

# *Budget*

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*Fiscal Year*  
**2013 - 2014**



*Roane County, Tennessee*

# ROANE COUNTY BUDGET

## 2013-2014 FISCAL YEAR

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# *General Information*

## **Roane County – Imagine the Possibilities**

Located in the Southern Appalachian Mountains on the banks of the Watts Bar Lake, Roane County, Tennessee is made up of lush green foliage, gently rolling hills punctuated by steep bluffs, and sweeping valleys cradling clear rivers. The Tennessee, Clinch and Emory Rivers meet at the Watts Bar Lake, one of the largest lakes in the south at 39,000 acres, creating more than 700 shoreline miles in the county.

Water recreation draws many visitors to our county each year, offering boating, world class fishing, and more. In addition to water recreation Roane County offers a variety of unique family festivals, historic downtowns and communities, an agricultural expo center, an authentic general store, pioneer-era fort, lakeside lodging, and Bluegrass music almost any night of the week.

Roane County is conveniently located, just 20 minutes west of Knoxville, less than an hour from the Smoky Mountains, an hour north of Chattanooga, and 1 ½ hours east of Nashville. Roane County is easily accessible with nine exits off of I-40 and minutes from I-75. US Route 70, the “Broadway of America;” US Route 27; and Hwy 58 provide access to about anywhere in the county.

Its continued growth, accessibility to the Smoky Mountains National Park, fascinating history, small town way of life and water frontage all equal an exciting and beautiful place to live or to visit.

Roane County is made up of several communities - Harriman, Kingston, Oak Ridge, Oliver Springs and Rockwood - with many having a waterfront location. Kingston's prime location on the banks of the Clinch and Tennessee Rivers offers an abundance of incredible water views, while Rockwood offers miles of predominantly undeveloped shoreline along the Tennessee River. The town of Harriman is located on the banks of the Emory River which provides the perfect location for Riverfront Park, complete with walking trails, pavilions, and memorials. On the water, there are countless private coves to anchor a boat as well as islands with natural sand beaches perfect for spending a lazy day of sunning or tent camping overnight.

### **Our History:**

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.

After Peter Avery established the Avery Trace, connecting the cities of Knoxville and Nashville, early settlers constructed Fort Southwest Point high on a bluff overlooking the Clinch and Tennessee Rivers. This fort, located within Kingston's city limits, is the only colonial-era fort in the state reconstructed on its original site.

### **Kingston – leisure on the lake:**

The city of Kingston was named as one of the "Top 20 Retirement Towns" by the *Blue Ridge Country* publication. As people discover this beautiful city situated on Watts Bar Lake, local residents are proud to call it home.

Kingston, one of the oldest cities in the state, was established in 1799 as a result of the growing population around Fort Southwest Point. An example of the city's significance in Tennessee's history happened on September 21, 1807, when Kingston served as the state capital for one day, and the Tennessee House of Representatives convened in the historic Roane County Courthouse (c. 1854). On the National Register of Historic Places, today this courthouse is one of only seven remaining antebellum courthouses in the state and home to the Roane County Museum of History and Archives Library which is open to the public.

Fort Southwest Point (c. 1797) is also on the National Register of Historic Places and is open to the public. The fort's Visitor Center houses a museum containing artifacts excavated onsite under the supervision of the Tennessee Department of Archeology. The history of the Fort comes alive during the Living History Days each summer and during the Colonial Christmas Candlelight Tour in December. Staff members dress in period costumes, recreating activities from the fort's past, including bag-pipe serenades and firing of the canon.

Other historical structures have also been preserved, such as the Muecke House (c. 1840), also known as the Pennybacker House and currently serving as a restaurant and bakery, and the Bethel Cemetery and Presbyterian Church (c. 1818). The Gideon Morgan House (c. 1812), built by Corporal Gideon Morgan, a veteran of the American Revolutionary War, is Roane County's oldest home while the Parker House (c. 1850) is Kingston's newest designated historic home by the Association for the Preservation of Tennessee Antiquities.



New commercial and residential developments, such as Ladd Landing, have used Kingston's rich history as a theme combining the old southern traditional architecture with new urban designs and construction.

One of Kingston's greatest attractions is their waterfront location on the banks of scenic Watts Bar Lake. Everyone can enjoy a day on the water at Kingston's City Park, complete with a covered pavilion, boat launch and playground. A three-mile walking trail along the water connects Kingston City Park to two other parks – The Gravel Pit that provides a covered pavilion with spectacular views, and 58 Landing Park. The trail also winds along the water all the way to Fort Southwest Point.

Besides the events at the fort, Kingston is home to other events and festivals – many on the water. The annual 4<sup>th</sup> of July celebration – Smokin' the Water, is Roane County's largest event featuring boat and raft races, classic cars, the Miss Firecracker pageant, and a spectacular fireworks show over the water. The Storm the Fort Triathlon held in August has become an annual event, bringing in hundreds of athletes to town. There are many other events such as the Kingston Country Fair and Spooktacular Saturday in October, just to name a few.

### **Harriman – Victorian charm:**

The city of Harriman has a unique history. Known as “The Town that Temperance Built” a former Methodist minister and founder of the East Tennessee Land Company, Frederick Gates, envisioned a town of social temperance and industry where “no manufacture, storage, or sales of intoxicating liquor or beverages” would take place. He advertised his idea across the country, and thousands came to the 1890 Great Land Sale. The sale was a success, the city of Harriman was formed, and the rest is history.

The city of Harriman has been able to maintain many of the original town buildings including the Princess Theatre, now a Regional Arts Education, Entertainment and Conference Center. One of the most important roles the Princess will play is in providing a venue for educating students of all ages about the arts by giving them a place to gain the experience. Students at Roane County schools can be involved in communication, performing arts, music, and more. Tennessee Technology Center will offer students experience in theater and entertainment lighting, sound development and stage design. While Roane State Community College will give students the opportunity to take classes in radio and mass communications, computer art and design, television production, and more.

Harriman's 'Carnegie' Library (c. 1909) is one of only a few remaining buildings in the country originally funded by philanthropist Andrew Carnegie. The Temperance Building (c. 1891) was built shortly after the founding of Harriman to house the general offices of the East Tennessee Land Co. When the land company folded in 1897, the building was purchased by the American Temperance University, which is best remembered for its 1906 gridiron battle against the University of Tennessee, a game American lost 104-0 (the most points ever scored in a single game by UT). The University closed in 1908 and the building is now owned by the City of Harriman and houses offices as well as the Harriman Heritage Museum, which contains artifacts, photos, and memorabilia of Harriman's rich history.

Visitors can also view elaborate Victorian homes common during the period following the Great Land Sale while strolling on a self-guided tour through the Cornstalk Heights Historical District. During the Cornstalk Heights' Historic Christmas Home Tour, held the 2<sup>nd</sup> weekend in December, visitors can even tour the inside of many of these magnificent homes.

Harriman is also home to the Rocky Top General Store. Part retail - part museum, this authentic general store features an unusual array of mercantile from farm supplies to furniture. They also play host to the Tennessee "Polk" Salad Festival. Held the 2<sup>nd</sup> Saturday in May at Riverfront Park, Miss "Polk Salad" is crowned here each year. The park, located on the banks of the Emory River and within walking distance of downtown, is also home to several memorials and a farmers market.

As the population grew in Kingston, settlers traveled across the Clinch River into the area known as Midtown that today is part of Harriman. With the construction of Interstate 40 and the natural beauty of the river, Midtown grew and in the 1990s residents voted to incorporate it as a town. For a time the community maintained a municipal government but the incorporation was challenged in court and eventually overturned so it is now an unincorporated community.

Harriman has some great parks - Roane County Park, an 80-acre nature preserve with walking and hiking trails, is located along the banks of Watts Bar Lake. Today, visitors can enjoy playgrounds, swimming area, pavilions, ball fields, tennis courts, 18-hole disc golf course, and splash pad. Right next door is an upscale RV resort & marina on the lake where you will find many quality amenities including a waterfront pool and lakeside pavilion. The Midtown Drive-in Theater, also in Midtown, is one of only a few left in the country.

