	Expenditures	(294,950)	balance at June 30th will transfer to fund 152
	Transfers to Other Funds	(22,079)	
	Total Expenditures	(317,029)	
	Rest/Comm/Assign	-	
6/30/2020	Total Equity	-	

2020 Tax Rate:	0.005	Proposed 2021 Tax Rate:	-
7/1/2020 Beginning Fund Balance	-	Penny Value:	-
Estimated Revenues	-	Property Tax:	-
Estimated Expenditures	-	effect on FB:	-
6/30/2021 Ending fund balance	-		
FB % of expenditures		FB Policy 50%-150%:	Compliant

closed

EDUCATION DEBT SERVICE FUND

Fund 156 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Taxes	211,337	53,158	-
40120 Trustee's Collection - Prior Years	4,445	4,743	-
40130 Clerk and Master's Prior Years	7,298	5,270	-
40140 Interest and Penalty	1,038	826	-
40150 Pick-up Taxes	186	78	-
TOTAL	<u>224,303</u>	<u>64,075</u>	<u>-</u>
OTHER LOCAL REVENUES			
44110 Investment Income	5,896	2,021	-
TOTAL	<u>5,896</u>	<u>2,021</u>	<u>-</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>330,427</u>	<u>250,934</u>	<u>-</u>
AVAILABLE FUNDS	<u>560,626</u>	<u>317,030</u>	<u>-</u>
EXPENDITURES			
82130 EDUCATION			
601 Principal on Bonds-2008C	140,000	140,000	-
601 Principal on Bonds-2009B	140,000	145,000	-
TOTAL	<u>280,000</u>	<u>285,000</u>	<u>-</u>
82230 EDUCATION			
603 Interest on Bonds-2008C	14,000	3,657	-
603 Interest on Bonds-2009B	9,695	4,299	-
TOTAL	<u>23,695</u>	<u>7,956</u>	<u>-</u>
82300 OTHER DEBT SERVICE			
312 Contracts w/Private Agencies	1,597	756	-
510 Trustee's Commission	4,400	1,238	-
TOTAL	<u>5,996</u>	<u>1,994</u>	<u>-</u>
99100 TRANSFERS OUT			
590 Transfers To Other Funds	-	22,080	-
TOTAL	<u>-</u>	<u>22,080</u>	<u>-</u>
TOTAL EXPENDITURES	<u>309,691</u>	<u>317,030</u>	<u>-</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>250,934</u>	<u>-</u>	<u>-</u>

General Capital Projects 171

This fund is used to purchase medium and major capital assets related to the operation of general county government. This fund is organized by sub fund so as to maintain the integrity of the funding for each specific project. Projects may last multiple years. Please visit roanegov.org to view the Capital Report for detail on each of the subfunds and projects the county is working on this fiscal year. The property tax associated with this fund is a countywide tax, but due to COVID-19 we did not budget for property tax in this fund

FUND 171 – GENERAL CAPITAL PROJECTS

This fund is separated and segregated by using subfunds to monitor, track and maintain the integrity of multiple funding sources. Each of the subfunds is related to a regular operating fund of the county either the General Fund or one of the Special Revenue funds. Since several of these have different tax rates levied for their purposes a system of subfunds is ideal to segregate the funding and ensure money is used for the purpose it was levied. Each subfund maintains a separate cash balance, balance sheet, statement of revenues and statement of expenditures. Any money that goes unspent will stay in its subfund or it will be transferred back to the original operating fund. In the case of property tax assigned to this fund, it is all received into one subfund and held there until Budget Committee and County Commission approve to use it to fund specific projects. Additional information is available in the comprehensive annual report put out each year as an Annual Capital Report available at roanecountytn.gov.

In total, the revenue for this fund including Trustee Collections (10,000.), Clerk & Master (20,000.), transfers in from other funds (\$100,000), fees (\$70,000), grants (\$1,245,073) come to \$1,445,073. Total current appropriations for this fund is \$213,639,570. Property Tax was reallocated to the General Fund and in its place the State awarded the county with \$1,143,773 in grant funding to help with infrastructure and other capital purchases. 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	F
1	Roane County					
2	General Capital Project					
3	Fund 171					
4		168,842				
5						
6						
7	7/1/2020	Total	AMB	BAL	CCC	CHJ
8	Beginning Fund Balance	13,130,702	57,826	38,852	64,035	82,546
9						
10						
11	Revenues					
12	Property Tax (5 pennies)	-				
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	1,143,773				
20	Grant	101,300				
21	Other Sources	-				
22	Transfers In	-				
23	101 Litigation Tax	-				
24	101 Other Support	-				
25	116 sw	100,000			100,000	
26	121 ac	-				
27	128 recy	-				
28	Total Revenue	1,445,073	-	30,000	100,000	-
29						
30	Total Available Funds	14,575,775	57,826	68,852	164,035	82,546
31	Transfer Out (sub to sub)	-				
32						
33	Appropriations 2021	(13,639,570)	(35,000)	(48,500)	(114,000)	(82,500)
34	Appropriations 2021-Schools					
35	PY Appropriations	-				
36						
37						
38	Ending fund balance	936,206	22,826	20,352	50,035	46
39						
40			Health Equip	Trustee Commission	Fence/paving	Sheriff
41			cardiac monitor,ventilator	15,000	Post Oak	A/C (replacement)
42			and stretchers	Acct- fire proof cabinets	19,000	10,000
43			35,000	13,500	Compactor Combo	Kitchen equipment
44				Conf. room file cabinets	Post Oak	7,500
45				20,000	45,000	Water softner
46			New Amb Station	Acct-Payroll-time system	Land South-58	65,000
47			150,000	45,000	50,000	
48				Juvenile- Photo detection		Courthouse
49				program		
50				20,000		Seal Parking Lot
51						10,000
52						
53						Concrete Repair
54						CH-steps & landing
55						36,000
56						East Race St-sidewalks
57						24,000
58						Engineering
59						12,000
60						72,000
61						
62						
63						
64						
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78						
79						
80						

	A	G	H	I	J	K
1	Roane County					
2	General Capital Project					
3	Fund 171					
4						
5						
6						
7	7/1/2020	CIF	GOV	GWT	IND	JEX
8						
9	Beginning Fund Balance	40,000	-	1,131	333,989	1,164,581
10						
11	Revenues					
12	Property Tax (5 pennies)					
13	Trustee Collections					
14	Clerk & Master					
15	Local					
16	Donations					
17	Rent					
18	Fees					
19	ONE TIME GRANT-STATE		1,143,773			
20	Grant					
21	Other Sources					
22	Transfers In					
23	101 Litigation Tax					
24	101 Other Support					
25	116 sw					
26	121 ac					
27	128 recy	-	-	-	-	-
28	Total Revenue	-	1,143,773	-	-	-
29						
30	Total Available Funds	40,000	1,143,773	1,131	333,989	1,164,581
31	Transfer Out (sub to sub)					
32						
33	Appropriations 2021	(40,000)	(1,143,773)			(1,155,424)
34	Appropriations 2021-Schools					
35	PY Appropriations					
36						
37						
38	Ending fund balance	-	-	1,131	333,989	9,157
39						
40		VEC/REU	AMR			Engineering
41		Broadband	Ambulance & equip			150,000
42		(carryover from 2020)	163,000			
43		40,000	Sec Cameras			
44			Station #4			Building Purchase
45			13,000			Codes
46			Paving			1,005,424
47			80,000			
48						
49			CHJ			
50			Shf-3D Body Scanner			
51			150,000			
52			Shf-Body Cams			
53			15,000			
54			CH- Flat Roof			
55			90,000			
56			CH-IT equip- card system			
57			5,000			
58			CH- Security cameras			
59			12,500			
60						
61			OFL			
62			Animal-Security cameras			
63			15,000			
64						
65			REC			
66			Caney Creek Bridge			
67			200,000			
68						
69			VEH			
70			Sheriff			
71			281,000			
72						
73			RAD ** LAST RESORT			
74			Radios - \$200,000-if funds available			
75						
76			At this time available funds			
77			119,273			
78						
79						
80						

	A	L	M	N	O	P	Q
1	Roane County						
2	General Capital Project						
3	Fund 171						
4							
5							
6							
7	7/1/2020	NRT	OES	OFI	RAD	RCC	RCY
8							
9	Beginning Fund Balance	19,969	43,200	36,651	25,000	161,000	147,051
10							
11	Revenues						
12	Property Tax (5 pennies)						
13	Trustee Collections						
14	Clerk & Master						
15	Local						
16	Donations						
17	Rent						
18	Fees						
19	ONE TIME GRANT-STATE						
20	Grant		26,300				
21	Other Sources						
22	Transfers In						
23	101 Litigation Tax						
24	101 Other Support						
25	116 sw						
26	121 ac						
27	128 recy	-	-	-	-	-	-
28	Total Revenue	-	26,300	-	-	-	-
29							
30	Total Available Funds	19,969	69,500	36,651	25,000	161,000	147,051
31	Transfer Out (sub to sub)						
32							
33	Appropriations 2021		(25,300)	(12,000)		(161,000)	(123,000)
34	Appropriations 2021-Schools						
35	PY Appropriations						
36							
37							
38	Ending fund balance	19,969	44,200	24,651	25,000	-	24,051
39							
40			Extrication Equip	Health	Jail- Radios	Infrastructure	Site Devip
41			12,000	Hot water heater	80,000	131,000	Phase III
42				20,000	Sheriff-Radios		93,000
43			GRANTS	Lawn Equipment	35,000	Septic Tank	
44			HSG18	12,000		30,000	Engineering
45			13,300	Animal	Appropriations will		30,000
46				Concrete work-	be added as		
47				kennel drains	Revenue is recv'd		
48				30,000			
49							
50							
51							
52							
53			** HSG17				
54			items purchased in				
55			FY2020				
56			Revenue will be				
57			recv'd in 2021				
58			per Jamie				
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
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71							
72							
73							
74							
75							
76							
77							
78							
79							
80							

A	R	S	T	U	V	
1	Roane County					
2	General Capital Project					
3	Fund 171					
4						
5						
6						
7	7/1/2020	REC	SCH	SPC	VEH	VOT
8						
9	Beginning Fund Balance	672,376	9,921,438	105,920	55,311	159,826
10						
11	Revenues					
12	Property Tax (5 pennies)					
13	Trustee Collections					
14	Clerk & Master					
15	Local					
16	Donations					
17	Rent					
18	Fees	70,000				
19	ONE TIME GRANT-STATE					
20	Grant	75,000				
21	Other Sources					
22	Transfers In					
23	101 Litigation Tax					
24	101 Other Support					
25	116 sw					
26	121 ac					
27	128 recy	-	-	-	-	-
28	Total Revenue	145,000	-	-	-	-
29						
30	Total Available Funds	817,376	9,921,438	105,920	55,311	159,826
31	Transfer Out (sub to sub)					
32						
33	Appropriations 2021	(740,688)	(9,920,385)	(19,000)	(19,000)	
34	Appropriations 2021-Schools					
35	PY Appropriations					
36						
37						
38	Ending fund balance	76,688	1,053	86,920	36,311	159,826
39						
40		Cameras- PH2	Midway Project	Mower	Co Exec	
41		20,000	930,000	19,000	19,000	
42		Shelter improvements	OSHS Project		Property	
43		40,000	8,990,385		40,000	
44		2nd Cottage				
45		80,000				
46		Maintenance Equip				
47		17,500				
48		Caney Bridge				
49		330,000				
50		Tourism Grant				
51		75,000				
52		Caney Creek Walking Path				
53		80,000				
54		Caney Rec Area site security				
55		6,000				
56		Roane Co Park-paving				
57		11,600				
58		Service Equipment				
59		25,000				
60		Park Truck				
61		23,000				
62		Integrated Resource Plan				
63		588				
64		652 Project				
65		15,000				
66		Master Plan trail				
67		10,000				
68		Fishing Dock				
69		30,000				
70		Plan Initiative				
71		27,000				
72		ADA Projects				
73		30,000				
74		Volkswagen Grant-ADA walking path				
75		Grant-50,000				
76		Match money-17,000				
77		67,000				
78						
79						
80						

AMB – Ambulance Subfund

The revenue source for this subfund is property tax. There is approximately ½ of a cent of property tax assigned to this subfund.

This subfund is used for the purchase of new ambulances and the large capital equipment needed to furnish the ambulance. This may be durable medical equipment, heart monitors or power cots.

The total appropriation for the Ambulance (AMB) subfund was \$35,000. The purchase of an ambulance has been moved to subfund GOV to be paid by the Governor’s Grant. The June 30, 2021 fund balance is anticipated to be \$22,826. See Capital Report 2020 for balances when completed.

Beginning Fund Balance:	\$ 57,826
Revenue:	\$ 0
Appropriation:	<u>\$ (35,000)</u>
Est. Ending Fund Balance:	\$ 22,826

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
AMBULANCE REVENUE				
COUNTY PROPERTY TAXES				
40110-AMB	Current Property Tax	120,000	121,000	-
	TOTAL	120,000	121,000	-
OTHER SOURCES (NON REVENUE)				
49600-AMB	Proceedes from Sale of Capital Assets	9,000	-	-
49800-AMB	Transfer In	110,000	-	-
	TOTAL	119,000	-	-
	TOTAL REVENUE	239,000	121,000	-
RESTRICTIONS				
34585	Restricted for Capital Projects	37,183	180,011	57,826
	AVAILABLE FUNDS	276,183	301,011	57,826
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-AMB	Building Improvements	-	-	
715-AMB	Land	85,863	14,917	
718-AMB	Motor Vehicles	10,309	228,268	
735-AMB	Health Equipment	-	-	35,000
	TOTAL	96,172	243,185	35,000
34585	REST. FOR CAPITAL PROJECTS	180,011	57,826	22,826

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 purchases are for fire proof filing cabinets that are needed to protect important archived documents in the County Executive and Payroll Office as needed by the county are budgeted within this subfund. In addition, the trustee commission for this fund is paid for out of this subfund.

The total appropriation for the Balance (BAL) subfund is \$48,500. The ending fund balance on June 30, 2021 is anticipated to be \$20,352.

Beginning Fund Balance:	\$ 38,852
Revenue:	\$ 30,000
Appropriation:	<u>\$ (48,500)</u>
Est. Ending Fund Balance:	\$ 20,352

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
BALANCE				
REVENUE				
COUNTY PROPERTY TAXES				
40110-BAL	Current Property Tax	22,675	7,139	10,000
40120-BAL	Trustee's Collections	11,279	-	-
40130-BAL	Cir Clk/Clk & Master	18,245	13,174	20,000
40140-BAL	Interest & Penalty	2,714	3,029	-
40150-BAL	Pick Up Taxes	464	690	-
	TOTAL	<u><u>55,377</u></u>	<u><u>24,032</u></u>	<u><u>30,000</u></u>
OTHER SOURCES				
49100	Bonds Issued	7,100,000	-	-
49410	Premiums on Debt Issued	132,424	-	-
		<u><u>7,232,424</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
RESTRICTIONS				
34585	Restricted for Capital Projects	65,413	7,067,698	38,851
	AVAILABLE FUNDS	<u><u>7,353,214</u></u>	<u><u>7,091,730</u></u>	<u><u>68,851</u></u>
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
510-BAL	Trustee's Commission	15,217	14,578	15,000
707-BAL	Building Improvements	3,921	-	-
709-BAL	Data Processing Equipment	25,772	1,923	-
709-BAL-GL	Data Processing Equipment	24,883	-	-
709-BAL-SHRFF	Data Processing Equipment-PRINT	19,100	-	-
719-BAL	Office Equipment	-	-	33,500
	TOTAL	<u><u>88,893</u></u>	<u><u>16,501</u></u>	<u><u>48,500</u></u>
91300 Education Capital Projects				
306	Bank Charges	17	-	-
605	Underwriter's Discount	64,604	-	-
606	Other debt Issuance Charges	69,995	-	-
		<u><u>134,616</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
95100 Capital Projects Donated to School Dept				
316-177	Contributions	58,522	-	-
		<u><u>58,522</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
99100 TRANSFERS OUT				
	Transfers to Other Sub Funds	3,486	7,036,378	-
	TOTAL EXPENDITURES	<u><u>285,517</u></u>	<u><u>7,052,879</u></u>	<u><u>48,500</u></u>
34585	REST. FOR CAPITAL PROJECTS	<u><u>7,067,698</u></u>	<u><u>38,851</u></u>	<u><u>20,351</u></u>

CCC – Capital for Convenience Centers

This subfund receives revenue as a transfer in from the operating fund Solid Waste (116). This is used to purchase capital items related to operations of the Convenience Centers throughout the county. There is a transfer in of \$100,000 for the current fiscal year.

For fiscal year 2021 projects for this subfund are as follows:

Paving/Fence at Post Oak - \$19,000 Land for South 58 - \$50,000

Compactor Combo at Post Oak - \$45,000

The total appropriation for the Capital for Convenience Centers (CCC) subfund is \$114,000. The ending fund balance on June 30, 2021 is anticipated to be \$50,035.

Beginning Fund Balance:	\$ 64,035
Revenue:	\$ 100,000
Appropriation:	<u>\$ (114,000)</u>
Est. Ending Fund Balance:	\$ 50,035

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
CAPITAL FOR CONVENIENCE CENTERS				
REVENUE				
OTHER SOURCES				
49800-CCC	Transfers In-116	-	100,000	100,000
	TOTAL	<u>-</u>	<u>100,000</u>	<u>100,000</u>
RESTRICTIONS				
34585-CCC	Restricted for Capital Projects	41,756	37,121	64,035
	AVAILABLE FUNDS	<u>41,756</u>	<u>137,121</u>	<u>164,035</u>
EXPENDITURES				
91140 PUBLIC HEALTH & WELFARE PROJECTS				
715-CCC	Land	-	-	50,000
724-CCC	Site Development	4,635	73,086	19,000
733-CCC	Solid Waste Equipment	-	-	45,000
	TOTAL	<u>4,635</u>	<u>73,086</u>	<u>114,000</u>
34585	RESTRICTED FOR CAPITAL PROJECTS	<u>37,121</u>	<u>64,035</u>	<u>50,035</u>

CHJ – Courthouse and Jail Maintenance

This subfund receives revenue from a transfer from the General Fund (101). The money that is transferred in comes from a specific fee that is levied upon users of the court system. This fee can only be used for maintenance projects at the Jail and Courthouse. There will be no transfers in this fund for FYE 2021.

The budgeted expenditures for this include work at both the jail and the courthouse. Jail department is in need of AC (replacement) - \$10,000; Kitchen equipment - \$7,500; and Water softener - \$65,000. All other major capital projects have been moved to the Governor’s Grant Subfund (GOV).

The total appropriation for the Courthouse and Jail Maintenance (CHJ) subfund is \$82,500. The ending fund balance on June 30, 2021 is anticipated to be \$46.

Beginning Fund Balance:	\$ 82,546
Revenue:	\$ 0
Appropriation:	<u>\$(82,500)</u>
Est. Ending Fund Balance:	\$ 46

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
COURTHOUSE & JAIL MAINTENANCE			
REVENUE			
OTHER SOURCES			
44990 Other Local Revenue	-	5,624	-
49800-CHJ Transfers In	135,000	-	-
TOTAL	135,000	5,624	-
OTHER STATE REVENUE			
46980 Other State Grants-Security XRAY	-	41,177	-
RESTRICTIONS			
34585 Restricted for Capital Projects	193,247	276,860	82,546
AVAILABLE FUNDS	328,248	323,661	82,546
EXPENDITURES			
91110 GENERAL ADMIN PROJECTS			
707-CHJ-CH Building Improvements-CH	-	57,279	-
707-CHJ-SECUR Building Improvements-SECURITY	5,603	4,428	-
790-CHJ-TECH Other Equipment-TECH	7,843	-	-
TOTAL	13,446	61,707	-
91130 PUBLIC SAFETY PROJECTS			
07-CHJ-707-JAIL Building Improvements	-	-	10,000
708-CHJ-RADIO Communication Equipment-CHJ	2,905	-	-
709-CHJ-JAIL Data Processing Equipment	-	139,146	-
10-CHJ-710-JAIL Food Service Equipment	-	-	7,500
790-CHJ-SECUR Other Equipment-SECURITY	-	40,262	-
790-CHJ-JAIL Other Equipment	-	-	65,000
790-CHJ-XRAY Other Equipment-X-RAY	35,037	-	-
TOTAL	37,942	179,408	82,500
TOTAL EXPENDITURES	51,388	241,115	82,500
34585 REST. FOR CAPITAL PROJECTS	276,860	82,546	46

CIF – Community Investment Fund

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

Projects for fiscal Year 2020:

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

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

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
COMMUNITY INVESTMENT FUND				
REVENUE				
COUNTY PROPERTY TAXES				
40110-CIF	Current Property Tax	50,000	-	-
40120-CIF	Trustee's Collections-Prior Year	-	25,000	-
	TOTAL	<u>50,000</u>	<u>25,000</u>	<u>-</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	-	15,000	40,000
	AVAILABLE FUNDS	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-CIF	Building Improvements	35,000	-	-
	TOTAL	<u>35,000</u>	<u>-</u>	<u>-</u>
91150 SOCIAL,CULTURAL AND RECREATION PROJECTS				
708-CIF-BBAND	Communication Equipment	-	-	40,000
	TOTAL EXPENDITURES	<u>35,000</u>	<u>-</u>	<u>40,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>15,000</u>	<u>40,000</u>	<u>-</u>

GOV – Governor’s Grant

This sub fund was created for the sole purpose to keep track of the Governor's Local Government Support Grant spending. Once the funding has been spent then this sub fund will be deleted. Any cash balances that cannot be used on a single item that money with then be transfered to the Radio sub fund to help fund the purchase of Radios for our emergency employees. The following are the appropriated projects:

GOV – Governor’s Local Government Support Grants – Permitted Spending Categories:

1) IT Hardware Upgrades –

- Security Cameras at EMS Station #4 - \$ 13,000 •Courthouse/Jail – Security Cameras - \$ 12,500
- Courthouse Entry Card System - \$ 5,000 •Animal Control Bldg. – Security Cameras - \$ 15,000

2) Capital Maintenance –

- Courthouse/Jail – Flat Roof - \$ 90,000

3) Utility System Upgrades – N/A

4) Road Projects -

- Ambulance Station – Paving - \$ 80,000 •“Old Caney Creek Campground” Bridge - \$200,000 **

5) Public Safety –

- EMS department – Ambulance - \$163,000 *•Sheriff’s Department – Body Scanner - \$150,000
- Sheriff’s Department – Body Cameras - \$ 15,000 •Sheriff/ail Department – Vehicles - \$281,000
- Various Departments – Radios - \$119,273 *

6) COVID-19 Response - N/A

Beginning Fund Balance:	\$ 0
Revenue:	\$ 1,143,773
Prior year commitments:	<u>\$ (1,143,773)</u>
Est. Ending Fund Balance:	\$ 0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
CAPITAL FOR COUNTY GOVERNMENT GRANT			
REVENUE			
	OTHER SOURCES		
46980	-	-	1,143,773
	TOTAL	-	1,143,773
	RESTRICTIONS		
34585	-	-	-
	AVAILABLE FUNDS		
	-	-	1,143,773
EXPENDITURES			
	91130 PUBLIC SAFETY PROJECTS		
707-GOV-CH	-	-	90,000
718-GOV-SHERF	-	-	281,000
790-GOV-CH	-	-	17,500
790-GOV-RAD	-	-	119,273
790-GOV-SHERF	-	-	165,000
	TOTAL	-	672,773
	91140 PUBLIC HEALTH AND WELFARE PROJECTS		
718-GOV-AMB	-	-	125,000
724-GOV-AMB	-	-	80,000
735-GOV-AMB	-	-	38,000
790-GOV-AMB	-	-	13,000
790-GOV-ANIML	-	-	15,000
	TOTAL	-	271,000
	91150 SOCIAL, CULTURAL AND RECREATION PROJECTS		
705-GOV-BRIDG	-	-	200,000
	TOTAL EXPENDITURES		
	-	-	1,143,773
34585	RESTRICTED FOR CAPITAL PROJECTS		
	-	-	-

GWT – God We Trust Contributions

This fund has been set up to account for contributions given to the county for the "In God We Trust" signs on County Buildings.

Beginning Fund Balance:	\$ 1,331
Revenue:	\$ 0
Prior year commitments:	\$ 0
Est. Ending Fund Balance:	\$ 1,331

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
IN GOD WE TRUST				
REVENUE				
OTHER LOCAL REVENUES				
44570-GWT	Contributions & Gifts	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585-GWT	Restricted for Capital Projects	<u>1,331</u>	<u>1,331</u>	<u>1,331</u>
AVAILABLE FUNDS		<u>1,331</u>	<u>1,331</u>	<u>1,331</u>
EXPENDITURES				
91110 GENERAL ADMIN. PROJECTS				
707-GWT	Building Improvements	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL		<u>-</u>	<u>-</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>1,331</u>	<u>1,331</u>	<u>1,331</u>

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
HOME REPAIR GRANT				
REVENUE				
40110	Property Tax-from BAL	<u>3,486</u>	<u>-</u>	<u>-</u>
STATE OF TENNESSEE				
46980-HOM	Other State Grants	<u>-</u>	<u>-</u>	<u>-</u>
47590	Other Federal Through State	<u>249,926</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>253,412</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	<u>199</u>	<u>6,225</u>	<u>-</u>
	AVAILABLE FUNDS	<u>253,611</u>	<u>6,225</u>	<u>-</u>
EXPENDITURES				
91140	PUBLIC HEALTH AND WELFARE			
707-HOM	Building Improvements	<u>247,386</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>247,386</u>	<u>-</u>	<u>-</u>
99100	Transfer Out to Other Subfund	<u>-</u>	<u>6,225</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>247,386</u>	<u>6,225</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>6,225</u>	<u>-</u>	<u>-</u>

IND – Industrial Development

The tax money that was used to start this sub fund was shifted from (151) General Debt Fund upon the sale of some industrial property to Volkswagen, Per the bond documents the proceeds from this sale must go toward paying the debt on the property, prior to June 30th the debt was determined to have been paid and therefore is now being directly deposited into this fund. To keep the fund within fund balance policy/debt compliance the tax rate was shifted to the capital fund and this industrial related subfund was established. As of July 1, 2020, the beginning fund balance was \$333,989 and having no new committed appropriations.

Beginning Fund Balance:	\$333,989
Revenue:	\$ 0
Prior year commitments:	<u>\$ 0</u>
Est. Ending Fund Balance:	\$333,989

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
INDUSTRIAL DEVELOPMENT				
REVENUE				
OTHER LOCAL REVENUES				
44540	Sale of Property	-	159,650	-
	TOTAL	<u>-</u>	<u>159,650</u>	<u>-</u>
STATE OF TENNESSEE				
46980-IND	Other State Grants	-	-	-
46980-IND-LND	Other State Grants	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	<u>174,339</u>	<u>174,339</u>	<u>333,989</u>
	AVAILABLE FUNDS	<u>174,339</u>	<u>333,989</u>	<u>333,989</u>
EXPENDITURES				
OTHER GENERAL GOV PROJECTS				
724-IND	Site Development-IND	-	-	-
724-IND -LND	Site Development-IND- LND	-	-	-
724-IND-LAND	Site Development-IND-LAND	-	-	-
724-IND-LND	Site Development-IND-LND	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>174,339</u>	<u>333,989</u>	<u>333,989</u>

JEX – Jail Expansion Fund

This fund is used to purchase property around the Jail and Courthouse for issues dealing with over crowding and parking. The jail expansion has been put on hold since the over crowing issue has been alleviated when majority of the State prisoners were returned to the state. The reserve in this subfund is part of the \$4.9M bond issuance and of that \$1M is to be used on county facilities to be purchased or built for the use of storage, or for Codes department to be relocated.

The expenditures appropriated in this fund is for the following:

Engineering \$150,000 & Codes Building \$1,005,424

The ending fund balance on June 30, 2021 is anticipated to be \$9,157

Beginning Fund Balance:	\$1,164,581
Revenue:	\$ 0
Expenditures:	<u>\$(1,155,424)</u>
Est. Ending Fund Balance:	\$ 9,157

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
JAIL EXPANSION			
REVENUE			
RECURRING ITEMS			
44120 Lease/Rentals-ATK	2,500	4,500	-
44120 Lease/Rentals-COKER	-	2,805	-
44120 Lease/Rentals-PER	2,750	1,100	-
44120 Lease/Rentals-WIL	3,600	4,800	-
44120 Lease/Rentals-WO-TU	2,750	4,400	-
TOTAL	<u>11,600</u>	<u>17,605</u>	<u>-</u>
OTHER GOVERNMENTS			
48130 Contributions	27,700	-	-
TOTAL	<u>27,700</u>	<u>-</u>	<u>-</u>
OTHER SOURCES(Non-Revenue)			
49100-CODES Bonds Issued-Codes Enforcement	-	1,000,000	-
49410-CODES Premiums on Debt Issued	-	28,025	-
	<u>-</u>	<u>1,028,025</u>	<u>-</u>
OTHER SOURCES			
49800-JEX Transfers In	90,000	-	-
	<u>90,000</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>129,300</u>	<u>1,045,630</u>	<u>-</u>
RESTRICTIONS			
34585-JEX Restricted for Capital Projects	574,735	158,882	1,164,580
AVAILABLE FUNDS	<u>704,035</u>	<u>1,204,512</u>	<u>1,164,580</u>
EXPENDITURES			
91110 GENERAL ADMIN PROJECTS			
605 Underwriter's Discount	-	8,011	-
606 Other Debt Issuance Charges	-	12,235	-
715-JEX Land	-	-	-
732-JEX Building Purchases	-	2,355	1,005,424
TOTAL	<u>-</u>	<u>22,601</u>	<u>1,005,424</u>
91120			
732 Building Purchases	27,700	-	-
	<u>27,700</u>	<u>-</u>	<u>-</u>
91130 PUBLIC SAFETY PROJECTS			
321-JEX Engineering Services	-	-	150,000
335-JEX-APART Maintenance&Repair Services-Buildings	1,824	135	-
454-JEX-APART Water & Sewer	1,193	2,331	-
715-JEX Land	514,639	14,865	-
TOTAL	<u>517,656</u>	<u>17,331</u>	<u>150,000</u>
TOTAL	<u>545,356</u>	<u>39,932</u>	<u>1,155,424</u>
34585 REST. FOR CAPITAL PROJECTS	<u>158,882</u>	<u>1,164,580</u>	<u>9,156</u>

NRT – Natural Resource Trust

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

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

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

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
NATURAL RESOURCE TRUST			
REVENUE			
OTHER LOCAL REVENUES			
44180 Expenditure Credits	-	423	
44990-NRT Other Local Revenues	-	-	-
TOTAL	-	423	-
STATE OF TENNESSEE			
46980-NRT Other State Grants	30,963	22,575	-
TOTAL	30,963	22,575	-
OTHER SOURCES			
49800-NRT Transfers In	-	-	-
	-	-	-
RESTRICTIONS			
34585 Restricted for Capital Projects	47,583	20,596	19,969
AVAILABLE FUNDS	78,546	43,594	19,969
EXPENDITURES			
91150 SOCIAL, CULTURAL, REC PROJECTS			
724-NRT Site Development	57,950	23,625	-
TOTAL	57,950	23,625	-
34585 REST. FOR CAPITAL PROJECTS	20,596	19,969	19,969

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:

Extrication Equipment - \$12,000 & HSG18 Grant Equipment and Supplies - \$13,300

Prior year grant expenditures:

The ending fund balance on June 30, 2021 is anticipated to be \$44,200

Beginning Fund Balance:	\$ 43,200
Revenue:	\$ 26,300
Appropriation:	<u>\$(25,300)</u>
Est. Ending Fund Balance:	\$ 44,200

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
OFFICE OF EMERGENCY SERVICES				
REVENUE				
CURRENT PROPERTY TAXES				
40110-OES	Current Property Tax	68,000	-	-
	TOTAL	68,000	-	-
FEDERAL GOVERNMENT				
47180-OES-CDBG	Community Development	297,373	3,281	-
47235-HSG16	Homeland Security Grant-Radios	12,208	-	-
47235-HSG17	Homeland Security Grant-Radios	-	12,829	13,000
47235-HSG18	Homeland Security Grant-Radios	-	-	13,300
47590-TEQ	TVA Equipment-Grant	-	28,589	-
49800-OES	Transfers In to fund balance	-	-	-
	TOTAL	309,581	44,699	26,300
RESTRICTIONS				
34585	Restricted for Capital Projects	133,794	64,600	43,199
	AVAILABLE FUNDS	511,375	109,299	69,499
EXPENDITURES				
91130 PUBLIC SAFETY PROJECTS				
718	Vehicles	29,099	-	-
718-CDBG	Vehicles	348,267	15,556	-
790	Other Equipment	57,200	10,420	12,000
790-HSG16	Other Equipment	12,208	-	-
790-HSG17	Other Equipment	-	12,829	-
790-HSG18	Other Equipment	-	-	13,300
790-HSG-TEQ	Other Equipment	-	27,294	-
	TOTAL	446,774	66,099	25,300
34585	REST. FOR CAPITAL PROJECTS	64,600	43,199	44,198

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 Lawn equipment for the Health Department \$12,000.