There are many wonderful and unique events in Harriman each year – the annual Tennessee Polk Salad Festival, Hooray for Harriman Labor Day Festival, Historic Harriman Christmas Tour, and Haunting of Harriman. But there are other events that occur monthly - Cruisin' in Harriman, Ghost Hunts, Babahatchie Community Concerts, and so much more!

### **Rockwood – a town rich in history:**

Rockwood draws visitors to its downtown with its antique and specialty shops and restaurants, many in historical buildings. Children delight in the old-fashioned ice cream soda fountain located in Live & Let Live Drug Store (c. 1880s). Downtown Rockwood is also home to Homecoming Park, complete with a fountain and pavilion. Enjoy bluegrass and old-timey music at Yonder Hollow in the historic Peterman Building (c. 1896) stylized like the *O Brother, Where Art Thou* film as well as live music each weekend at the Rockwood Event Center, all in the center of downtown Rockwood.

Rockwood's history began after the Civil War, when a Union officer, John Wilder, discovered an abundance of iron on Walden Ridge in Roane County. He later returned with northern industrialists to form the Roane Iron Company in 1868. The population grew and the city of Rockwood was named after the company's first President, William O. Rockwood. Today, visitors can still see the symmetrical houses that the iron company built for its employees. Many historic homes have been restored, and the owners open their doors to visitors the first weekend in December for Rockwood's Annual Holiday Home Tour.

Each spring Rockwood hosts the Thunder Road Festival, named after the notorious thoroughfare that moonshiners used back in the day when Rockwood was part of the original Thunder Road. The festival spotlights Rockwood's Tennessee Highway Patrol Station Museum (c. 1936) as home of the 'revenuers' for this fun filled festival – and you might even see a still or two. Other events and festivals include Rockwood Cruise-in, Fall Festival, and the Rockwood Christmas Home Tour.

Mount Roosevelt State Forest is enjoyed by hikers and mountain bike enthusiasts. The trails run along Walden Ridge with breathtaking views of the valley, Watts Bar Lake, and the Great Smoky Mountains. Industry continues to impact the economy of Rockwood, which is the home of the Roane County Industrial Park, a large shopping plaza, the Rockwood Municipal Airport and a newly developed industrial park – Plateau Partnership. High-end residential developments are springing up along the banks of Watts Bar Lake with breathtaking views.

### **Oliver Springs – a great little town:**

The city of Oliver Springs was founded in 1830 and first known as Winter's Gap. Later, the town was named after its first postmaster, Richard Oliver and the natural springs that were nearby. Mr. Oliver was the first to develop the commercial potential of the mineral springs by operating an inn and transporting his guests to the springs. Later, a resort hotel was built near the

springs, catering to wealthy guests from all over the nation who came to drink the water and bathe in the springs. Sadly, the grand resort burned in 1905.

Today, visitors can see the original hotel ticket booth at the Oliver Springs Railroad Depot Museum. This unique museum, housed in an 1897 train depot, contains historical artifacts and photos of Oliver Springs. A restored southern caboose, horse-drawn fire wagon, and a 1950 Oliver Springs fire truck are located next to the museum. Currently, the Abston Garage, listed on the National Register of Historic Places, is currently being renovated to become a museum and event center.

Hollywood producers chose several sites in this quaint town to film scenes in the popular movie, “October Sky”. Several historical homes have been restored and antique, specialty and candy shops have moved into renovated downtown buildings. In fact, there is an annual event in October to celebrate this part of their history – the October Sky Fall Festival.

If visiting Oliver Springs on weekends you will probably notice lots of trucks hauling off-road vehicles heading to The Coal Creek OHV Area. There are 72,000 acres available for off-road fun - just bring your ATV's, motorcycles, Jeeps, buggies, or trucks and enjoy some of the best off-roading in the country. Near the Coal Creek area visitors can find inns and camping resorts as well as local specialty shops with off-road gear and souvenirs available. The Windmill Inn B&B is now open in the city limits, catering to those visiting the Coal Creek area.

### **Oak Ridge:**

The 1930's and 1940's dramatically changed Roane County. Two national programs had significant impact on the county. The Tennessee Valley Authority programs uprooted people from their land. The result was the people of the region got a new economy, additional electricity, and a year-round navigable waterway to Knoxville.

The second national program was the Manhattan Project. Colonel Leslie R. Groves, with the Army Corps of Engineers chose a large area in Roane County to develop nuclear weapons. Again, land was taken and whole communities disappeared for the efforts of the war. An example was the Wheat Community. Because of the “Atomic Bomb,” which was developed in this area, the costliest war in history - WWII - ended on August 14, 1945.

Roane County is proud to be home to the Oak Ridge National Laboratory (ORNL), established in 1942 as part of the Manhattan Project. In the decades since, the laboratory has attracted top talent from around the globe to work on projects ranging from green power to high-performance computing. Private start-up companies serving as contractors to the lab or to develop new

innovations have also been attracted to the area. ORNL also anchors Innovation Valley, a regional Knoxville-Oak Ridge area economic development effort.

### **Education:**

Roane County is a place where educational excellence is more than a goal, it is the standard. Roane County and Harriman City Schools merged together as of July 1, 2003. The total enrollment for Roane County Schools is more than 7,000 students. Roane County Schools continue to strive for high standards.

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 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:**

Roane County is a prime location for future industrial and retail development primarily because of its abundant transportation accessibility and low tax structure. The Roane County Industrial Development Board is responsible for attracting well-paying, environmentally sound, stable new industries and creating future employment opportunities for its citizens, as well as, working to facilitate expansion of existing industries. With the selection and purchase of a 654-acre site, known as Roane Regional Business & Technology Park, several industries have been secured for industrial development for Roane County. Thanks to the new regional partnership effort resulting in an industrial park next to the airport, Roane County now has four industrial parks ready for new businesses.

Volkswagen Group of America broke ground in March 2012 on their new Southeastern Distribution Center at the entrance to Roane Regional Business & Technology Park

## **Festivals & Attractions:**

Roane County's greatest asset is her people. Proud of their heritage, innovative and ready to welcome newcomers, Roane County has a number of events and attractions that help to define us as a location of choice. The five municipalities that make up Roane County continue to preserve their own unique heritage and individuality through unique festivals and events throughout the

One of the many festivals and events held annually throughout the year combines two of Roane County's best assets – the lake and music heritage. To enjoy the Half Moon Music Festival in Ten Mile you can come by car or by boat – either way, plan to do some dancing.

Fort Southwest Point tours are free, including the Colonial Christmas Candlelight Tour held in December. The Roane State Expo Center hosts events nearly every month of the year from barrel racing to rodeos to tractor pulls to horse shows, all under one roof, and many of them for free. A visit to the Rocky Top General Store is always a treat – literally. Part retail store, part museum, and a whole lot of fun – be sure and enjoy old-fashioned bottled Coke and free popcorn while you browse nostalgic merchandise. Bluegrass music can be found about any night of the week. For some foot-stompin' fun visit Yonder Hollow in downtown Rockwood, where you can hear a Bluegrass music show in the style of *O' Brother Where Art Thou*. Music lovers as well as pickers are all welcome at Bradbury Community Club for the jammin' sessions every Tuesday night and concerts the 3<sup>rd</sup> Saturday of each month.

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. The new 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.

Away from the water, Oak Ridge offers the Secret City Scenic Excursion Train ride through the setting of the historic Manhattan Project, complete with a narrated one hour ride.