Beginning Fund Balance:	\$ 36,651
Revenue:	\$ 0
Appropriation:	<u>\$ (12,000)</u>
Est. Ending Fund Balance:	\$ 24,651

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
OTHER FACILITY IMPROVEMENT				
REVENUE				
 CURRENT PROPERTY TAX				
40110-OFI	Current Property Tax	20,000	-	-
	TOTAL	<u>20,000</u>	<u>-</u>	<u>-</u>
 RESTRICTIONS				
34585	Restricted for Capital Projects	<u>343,267</u>	<u>80,994</u>	<u>36,651</u>
	AVAILABLE FUNDS	<u>363,267</u>	<u>80,994</u>	<u>36,651</u>
EXPENDITURES				
 91130 PUBLIC SAFETY PROJECTS				
732-OFI	Building Purchase	<u>258,000</u>	-	-
	TOTAL	<u>258,000</u>	<u>-</u>	<u>-</u>
 91140 PUBLIC HEALTH AND WELFARE PROJECTS				
707-OFI-ANIML	Building Improvements-ANIML	3,474	5,028	-
707-OFI-HEALT	Building Improvements-HEALT	18,604	29,785	-
709-OFI	Data Processing Equip-ANIML	2,196	-	-
724-OFI-HEALT	Site Development-HEALT	-	-	12,000
790-OFI-ANIMA	Other Equipment-ANIMA	-	9,530	-
790-OFI-HEALT	Other Equipment-HEALT	-	-	-
	TOTAL	<u>24,274</u>	<u>44,343</u>	<u>12,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>80,994</u>	<u>36,651</u>	<u>24,651</u>

RAD – Emergency Radios and Equipment

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

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

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

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
RADIOS				
REVENUE				
COUNTY PROPERTY TAXES				
40110-RAD	Property Tax	<u>-</u>	<u>25,000</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>25,000</u>	<u>-</u>
RESTRICTIONS				
34585-RAD	Restricted for Capital Projects	<u>-</u>	<u>-</u>	<u>25,000</u>
	AVAILABLE FUNDS	<u>-</u>	<u>25,000</u>	<u>25,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>25,000</u>	<u>25,000</u>

RCC – Riley Creek Camp Ground

This sub fund is used for capital projects relating to the Riley Creek Camp Ground located South Kingston. Those appropriated by commission is:

Infrastructure - \$131,000 & 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 \$161,000. The ending fund balance on June 30, 2021 is anticipated to be \$0

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

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
RILEY CREEK CAMPGROUND				
REVENUE	OTHER STATE REVENUES			
49800-RCC	Transfers In	<u>125,000</u>	<u>36,000</u>	<u>-</u>
RESTRICTIONS				
34585-RCC	Restricted for Capital Projects	<u>-</u>	<u>125,000</u>	<u>161,000</u>
AVAILABLE FUNDS		<u>125,000</u>	<u>161,000</u>	<u>161,000</u>
EXPENDITURES				
91150	SOCIAL, CULTURAL & REC.			
724	Site Development	<u>-</u>	<u>-</u>	<u>131,000</u>
790	Other Equipment	<u>-</u>	<u>-</u>	<u>30,000</u>
TOTAL		<u>-</u>	<u>-</u>	<u>161,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>125,000</u>	<u>161,000</u>	<u>-</u>

RCY – Recycling

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

This sub fund has no additional revenue this fiscal year. All expenditures will come from fund balance.

Expenditures in this sub fund are related to the updating of the convenience center located at the Midtown recycling center.

The total appropriation for the Recycling (RCY) subfund is \$123,000. The ending fund balance on June 30, 2021 is anticipated to be \$24,051

Beginning Fund Balance:	\$ 147,051
Revenue:	\$ 0
Prior year commitments:	\$ <u>(123,000)</u>
Est. Ending Fund Balance:	\$ 24,051

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
RECYCLING REVENUE				
OTHER SOURCES				
49600-RCY	Proceeds from Sale of Capital	6,600	40,100	-
49800-RCY	Transfers In	<u>100,000</u>	<u>100,000</u>	<u>-</u>
	TOTAL	<u>106,600</u>	<u>140,100</u>	<u>-</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	<u>106,726</u>	<u>37,644</u>	<u>147,051</u>
	AVAILABLE FUNDS	<u>213,326</u>	<u>177,744</u>	<u>147,050</u>
EXPENDITURES				
91140 PUBLIC HEALTH & WELFARE PROJECTS				
321	Engineering Services	-	-	30,000
718-RCY	Motor Vehicles	175,682	-	-
724-RCY-SITE	Site Development	-	1,456	93,000
733-RCY	Solid Waste Equipment	-	-	-
790-RCY	Other Equipment	<u>-</u>	<u>29,238</u>	<u>-</u>
	TOTAL	<u>175,682</u>	<u>30,694</u>	<u>123,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>37,644</u>	<u>147,050</u>	<u>24,051</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, Riley Creek Campground, Caney Creek RV Park, Caney Creek Marina, Swan Pond Sports Complex and in the works the New Master Plan. The sports complex has its own sub fund. REC receives revenue from the fees earned at the RV Park and Marina. This is budgeted to be \$740,688 See the Capital Project Report on the county website that shows changes made to the original budget.

The expenditures for fiscal year 2021 include:

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

Cameras – PH2 - \$20,000	Park Truck - \$23,000
Shelter improvements - \$40,000	Second Cottage - \$80,000
Maintenance Equipment - \$17,500	652 Project - \$20,000
Caney Bridge - \$330,000	Tourism Grant - \$75,000
Caney Rec Area Site Security - \$6,000	Service Equipment - \$25,000
Roane County Park Paving - \$11,600	Park Truck - \$23,000
Integrated Resource Plan - \$588	652 Project - \$15,000
Master Plan Trail - \$10,000	Fishing Dock - \$30,000
Plan Initiative - \$27,000	ADA Projects - \$30,000

The total appropriation for the Recreation (REC) subfund is \$740,688. The ending fund balance on June 30, 2021 is estimated to be \$76,688.

Beginning Fund Balance:	\$ 672,376
Revenue:	\$ 145,000
Appropriation:	\$ <u>(740,688)</u>
Est. Ending Fund Balance:	\$ 76,688

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
RECREATION				
REVENUE				
COUNTY PROPERTY TAXES				
40110-REC	Current Property Tax	75,000	217,000	-
FEEES				
13340-REC-CANEY	Recreation Fees-CANEY	34,865	36,482	40,000
43340-REC-RV	Recreation Fees-RV	51,116	52,744	30,000
		85,981	89,226	70,000
STATE OF TENNESSEE				
46980-REC-HABE	Other State Grants-REC-HABE	29,260	-	-
46980-TEG	Other State Grants-REC- TEG	-	-	75,000
46980-REC-TRAIL	Other State Grants-REC-TRAIL	-	20,000	-
		29,260	20,000	75,000
OTHER SOURCES (NON REVENUE)				
49800-REC	Transfers in	-	-	-
TOTAL REVENUES		190,241	326,226	145,000
RESTRICTIONS				
34585	Restricted for Capital Projects	332,590	455,987	672,378
AVAILABLE FUNDS		522,831	782,213	817,378
EXPENDITURES				
91150 SOCIAL, CULTURAL & REC PROJECTS				
321-REC	Engineering Services	16,301	-	-
321-REC-MASTR	Engineering Services	-	28,519	10,000
321-REC-TRAIL	Engineering Services	-	31,500	-
705-REC-CANEY	Bridge Construction-CANEY	-	1,000	330,000
705-TEG	Bridge Construction-TEG	-	-	75,000
706-COTT2	Building Construction	-	-	80,000
707-REC-SHLTR	Building Improvements-Shelter	-	30,608	40,000
717-REC	Maintenance Equipment	-	-	25,000
717-REC-MOW	Maintenance Equipment-MOW	10,000	-	17,500
718-REC	Motor Vehicles	-	-	23,000
724-REC-652	Site Development-652 Project	-	1,080	15,000
724-REC-IRP	Site Development-Intergrated Resource Plan	-	15,000	588
724-REC-PAVE	Site Development - Paving	-	-	11,600
724-REC-PLANI	Site Development-Plan Initiative	-	-	27,000
734-REC-ADA	Disabilities Act Improvements	-	-	30,000
790-REC	Other Equipment	-	-	20,000
790-REC-HABE	Other Equipment-HABE	29,260	-	-
790-REC-SECUR	Other Equipment	-	-	6,000
791-REC	Other Construction	11,284	2,130	-
791-REC-DOCK	Other Construction	-	-	30,000
	TOTAL	66,845	109,836	740,688
99100 TRANFERS				
590-REC	Transfer to Other Funds - NRT	-	-	-

SCH –School Projects

This sub fund is used for capital projects related to the Oliver Springs High School/Middle School and the Midway Sewer Plant at the High School.

The expenditures for fiscal year 2021 include:

Midway Project - \$930,000

Oliver Springs High School - \$8,990,385

The total appropriation for the School (SCH) subfund is \$9,920,385. The ending fund balance on June 30, 2021 is estimated to be \$1,053.

Beginning Fund Balance:	\$ 9,921,438
Revenue:	\$ 0
Appropriation:	\$ <u>(9,920,385)</u>
Est. Ending Fund Balance:	\$ 1,053

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2021

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
SCHOOL BUILDING PROJECT				
REVENUE				
OTHER SOURCES(NON-Revenue)				
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	-
TOTAL REVENUES		-	4,008,464	-
RESTRICTIONS				
34585-SCH	Restricted for Capital Projects	-	7,036,195	9,921,438
AVAILABLE FUNDS		-	11,044,659	9,921,438
EXPENDITURES				
91300 EDUCATION CAPITAL PROJECTS				
605	Underwriter's Discount	-	31,243	-
606	Other Debt Issuance Charges	-	47,715	-
		-	78,958	-
95100 CAPITAL PROJECTS DONATED TO SCHOOL DEPT				
316-177MW	Contributions	-	70,000	-
316-177OS	Contributions	-	229,776	9,920,385
		-	299,776	9,920,385
95900 CAPITAL PROJECTS DONATED TO OTHER ENTITIES				
316-OAKR	Contributions	-	744,487	-
TOTAL EXPENDITURES		-	1,123,221	9,920,385
34585	REST. FOR CAPITAL PROJECTS	-	9,921,438	1,053

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 2021. 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 mowers. The ending fund balance on June 30, 2021 is estimated to be \$86,920.

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

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
SWAN POND COMPLEX			
REVENUE			
RESTRICTIONS			
34585-SPC Restricted for Capital Projects	<u>119,354</u>	<u>105,920</u>	<u>105,920</u>
AVAILABLE FUNDS	<u>119,354</u>	<u>105,920</u>	<u>105,920</u>
EXPENDITURES			
91150 SOCIAL, CULTURAL & REC. PROJECTS			
717-SPC Maintenance Equipment	13,433	-	19,000
724-SPC Site Development	<u>-</u>	<u>-</u>	<u>-</u>
	<u>13,433</u>	<u>-</u>	<u>19,000</u>
34585 REST. FOR CAPITAL PROJECTS	<u>105,920</u>	<u>105,920</u>	<u>86,920</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 for this sub fund comes from property tax. As mentioned in the Ambulance Subfund, all expenditures that can be covered by the Governor’s Grant was moved over to the (GOV) subfund. If any vehicles are sold for scrap that revenue would then also come into this sub fund to support the purchase of a replacement vehicle. As vehicles are sold that revenue is received into this sub fund.

Expenditures in this sub fund are vehicles. Generally these will be replacement vehicles for cars or trucks that are ready for surplus. These surplus vehicles are then either given to another county department, donated to a volunteer fire department or sold on the govdeals website. For fiscal year 2021 the Sheriff has money budgeted for replacement patrol cars in the (GOV) subfund. The County Executive has \$19,000 budgeted to purchase a vehicle.

The total appropriation in this sub fund is \$19,000. The ending fund balance on June 30, 2021 is estimated to be \$36,311.

Beginning Fund Balance:	\$ 55,311
Revenue:	\$ 0
Appropriation:	<u>\$ (19,000)</u>
Est. Ending Fund Balance:	\$ 36,311

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
VEHICLES				
REVENUE				
COUNTY PROPERTY TAXES				
40110-VEH	Current Property Tax	242,000	242,000	-
	TOTAL	242,000	242,000	-
NON-RECURRING ITEMS				
44530-VEH	Sale of Equipment	1,211	-	-
	TOTAL	1,211	-	-
OTHER SOURCES				
49600-VEH	Proceeds from Sale of Capital	17,135	19,828	
49700-VEH	Insurance Recovery	-	-	-
	TOTAL	17,135	19,828	-
RESTRICTIONS				
34585-VEH	Restricted for Capital Projects	117,811	124,239	55,311
	AVAILABLE FUNDS	378,157	386,067	55,311
EXPENDITURES				
91110 GENERAL ADMINISTRATION PROJ				
718-VEH	Motor Vehicles - Codes	-	30,000	-
718-VEH	Motor Vehicles - Property Assessor	-	17,800	-
	TOTAL	-	47,800	-
91120				
718-VEH	Motor Vehicles - Juvenile	-	35,701	-
	TOTAL	-	35,701	-
91130 PUBLIC SAFETY PROJECTS				
718-VEH-JAIL	Motor Vehicles - Jail	35,849	-	-
718-VEH-SHERF	Motor Vehicles - Sheriff	218,069	247,254	-
	TOTAL	253,918	247,254	-
91190 OTHER GENERAL GOVT PROJECTS				
718-VEH-EXEC	Motor Vehicles-County Executive	-	-	19,000
	TOTAL	-	-	19,000
	TOTAL EXPENDITURES	253,918	330,755	19,000
34585	REST. FOR CAPITAL PROJECTS	124,239	55,311	36,311

VOT – Voting Machines

Voting machines were purchased in the prior year leaving a balance of \$159,826. There are no expenditures budgeted at this time but the balance of \$159,826 is expected to be spent by June 30, 2021

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

Beginning Fund Balance:	\$ 159,826
Revenue:	\$ 0
Appropriation:	\$ (0) (appropriation amendment will be needed to expense the prior year commitment)
Est. Ending Fund Balance:	\$0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
VOTING MACHINES				
REVENUE				
COUNTY PROPERTY TAXES				
40110-VOT	Current Property Tax	-	-	-
46980-VOT	Other State Grants	-	280,000	-
49800-VOT	Transfer In	-	-	-
	Total	<u>-</u>	<u>280,000</u>	<u>-</u>
34585-VOT	Restricted for Capital Projects	<u>-</u>	<u>400,000</u>	<u>159,826</u>
	AVAILABLE FUNDS	<u>-</u>	<u>680,000</u>	<u>159,826</u>
EXPENDITURES				
91110-731-VOT	Voting Machines	<u>-</u>	<u>520,174</u>	<u>159,826</u>
	(amendment to expense carry over)	<u>-</u>	<u>520,174</u>	<u>159,826</u>
34585	REST. FOR CAPITAL PROJECTS	<u>400,000</u>	<u>159,826</u>	<u>(0)</u>

Highway Capital Projects 176

This fund is used to purchase medium and major capital assets related to highways and bridges. This fund receives transfers in from the operating budget to use as revenue for capital items.

Highway Capital Projects Fund 176

Updated Date: 8/13/2020

	<u>Total</u>	<u>BRG</u>	<u>CCB</u>	<u>DIS</u>	<u>EQP</u>	<u>PCR</u>	<u>RXR</u>
Beginning Estimated Fund Balance 8/13/2020	1,877,256	374,612	50,000	855,610	226,783	273,781	96,470
Est. Revenues	18,186					18,186	
Est. Expenditures	(356,655)	-	-	(64,688)	-	(291,967)	-
Total Cash June 30, 2020	<u>1,538,787</u>	<u>374,612</u>	<u>50,000</u>	<u>790,922</u>	<u>226,783</u>	<u>0</u>	<u>96,470</u>
<u>Revenues</u>							
Loan Proceeds	2,000,000	-	-	2,000,000	-	-	-
sub fund transfer in	-	-	-	-	-	-	-
131 Transfers In	-	-	-	-	-	-	-
Total Revenue	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>3,538,787</u>	<u>374,612</u>	<u>50,000</u>	<u>2,790,922</u>	<u>226,783</u>	<u>0</u>	<u>96,470</u>
Appropriations 2021	(2,877,394)	-	-	(2,618,550)	(162,374)	-	(96,470)
Subfund Transfer	-						
Ending Estimated Fund Balance 6/30/2021	<u>661,393</u>	<u>374,612</u>	<u>50,000</u>	<u>172,372</u>	<u>64,409</u>	<u>0</u>	<u>(0)</u>

Caney Creek
Bridge

Disaster Relief
Funding
FEMA/TEMA

Poplar Creek
Road

Rail Road
Crossings
\$3,530 less than
what was app.