## **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 Pamela D. May, Manager/Tourism & Marketing, The Roane Alliance, August 3, 2012*

# *County Officials*

**County Commission**

District 1 Ron Berry  
District 1 Copper Bacon  
District 1 Benny East  
District 2 Jerry Goddard  
District 2 George Nelson  
District 2 Randy Ellis  
District 3 Fred Tedder  
District 4 James Brummett

District 4 Steve Kelley  
District 5 Ray Cantrell  
District 6 Chris Johnson  
District 6 Bobby Collier  
District 6 Nick Forrester  
District 7 Carolyn Granger  
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  
Tom McFarland  
Jack Stockton  
Dennis Ferguson  
Wilma Eblen  
Barbara Anthony  
Kim Nelson  
Kim Nelson  
Jeff Wicks  
Dennis Humphrey  
Sharon Brackett  
David Morgan

**Appointed Officials**

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

Gary Aytes  
Shannon Conley  
Kaley Walker  
Charles Holiway  
Lynn Farnham  
Gene McClure  
Scott Stout

**Department Heads**

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

Ralph Stewart  
Glen Cofer  
Mike Beard  
John Griffin  
Laura Conner  
Robert Bailey

**Board of Education**

Darrell Langley  
Everett Massengill  
Michael Taylor  
Wade McCullough  
Sam Cox

Danny Wright  
Hugh Johnson  
Michael Miller  
Rob Jago  
Victor (Vic) King



**Roane County Commissioners**

**District 1**

**George W. "Copper" Bacon**  
1613 Spring City Highway  
Rockwood, TN 37854  
865-354-1184  
Term Expires: 2014

**Ron Berry**  
186 Emerald Cove Lane  
Rockwood, TN 37854  
865-354-3445  
Term Expires: 2014

**Benny East**  
262 Benny East Road  
Rockwood, TN 37854  
865-354-1456  
Term Expires: 2014

**District 2**

**Randy Ellis**  
319 Virginia Ave.  
Harriman, TN 37748  
865-335-7981  
Term Expires: 2014

**Jerry Goddard**  
121 Cemetary Lane  
Harriman, TN 37748  
865-882-3262  
Term Expires: 2014

**George Nelson**  
272 Bullard Ford Road  
Harriman, TN 37748  
865-882-0803  
Term Expires: 2014

**District 3**

**Fred Tedder**  
439 Clax Gap Road  
Harriman, TN 37748  
865-882-2573  
Term Expires: 2014

**District 4**

**James Brummett**  
560 Kingston Ave.  
Oliver Springs, TN 37840  
865-435-1501  
Term Expires: 2014

**Steve Kelley**  
106 Oklahoma Ave.  
Oak Ridge, TN 37830  
865-482-7131  
Term Expires: 2014

**District 5**

**Ray Cantrell**  
395 Babbs Road  
Lenoir City, TN 37771  
865-376-6345

**District 6**

**Bobby Collier**  
126 Arsenault Crossing  
Kingston, TN 37763  
865-376-5914  
Term Expires: 2014

**Chris Johnson**  
126 White Oak Drive  
Harriman, TN 37748  
865-882-0216  
Term Expires: 2014

**Nick Forrester**  
100 Newport Pointe  
Kingston, TN 37763  
865-247-8691  
Term Expires: 2014

**District 7**

**Carolyn Granger**  
407 Forest Trail  
Kingston, TN 37763  
865-376-7940  
Term Expires: 2014

**Stanley Moore**  
275 Dearmond Rd.  
Kingston, TN 37763  
865-717-6247  
Term Expires: 2014

Roane County School Board

**District 1**

**Wade McCullough**

194 Burkett Rd.  
Rockwood, TN 37854  
865-354-2763  
Term Expires: 2014

**Michael Miller**

P.O. Box 522  
Rockwood, TN 37854  
865-354-2015  
Term Expires: 2016

**District 2**

**Darrell Langley**

517 Russell Ave.  
Harriman, TN 37748  
865-882-6770  
Term Expires: 2013

**Danny Wright**

1172 Swan Pond Circle Road  
Harriman, TN 37748  
865-590-9272  
Term Expires: 2016

**District 7**

**Everett Massengill**

292 Walnut Grove Rd.  
Kingston, TN 37748  
865-376-9583  
Term Expires: 2016

**Districts 3 & 4**

**Sam Cox**

2478 Old Harriman Hwy.  
Oliver Springs, TN 37840  
865-435-0765  
Term Expires: 2014

**Michael Taylor**

281 Mays Valley Rd.  
Harriman, TN 37748  
865-882-0786  
Term Expires: 2014

**Districts 5 & 6**

**Rob Jago**

600 Calvin St.  
Kingston, TN 37763  
865-376-4549  
Term Expires: 2016

**Hugh Johnson**

310 Woodlawn Dr.  
Kingston, TN 37763  
865-376-9433  
Term Expires: 2016

**Victor (Vic) King**

602 Scenic Drive  
Kingston, TN 37763  
865-376-9951  
Term Expires: 2016

**PRINCIPALS/ASSISTANT PRINCIPALS  
ROANE COUNTY SCHOOLS  
2013 - 2014**

<b>SCHOOL</b>	<b>PHONE</b>	<b>PRINCIPAL</b>	<b>ADDRESS</b>	<b>E-MAIL ADDRESS</b>
Bowers Elementary	882-1185 882-1748** 882-3203***	Brenda Arwood  Kevin Ayers*	120 Breazeale St., Harriman 37748	<a href="mailto:barwood@roaneschools.com">barwood@roaneschools.com</a>  <a href="mailto:ksayers@roaneschools.com">ksayers@roaneschools.com</a>
Cherokee Middle	376-9281 717-5445** 376-8525***	Elizabeth Rose  Ashlee Brackett	200 Paint Rock Ferry Rd., Kingston 37763	<a href="mailto:ecrose@roaneschools.com">ecrose@roaneschools.com</a>  <a href="mailto:anbrackett@roaneschools.com">anbrackett@roaneschools.com</a>
Dyllis Springs Elementary	435-6357 717-5446** 435-3402***	Gwendolyn Johnson  Jeanne Armstrong*	120 Ollis Rd., Oliver Springs 37840	<a href="mailto:gjohnson@roaneschools.com">gjohnson@roaneschools.com</a>  <a href="mailto:jharmstrong@roaneschools.com">jharmstrong@roaneschools.com</a>
Harriman Middle	882-1727 882-0681** 882-6285***	David R. Stevens  Leslie Smith*	1025 Cumberland St., Harriman 37748	<a href="mailto:drstevens@roaneschools.com">drstevens@roaneschools.com</a>  <a href="mailto:lsmith@roaneschools.com">lsmith@roaneschools.com</a>
Kingston Elementary	376-5252 717-5447** 376-8535***	Shelia Sitzlar  Billy M. Linville*	2000 Kingston Hwy., Kingston 37763	<a href="mailto:ssitzlar@roaneschools.com">ssitzlar@roaneschools.com</a>  <a href="mailto:bmlinville@roaneschools.com">bmlinville@roaneschools.com</a>
Midtown Elementary	882-1228 882-9278** 882-8165***	Kendra Inman  Laura Fisher*	2830 Roane State Hwy., Harriman 37748	<a href="mailto:kjinman@roaneschools.com">kjinman@roaneschools.com</a>  <a href="mailto:lpfisher@roaneschools.com">lpfisher@roaneschools.com</a>
Midway Elementary	376-2341 717-5448** 376-8512***	Tim Thompson  Jennifer Spakes*	130 Laurel Bluff Rd., Kingston 37763	<a href="mailto:tthompson@roaneschools.com">tthompson@roaneschools.com</a>  <a href="mailto:jspakes@roaneschools.com">jspakes@roaneschools.com</a>
Midway Middle	717-5464 717-5465** 376-0948***	Nadine Jackson	104 Dogtown Rd., Ten Mile 37880	<a href="mailto:nsjackson@roaneschools.com">nsjackson@roaneschools.com</a>
Oliver Springs Middle	435-0011 717-5449** 435-1621***	Nancy K. Wilson  Pam Henry*	317 Roane St., Oliver Springs 37840	<a href="mailto:nkwilson@roaneschools.com">nkwilson@roaneschools.com</a>  <a href="mailto:pdhenry@roaneschools.com">pdhenry@roaneschools.com</a>
Ridge View Elementary	354-2111 354-5151 354-5153** 354-5150***	Robin Smith  Christy Kamikawa*	625 Pumphouse Rd., Rockwood 37854	<a href="mailto:rsmith@roaneschools.com">rsmith@roaneschools.com</a>  <a href="mailto:cgkamikawa@roaneschools.com">cgkamikawa@roaneschools.com</a>
Rockwood Middle	354-0931 717-5451** 354-5160***	Amanda Evans  Mary S. Kelly-Cagle*	434 W. Rockwood St., Rockwood 37854	<a href="mailto:abevans@roaneschools.com">abevans@roaneschools.com</a>  <a href="mailto:mskelly-cagle@roaneschools.com">mskelly-cagle@roaneschools.com</a>
Harriman High	882-1821 882-8371** 882-6479***	Scott Calahan  Bobby Clark*	920 North Roane St., Harriman 37748	<a href="mailto:scalahan@roaneschools.com">scalahan@roaneschools.com</a>  <a href="mailto:rlclark@roaneschools.com">rlclark@roaneschools.com</a>
Midway High	376-5645 717-5452** 376-8516***	Scott Mason  Chastity Qualkenbush*	530 Loudon Hwy., Kingston 37763	<a href="mailto:smason@roaneschools.com">smason@roaneschools.com</a>  <a href="mailto:cdqualkenbush@roaneschools.com">cdqualkenbush@roaneschools.com</a>
Oliver Springs High	435-7216 435-6775** 435-6774***	Jeffrey M. Woods  Lyndon Johnson*	419 Kingston Ave. P. O. Box 309, Oliver Springs 37840	<a href="mailto:jmwoods@roaneschools.com">jmwoods@roaneschools.com</a>  <a href="mailto:ljohnson@roaneschools.com">ljohnson@roaneschools.com</a>
Roane County High	376-6534 717-5454** 376-8530***	Lance Duff Cheryl Kennedy* Ronald Ladd* Greg Bowman* (interim)	540 W. Cumberland St., Kingston 37763	<a href="mailto:lduff@roaneschools.com">lduff@roaneschools.com</a> <a href="mailto:ckennedy@roaneschools.com">ckennedy@roaneschools.com</a> <a href="mailto:reladd@roaneschools.com">reladd@roaneschools.com</a> <a href="mailto:gbowman@roaneschools.com">gbowman@roaneschools.com</a>
Rockwood High	354-0882 354-5171** 354-5170***	Alan W. Reed  Marti Sparks*	512 W. Rockwood St., Rockwood 37854	<a href="mailto:awreed@roaneschools.com">awreed@roaneschools.com</a>  <a href="mailto:mrsparks@roaneschools.com">mrsparks@roaneschools.com</a>
Midtown Educational Center	882-3700 882-7734***	Chris B. Johnson	3096 Roane State Hwy., Harriman 37748	<a href="mailto:cbjohnson@roaneschools.com">cbjohnson@roaneschools.com</a>

\*Assistant Principal

\*\* Cafeteria

\*\*\* Fax Number

Revised 10/22/13

## City Officials as of October 1, 2013

### **CITY OF HARRIMAN – (865) 882-9414 PO BOX 433 HARRIMAN, TN 37748**

Chris Mason (Mayor) PO Box 433 Harriman, TN 37748-Term Expires-2016  
Lonnie Wright (Council) 218 Indiana Lane Harriman, TN 37748–Term Expires-2016  
Kenyon Mee (Council) 116 Roberts St, Harriman, TN 37748-Term Expires-2016  
Buddy Holley (Council) PO box 433 Harriman, TN 37748–Term Expires 2011-2016  
J. D. Sampson (Council) 1723 Roane State Hwy Harriman, TN 37748–Term Expires-2016  
Chris Ahler (Council) PO Box 433 Harriman, TN 37748-Term Expires-2014  
Ken Mynatt (Council) PO Box 433 Harriman, TN 37748-Term Expires-2014  
Harold D. Balcom, Jr (City Attorney) PO Box 487 Kingston, TN 37763  
Charles Crass (City Judge) PO Box 433 Harriman, TN 37748  
Angela Skidmore (City Clerk) PO Box 433 Harriman, TN 37748  
Charles R. Kerley (City Treasurer) PO Box 433 Harriman, TN 37748

***Meets 1<sup>st</sup> & 2<sup>nd</sup> Tuesday of each month at 7:30 p.m. in the Harriman Utility Board Conference Room.***

### **CITY OF KINGSTON --- (865) 376-6584 –125 W. CUMBERLAND ST. KINGSTON, TN 37763**

Troy Beets (Mayor) 125 W. Cumberland St. Kingston, TN 37763–Term Expires-2014  
Tim Neal (Vice- Mayor) 125 W. Cumberland, Kingston, TN 37763–Term Expires-2014  
Kevin McClure (Council) 1151 Brentwood Pt. Kingston, TN 37763–Term Expires-2014  
Tony Brown (Council) 729 Calvin St, Kingston, TN 37763-Term Expires-2016  
Don White (Council) 125 W Cumberland St, Kingston, TN 37763–Term Expires-2014  
John Byrkit (Council) 125 W. Cumberland St, Kingston, TN 37763–Term Expires-2016  
Norman Sugarman (Council) 1130 Circle Dr. Kingston, TN 37763–Term Expires-2016  
Carolyn Brewer (Director of Finance) 125 W Cumberland St. Kingston, TN 37763  
Jack H McPherson, Jr (City Attorney) 204 E Loveliss St. Kingston, TN 37763  
David Bolling (City Manager) 125 W Cumberland St. Kingston, TN 37763

***Meets 2<sup>nd</sup> Tuesday of each month at Kingston Community Center at 7:00 p.m.***

### **CITY OF OAK RIDGE --- (865) 425-3408 –PO BOX 1 OAK RIDGE, TN 37831**

Tom Beehan (Mayor) 112 Mockingbird Lane, Oak Ridge, TN 37830–Term Expires-2016  
Jane Miller (Mayor Pro Tem) 133 Capital Circle, Oak Ridge, TN 37831–Term Expires-2016  
Anne Garland (Council) 127 Montana Ave, Oak Ridge, TN 37830–Term Expires-2016  
Charles Hensley (Council) 113A Amanda Place, Oak Ridge, TN 37831–Term Expires-2016  
David N. Mosby (Council) 106 Haven Hill Lane, Oak Ridge, TN 37831–Term Expires-2016  
Trina Baughn (Council) 200 S. Tulane Ave PO Box 1, Oak Ridge, TN 37830-Term Expires-2016  
Chuck Hope (Council) 203 Englewood Lane, Oak Ridge, TN 37830-Term Expires -2016  
Mark S. Watson (City Manager) PO Box 1 Oak Ridge, TN 37831  
Kenneth R. Krushenski (City Attorney) PO Box 1 Oak Ridge, TN 37831  
Diana Stanley (City Clerk) PO Box 1 Oak Ridge, TN 37831

***Meets 3<sup>rd</sup> Monday of each month at 7:30 p.m. at the Municipal Building.***

## City Officials as of October 1, 2013

### **TOWN OF OLIVER SPRINGS –(865) 435-7722 –PO BOX 203 OLIVER SPRINGS, TN 37840**

Chris Hepler (Mayor) 536 Norwood Drive, Oliver Springs, TN 37840–Term Expires-2016  
Omer Cox (Council) 51012 Cox Circle, Oliver Springs, TN 37840–Term Expires-2016  
Terry Craze (Council) 720 David Lane, Oliver Springs, TN 37840–Term Expires-2016  
James Brummitt (Council) 560 Kingston Ave. Oliver Springs, TN 37840–Term Expires-2016  
Maurice Walker (Council) PO Box 203 Oliver Springs, TN 37840-Term Expires-2016  
Gary Stinnett (Council) PO Box 303 Oliver Springs, TN 37840-Term Expires-2016  
Tina Treece (City Manager) 701 Main St, Oliver Springs, TN 37840  
Joseph H Van Hook (City Judge) PO Box Drawer M, Oliver Springs, TN 37840  
Jennifer Chadwell (City Attorney) 706 S. Illinois Ave, Suite D104, Oak Ridge, TN 37830  
Ramona Walker (City Treasurer) PO Box 303 Oliver Springs, TN 37840