\$1M was request
PY

Beg \$10,000,000
PY -3,000,000
CY -2,000,000

Not to Draw Down \$5,000,000

Appropriations
could possibly
change if CY
expenditures
Increase

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
FY18 PROJECTS (BAL)				
REVENUE				
NON RECURRING SOURCES				
49800-BAL	Transfer In	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585-BAL	Restricted for Capital Projects	42,932	32,502	-
	AVAILABLE FUNDS	<u>42,932</u>	<u>32,502</u>	<u>-</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
707-BAL	Building Improvements	10,430	-	-
	TOTAL	<u>10,430</u>	<u>-</u>	<u>-</u>
99100 TRANSFERS OUT				
590-BAL	Transfers to Other Funds	-	32,502	-
34585-BAL	REST. FOR CAPITAL PROJECTS	<u>32,502</u>	<u>-</u>	<u>-</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
BRIDGE				
REVENUE				
STATE OF TENNESSEE				
46410-BRG	Bridge Program	<u>314,123</u>	<u>-</u>	<u>-</u>
		<u>314,123</u>	<u>-</u>	<u>-</u>
OTHER SOURCES				
49700-BRG	Insurance Recovery		-	-
49800-BRG	Transfers In from Sub Funds	<u>96,000</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>96,000</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585-BRG	Restricted for Capital Projects	<u>284,775</u>	<u>374,612</u>	<u>374,612</u>
	AVAILABLE FUNDS	<u>694,898</u>	<u>374,612</u>	<u>374,612</u>
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
705-BRG	Bridge Construction	<u>320,286</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>320,286</u>	<u>-</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>374,612</u>	<u>374,612</u>	<u>374,612</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
CANEY CREEK BRIDGE				
REVENUE				
TRANSFER IN				
49800-CCB	Transfers Ins	25,000	-	-
	TOTAL	25,000	-	-
RESTRICTIONS				
34585-CCB	Restricted for Capital Projects	25,000	50,000	50,000
	AVAILABLE FUNDS	50,000	50,000	50,000
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
705-CCB	Bridge Construction	-	-	-
	TOTAL	-	-	-
34585-CCB	REST. FOR CAPITAL PROJECT	50,000	50,000	50,000

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
DISASTER RELIEF				
REVENUE				
OTHER SOURCES				
49500	Other Loans Issued	<u>2,000,000</u>	<u>1,000,000</u>	<u>2,000,000</u>
	TOTAL	<u>2,000,000</u>	<u>1,000,000</u>	<u>2,000,000</u>
RESTRICTIONS				
34585-DIS	Restricted for Capital Projects	<u>-</u>	<u>1,410,249</u>	<u>790,921</u>
	AVAILABLE FUNDS	<u>2,000,000</u>	<u>2,410,249</u>	<u>2,790,921</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
312-DIS	Contracts with Private Agencies	205,087	1,613,828	2,618,550
321-DIS	Engineering Services	111,863	-	-
331-DIS	Legal Services	-	5,500	-
404-DIS	Asphalt-Hot Mix	169,974	-	-
409-DIS	Crushed Stone	99,054	-	-
418-DIS	Equipment and Machinery Parts	438	-	-
443-DIS	Road Signs	3,334	-	-
	TOTAL	<u>589,750</u>	<u>1,619,328</u>	<u>2,618,550</u>
34585-DIS	REST. FOR CAPITAL PROJECTS	<u>1,410,249</u>	<u>790,921</u>	<u>172,371</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
EQUIPMENT				
REVENUE				
OTHER LOCAL REVENUE				
44530-EQP	Sale of Equipment	-	-	-
TOTAL		<u>-</u>	<u>-</u>	<u>-</u>
OTHER SOURCES				
49600-EQP	Proceeds from sale of Capital Assets	14,907	1,275	-
49800-EQP	Transfers In	79,000	300,000	-
TOTAL		<u>93,907</u>	<u>301,275</u>	<u>-</u>
RESTRICTIONS				
34585-EQP	Restricted for Capital Projects	88,594	63,147	226,783
AVAILABLE FUNDS		<u>182,501</u>	<u>364,422</u>	<u>226,783</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
510-EQP	Trustee's Commission	65	54	-
714-EQP	Highway Equipment	74,759	85,585	162,374
718-EQP	Motor Vehicles	44,530	52,000	-
TOTAL		<u>119,354</u>	<u>137,639</u>	<u>162,374</u>
34585-EQP	REST. FOR CAPITAL PROJECTS	<u>63,147</u>	<u>226,783</u>	<u>64,409</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
POPULAR CREEK ROAD				
REVENUE				
TRANSFER IN				
49800-PCR	Transfers In	<u>1,100,000</u>	<u>100,000</u>	<u>-</u>
	TOTAL	<u>1,100,000</u>	<u>100,000</u>	<u>-</u>
RESTRICTIONS				
34585-PCR	Restricted for Capital Projects	<u>200,000</u>	<u>1,226,452</u>	<u>265,305</u>
	AVAILABLE FUNDS	<u>1,300,000</u>	<u>1,326,452</u>	<u>265,305</u>
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
705-PCR	Bridge Construction	<u>73,548</u>	<u>1,061,146</u>	<u>-</u>
	TOTAL	<u>73,548</u>	<u>1,061,146</u>	<u>-</u>
34585-PCR	REST. FOR CAPITAL PROJECTS	<u>1,226,452</u>	<u>265,305</u>	<u>265,305</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
RAILROAD CROSSING				
REVENUE				
TRANSFER IN				
49800-RXR	Transfers In	-	100,000	-
	TOTAL	-	100,000	-
RESTRICTIONS				
34585-RXR	Restricted for Capital Projects	-	-	96,470
	AVAILABLE FUNDS	-	100,000	96,470
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
713-RXR	Highway Construction	-	3,530	-
	TOTAL	-	3,530	-
34585-RXR	REST. FOR CAPITAL PROJECTS	-	96,470	96,470

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

6/30/2020	Total	71M	BUS	EIP	MNT	SEC	UNA
Current Cash	1,994,168	(229,776)	631,816	1,000,000	472,794	30,759	88,575
Anticipated Revenue	261,227	229,776	26,119	-	5,332	-	-
Anticipated Expenditures	<u>(5,365)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,365)</u>	<u>-</u>	<u>-</u>
Ending Cash	2,250,031	-	657,935	1,000,000	472,761	30,759	88,575
7/1/2020							
Beginning Fund Balance (not programmed)	1,746,510	-	657,935	1,000,000	-	-	88,575
unspent from prior projects	<u>503,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>472,761</u>	<u>30,759</u>	<u>-</u>
Available Fund Balance	2,250,031	-	657,935	1,000,000	472,761	30,759	88,575
<u>Revenues</u>							
Property Tax	1,525,500	-	565,000	-	960,500	-	-
Trustee Collections	24,105	-	11,875	-	12,230	-	-
Clerk and Master Prior Year	21,415	-	10,890	-	10,525	-	-
Interest and Penalty	5,290	-	2,815	-	2,475	-	-
Contributions	9,920,385	9,920,385	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-
Transfer from 141	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Total Revenue	11,996,695	9,920,385	590,580	-	1,485,730	-	-
Total Available Funds	<u><u>14,246,726</u></u>	<u><u>9,920,385</u></u>	<u><u>1,248,515</u></u>	<u><u>1,000,000</u></u>	<u><u>1,958,491</u></u>	<u><u>30,759</u></u>	<u><u>88,575</u></u>
Transfers between subfunds							
Appropriations	(13,197,948)	(9,920,385)	(622,500)	(1,000,000)	(1,535,730)	(30,758)	(88,575)
Amendments						(1)	
Ending fund balance (not programmed)	<u><u>1,048,778</u></u>	<u><u>-</u></u>	<u><u>626,015</u></u>	<u><u>-</u></u>	<u><u>422,761</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
71M				
REVENUE				
48100 OTHER GOVERNMENTS				
48130-71M	Contributions	<u>58,522</u>	<u>299,776</u>	<u>9,920,385</u>
	TOTAL	<u>58,522</u>	<u>299,776</u>	<u>9,920,385</u>
RESERVES				
34585-71M	Restricted for Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-71M	Building Improvement	4,250	231,155	9,920,385
707-71M-OSHS	Building Improvement	54,272	-	-
707-71M-OSMS	Building Improvement	-	2,050	-
715-71M	Land	<u>-</u>	<u>66,571</u>	<u>-</u>
	TOTAL	<u>58,522</u>	<u>299,776</u>	<u>9,920,385</u>
34585	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>-</u>	<u>-</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
BUS REVENUE			
40100 COUNTY PROPERTY TAXES			
40110-BUS Current Property Tax-BUS	505,033	577,468	565,000
40120-BUS Trustee's Collections-BUS	9,471	13,523	11,875
40130-BUS Cir CLK/Clk & Master Collections-BUS	11,367	9,812	10,890
40140-BUS Interest & Penalty	2,278	3,537	2,815
40150-BUS Pick Up Taxes	390	810	-
TOTAL	<u>528,539</u>	<u>605,150</u>	<u>590,580</u>
46800 OTHER STATE REVENUES			
46980-BUS Other State Revenues	<u>44,800</u>	<u>-</u>	<u>-</u>
49000 OTHER SOURCES (Non-Revenue)			
49600 Proceeds From Sale of Capital	<u>25,200</u>	<u>21,750</u>	<u>-</u>
RESERVES			
34585-BUS Restricted for Capital Outlay	<u>65,459</u>	<u>43,305</u>	<u>657,935</u>
AVAILABLE FUNDS	<u>663,998</u>	<u>670,205</u>	<u>1,248,515</u>
91300 EDUCATION CAPITAL PROJECTS			
510-BUS Trustee's Commission	10,579	12,270	12,500
790-BUS Other Equipment	610,114	-	610,000
TOTAL	<u>620,693</u>	<u>12,270</u>	<u>622,500</u>
34585-BUS RESTRICTED FOR CAPITAL OUTLAY	<u>43,305</u>	<u>657,935</u>	<u>626,015</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
EIP				
REVENUE				
OTHER SOURCES				
49800-EIP	Transfer In	-	600,000	-
	TOTAL	<u>-</u>	<u>600,000</u>	<u>-</u>
RESERVES				
34585-EIP	Restricted for Capital Outlay	400,000	400,000	1,000,000
	AVAILABLE FUNDS	<u>400,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-EIP	Building Improvement	-	-	1,000,000
	TOTAL	<u>-</u>	<u>-</u>	<u>1,000,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>400,000</u>	<u>1,000,000</u>	<u>-</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21	
MNT				
REVENUE				
COUNTY PROPERTY TAXES				
40110-MNT	Current Property Tax-MNT	447,859	980,890	960,500
40120-MNT	Trustee's Collections-MNT	8,399	23,026	12,230
40130-MNT	Cir CLK/Clk & Master Collections-MNT	12,819	11,064	10,525
40140-MNT	Interest and Penalties-MNT	2,020	4,030	2,475
40150-MNT	Pick-Up Taxes	346	914	-
	TOTAL	<u>471,443</u>	<u>1,019,924</u>	<u>985,730</u>
OTHER LOCAL REVENUE				
OTHER SOURCES				
49700-MNT	Insurance Recovery-mnt	25,000	-	-
49800-MNT	Transfer In	-	100,000	500,000
	TOTAL	<u>25,000</u>	<u>100,000</u>	<u>500,000</u>
RESERVES				
34585-MNT	Restricted for Capital Outlay	<u>197,450</u>	<u>207,073</u>	<u>472,762</u>
	AVAILABLE FUNDS	<u>693,893</u>	<u>1,326,997</u>	<u>1,958,492</u>
91300 EDUCATIONAL CAPITAL PROJECTS				
189-MNT	Other Salaries & Wages	12,424	-	-
201-MNT	Social Security	770	-	-
204-MNT	State Retirement	621	-	-
212-MNT	Employer Medicare	180	-	-
510-MNT	Trustee's Commission	9,382	20,250	21,000
707-MNT	Building Improvement	125,373	715,976	1,514,730
707-MNT-BES	Building Improvement	47,321	11,050	-
707-MNT-BOE	Building Improvement	5,078	-	-
707-MNT-BUS	Building Improvement	1,115	-	-
707-MNT-CMS	Building Improvement	3,211	20,690	-
707-MNT-HHS	Building Improvement	60,375	3,537	-
707-MNT-HMS	Building Improvement	5,508	3,000	-
707-MNT-KES	Building Improvement	19,616	7,060	-

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
MNT				
	91300 EDUCATIONAL CAPITAL PROJECTS (CONT.)		-	
707-MNT-MHS	Building Improvement	25,042	15,479	-
707-MNT-MMS	Building Improvement	21,643	-	-
707-MNT-MTOW	Building Improvement	18,325	-	-
707-MNT-OSHS	Building Improvement	33,554	-	-
707-MNT-OSMS	Building Improvement	15,180	11,409	-
707-MNT-RCHS	Building Improvement	32,561	-	-
707-MNT-RHS	Building Improvement	29,404	1,440	-
707-MNT-RMS	Building Improvement	4,124	41,616	-
707-MNT-RVES	Building Improvement	16,013	2,729	-
	TOTAL	<u>486,820</u>	<u>854,235</u>	<u>1,535,730</u>
34585-MNT	REST. FOR CAPITAL PROJECTS	<u>207,073</u>	<u>472,762</u>	<u>422,761</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
SECURITY				
REVENUE				
RESERVES				
34585-SEC	Restricted for Capital Outlay	<u>30,758</u>	<u>30,758</u>	<u>30,758</u>
AVAILABLE FUNDS		<u>30,758</u>	<u>30,758</u>	<u>30,758</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-SEC	Building Improvements	-	-	30,758
TOTAL		<u>-</u>	<u>-</u>	<u>30,758</u>
34585	REST. FOR CAPITAL PROJECTS	<u>30,758</u>	<u>30,758</u>	<u>-</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-19	Unaudited Actual 2019-20	Approved Budget 2020-21
UNA			
REVENUE			
RESERVES			
34585-UNA Restricted for Capital Outlay	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
AVAILABLE FUNDS	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
91300 EDUCATION CAPITAL PROJECTS			
707-UNA Building Improvements	<u>-</u>	<u>-</u>	<u>88,575</u>
TOTAL	<u>-</u>	<u>-</u>	<u>88,575</u>
34585-UNA RESTRICTED FOR CAPITAL OUTLAY	<u>88,575</u>	<u>88,575</u>	<u>-</u>

Wastewater Treatment 204

This fund supports the operation of the County owned Sewer System. This is an Enterprise Fund and it is managed and maintained by the Public Utility Board. This fund is supported by user fees of the wastewater system, there is no property tax associated with this fund.

Wastewater Budget Worksheet

Fund 204 Wastewater Treatment Plant 6/30/2019		2019	2020	2021
Revenue		Audited	Unaudited	Approved
		Actuals	Actuals	Budget
43115	Water Treatment Charges	1,173,912	1,400,000	1,400,000
43193	Water Tap Sales	13,500	21,000	21,000
Total Revenues		1,187,412	1,421,000	1,421,000
Expenditures				
55739-103	Assistant(s)	129,495	146,146	147,243
55739-105	Supervisor/Director	56,026	61,714	61,715
55739-169	Part-time Personnel	26,611	34,338	36,563
55739-170	Overtime Pay	13,202	18,782	13,000
55739-188	Bonus Payments	5,000	7,500	-
55739-191	Board & Committee Mbr Fees	4,169	5,400	6,243
55739-199	Other Per Diem & Fees	4,887	5,504	3,400
55739-201	Social Security - less audit var	17,992	21,373	21,574
55739-204	State Retirement	12,756	13,969	18,675
55739-206	Life Insurance	330	330	330
55739-207	Medical Insurance	52,442	52,873	53,000
55739-208	Dental Insurance	1,634	1,634	1,500
55739-217	Retirement - Hybrid	-	1,000	1,000
55739-299	Other Fringe Benefits	960	960	1,000
55739-302	Advertising	11	32	100
55739-307	Communication	2,096	2,298	2,005
55739-320	Dues & Memberships	900	1,300	1,300
55739-321	Engineering Services	16,845	16,600	7,500
55739-331	Legal Services	24,532	20,380	10,000
55739-333	Licenses	442	1,000	1,000
55739-334	Maintenance Agreements	9,716	8,000	9,565
55739-335	Maint/Rpr Srv/Building	5,607	13,910	17,250
55739-336	Maint/Rpr Srv/Equipment	16,303	29,450	30,000
55739-337	Maint/Rpr Office Equipment	-	200	500
55739-338	Maint/Rpr Srv/Vehicle	3,290	6,000	6,000
55739-348	Postal Charges	4,822	6,168	4,381
55739-349	Printing, Stationery & Forms	406	1,368	1,560
55739-351	Rentals	-	100	500
55739-355	Travel	137	-	-
55739-359	Disposal Fees	10,373	15,000	15,000
55739-361	Permits	1,780	4,840	5,600
55739-409	Crushed Stone	-	400	500
55739-410	Custodial Supplies	590	800	750
55739-412	Diesel Fuel	5,816	6,000	7,500
55739-415	Electricity	60,628	57,490	50,000
55739-422	Food supplies	808	1,100	600
55739-425	Gasoline	5,340	6,000	4,000