***Meets 1<sup>st</sup> & 3<sup>rd</sup> Thursday of each month at Town Hall (Easterbrook Ave) at 7:00 p.m.***

### **CITY OF ROCKWOOD ---(865) 354-0163--110 N. CHAMBERLAIN AVE. ROCKWOOD, TN 37854**

James Watts (Mayor) 301 E Dunn St, Rockwood, TN 37854–Term Expires-2014  
Peggy Evans (Vice-Mayor) 110 N. Chamberlain Ave. Rockwood, TN 37854–Term Expires-2014  
Mike Freeman (Council) 110 N. Chamberlain Rockwood, TN 37854–Term Expires-2014  
Jason Jolly (Council) 301 N. Front Ave. Rockwood, TN 37854–Term Expires-2016  
Jane Long (Council) PO Box 333 Rockwood, TN 38954–Term Expires-2016  
James Nuckols (Council) 110 N. Chamberlain Rockwood, TN 37854–Term Expires-2014  
William Wright (Council) 110 N Chamberlain Rockwood, TN 37854-Term Expires-2016  
Greg Leffew (City Attorney) 109 N. Front St. Rockwood, TN 37854–Term Expires-2014  
Greg Leffew (City Judge) 109 N. Front St, Rockwood, TN–Term Expires-2014

***Meets 4<sup>th</sup> Monday of each month at City Hall at 7:00 p.m.***

# *Summary of Current Operations*

	A	B	C	D	E	F	G	I	J	K	L	M	N	O	P	Q
1	Operation of Fund/Fund Balance															
2	DATE:		6/30/2013	Estimated												
3				Restricted	Fund					Est. Ending	End Fund Bal	Est. Fund	Current	Recom.	Effect on	Effect on
4	FUND	FUND		Committed	Balance	Proposed	Transfer	Proposed	Transfer	Rest./	with Rest/Com/As	Balance	Property	Property	Fund Bal w/	Fund Bal w/o
5	NUMBER	TITLE		Assigned	07/01/13	Revenue	In	Expenditures	Out	Comm./ Assign	6/30/2014	Unassigned	Tax	Tax	rest/comm/as	rest/comm/as
6	GENERAL FUND															
7	101	GENERAL		1,432,126	3,367,874	15,655,891	20,000	16,399,798	314,000	1,372,126	3,762,093	2,389,967	0.635	0.635	(1,037,907)	(977,907)
8	SPECIAL REVENUE FUNDS															
9	116	SANITATION & WASTE REMOVA		930,000	-	894,100	-	1,025,748	175,000	623,352	623,352	-	0.030	0.030	(306,648)	-
10																
11	118	AMBULANCE SERVICE		720,000	-	2,787,600	-	3,032,548		475,052	475,052	-	0.010	0.010	(244,948)	-
12																
13	121	FIRE & ANIMAL CONTROL		583,000	-	686,200	-	834,948	-	434,252	434,252	-	0.020	0.020	(148,748)	-
14																
15	122	SHERIFF DRUG CONTROL		103,000	-	40,000		101,921		41,079	41,079	-	-	-	(61,921)	-
16																
17	123	RECYCLING		200,000	-	719,600		713,641	50,000	155,959	155,959	-	0.020	0.020	(44,041)	-
18																
19	131	HIGHWAY/PUBLIC WORKS		522,000	-	3,583,000		3,495,444	128,894	480,662	480,662	-	0.095	0.095	(41,338)	-
20	EDUCATION FUNDS															
21	141	GENERAL PURPOSE SCHOOL		2,933,459	5,301,000	48,943,445	25,828	51,621,510	200,000	2,581,763	5,382,222	2,800,459	1.000	1.000	(2,852,237)	(2,500,541)
22																
23	142	SCHOOL FEDERAL PROJECTS		501,288	-	4,936,095	-	4,910,267	25,828	501,288	501,288	-			-	-
24																
25	143	SCHOOL CENTRAL CAFETERIA		860,000	-	3,972,000	-	3,972,000	-	860,000	860,000	-			-	-
26																
27	144	SCHOOL TRANSPORTATION		290,000	-	2,242,500	635,000	2,877,500	-	290,000	290,000	-			-	-
28																
29	146	EXTENDED SCHOOL PROGRAM		55,000	-	237,500	-	237,500	-	55,000	55,000	-			-	-
30	DEBT SERVICE FUNDS															
31	151	GENERAL DEBT SERVICE		2,795,000	-	2,717,300	201,309	3,272,255	-	2,441,354	2,441,354	-	0.100	0.140	(353,646)	-
32																
33	152	RURAL DEBT SERVICE		1,900,000	-	1,464,600	-	1,803,165	-	1,561,435	1,561,435	-	0.140	0.140	(338,565)	-
34																
35	156	EDUCATION DEBT SERVICE		737,000	-	245,500	-	318,873	-	663,627	663,627	-	0.020	0.020	(73,373)	-
36	<b>OPERATIONAL FUNDS SUB</b>			<b>14,561,873</b>	<b>8,668,874</b>	<b>89,125,331</b>	<b>882,137</b>	<b>94,617,118</b>	<b>893,722</b>	<b>12,536,949</b>	<b>17,727,375</b>	<b>5,190,426</b>	<b>2,070</b>	<b>2,110</b>	<b>(5,503,372)</b>	<b>(3,478,448)</b>
37	CAPITAL PROJECTS FUNDS															
38	171	GENERAL CAPITAL PROJECTS*		2,655,110	-	497,000	539,000	1,706,000		1,985,110	1,985,110	-	0.070	0.030	(670,000)	-
39																
40	176	HIGHWAY CAPITAL PROJECTS*		568,711	-					568,711	568,711	-	-	-	-	-
41																
42	177	EDUCATIONAL CAP. PROJECTS*		670,588	-	2,462,500	200,000	2,259,500	635,000	438,588	438,588	-	0.040	0.040	(232,000)	-
43	PROPRIETARY FUNDS															
44	204	WASTEWATER TREATMENT**		652,278	-	1,888,800		1,944,093	72,415	524,570	524,570	-	-	-	(127,708)	-
45																
46	264	EMP. HEALTH INSURANCE		450,000	-	2,975,000		2,960,000	10,000	455,000	455,000	-	-	-	5,000	-
47																
48	266	WORKERS COMPENSATION		1,030,900	-	626,150		647,000	10,000	1,000,050	1,000,050	-	-	-	(30,850)	-
49																
50	TRUST AND AGENCY FUNDS															
51	357	JUD. DIST. DRUG		89,900	-	206,700	-	282,562	-	14,038	14,038	-	-	-	(75,862)	-
52																
53	359	ECONOMIC & COMM. DEV.		247,000	-	107,360	-	216,672	-	137,688	137,688	-	-	-	(109,312)	-
54																
55	364	DISTRICT ATTORNEY GENERAL		20,500	-	29,000	-	48,400	-	1,100	1,100	-	-	-	(19,400)	-
56	<b>TOTAL FUNDS</b>			<b>20,946,860</b>	<b>8,668,874</b>	<b>97,917,841</b>	<b>1,621,137</b>	<b>104,681,345</b>	<b>1,621,137</b>	<b>17,661,803</b>	<b>22,852,230</b>	<b>5,190,426</b>	<b>2,18</b>	<b>2,18</b>	<b>(6,763,504)</b>	<b>(3,478,448)</b>
57	* CAPITAL FUNDS DO NOT MATCH AUDIT SINCE AUDIT KEEPS ENCUMBRANCES FROM PRIOR YEARS SKEWING BUDGETS															
58	** ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT															