Wastewater Budget Worksheet

Fund 204 Wastewater Treatment Plant 6/30/2019	2019 Audited	2020 Unaudited	2021 Approved
55739-433 Lubricants	-	-	600
55739-435 Office Supplies	1,303	1,547	1,200
55739-450 Tires & Tubes	1,530	1,200	1,500
55739-451 Uniforms	1,992	2,300	2,500
55739-454 Water & Sewer	15,859	16,000	12,000
55739-463 Testing	13,321	13,006	23,500
55739-468 Chemicals	22,953	27,034	34,000
55739-502 Building & Contents Ins	6,292	9,000	7,320
55739-506 Liability Insurance	10,356	12,100	12,100
55739-510 Trustee's Commission	11,739	14,000	11,000
55739-511 Vehicle & Equipment Ins	12,975	5,000	23,000
55739-513 Workman's Comp Ins	5,520	5,520	5,520
55739-514 Depreciation	339,929	360,000	293,000
55739-520 Loss on Disposal of Property	6,146	-	-
55739-524 Inservice Staff Development	-	-	100
55739-599 Other Charges	4,753	6,000	5,050
55739-799 Other Capital Outlay	3,782	-	15,000
Total Expenditures	954,392	1,042,666	988,244
operating income/(loss)	233,020	378,334	432,756
Nonoperating Resource/Expenditures			
Interest on Bonds	(22,487)	(28,025)	(28,025)
Principal on Other Loans	-	-	-
Interest on Loans	(67,764)	(75,786)	(63,565)
Sale of Equipment	76	2,100	-
Insurance Recovery	8,189	-	-
Other debt fees	-	-	-
Total Nonoperating Revenue (Expenses)	(81,986)	(101,711)	(91,590)
Change In Net Position			
Income (Loss) before transfers	151,034	276,623	341,166
Restatement - See Note 1.d.10	-	-	-
Net Position July 1	3,494,189	3,645,223	3,921,846
Net Position June 30	3,645,223	3,921,846	4,263,012

Wastewater Budget Worksheet

Fund 204 Wastewater Treatment Plant 6/30/2019	2019 Audited	2020 Unaudited	2021 Approved
Cash Flow			
Cash Flow from Operating Activities			
Receipts from Customers	1,014,271	1,421,000	1,421,000
Payments to Vendors	(228,387)	(360,000)	(293,000)
Payments to Employees	(334,909)	(349,806)	(373,743)
Payments to Employees (Retirement Plan)	(15,382)	(15,382)	(15,382)
Payments to Insurers	(30,826)	(30,826)	(47,940)
cash from operations	404,767	1,061,000	1,128,000
Cash Flows from Capital and Related Financing			
Proceeds from Capital D 80% SRF & CDB	-	2,100	-
Capital Grants 20% SRF	-	-	-
Acquisition of Capital A 700's backed into	(11,900)	(8,000)	(8,000)
99100-590 Principal on Bonds	(117,258)	(12,853)	(12,853)
55739-603 Interest on Bonds	(26,407)	(28,025)	(28,025)
55739-612 Principal on Other Loans	(189,252)	(205,477)	(205,477)
55739-613 Interest on Other Loans	(71,136)	(75,786)	(63,565)
Other debt fees Unkown Variance to balance	(1,138)	(320,493)	(320,493)
Net cash used in capital financing	(417,091)	(648,534)	(638,413)
Increase (Decrease) in Cash	(12,324)	412,466	489,587
Beginning Cash	1,430,513	1,418,189	1,830,655
Ending Cash	1,418,189	1,830,655	2,320,242
APPROPRIATION	962,294	1,094,760	1,079,834

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
6/30/2020 Current Cash	513,043	178,760	45,804	12,557	275,922
Receivables/Seed Money Recoup	105,443	21,240	21,234	-	62,968
Total Anticipated Funds	618,486	200,000	67,038	12,557	338,890
Anticipated Expenditures	(15,173)	-	(1,972)	(607)	(12,594)
Total Anticipated Expenditures	(15,173)	-	(1,972)	(607)	(12,594)
Committed	200,000	200,000	-	-	-
Ending Fund Balance	403,313	-	65,066	11,950	326,296
6/30/2020 Total Equity	603,313	200,000	65,066	11,950	326,296

Fund Balance calculation from 6/30/19 audit

7/1/2019 Fund Balance calculation from 6/30/19 audit	274,846	-	36,049	10,044	228,753
Committed	184,827	184,827	-	-	-
Total Fund Balance	459,673	184,827	36,049	10,044	228,753
Revenue Posted	504,412	-	125,321	8,317	370,774
Anticipated Revenue	103,151	-	-	2,683	100,468
Admin Recoup	15,173	15,173	-	-	-
Total Revenue	622,736	15,173	125,321	11,000	471,242
Expenditures	(527,696)	-	(94,332)	(8,401)	(424,963)
Anticipated Expenditures	-	-	-	-	-
Admin Recoup	(15,173)	-	(1,972)	(607)	(12,594)
Total Expenditures	(542,869)	-	(96,305)	(9,008)	(437,557)
Ending Fund Balance	539,539	200,000	65,065	12,036	262,438
6/30/2020 Total Equity	539,539	200,000	65,065	12,036	262,438

Tax Rate:					
7/1/2020 Beginning Fund Balance	539,539	200,000	65,065	12,036	262,438
Estimated Revenues	637,000	-	115,000	12,000	510,000
Estimated Expenditures	(627,300)	-	(116,488)	(9,103)	(501,709)
6/30/2021 Ending fund balance	<u>549,239</u>	<u>200,000</u>	<u>63,577</u>	<u>14,933</u>	<u>270,729</u>

EMPLOYEE INSURANCE FUND

Fund 264 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
 SELF-INSURANCE PREMIUMS			
43101 Self-Insurance Premiums/Contrib-GOV	120,397	125,321	115,000
43101 Self-Insurance Premiums/Contrib-HWY	9,525	10,915	12,000
43101 Self-Insurance Premiums/Contrib-SCH	<u>527,759</u>	<u>475,062</u>	<u>510,000</u>
 TOTAL	<u>657,680</u>	<u>611,298</u>	<u>637,000</u>
 RECURRING ITEMS			
44110 Investment Income	<u>4,983</u>	<u>4,502</u>	<u>1,000</u>
Total Estimated Revenue & Other Sources	<u>662,663</u>	<u>615,800</u>	<u>638,000</u>
EXPENDITURES			
51900 OTHER GENERAL ADMINISTRATION			
105 Supervisor/Director	<u>10,569</u>	<u>10,569</u>	<u>10,569</u>
 TOTAL	<u>10,569</u>	<u>10,569</u>	<u>10,569</u>
58400 OTHER CHARGES			
202 Handling Charges-GOV	10,943	10,468	1,488
202 Handling Charges-HWY	1,174	995	372
202 Handling Charges-SCH	34,999	32,195	8,709
340 Medical and Dental Services-GOV	82,655	83,865	115,000
340 Medical and Dental Services-HWY	5,846	7,407	8,731
340 Medical and Dental Services-SCH	<u>388,787</u>	<u>392,769</u>	<u>493,000</u>
 TOTAL	<u>524,404</u>	<u>527,696</u>	<u>627,300</u>
TOTAL EXPENDITURES	<u>534,974</u>	<u>538,265</u>	<u>627,300</u>

Worker's Compensation 266

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

Fund 266 Workman's Comp

Cash calculation of fund

6/30/2020	Current Cash	1,717,187
	Receivables	3,890
	Total Anticipated Funds	1,721,076
	Payable	(55,173)
	Claims	(174,045)
	Anticipated Expenditures	-
	Total Anticipated Expenditures	(229,218)
	Committed	
6/30/2020	Ending Fund Balance	1,491,858
	Total Equity	1,491,858

Fund Balance calculation from 6/30/19 audit

7/1/2019	Restricted	970,337
	Committed	-
	Total Fund Balance	970,337
	Revenue Posted	633,393
	Change in L-T Liability	433,732
	Total Revenue	1,067,125
	Expenditures	(371,559)
	L-T Liabilities	(174,045)
	Total Expenditures	(545,604)
	Committed	-
	Ending Fund Balance	1,491,858
6/30/2020	Total Equity	1,491,858

Tax Rate:

7/1/2020	Beginning Fund Balance	1,491,858
	Estimated Revenues	622,028
	Estimated Expenditures	(747,100)
6/30/2021	Ending fund balance	<u>1,366,786</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
43100 GENERAL SERVICE CHARGES			
43101 Self Insur Prem/Contributions-101	131,280	131,280	131,280
43101 Self Insur Prem/Contributions-1012	2,760	2,760	2,760
43101 Self Insur Prem/Contributions-116	11,160	11,160	11,160
43101 Self Insur Prem/Contributions-118	128,568	125,568	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	63,720	63,720
43101 Self Insur Prem/Contributions-141	134,300	134,300	129,300
43101 Self Insur Prem/Contributions-143	20,000	20,000	25,000
43101 Self Insur Prem/Contributions-144	90,000	90,000	90,000
43101 Self Insur Prem/Contributions-204	5,520	5,520	5,520
43101 Self Insur Prem/Contributions-357	3,800	3,800	-
TOTAL	<u>616,268</u>	<u>613,268</u>	<u>612,028</u>
OTHER LOCAL REVENUES			
44110 Investment Income	24,012	20,125	10,000
TOTAL REVENUE	<u>640,280</u>	<u>633,393</u>	<u>622,028</u>
BEGINNING RESERVES			
34990 Reserved For Other General Purposes-101	642,092	725,740	759,133
34990 Reserved For Other General Purposes-1011	(257,274)	(320,267)	(279,059)
34990 Reserved For Other General Purposes-1012	58,764	60,642	62,177
34990 Reserved For Other General Purposes-116	57,361	52,061	43,774
34990 Reserved For Other General Purpose-118	(289,312)	(205,074)	(135,726)
34990 Reserved For Other General Purpose-121	42,148	55,566	68,980
34990 Reserved For Other General Purpose-1211	31,332	33,876	36,468
34990 Reserved For Other General Purposes-123	23,117	10,701	27,782
34990 Reserved For Other General Purposes-131	(118,496)	(111,247)	(56,531)
34990 Reserved For Other General Purposes-141	245,840	297,246	338,975
34990 Reserved For Other General Purpose-143	11,661	71,121	51,973
34990 Reserved For Other General Purposes-144	(85,981)	(43,548)	63,620
34990 Reserved For Other General Purposes-204	(68,355)	(64,098)	(59,983)
34990 Reserved For Other General Purposes-364	5,967	5,573	8,893
39000 Beg. Undesignated Fund Balance	7,552	567,514	(116,573)
TOTAL	<u>306,415</u>	<u>1,135,806</u>	<u>813,903</u>
TOTAL AVAILABLE FUNDS	<u>946,695</u>	<u>1,769,199</u>	<u>1,435,931</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
58600 EMPLOYEE BENEFITS			
202 Handling Charges & Admin. Cost	6,678	8,355	10,000
355 Travel	234	-	2,000
507 Medical Claims	(3,551)	140	570,000
507 Medical Claims-101	52,766	17,077	-
507 Medical Claims-1011	8,063	46,846	-
507 Medical Claims-1012	135	3,361	-
507 Medical Claims-116	3,854	2,612	-
507 Medical Claims-118	61,685	39,261	-
507 Medical Claims-121	-	3,073	-
507 Medical Claims-128	1,225	1,107	-
507 Medical Claims-131	(1,053)	3,108	-
507 Medical Claims-141	160,861	54,306	-
507 Medical Claims-143	38,081	15,944	-
507 Medical Claims-144	28,823	4,488	-
507 Medical Claims-204	-	415	-
507 Medical Claims-357	-	14,746	-
513 Workman's Comp Insurance-101	40,108	34,001	30,000
513 Workman's Comp Insurance-1012	748	664	700
513 Workman's Comp Insurance-116	4,069	3,996	3,800
513 Workman's Comp Insurance-118	2,415	17,744	21,000
513 Workman's Comp Insurance-121	4,064	4,815	3,800
513 Workman's Comp Insurance-1211	751	926	700
513 Workman's Comp Insurance-123	12	56	-
513 Workman's Comp Insurance-128	2,123	2,036	2,000
513 Workman's Comp Insurance-131	17,164	18,122	19,000
513 Workman's Comp Insurance-141	46,166	45,169	50,000
513 Workman's Comp Insurance-143	9,458	9,033	10,000
513 Workman's Comp Insurance-144	19,354	18,199	22,000
513 Workman's Comp Insurance-204	1,405	1,487	1,500
513 Workman's Comp Insurance-357	537	470	600
TOTAL	<u>506,175</u>	<u>371,559</u>	<u>747,100</u>
RESERVES			
39000 Unknown Reserve Variance	(778)	-	-
39900 Reserved For Other General Purposes-101	725,740	759,133	838,572
39900 Reserved For Other General Purposes-1011	(320,267)	(279,059)	(370,073)
39900 Reserved For Other General Purposes-1012	60,642	62,177	60,962
39900 Reserved For Other General Purposes-116	52,061	43,774	59,795
39900 Reserved For Other General Purposes-118	(205,074)	(135,726)	(121,132)
39900 Reserved For Other General Purposes-121	55,566	68,980	77,635
39900 Reserved For Other General Purposes-1211	33,876	36,468	38,926
39900 Reserved For Other General Purposes-128	10,701	27,782	29,800
39900 Reserved For Other General Purposes-131	(111,247)	(56,531)	20,495
39900 Reserved For Other General Purposes-141	297,246	338,975	469,653
39900 Reserved For Other General Purposes-143	71,121	51,973	78,264

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2021

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
39900 Reserved For Other General Purposes-144	(43,548)	63,620	359,265
39900 Reserved For Other General Purposes-204	(64,098)	(59,983)	(56,366)
39900 Reserved For Other General Purposes-357	-	-	(11,391)
39900 Reserved For Other General Purposes-363	<u>5,573</u>	<u>8,893</u>	<u>8,952</u>
TOTAL	<u>567,514</u>	<u>930,476</u>	<u>1,483,359</u>
		<u>(116,573)</u>	
39000 END. UNASSIGNED FUND BAL.	<u>(126,993.49)</u>	<u>583,737.14</u>	<u>(794,527.66)</u>

*Judicial District
Drug Fund (DTF)*

357

This fund supports the operation of the 9th Judicial District Drug Task Force. As an agency fund Roane County is the bookkeeper for this entity. No property tax is associated with this fund.

Fund 357 Joint Venture (DTF)

Cash calculation of fund

		Total
6/30/2020	Current Cash	207,073
	Expected Revenue	<u>31,743</u>
	Total Anticipated Funds	238,816
	Expected Expenditures	(6,121)
	Expected Benefits	<u>-</u>
	Total Anticipated Expenditures	(6,121)
	Rest/Comm/Assign	
	Ending Fund Balance	<u>232,694</u>
6/30/2020	Total Equity	<u>232,694</u>

Fund Balance calculation from 6/30/19 audit

7/1/2019	Due to Joint Ventures	<u>173,097</u>
	Total Fund Balance	173,097
	Revenue Posted	235,718
	Expected Revenue	<u>-</u>
	Total Revenue	235,718
	Expenditures	(163,988)
	Unknown variance	<u>(12,133)</u>
	Total Expenditures	(176,121)
	Rest/Comm/Assign	
	Ending Fund Balance	<u>232,694</u>
6/30/2020	Total Equity	<u>232,694</u>

7/1/2020	Beginning Fund Balance	232,694
	Estimated Revenues	231,000
	Estimated Expenditures	(231,000)
6/30/2021	Ending fund balance	<u>232,694</u>
	FB % of expenditures	100.7%
	FB Policy:	Cash Flow Available

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
CIRCUIT COURT			
42120 Officers Costs	74	118	-
42140 Drug Control Fines	<u>2,071</u>	<u>102</u>	<u>3,000</u>
TOTAL	<u>2,145</u>	<u>219</u>	<u>3,000</u>
GENERAL SESSIONS COURT			
42320 Officers Costs	-	30	
42340 Drug Control Fines	<u>7,775</u>	<u>20,721</u>	<u>10,000</u>
TOTAL	<u>7,775</u>	<u>20,751</u>	<u>10,000</u>
OTHER COURTS IN COUNTY			
42620 Officers Costs	<u>690</u>	<u>479</u>	<u>1,000</u>
TOTAL	<u>690</u>	<u>479</u>	<u>1,000</u>
COURTS IN OTHER DISTRICT COUNTIES			
42760 District Attorney General Fees	<u>3,315</u>	<u>9,308</u>	<u>4,000</u>
TOTAL	<u>3,315</u>	<u>9,308</u>	<u>4,000</u>
JUDICIAL DISTRICT DRUG PROGRAM			
42810 Fines	3,133	2,353	8,000
42865 Drug Task Force Forfeitures	<u>110,227</u>	<u>97,134</u>	<u>15,000</u>
TOTAL	<u>113,360</u>	<u>99,487</u>	<u>23,000</u>
OTHER FINES, FORFEITURES AND PENALTIES			
42910 Proceeds from Confiscated Property	42,575	10,150	40,000
42990 Other Fines, Forfeitures, and Penalties	608	90	25,000
42990-ICAC Other Fines, Forfeitures and Penalties	<u>12,430</u>	<u>3,880</u>	<u>5,000</u>
TOTAL	<u>55,613</u>	<u>14,120</u>	<u>70,000</u>
OTHER LOCAL REVENUES			
EQS 44110 Investment Income	15	-	-
44170 Miscellaneous Refunds	-	-	-
44180 Expenditure Credits	<u>1,130</u>	<u>-</u>	<u>-</u>
TOTAL	<u>1,145</u>	<u>-</u>	<u>-</u>
OTHER LOCAL REVENUES			
44530 Sale of Equipment	-	-	
44570 Contributions and Gifts	<u>1,756</u>	<u>1,682</u>	<u>40,000</u>
TOTAL	<u>1,756</u>	<u>1,682</u>	<u>40,000</u>
PUBLIC SAFETY GRANTS			
46220-JAG Drug Control Grants-JAG	<u>77,685</u>	<u>65,750</u>	<u>70,000</u>
OTHER STATE REVENUES			
46980 Other State Grants	-	3,119	-
46990 Other State Revenue	<u>15,814</u>	<u>18,803</u>	<u>-</u>
TOTAL	<u>15,814</u>	<u>21,922</u>	<u>-</u>

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE (CONT.)			
 DIRECT FEDERAL REVENUE			
47990 Other Direct Federal Revenue	431	-	10,000
48610 Donations	-	2,000	-
49600 Proceeds From Sale Of Capital	<u>22,900</u>	<u>-</u>	<u>-</u>
TOTAL	<u>23,331</u>	<u>2,000.00</u>	<u>10,000</u>
TOTAL REVENUES	<u>302,629</u>	<u>235,718</u>	<u>231,000</u>
34520 Restricted for Administration of Justice	<u>159,716</u>	<u>175,892</u>	<u>247,622</u>
AVAILABLE FUNDS	<u>462,345</u>	<u>411,610</u>	<u>478,622</u>
EXPENDITURES			
 54150 DRUG ENFORCEMENT			
103 Assistants	55,472	55,472	55,000
140 Salary Supplements	47,877	-	48,000
169 Part Time Personnel	2,550	2,960	5,000
187 Overtime Pay	30,292	27,873	11,000
188 Bonus Payments	-	1,500	-
201 Social Security	6,753	7,082	10,600
204 State Retirement	4,330	4,402	9,800
206 Life Insurance	66	66	66
207 Medical Insurance	7,485	7,547	7,500
208 Dental Insurance	327	327	300
299 Other Fringe Benefits	480	480	480
305 Audit Services	2,197	1,748	-
307 Communication	6,532	8,916	5,500
319 Confidential Drug Enforcement Payments	8,000	8,000	9,000
320 Dues & Memberships	-	130	300
333 Licenses	87	-	400
336 Maint/Repair Services-Equip't	147	-	500
338 Maint/Repair/Vehicles	4,243	4,272	5,000
348 Postal Charges	47	-	100
349 Printing, Stationery, & Forms	-	-	100
353 Tow-In Services	4,250	1,100	3,500
ICF 353 Towing Services	425	-	-
355 Travel	3,257	1,524	6,000
425 Gasoline	7,628	5,992	8,000
431 Law Enforcement Supplies	3,419	1,373	3,000
EQS 431 Law Enforcement Supplies	2,828	-	-
ICF431 Law Enforcement Supplies	967	-	-

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
EXPENDITURES			
54150 DRUG ENFORCEMENT(Cont)			
435 Office Supplies	-	230	1,000
450 Tires & Tubes	-	630	1,300
451 Uniforms	-	-	200
499 Other Supplies & Materials	34,958	6,165	10,000
ICF 499 Other Supplies & Materials	71	-	-
499-CONF Other Supplies & Materials	-	-	8,000
499-ICAC Other Supplies & Materials	-	39	3,000
506 Liability Insurance	-	-	-
508 Premiums on Corporate Bonds	712	375	500
509 Refunds	-	-	-
510 Trustee's Commission	1,029	1,010	1,500
511 Vehicle & Equipment Insurance	11,221	10,976	11,454
513 Workman's Compensation Insur	3,800	3,800	3,800
524 In-Service/Staff Development	-	-	500
599 Other Charges	-	-	600
718 Motor Vehicles	35,000	-	-
TOTAL	<u>286,450</u>	<u>163,988</u>	<u>231,000</u>
Adjustments/Deleted Purchase Orders			-
34520 Restricted for Admin. of Justice	<u>175,892</u>	<u>247,622</u>	<u>247,622</u>

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

6/17/2020	Current Cash	540,579	
	Notes Receivable	254,755	
	Posting error of Liabilities	100,584	
	Total Anticipated Funds	895,918	
	Anticipated Encumbrances	-	
	Other Current Liabilities	-	
	Total Anticipated Expenditures	-	
	Ending Fund Balance	895,918	
6/30/2020	Total Equity	895,918	



Fund Balance calculation from 6/30/19 audit			
7/1/2019	Restricted	906,797	
	Total Fund Balance	906,797	
	Revenue Posted	46,547	
	Less Principal Payments	-	
	Estimated Revenues	-	
	Total Revenue	46,547	
	Expenditures	(53,148)	
	Total Expenditures	(53,148)	
	Ending Fund Balance	900,196	
6/30/2020	Total Equity	900,196	



Tax Rate:			
7/1/2020	Beginning Fund Balance	900,196	
	Estimated Revenues	47,529	
	Estimated Expenditures	(147,700)	
			Affect on Fund Balance
			(100,171)
6/30/2021	Ending fund balance	800,025	
	FB % of expenditures	609.5%	
	FB Policy:	Cash Flow Available	

ECONOMIC AND COMMUNITY DEVELOPMENT FUND

Fund 359 -- Fiscal Year Ending June 30, 2020

		Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE				
RECURRING ITEMS				
44110	Investment Income	6,969	6,279	6,300
	TOTAL	6,969	6,279	6,300
OTHER LOCAL REVENUES				
44990	Interest-APP	250	250	-
44990	Interest-IABCC	579	390	54
44990	Interest-IAFP	-	219	1,617
44990	Interest-IATU	3,612	3,211	3,761
44990	Interest-ICBS	263	2,036	2,203
44990	Interest-IDANA	680	-	-
44990	Interest-IIP	-	9,154	-
44990	Interest-IKO	1,058	-	-
44990	Interest-IMLR	2,562	521	-
44990	Interest-IMSF	452	36	-
44990	Interest-IP	-	19,351	-
44990	Interest-IRR	2,578	2,664	2,502
44990	Interest-ISSB	2,065	1,614	462
44990	Interest-IUTW2	1,242	823	939
44990	Principal-PABCC	-	-	4,926
44990	Principal-PAFP	-	-	2,259
44990	Principal-PATU	-	-	3,557
44990	Principal-PCBS	-	-	4,974
44990	Principal-PRR	-	-	4,155
44990	Principal-PSSB	-	-	46,492
44990	Principal-PUTW2	-	-	4,387
	TOTAL	15,341	40,268	82,288
	Notes Receivable - Long Term	437,105	401,190	330,440
21900	BEG. OTHER CURRENT LIABILITIES	901,495	809,496	802,895
	AVAILABLE FUNDS	923,805	856,043	885,183
EXPENDITURES				
58120	INDUSTRIAL DEVELOPMENT			
202	Handling Charges & Admin.	8,000	6,400	8,000
331	Legal Services	-	5,572	1,000
599	Other Charges	2,675	166	1,000
799	Other Capital Outlay	112,218	41,010	137,700
	TOTAL	122,893	53,148	147,700
	Notes Receivable - Long Term	437,105	401,190	330,440
	Adjustments to revenues (expenditures)	8,584		
21900	END. OTHER CURRENT LIABILITIES	809,496	802,895	737,483

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

2/29/2020	Current Cash	29,684	
	Anticipated Revenue	-	
	Total Anticipated Funds	29,684	
	Accounts Payable	(998)	
	Total Anticipated Expenditures	(998)	
	Rest/Comm/Assign	28,686	
6/30/2020	Total Equity	28,686	

Fund Balance calculation from 6/30/19 audit

7/1/2019	Fund Balance calculation	31,798	
	Total Fund Balance	31,798	
	Revenue Posted	15,992	
	Expected Revenue	-	
	Total Revenue	15,992	
	Expenditures	(21,014)	
	Encumbrances	(998)	
	Total Expenditures	(22,012)	
	Rest/Comm/Assign	25,779	
6/30/2020	Total Equity	25,779	

6/30/2020	Beginning Fund Balance	25,779	
	Estimated Revenues	15,700	
	Estimated Expenditures	(15,500)	
6/30/2021	Ending fund balance	<u>25,979</u>	Effect on Fund Balance: <u>200</u>
	FB % of expenditures	166%	
	FB Policy:	Cash Flow Available	

DISTRICT ATTORNEY GENERAL

Fund 364 -- Fiscal Year Ending June 30, 2020

	Audited Actual 2018-2019	Unaudited Actual 2019-2020	Approved Budget 2020-2021
REVENUE			
FEES			
42160 District Attorney General Fees	1,817	4,437	3,500
42360 District Attorney General Fees	2,536	2,656	3,000
42620 Officers Cost	581	1,434	200
42760 District Attorney General Fees	8,475	5,896	9,000
42990 Other Fines	499	1,245	-
TOTAL	<u>13,908</u>	<u>15,667</u>	<u>15,700</u>
CHARGES FOR CURRENT SERVICES			
43350 Copy Fees	-	250	-
TOTAL	<u>-</u>	<u>250</u>	<u>-</u>
RECURRING ITEMS			
44170 Miscellaneous Refunds	110	75	-
44180 Expenditure Credits	661	-	-
TOTAL	<u>771</u>	<u>75</u>	<u>-</u>
NON RECURRING ITEMS			
44570 Contributions and Gifts	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>14,679</u>	<u>15,992</u>	<u>15,700</u>
RESTRICTIONS			
34520 Restricted for Administration of Justice	31,798	31,798	25,779
TOTAL AVAILABLE FUNDS	<u>46,477</u>	<u>47,790</u>	<u>41,479</u>
EXPENDITURES			
53600 DISTRICT ATTORNEY GENERAL			
169 Part-Time Personnel	-	-	-
201 Social Security	-	-	-
307 Communication	1,548	2,410	1,000
349 Printing, Stationary & Forms	-	-	-
355 Travel	694	-	1,000
431 Law Enforcement Supplies	-	1,820	2,000
435 Office Supplies	762	3,200	3,000
451 Uniforms	-	-	-
499 Other Supplies & Materials	6,563	13,168	6,800
508	-	-	-
510 Trustee's Commission	152	154	300
524 Inservice Staff Development	745	750	1,000
599 Other Charges	-	379	400
709 Data Processing Equipment	4,500	131	-
TOTAL	<u>14,964</u>	<u>22,012</u>	<u>15,500</u>
Adjustments/Purchase Orders	285	-	-
34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE	<u>31,798</u>	<u>25,779</u>	<u>25,979</u>

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

Goal/Mission: To provide management with appropriate guidelines and direction to assist in making sound decisions related to the procurement, construction, scheduling and managing of capital assets. To further demonstrate strong financial management practices for our county citizens, outside investors, and credit agencies.

The ultimate goal is to financially position Roane County to limit indebtedness for purchase/construction of capital assets and to insure proper accounting and management of capital projects.

This policy shall address all capital projects dedicated to: General Government Operation Fund 101 and all Special Revenue Funds, accounted for in the General Capital Project fund 171 along with the General Highway fund 131 accounted for in the Highway Capital Project Fund 176. However, certain exceptions shall be noted related to the Highway Fund 131, Highway Capital Projects Fund 176, the School Funds (141,142,143,144,146), Education Capital Projects Fund 177, and Wastewater Fund 204.

Objectives:

1. Provide an educational briefing of the categories of capital assets and their accounting in general operating funds and/or capital outlay funds.
2. Allow decisions to be transparent.
3. Provide long term planning for new and replacement assets can be studied.
4. Identify revenue streams that can support capital projects
5. Create an accounting plan which will help in establishing and maintaining creditability for capital management.

This Policy References:

- Resolution #10-99-05- Fixed Assets
- Various Resolutions noted in Section 4 and 5.
- Attachment A- Highway and Education Thresholds for Capital Planning
- Attachment B- Position Statement November 2010- Purchase of Replacement Schedule Assets

1. Categories of and Accounting for Capital Assets

Roane County shall classify capital assets for this policy into three (3) types of categories:

- **Minor capital asset** is considered an asset which is has a life expectancy from one (1) to five (5) years and a relatively small expenditure cost relative to the operating fund or department budget from which the asset is being purchased or constructed. Examples are: Computers, radios, furniture, certain tools and equipment. Estimated cost would be \$1,000 to \$20,000. Highway and Education thresholds are larger due to the size of the operating funds. (See Attachment A).

- Shall be purchased from their respective operating funds.
- **Medium capital asset** is considered an asset which has life expectancy from three (3) to 12 years, has a cost between \$20,000 and \$400,000. The asset cost could be a relatively small cost related to the operating fund or department budget from which the asset is being purchased or constructed. Examples are: Vehicles, roof replacement, certain heating and cooling replacement, walkways, roads improvement, and certain recreation improvements. Highway and Education thresholds are larger due to the size of the operating funds. (See Attachment A)
 - Shall generally be purchased out of a capital project fund but if the capital asset is classified as a replacement scheduled asset the asset could be purchased from operating fund (example would be vehicles).
- **Major capital asset** is considered an asset which has a life expectancy of 12 to 15 years or greater and has a large cost relative to the operating fund or department budget from which the asset is being purchased or constructed. Estimated cost would be between \$200,000 and up. Generally, the asset would require the issuance of debt. Examples are: New construction of buildings, major replacement of roofs, certain road improvements. Highway and Education thresholds are larger due to the size of the operating funds. (See Attachment A)
 - Shall generally be purchased out of a capital project fund but in very limited cases could be charged to an operating fund.

Roane County could pay for the purchase or construction of capital asset(s) either in an operating fund (101-149), a capital outlay fund (171-179), or an enterprise fund (201-209).

Scheduled Replacement Assets- Discussion of scheduled replacement assets can be found in the Attachment B –Replacement Asset Position Statement.

2. Transparency

Capital budgets shall be adopted by project(s) and if annual revenue supports the projects(s) then annual budget adoption is required.

Capital budgets remain authorized until the project(s) are completed or closed.

Capital Plan responsibilities (Excluding Highways and Education)

Responsibilities for capital plans and reporting shall be assigned as follows:

Director of Accounts and Budgets (DoAB) shall:

- Have an understanding of the accounting Fixed Asset Policy (Resolution #10-99-05)
- Develop a capital asset request form which shall capture data as follows:
 - Asset name and type
 - Department assets to be replaced
 - Estimated year needed- minor asset 1-3 years- medium asset 1-12 years- major asset 1-20 years
 - Anticipated cost
 - Any dedicated revenue source which may or could support the purchase of the asset
 - Whether the asset should be considered as a replacement scheduled asset
- Distributed by February 1 to Department Heads/Elected Officials the capital asset request form
- Complete the state Public Infrastructure Needs Survey and file a summary report with the county commission. This report shall include the Highway Department and the Board of Education needs.
- Review the county's Fixed Asset Report and be familiar with any replacement asset needs
- Consolidate Department Heads/Elected Officials capital asset request by category
- Annually and periodically report projects status to the county commission

Department Heads/Elected Officials shall:

- Submit to the DoAB by March 1 their respective capital asset request

County Executive shall:

- Work with the DoAB to compile capital project needs
- Development a capital project funding plans
- Submit consolidated capital project plan/budgets to the respective committees or county commission with recommendation

County Budget Committee/respective committee(s) or ad hoc Capital Committee shall:

- Review consolidated capital project plan/budgets for consideration and recommendation to the county commission

County Commission shall:

- Consider any request for projects for approval and/or funding

Capital Plan responsibilities for Highways

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

Capital Plan responsibilities for Education

Responsibilities of education capital improvement planning shall be at the discretion of the Director of Schools and Board of Education.

The County Executive, Budget Committee and County Commission shall recommend and/or approve any funding which requires debt issuance.

The county encourages the Director of Schools and Board of Education to follow a similar capital plan as developed herein and to submit to the DoAB and County Executive annual and multi-year plans to be consolidated with the county's plan.

3. Medium for long term planning for new and replacement assets

During January and February of each year the Director of Accounts and Budgets (DoAB) shall request from each elected/appointed official and department head a listing of future capital projects. The DoAB shall compile a list of all projects and consolidate the new request with existing projects and establish additional listing within established sub funds or recommend the creation of new sub funds.

A consolidated budget shall be submitted to the county executive for recommendation to the budget committee. The budget committee shall submit a recommendation to the county legislative body at any time or during the annual adoption of the county budget.

Periodic reports shall be filed with the county commission for public records reflecting:

- Project name
- Accounting entity sub fund or project fund reflecting
 - Balance Sheet
 - Project Budget Remaining
 - Statement of Revenues and Expenditure against remaining project budget
 - Statement of Revenue and Expenditures for the entire project
- Time calendar or Gantt chart for project scheduling

Projects shall be placed in an established sub fund or a new sub fund shall be established to account for the projects.