Roane County Government  
Real & Personal Property

June, 2013      101, 118, 123, 131      156      152      116 & 121  
141, 151, 171, 177

	Countywide Tax	Educ. Debt	Rural School	Rural	2013 R & P	2014 Budget	Diff	Percent Change
Oak Ridge	156,540,459				156,540,459	157,340,844	(800,385)	-0.509%
Harriman	110,172,926	110,172,926			110,172,926	111,463,787	(1,290,861)	-1.158%
Kingston	148,101,766	148,101,766	148,101,766		148,101,766	150,226,846	(2,125,080)	-1.415%
Rockwood	85,150,959	85,150,959	85,150,959		85,150,959	87,358,584	(2,207,625)	-2.527%
Oliver Springs	9,930,630	9,930,630	9,930,630		9,930,630	10,000,674	(70,044)	-0.700%
Rural	<u>737,339,182</u>	<u>737,339,182</u>	<u>737,339,182</u>	<u>737,339,182</u>	<u>737,339,182</u>	<u>743,899,142</u>	<u>(6,559,960)</u>	<u>-0.882%</u>
Net R&P	<u>1,247,235,922</u>	<u>1,090,695,463</u>	<u>980,522,537</u>	<u>737,339,182</u>	<u>1,247,235,922</u>	<u>1,260,289,877</u>	<u>(13,053,955)</u>	<u>-1.036%</u>

Plus Public Utilities    2012 Tax Roll Figures

Oak Ridge	1,345,755			
Harriman	4,774,866	4,774,866		
Kingston	2,053,350	2,053,350	2,053,350	
Rockwood	4,339,406	4,339,406	4,339,406	
Oliver Springs	1,075,440	1,075,440	1,075,440	
Rural	<u>22,063,007</u>	<u>22,063,007</u>	<u>22,063,007</u>	<u>22,063,007</u>
Subtotal	<u>35,651,824</u>	<u>34,306,069</u>	<u>29,531,203</u>	<u>22,063,007</u>

2012 Utilities

2011 Utilities

Oak Ridge	1,345,755	1,341,866	3,889	0.290%
Harriman	4,774,866	4,808,803	(33,937)	-0.706%
Kingston	2,053,350	2,076,545	(23,195)	-1.117%
Rockwood	4,339,406	4,307,387	32,019	0.743%
Oliver Springs	1,075,440	1,506,402	(430,962)	-28.609%
Rural	<u>22,063,007</u>	<u>19,599,647</u>	<u>2,463,360</u>	<u>12.568%</u>
Subtotal	<u>35,651,824</u>	<u>33,640,650</u>	<u>2,011,174</u>	<u>5.978%</u>

Total      1,282,887,746    1,125,001,532    1,010,053,740    759,402,189      1,282,887,746    1,293,930,527    (11,042,781)    -0.853%

Divided by

100      12,828,877    11,250,015      10,100,537      7,594,022

Muliplied by

94%      12,059,145    10,575,014      9,494,505      7,138,381

Muliplied by

0.01      120,591      105,750      94,945      71,384

Estimate

Value of Penny:	2014	2013	2012	2011
County Wide	120,000	120,000	120,000	118,000
Education Debt	104,000	104,000	104,000	102,000
Rural School Debt	94,000	94,000	94,000	92,000
Rural	70,000	70,000	70,000	69,000
RCSL/ADA	113,000	113,000	113,000	111,522
OR/ADA	7,000	7,000	7,000	6,478

Numbers Used      120,000      104,000      94,000      70,000

0.9411 School ADA      112,932

CURRENT ADA      0.0589 Oak Ridge ADA      7,068

as of May, 2013      120,000



2013 Assessments Based Upon Estimated Assessed Valuation of

1,282,887,746	<u>Countywide</u>
1,125,001,532	<u>Harriman Incl.</u>
1,010,053,740	<u>Rural School</u>
759,402,189	<u>Rural</u>

ADA Percentages	
Roane County	0.94
Oak Ridge City	<u>0.06</u>
	<u>1.00</u>

94%

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	1 Collection of Taxes
101	County General	0.635	0.635	0.635	0.635	8,146,337	488,780	7,657,557
116	Solid Waste/Sanitation	0.030				227,821	13,669	214,151
118	Ambulance Service	0.010	0.010	0.010	0.010	128,289	7,697	120,591
121	Fire & Animal Control	0.020				151,880	9,113	142,768
123	Recycling Center	0.020	0.020	0.020	0.020	256,578	15,395	241,183
131	Highway/Public Works	0.095	0.095	0.095	0.095	1,218,743	73,125	1,145,619
141	G.P.S.(ADA .9411)	0.941	0.941	0.941	0.941	12,073,257	724,395	11,348,861
151	General Debt Service	0.140	0.140	0.140	0.140	1,796,043	107,763	1,688,280
152	Rural Debt Service	0.140	0.140			1,414,075	84,845	1,329,231
156	Education Debt Service	0.020	0.020	0.020		225,000	13,500	211,500
171	General Capital Projects	0.030	0.030	0.030	0.030	384,866	23,092	361,774
177	School Capital Projects (ADA .9411)	0.038	0.038	0.038	0.038	482,930	28,976	453,954
356	Oak Ridge (ADA .0589)	<u>0.061</u>	<u>0.061</u>	<u>0.061</u>	<u>0.061</u>	<u>785,846</u>	<u>47,151</u>	<u>738,695</u>
	Total	<u>2.180</u>	<u>2.130</u>	<u>1.990</u>	<u>1.970</u>	<u>27,291,665</u>	<u>1,637,500</u>	<u>25,654,165</u>

\*-Rate Outside of All Cities

\*\*-Rate Inside Kingston, Midtown, Oliver Springs, & Rockwood

\*\*\*-Rate Inside Harriman

\*\*\*\*-Rate Inside Oak Ridge

1-Actual Budget Tax Levy may be different than calculated Collection of Taxes due to Rounding.

Roane County, Tennessee  
 Calculation of the taxes levied on each city  
 June, 2013