4. Revenue Streams to support capital projects

Various revenues can be used or assigned to help support capital projects. The following revenues have been identified and shall be considered for capital projects, further certain revenues shall be noted in the annual appropriation resolution:

- Recreation Fee from the Caney Creek Marina and Riley Creek Campground to be used for recreation related capital asset activities and matching capital assets grants.
- Certain capital assets will have respective grant revenues
- Proceeds from debt issued
- Excess fund balance of other funds which may accumulated over time
- Any other revenue which may be identified at any point in time

5. Accounting plan establishing and maintaining creditability for capital management

Roane County shall establish a permanent General Capital Project Fund 171 in order to account and plan for the procurement and/or construction of medium and large Capital assets. General Capital Project Fund 171 shall be divided into sub funds in order to maintain accounting integrity and assist in scheduling and planning capital projects.

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

- AMB – Specifically for the purchases of Ambulances and for facility improvements
- BAL – Receive property tax revenue to be distributed to other sub funds and to account for data processing investment in Financial Management Software
- CCC – Specifically for purchases or projects related to the convenience centers, (i.e. compactors, concrete pads, sheds covering compactors)
- CHJ – Specifically for major projects at the courthouse or jail
- GWT – In God We Trust contributions
- HOME – Grant funding for low income housing projects are received in this fund. Work performed might be replacing windows or doors for those who would qualify for grant assistance
- IND – Specifically for capital projects performed within the three Industrial Parks. Grant funding from the State or Federal Government, property tax and Contributions from the Industrial Development help fund these projects
- NRT – State or Federal Grants provide the funding for ramps along the rivers of Roane County
- 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
- RCY – Specifically for projects relating to the Recycling Center located in Midtown
- REC – Specifically for projects needed at Roane County Parks
- SPC – Specifically for projects near the Swan Pond Sports Complex
- VEH – Specifically for vehicles for the Sheriff’s department as well as other offices in need of vehicles
- VOT – accounts for the funding of new voting machines. The State may fund a portion of the purchase and if true then what funds are not needed will be returned to the BAL sub fund to be appropriated for other projects

For Highway Capital Project Fund 176

- BAL – Receive property tax revenue to be distributed to other sub funds and to account for Highway facility improvements
- BRG – Support for the County’s 93 Bridges
- EQT – Equipment replacement
- CCB – Specifically for the Caney Creek Bridge
- PCR – Specifically for the Popular Creek Road

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

Attachment A

Highway and Education Thresholds for Capital Planning

Highway Capital Threshold and Discussion

Capital items in the Highway Fund consist mainly of vehicles, equipment, and road improvements (hot mix asphalt and bridges). Even though Road improvement are considered major capital assets, Roane County has over 99.6% of all roads paved which would mean that most road improvements would fall under maintenance or scheduled replacement assets (Attachment B) in the operating fund.

It would be anticipated that any future local revenue contribution for highways should be allocated to the Highway Capital Project Fund 176; thereby, prohibiting future required maintenance of effort (TCA 67-3-901).

Education Capital Threshold and Discussion

Many capital items in the education department are considered replacement scheduled assets (Attachment B) such as (vehicles, computer, furniture and equipment); further, the Basic Education Program (BEP) funding formula earns capital outlay funding. The earnings by the formula come from both state and local revenue. These earnings are generated for the estimated construction cost of new facilities and a related estimated debt repayment schedule associated with the new facilities. Roane County has not requested the schools to pay for their own debt thereby freeing these funds up for other use.

The county would anticipate the Board of Education would have a capital program which would fund all capital needs outside of new school construction. The Board of Education should set aside a percentage of their BEP capital earnings for replacement of HVAC, roofs and similar type of large ticket expenditures; thereby, not requesting the county to fund these expenditures with debt.

Attachment B

Date: November 2010

Position Statement: Purchase of Replacement Scheduled Capital Assets:

Goal: To continue the process of migrating into a Capital Projects and Debt Management Plan/Policy by beginning to purchase certain replacement scheduled capital assets without borrowing.

Objective: To purchase replacement scheduled assets such as computers, vehicles and certain capital assets that are not large ticket items without borrowing

Our office is in the process of developing a Capital Projects Plan/Policy and Debt Management Plan/Policy, but in the interim we must start the process by focusing on immediate issues that eventually will be encompassed in the overall program under development. As we formulate our Capital Projects and Debt Management Plans/Policies, we are taking a position on the county purchase of scheduled and replacement assets.

Items that would be considered scheduled replacement assets:

1. Computers
2. Radios
3. Sheriff's Patrol Cars
4. Ambulances
5. School Buses

Background:

- **Computers/Radios:** Roane County had historically purchased computers/radios from operations but within the last number of years began the program of issuing capital outlay notes for these assets. Some of these notes appear to be re-funded with longer term notes and as such, it is speculated that some debt could now exceed the asset's useful life. Our position is to no longer issue debt on computer and radio replacements and never issue debt for longer than an asset's useful life.
- **Sheriff's patrol cars:** The Sheriff's patrol cars have been purchased from operations, capital outlay notes, and in more recent years, on lease agreements. Our position is that lease agreements to purchase scheduled replacement assets should never be used and in reviewing the Roane County audit over a number of years, the imputed interest rates on leases have always exceeded the going interest rates on traditional loans available to county governments. Further, since a set number of Sheriff's patrol cars are replaced each year, the county should develop a financial position and policy that these assets are purchased either from operations or a capital fund and no debt be issued to purchase these assets.
- **Ambulances:** Ambulances have been purchased from both operations and capital outlay notes in the past. Since ambulances costs and service rates are set as a part of the Ambulance Operations Budget, sufficient funds should be available to purchase ambulances from operations or capital sub fund.
- **School Buses:** School Buses have been purchased using three-year capital outlay notes since at least in the early 80's. This practice was due to: (1) the county operated a transportation system for both the Roane County Schools and the Harriman City Schools, and (2) the county could issue capital outlay notes and have a county-wide property tax to repay this indebtedness, but proceeds of the original debt issuance did not have to be shared with the Oak Ridge City School System.

Changes to this practice of operating and financing school buses changed the reasoning, logic, and the need to purchase school buses by capital outlay notes. What changed was: (1) Harriman City School System became a part of the Roane County School System, and (2) a local Chancellor ruled

that future issues of capital outlay note proceeds would have to be shared with a city school system. The financial and operational reasoning for capital outlay notes issued now does not exist.

Positions:

First: The least expensive of the above listed assets are computers and radios. Our position is that these replacement assets should be purchased from general operations without debt obligation.

Second: Scheduled vehicles that are purchased infrequently should have money set aside allowing the vehicles to be purchased without debt obligation either in the normal operating budget or in a capital budget.

Third: Large dollar amount purchased assets such as any group of Sheriff's patrol cars, ambulances, and school buses should have a replacement schedule and either be purchased from operating budgets or capital budgets. The revenue and expenses should be scheduled, thus no debt is issued for these assets.

Fourth: Our position is that any debt should not exceed an asset's useful life.

Fifth: Our position is that lease agreements for the purchase of assets should not be used.

Sixth: Our position is that we should work to stop the practice of "rolling debt".

The Problem – "Rolling Debt":

Roane County has been in the practice for a number of years of issuing debt for replacement scheduled assets. The County has been able to continue this practice by the informal practice of what I would refer to as "**rolling debt**". As debt is paid off more debt is issued for the same type or similar assets. Our position is that Roane County should take needed steps to stop the practice of "rolling debt".

The Solution:

The issue is how and when do we solve the "rolling debt" problem?

First, Sheriff's patrol cars will not be leased. Our office will propose the establishment of a capital projects sub-fund in December of 2010 or January of 2011 on vehicles. The county should use the property tax assigned to the General Capital Fund 171 (original tax in Fund 101) to purchase these vehicles. Our position is that no debt will be used to purchase/lease the Sheriff's patrol cars.

Second, we will ask the school administration and board to begin the process of purchasing school buses from operations or from school capital projects funds. Since the school system has a sufficient fund balance and has a low capital request need for the 2010-11 budget, we are asking the schools to assist in

our long term debt management/capital plan by purchasing school buses in 2010-11 similar to the county which will be purchased out of our current operations or our fund balances. The schools have a fund balance that not only exceeds a much talked about 3% balance but exceeds 10% of operations. The school fund balance generally, as the county develops a fund balance policy, would runs about one month of salaries which is between 7 % and 10% of the school general purpose budget. Since the school fund balance exceeds a typical fund balance requirement and since school buses were originally projected at \$305,000, of which it has been determined that approximately half is for a special education bus which historically has not been on the debt schedule but purchased with special education funds, thus the need for the 2010-2011 year is approximately \$150,000. \$150,000 is only a very small percentage of the school budget and of their respective fund balance. Further, the county would have to borrow more than just the county's portion since the proceeds would have to be shared with the Oak Ridge City School System. The schools are in a substantially better financial position than the County General Fund which continues to struggle for operations money but have and will take a financial position in managing proactively our capital debt operations. Further the administration of borrowing only \$150,000 is cost prohibitive. We are looking at the potential adoption of a 20-page resolution, receiving approval from the Comptroller's Office setting up a note and amortization schedules for the future payments.

With approval of the Budget Committee, we respectively request the Roane County Board of Education and administration to consider amending the transportation and/or general purpose school budget or capital budget to pay for the school buses for the 2010-11 year out of the current operations and/or fund balance. **Budget Committee did not approve asking the Roane County School Board for any assistance (see Budget Committee Minutes of 11-4-10).**

Summary of Positions:

1. Replacement of computers and radios should be out of general operations and no debt issued.
2. Vehicles that are purchased infrequently should have money set aside for those purchases and no debt issued.
3. Sheriff's patrol cars, ambulances, and school buses should have replacement schedules and planned purchases out of operating or capital fund without debt issued.
4. Any debt should not exceed an asset's useful life.
5. Lease agreements for the purchase of assets should not be used.
6. The practice of "rolling debt" should be stopped.

Debt Policy

Goal/Mission: To provide management with appropriate guidelines and direction to assist in making sound debt management decisions. To further demonstrate strong financial management practices for our county citizens, outside investors, and credit agencies.

Objectives:

1. Provide a synopsis of the types of financing available to Roane County in order to promote understanding of the transaction and related cost and risk
2. Enhance decision making process transparency
3. Identify all expenditures of principal, interest, and annual costs along with issue specific transaction costs
4. Address hiring outside professionals and any potential conflict of interest issues
5. Establish requirements and decision making checklist for new debt **(Section 5)**

This policy references:

- Capital Asset Policy
- Capital Asset Plan
- Fund Balance Policy
- An Annual Debt Report
- Specific New Issue Report
- Attachment A- State Form CT-0253

1. Synopsis of the Types of Financing Available for Roane County and Related Cost and Risk

All financing shall be approved by the Roane County Commission and the Tennessee Comptroller's Office within legal guidelines of Tennessee Law and regulations set forth by the comptroller's office.

Potential Financing Methods:

- **Tax/Revenue Anticipation Notes** – Used for cash flow purposes until annual revenues are received for a particular fund. All borrowing is required to be fully paid back by the end of the current fiscal year. Tax/Revenue Anticipation Notes shall be used on a limited basis and if the need arises it is the county's intent to have sufficient funds available with the Trustee to meet these cash flow needs with internal borrowing from the County Trustee or among individual funds.
 - Generally for funds operating on property tax or other revenue that is not received on a monthly basis.

- Interest risk would be low since term of notes would be less than one year and interest would be paid back to the county
- **Lease Agreements-** Not anticipated to be used.
- **Grant Revenue Anticipation Notes (GRAN)** - Used when a fund does not have significant cash available to maintain a positive cash balance until a reimbursable grant can be received. Due to the cumbersome nature of GRAN, Roane County may decide to use Capital Outlay Notes in lieu of Grant Revenue Anticipation Notes
- **Capital Outlay Notes-** Used for capital borrowings which are 12 years or less in duration. Additionally these can be funded internally (borrowing from the Trustee or individual fund) or funded by a bank financial institution as first choice. If borrowing would be from a non-bank financial institution then it would be treated in this policy the same as a Long Term Loan or Bond. Generally, Roane County's Capital Outlay Notes will be less than \$1,000,000. Capital Outlay Notes duration cannot exceed the asset's life expectancy. It is the intent of Roane County not to borrow for a dollar amount less than \$400,000. The County should be able through a capital project plan to pay for these projects with cash. Roane County's Capital Outlay Notes would generally be used for borrowing between \$400,000 and \$1,000,000. Capital Outlay Notes generally would be issued for medium capital assets as noted in the Capital Asset Policy.
 - External cost of borrowing (excluding interest rate) should be zero since debt would be issued through internal borrowing or with a bank financial institution.
 - Interest risk and thus interest rate would be low since time of indebtedness would be relatively short; typically, five (5) to ten (10) years or less and could be paid back to the Trustee.
- **Long Term Loans and Bonds-** Long term loans and bonds are generally used for indebtedness which would exceed 12 years for repayment and in a dollar amount greater than \$1,000,000. These loans, situation dependent, could be as low as \$400,000. Funds may be borrowed from the private sector, federal or state agency loan programs. In cases of loans or bonds the county will be provided specific legal debt resolutions which shall be approved by the county legislative body. In certain cases legal and bond counsel may be hired. Information within this policy gives guidance of disclosing the cost of these services and address any potential conflicts of interest. Long term loans and bonds would be anticipated on major capital assets as noted in the Capital Asset Policy.
 - External cost would be anticipated and fully disclosed on State Form CT- 0253 **(Attachment A)** prior to the contract to secure the funding.
 - Interest risk and thus interest rate would be anticipated due to the length of the indebtedness.

- **Tax Increment Financing**-TIF is a financial tool that was created to assist blighted areas in acquiring funding by issuing bonds to be paid for from a specific economic district. This funding will theoretically come from the increased revenues generated from the revitalization of the area. Projects are generally to improve infrastructure.

TIF is also a method to use future gains in taxes to subsidize current improvements, which are projected to create the conditions for said gains.

Roane County shall only consider TIF on a limited basis. In most cases, Roane County would not consider TIF and TIF is generally considered prohibited; however, upon a thorough review and analysis of TIF, Roane County, with a 2/3 vote, as policy, will be required for approval of a TIF.

The reasons for prohibiting Tax Increment Financing are:

- Cost of administration is relatively high
- Risk of an unsuccessful project is often high
- Often Tax Incremental Financing reflects a backloaded debt
- Success of an investment in a project which could be funded by Tax Increment Financing would also be successful with regular original financing

2. Enhance transparency of decisions by way of an Annual Debt Report, Annual Budgets, and New Debt Issuance Report-as needed

Responsibilities for analysis and reporting shall be with the County Executive and the Director of Accounts and Budgets (DoAB).

To ensure transparency of decisions, the following documents shall be prepared and available for public review: annual debt reports, annual budgets, and new debt issuance reports.

The County Legislative Body may assign an ad hoc Debt Management Committee to review reports, study debt standards, and assess ability to repay debt, but in the absence of a Debt Management Committee these duties will rest with the Budget Committee.

The county shall comply with legal requirements for notice and for public meetings related to debt issuance.

This policy will be reviewed annually at a minimum to ensure adequacy and ability to meet requirements set forth by the County Legislative Body and the State Comptroller's Office.

Annual Debt Report

An annual debt report shall be submitted to the county legislative body by June of each year, generally the report will be presented with the annual debt budget.

The annual report shall contain at a minimum:

- Multi-year annual budgets extending to the length of the longest issue. Graphical representation of: estimated revenue, expenditures, and fund balances each year.
- Net Debt Calculation (total principal outstanding less most recent year respective debt fund balance).
- Calculation of net debt per capita (net debt/population).
- Calculation of net debt as a percentage of estimated assessed value of taxable property (net debt/assessed property value).
- Ratio of debt service expenditures as a percentage of governmental fund expenditures - Funds 101-156. (Calculated as total budget expenditures of funds 151,152,156 divided by total budget expenditures of funds 101 through 156).
- Net debt per capita as a percentage of income per capita (per capita income/net debt per capita).
- All calculations and ratios shall be compared to benchmark as stated within this policy.
- Documentation of the most recent debt rating as available.
- Reports will reflect estimated fund balances which shall comply with a fund balance policy or specific explanation of variances. Fund Balance policy approved through a separate policy and resolution.
- Percentage of fixed verses variable rate debt.

Annual Debt Budgets

Annual Debt Budgets shall be adopted by the county legislative body and comply with legal notice and filings requirements for county budgets TCA 5-12.

New Debt Issuance report

A new debt issuance report shall be prepared before consideration of new debt. Details of the new debt issuance report are noted in the following section 3 of this policy.

3. Cost of Debt- Principal, Interest, Annual Management Cost, and New Issuance Cost

In order to assist the county in making better short and long term debt decisions and to reflect the cost of debt Roane County shall:

For internal borrowing:

- Prepare at minimum a **New Debt Issuance Report** for loans that have no interest risk or are obtained through internal borrowing which shall include:
 - Approval of the County Legislative Body by resolution.
 - Cash Flow “pro forma”
 - Approval of the Director of State and Local Finance in the State Comptroller’s Office.