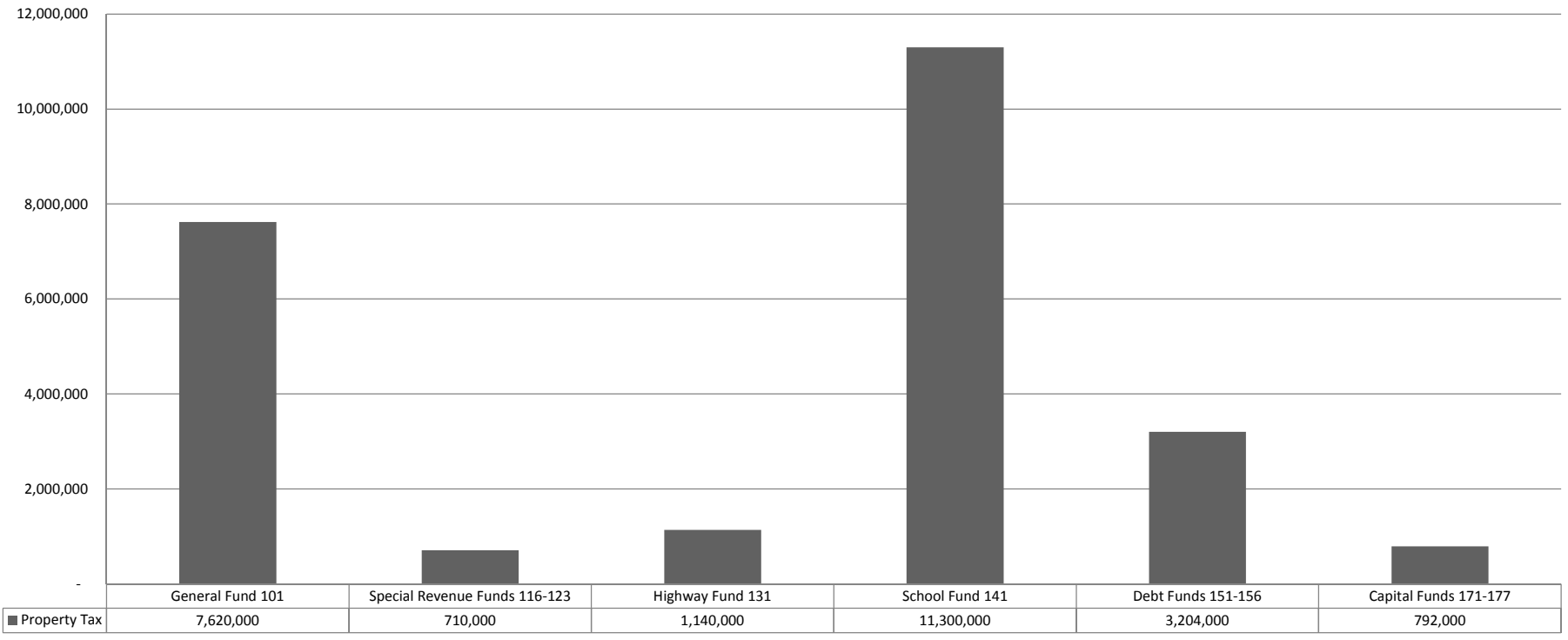
**2012/2013 Budget**

	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	111,463,787	157,340,844	150,226,846	87,358,584	10,000,674	743,899,142	1,260,289,877
PSC	<u>4,808,803</u>	<u>1,341,866</u>	<u>2,076,545</u>	<u>4,307,387</u>	<u>1,506,402</u>	<u>19,599,647</u>	<u>33,640,650</u>
Total Assessed	116,272,590	158,682,710	152,303,391	91,665,971	11,507,076	763,498,789	1,293,930,527
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,162,726	1,586,827	1,523,034	916,660	115,071	7,634,988	12,939,305
	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	11,627	15,868	15,230	9,167	1,151	76,350	129,393
Est. Tax Rate	x <u>197.0</u> x	x <u>199.0</u> x	x <u>213.0</u> x	x <u>213.0</u> x	x <u>213.0</u> x	x <u>218.0</u> x	N/A
Tax Levy	<u>2,290,570</u>	<u>3,157,786</u>	<u>3,244,062</u>	<u>1,952,485</u>	<u>245,101</u>	<u>16,644,274</u>	<u>27,534,278</u>

**2013/2014 Budget**

	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	110,172,926	156,540,459	148,101,766	85,150,959	9,930,630	737,339,182	1,247,235,922
PSC	<u>4,774,866</u>	<u>1,345,755</u>	<u>2,053,350</u>	<u>4,339,406</u>	<u>1,075,440</u>	<u>22,063,007</u>	<u>35,651,824</u>
Total Assessed	114,947,792	157,886,214	150,155,116	89,490,365	11,006,070	759,402,189	1,282,887,746
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,149,478	1,578,862	1,501,551	894,904	110,061	7,594,022	12,828,877
	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	11,495	15,789	15,016	8,949	1,101	75,940	128,289
Est. Tax Rate	x <u>199.0</u> x	x <u>197.0</u> x	x <u>213.0</u> x	x <u>213.0</u> x	x <u>213.0</u> x	x <u>218.0</u> x	N/A
Tax Levy	<u>2,287,461</u>	<u>3,110,358</u>	<u>3,198,304</u>	<u>1,906,145</u>	<u>234,429</u>	<u>16,554,968</u>	<u>27,291,665</u>
13-14 Tax Levy	2,287,461	3,110,358	3,198,304	1,906,145	234,429	16,554,968	27,291,665
12-13 Tax Levy	- <u>2,290,570</u> -	- <u>3,157,786</u> -	- <u>3,244,062</u> -	- <u>1,952,485</u> -	- <u>245,101</u> -	- <u>16,644,274</u> -	- <u>27,534,278</u> -
Difference	<u>(3,109)</u>	<u>(47,428)</u>	<u>(45,758)</u>	<u>(46,340)</u>	<u>(10,671)</u>	<u>(89,306)</u>	<u>(242,612)</u>

**Roane County Budget FY 2013-14  
Property Tax to Support Each Fund**



*Resolutions  
&  
Approvals*

**RESOLUTION # 07-13-17**

**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, 2013 and ending June 30, 2014.

**SECTION 1. BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled on this 8<sup>th</sup> day of July, 2013 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, 2013 and ending June 30, 2014 according to the following schedule.

	FY 13	FY 14	Variance
<u>101-COUNTY GENERAL FUND</u>			
<u>General Government</u>			
County Commission	141,205	138,237	(2,968)
Board of Equalization	15,360	14,826	(534)
Beer Board	5,576	5,690	114
Budget and Finance Committee	12,244	12,315	71
Other Boards and Committees	46,635	41,230	(5,405)
County Executive	257,107	265,405	8,298
County Attorney	120,223	122,731	2,508
Election Commission	441,178	322,934	(118,244)
Register of Deeds	305,407	305,753	346
Planning & Zoning	87,489	94,581	7,092
Code Enforcement	243,834	251,185	7,351
County Buildings	459,501	473,236	13,735
Other General Administration	28,650	34,350	5,700
Preservation of Records	106,346	106,035	(311)
Risk Management	<u>55,969</u>	<u>505,342</u>	<u>449,373</u>
Total General Government	<u>2,326,724</u>	<u>2,693,850</u>	<u>367,126</u>
<u>Finance</u>			
Accounting and Budgeting	452,659	450,976	(1,683)
Purchasing	168,256	180,042	11,786
Property Assessor's Office	550,949	581,164	30,215
Reappraisal Program	227,472	227,003	(469)
County Trustee's Office	273,052	281,052	8,000
County Clerk's Office	<u>574,408</u>	<u>578,376</u>	<u>3,968</u>

Total Finance	<u>2,246,796</u>	<u>2,298,613</u>	<u>51,817</u>
<b><u>Administration of Justice</u></b>			
Circuit Court	197,009	195,699	(1,310)
General Sessions Court	489,281	497,235	7,954
General Sessions Judge	553,350	585,895	32,545
Chancery Court	294,295	300,521	6,226
Juvenile Court	747,431	401,114	(346,317)
Other Administration of Justice	<u>23,425</u>	<u>23,500</u>	<u>75</u>
Total Administration of Justice	<u>2,304,791</u>	<u>2,003,964</u>	<u>(300,827)</u>
<b><u>Public Safety</u></b>			
Sheriff Department	3,159,021	3,501,755	342,734
Jail	2,828,036	2,812,428	(15,608)
Civil Defense	470,361	467,317	(3,044)
Rescue Squad	35,000	35,000	-
County Coroner	<u>44,400</u>	<u>44,400</u>	-
Total Public Safety	<u>6,536,818</u>	<u>6,860,900</u>	<u>324,082</u>
<b><u>Public Health and Welfare</u></b>			
Local Health Center	176,224	176,064	(160)
Animal Control (Animal Control OH)	148,000	100,000	(48,000)
Maternal & Child Health Service	2,780	2,780	-
Other Local Health Services	494,700	580,475	85,775
State Health Department	52,781	52,781	-
Other Local Health & Welfare	<u>90,070</u>	<u>100,070</u>	<u>10,000</u>
Total Public Health & Welfare	<u>964,555</u>	<u>1,012,170</u>	<u>47,615</u>
<b><u>Social, Cultural and Recreational Services</u></b>			
Libraries	16,300	16,300	-
Parks and Fair Boards	<u>326,445</u>	<u>298,672</u>	<u>(27,773)</u>
Total Social, Cultural & Recreational	<u>342,745</u>	<u>314,972</u>	<u>(27,773)</u>
<b><u>Agricultural and Natural Resources</u></b>			
Agricultural Ext. Service	93,807	86,107	(7,700)
Soil Conservation	<u>56,367</u>	<u>56,322</u>	<u>(45)</u>
Total Agricultural & Natural Resources	<u>150,174</u>	<u>142,429</u>	<u>(7,745)</u>