For external borrowing:

All of the requirements for internal borrowing apply as well as:

- Prepare a multi-year budget of the current debt cost of principal, interest and estimated annual cost over the life of the existing debt. Create a graph of the multi-year budget. This graph will allow the county to determine if extra capacity exists to issue new debt, what the capacity may be or if a revenue shortage is anticipated.
- Prepare a **New Debt Issuance Report** for loans that have interest risk and require additional revenue for support or are obtained through external borrowing which shall include at minimum:
 - Straight line amortization repayment schedule of the proposed new debt.

- Comparison of Straight line amortization repayment schedule to any other proposed repayment schedule to determine if the alternative repayment schedule provides for advanced payment of principal or back loaded payment of principal. Comparison shall reflect the difference in interest cost.
 - Any new debt cost of principal, interest and annual cost as if the debt exists by itself. This shall be an annual budget of the new debt by itself.
 - This cost shall be graphed as a cost by itself and reflect the estimated tax needed to support the debt as if no other revenue or debt existed.
 - The new debt annual budget proposed with the existing multi-year annual budget; thereby, determining the need for additional revenue to support the new proposed debt.
 - Reflect new ratios as noted in the Annual Debt Report (income/debt per capita)
- Ensure that State Form CT- 0253 is complete for new issues.

Cost of Issuance of New Debt

Roane County shall:

- Complete or have completed by external party State Form CT-0253 in order to compare the cost for issuance of debt prior to contracting for funding.
- Compare at least two proposals of issuance cost and estimated interest rate cost.

4. Hiring Professional Assistance and Conflict of Interest Issues

Roane County shall:

- From time to time hire legal counsel, a financial advisor or underwriter to assist in the issuance of debt.
- Ensure that all professionals hired to assist in the issuance of debt are fully certified by the appropriate body within their respective field and fully insured and bonded.

- 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

September 16, 2020

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 2020-2021

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	5 YEAR	BUDGET
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020*	AVERAGE	2020-2021
Current Property Tax	1,184,811	1,190,143	1,200,145	1,202,331	1,246,938	6,024,368	1,238,512
Trustee's Collections - Prior Year	42,833	35,397	33,019	22,559	27,342	161,150	28,000
Circuit/Clerk & Master Collections - Prior Years	47,160	33,584	31,652	35,489	26,348	174,233	65,000
Interest and Penalty	7,679	8,821	6,999	5,427	6,059	34,985	5,000
Pick-up Taxes			636	929	1,380	2,945	1,000
Mineral Severance Tax	45,042	65,682	138,308	64,780	47,375	361,187	60,000
Total Local Revenue	1,327,525	1,333,627	1,410,759	1,331,515	1,355,442	6,758,868	1,397,512
Average = Total of 5 years total local revenue divided by 5 *estimate if audit figures are unavailable	Five-Year Average					1,351,774	

THE UNDERSIGNED OFFICIALS OF ROANE COUNTY, TN DO HEREBY CERTIFY THAT \$1,397,512 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2020-2021 LOCAL REVENUE SOURCES AS COMPARED TO \$1,351,774 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.

RON WOODY, COUNTY EXECUTIVE

DENNIS FERGUSON, HWY CHIEF ADMIN OFF

Top Ten Taxpayers by Year 2011-2020

		FY20	Prior Year
<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
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
TOTAL		<u>2,882,605</u>	

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

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

Top Ten Taxpayers by Year 2011-2020

<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
TOTAL		<u>2,470,568</u>	

<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
TOTAL		<u>2,386,430</u>	

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

Top Ten Taxpayers by Year 2011-2020

<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
TOTAL		<u>1,845,946</u>	

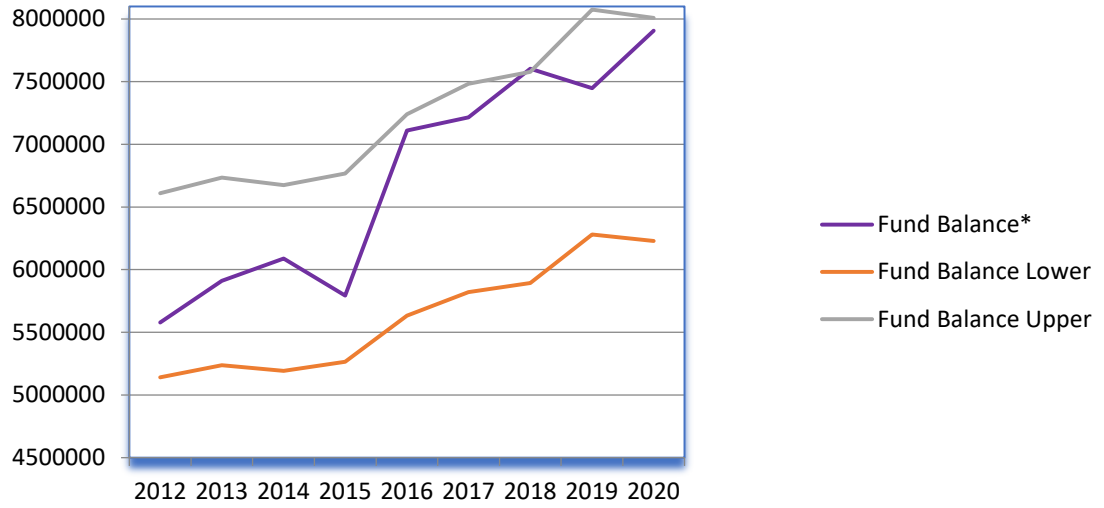
<u>Taxpayer</u>	<u>Business Type</u>	FY13 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Norfolk Southern	Railroad	235,700	3
3 Horsehead	Zinc Recycling	212,832	2
4 Bell South	Telecommunications	155,400	4
5 GTS Duratek	Disposal of hazardous Waste	147,845	7
6 TOHO Carbon	Carbon Fibers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

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

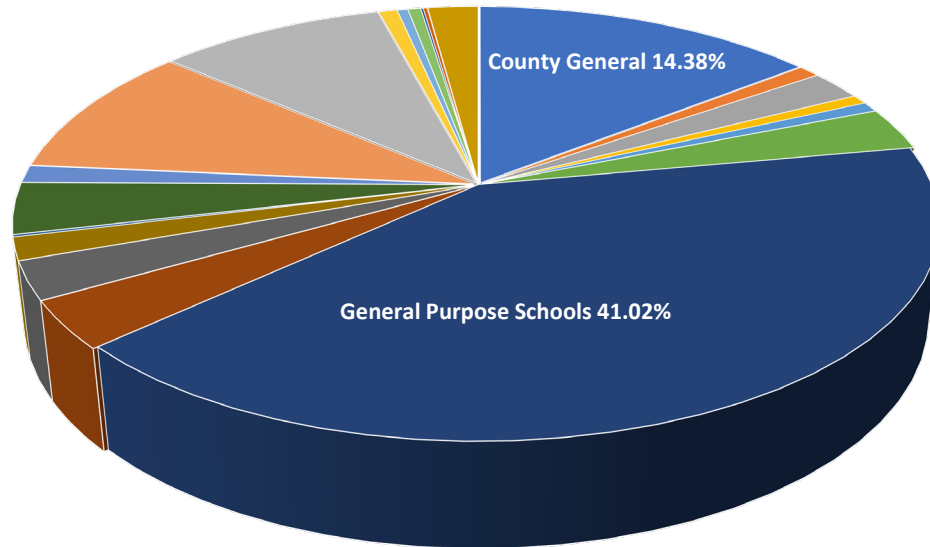
Top Ten Taxpayers by Year 2011-2020

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

General Fund Balance and Recommended Range 2012-2020

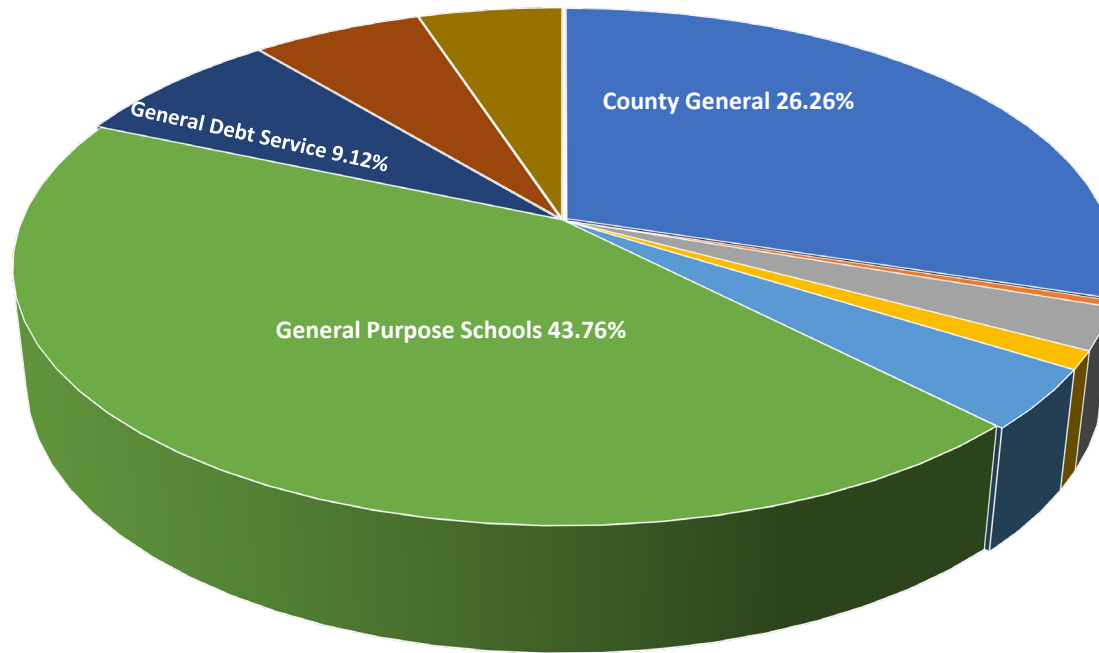


Distribution of the Expenditures for Roane County



■ County General 14.38%	■ Solid Waste/Sanitation .89%
■ Ambulance Service 2.21%	■ Fire and Animal Control .69%
■ Recycling Center .73%	■ County Road 3.20%
■ General Purpose Schools 41.02%	■ School Federal Projects 3.57%
■ School Cafeterias 2.82%	■ School Transportation 1.67%
■ Extended School Program .16%	■ General Debt Service 3.83%
■ Rural Debt Service 1.29%	■ Capital Projects Fund 9.91%
■ Education Capital Projects 9.49%	■ Wasterwater Treatment .77%
■ Employee Insurance .45%	■ Workers Compensation .53%
■ Economic & Community Dev .11%	■ Judicial Drug Enforcement .17%
■ District Attorney General .01%	■ Other Funds (122, 176) 2.11%

Where Does Your Pennies Go To?



- County General 29.89%
- Fire and Animal Control 2.60%
- County Road 3.74%
- General Debt Service 7.51%
- Capital Projects Fund 0%
- Ambulance Service .37%
- Recycling Center 1.13%
- General Purpose Schools 43.79%
- Rural Debt Service 5.93%
- Education Capital Projects 5.03%

Exhibit L-1

Roane County, Tennessee
Schedule of Changes in Long-term Bonds and Other Loans
For the Year Ended June 30, 2020

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-19	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-20
<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	\$ 9,375,000	\$ 0	\$ 200,000	\$ 9,175,000
General Obligation Refunding Bonds, Series 2017B	1,470,000	2 to 2.50	5-19-17	5-1-24	1,075,000	0	210,000	865,000
General Obligation Refunding Bonds, Series 2018	8,805,000	5	3-29-18	6-1-24	7,065,000	0	1,915,000	5,150,000
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	0	4,900,000	0	4,900,000
Total Payable through General Debt Service Fund					<u>\$ 24,615,000</u>	<u>\$ 4,900,000</u>	<u>\$ 2,325,000</u>	<u>\$ 27,190,000</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	\$ 4,953,000	\$ 0	\$ 1,652,000	\$ 3,301,000
Total Payable through Rural Debt Service Fund					<u>\$ 4,953,000</u>	<u>\$ 0</u>	<u>\$ 1,652,000</u>	<u>\$ 3,301,000</u>
<u>Payable through Education Debt Service Fund</u>								
Rural School Refunding, Series 2008C	1,600,000	3 to 5	6-30-08	6-2-20	\$ 140,000	\$ 0	\$ 140,000	\$ 0
Rural School Bonds, Series 2009B	1,325,000	2 to 3.5	4-22-09	6-30-20	145,000	0	145,000	0
Total Payable through Education Debt Service Fund					<u>\$ 285,000</u>	<u>\$ 0</u>	<u>\$ 285,000</u>	<u>\$ 0</u>
Total Bonds Payable					<u>\$ 29,853,000</u>	<u>\$ 4,900,000</u>	<u>\$ 4,262,000</u>	<u>\$ 30,491,000</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 7-1-19	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-20
<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	154,239	0	59,724	94,515
Energy Efficient Incentive School Loan	385,910	0	4-1-13	3-1-23	144,710	0	38,592	106,118
Public Improvement - City of Clarksville PBA - Series 2019	(1)	Variable	6-13-19	6-13-24	2,060,000	1,000,000	1,500,000	1,560,000
Total Other Loans Payable					<u>\$ 3,108,949</u>	<u>\$ 1,000,000</u>	<u>\$ 1,598,316</u>	<u>\$ 2,510,633</u>
<u>BUSINESS-TYPE ACTIVITIES</u>								
<u>BONDS PAYABLE</u>								
Water and Sewer Revenue and Tax, Series 2000	620,000	4.75	6-20-02	4-20-40	\$ 466,310	\$ 0	\$ 466,310	\$ 0
Total Bonds Payable					<u>\$ 466,310</u>	<u>\$ 0</u>	<u>\$ 466,310</u>	<u>\$ 0</u>
<u>OTHER LOANS PAYABLE</u>								
State Revolving Loan Fund	4,387,595	1.77	6-24-11	12-1-35	\$ 3,723,507	\$ 0	\$ 196,068	\$ 3,527,439
Total Other Loans Payable					<u>\$ 3,723,507</u>	<u>\$ 0</u>	<u>\$ 196,068</u>	<u>\$ 3,527,439</u>

(1) Total amount approved was \$10,000,000 of which \$6,940,000 remains available for draws as of June 30, 2020.

Roane County, Tennessee
Tax Rates and Assessments

AUDIT/TAX YEAR	Last Ten Years									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fund										
General	\$ 0.6350	\$ 0.6350	\$ 0.6350	\$ 0.6950	\$ 0.6950	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7385
Urban Services	0.020	0.000	0.000	0.0000	0.000	0.000	0.000	0.000	0.000	0.0000
Solid Waste/Sanitation	0.030	0.030	0.030	0.0000	0.000	0.000	0.000	0.000	0.000	0.0000
Ambulance	0.010	0.010	0.010	0.0200	0.020	0.010	0.010	0.010	0.010	0.0092
Fire and Animal Control	0.000	0.020	0.020	0.0600	0.060	0.060	0.060	0.060	0.060	0.0643
Recycling Center	0.020	0.020	0.020	0.0300	0.030	0.030	0.030	0.030	0.030	0.0278
Highway/Public Works	0.095	0.095	0.095	0.1000	0.100	0.100	0.100	0.100	0.100	0.0925
General Purpose School	1.000	1.000	1.000	1.2450	1.225	1.225	1.225	1.225	1.175	1.1174
General Debt Service	0.100	0.140	0.140	0.1450	0.145	0.145	0.145	0.145	0.245	0.1856
General Capital Projects	0.070	0.030	0.030	0.0500	0.050	0.050	0.050	0.050	0.050	0.0000
Oak Ridge Schools	0.040	0.040	0.040	0.0650	0.085	0.085	0.085	0.085	0.135	0.0890
Total Inside Tax Rates	\$ 2.0200	\$ 2.0200	\$ 2.0200	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.5200	\$ 2.3243
Rural Debt Service	0.140	0.140	0.140	0.145	0.145	0.145	0.145	0.145	0.160	0.1466
Education Debt Service	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.005	0.0000
Total Tax Rates	\$ 2.1800	\$ 2.1800	\$ 2.1800	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.6850	\$ 2.4709
Assessed Valuation										
Real and Personal	\$ 1,260,289,877	\$ 1,247,235,922	\$ 1,259,949,343	\$ 1,210,689,909	\$ 1,198,500,273	\$ 1,211,989,465	\$ 1,214,091,644	\$ 1,221,805,126	\$ 1,265,223,807	\$ 1,394,479,842
Public Utilities	35,651,824	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
Total Assessed Valuation	\$ 1,295,941,701	\$ 1,282,887,746	\$ 1,298,028,696	\$ 1,252,826,341	\$ 1,240,906,203	\$ 1,255,935,745	\$ 1,255,188,365	\$ 1,262,901,847	\$ 1,303,116,444	\$ 1,436,822,715
Percent Changes of R&P	0.24%	-1.04%	1.02%	-3.91%	-1.01%	1.13%	0.17%	0.64%	3.55%	10.22%
Percent Changes of Utilities	5.98%	0.00%	6.81%	10.65%	0.64%	3.63%	-6.48%	0.00%	-7.80%	11.74%