**Other General Government**

Industrial Development	663,350	603,850	(59,500)
Veteran's Services	4,000	4,000	-
Employee Benefits	165,340	49,000	(116,340)
Miscellaneous	<u>783,896</u>	<u>416,050</u>	<u>(367,846)</u>
Total Other General Government	<u>1,616,586</u>	<u>1,072,900</u>	<u>(543,686)</u>

**Litter and Trash Collection**

Total Litter & Trash Collection	<u>58,000</u>	=	<u>(58,000)</u>
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**Transfers**

Total Transfers (400K is for 171-CHJ)	<u>441,418</u>	<u>314,000</u>	<u>(127,418)</u>
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<b>Total County General Fund</b>	<b><u>16,988,607</u></b>	<b><u>16,713,798</u></b>	<b><u>(274,809)</u></b>
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**SPECIAL REVENUE FUNDS****116-SOLID WASTE/SANITATION FUND**

Total Sanitation Fund	<u>1,184,892</u>	<u>1,200,748</u>	<u>15,856</u>
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**118-AMBULANCE SERVICE FUND**

Total Ambulance Service Fund	<u>2,993,539</u>	<u>3,032,548</u>	<u>39,009</u>
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**121-FIRE & ANIMAL CONTROL FUND**

Fire Prevention	513,832	513,605	(227)
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Animal Control	<u>287,911</u>	<u>321,343</u>	<u>33,432</u>
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Total Fire & Animal Control Fund	<u>801,743</u>	<u>834,948</u>	<u>33,205</u>
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**122-SHERIFF'S DRUG FUND**

Total Sheriff's Drug Fund	<u>93,421</u>	<u>101,921</u>	<u>8,500</u>
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**123-RECYCLING FUND**

Total Recycling Fund	<u>965,850</u>	<u>763,641</u>	<u>(202,209)</u>
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131-COUNTY ROAD FUND

Administration	323,165	316,653	(6,512)
Highway & Bridge Maintenance	1,804,280	2,043,412	239,132
Operation & Maintenance of Equipment	631,098	664,619	33,521
Traffic Signs	58,613	60,000	1,387
Litter and Trash Collection	-	49,400	49,400
Other Charges	195,700	202,950	7,250
Employee Benefits	58,410	58,410	-
Capital Outlay	138,000	100,000	(38,000)
Operating Transfers	<u>730,894</u>	<u>128,894</u>	<u>(602,000)</u>
Total Highway Fund	<u>3,940,160</u>	<u>3,624,338</u>	<u>(315,822)</u>

141-GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	27,046,759
Alternative Schools	240,540
Special Education Program	4,724,516
Vocational Education Program	1,556,454
Attendance	108,229
Health Services	636,719
Other Student Support	1,791,849
Instructional Support	2,533,586
Alternative Schools Support	125,895
Special Education Support	876,125
Vocational Education Support	83,669
Board of Education	921,377
Office of Superintendent	310,202
Office of Principal	4,067,155
Fiscal Services	317,305
Human Services/Personnel	23,866
Operation of Plant	4,138,281
Maintenance of Plant	1,092,375
Transportation	197,056
Community Services	730,261
Early Childhood Education	662,712



Capital Outlay	60,000		
Education Debt	100,000		
Transfers to Other Funds	<u>170,000</u>		
Total General Purpose School (Bottom Line Set)	<u>52,514,931</u>	<u>51,821,510</u>	<u>(693,421)</u>

142-SCHOOL FEDERAL PROJECTS FUND

Total School Federal Projects	<u>5,591,311</u>	<u>4,936,095</u>	<u>(655,216)</u>
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143-SCHOOL CAFETERIA FUND

Total School Cafeteria Fund	<u>4,066,737</u>	<u>3,972,000</u>	<u>(94,737)</u>
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144-TRANSPORTATION FUND

Total Transportation Fund	<u>2,664,786</u>	<u>2,877,500</u>	<u>212,714</u>
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146-EXTENDED SCHOOL PROGRAM

Total Extended School Program	<u>253,983</u>	<u>237,500</u>	<u>(16,483)</u>
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**DEBT SERVICE FUNDS**

151-GENERAL DEBT SERVICE FUND

Principal on Debt	1,754,650	1,835,141	80,491
Interest on Debt	1,383,934	1,336,433	(47,501)
Other Debt Service	25,681	25,681	-
Fixed Charges	<u>98,000</u>	<u>75,000</u>	<u>(23,000)</u>
Total General Debt Service Fund	<u>3,262,265</u>	<u>3,272,255</u>	<u>9,990</u>

152-RURAL DEBT SERVICE

Principal on Debt	1,150,000	1,200,000	50,000
Interest on Debt	612,165	568,165	(44,000)
Fixed Charges	<u>40,623</u>	<u>35,000</u>	<u>(5,623)</u>
Total Rural Debt Service Fund	<u>1,802,788</u>	<u>1,803,165</u>	<u>377</u>

156-EDUCATION DEBT SERVICE

Principal on Debt	260,000	240,000	(20,000)
Interest on Debt	76,873	68,873	(8,000)
Fixed Charges	<u>16,000</u>	<u>10,000</u>	<u>(6,000)</u>
Total Education Debt Service	<u>352,873</u>	<u>318,873</u>	<u>(34,000)</u>

<b>SUBTOTAL OF OPERATING BUDGETS</b>	<b><u>97,525,886</u></b>	<b><u>95,559,240</u></b>	<b><u>(1,966,646)</u></b>
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**CAPITAL PROJECTS FUNDS**

**171-GENERAL CAPITAL PROJECTS**

BAL - Balance Sub Fund	142,798	113,000	(29,798)
CCC - Convenience Center Capital Sub Fund	125,691	100,000	(25,691)
CHJ - Courthouse/Jail Maintenance Sub Fund	759,426	420,000	(339,426)
H12 - Homeland Security Grant FY12 Sub Fund	38,388	-	(38,388)
HOM - Home Grant Sub Fund	22,234	-	(22,234)
HSG - Homeland Security Grant FY11 Sub Fund	35,365	-	(35,365)
OFI - Other Facility Improvements Sub Fund	180,129	159,500	(20,629)
RCY - Recycling Sub Fund	468,996	390,000	(78,996)
REC - Recreation Sub Fund	166,000	185,000	19,000
RED - FIDP Red Diamond Grant Sub Fund	246,467	-	(246,467)
SIA - SIA RRBTP Grant Sub Fund	423,633	-	(423,633)
TEQ - TVA Equipment	17,662	-	(17,662)
VEH - Vehicles Sub Fund	237,000	338,500	101,500
VWL - Volkswagen Land Grant Sub Fund	230,131	-	(230,131)
VWR - Volkswagen Road Grant Sub Fund	<u>928,535</u>	=	(928,535)
Total General Capital Projects	<u>4,022,455</u>	<u>1,706,000</u>	<u>(2,316,455)</u>

**176-HIGHWAY CAPITAL PROJECTS FUNDS**

Total Highway Capital Projects	<u>600,000</u>	=	<u>(600,000)</u>
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**177-EDUCATION CAPITAL PROJECTS**

Total Education Capital Projects	<u>5,243,464</u>	<u>2,894,500</u>	<u>(2,348,964)</u>
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## **AGENCY AND TRUST FUNDS**

### 204-WASTEWATER TREATMENT FUND

Total Wastewater Treatment Fund	<u>3,434,200</u>	<u>2,016,508</u>	<u>(1,417,692)</u>
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### 264-EMPLOYEE INSURANCE FUND

Total Health and Dental Insurance	<u>2,680,074</u>	<u>2,970,000</u>	<u>289,926</u>
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### 266-WORKER'S COMPENSATION FUND

Total Worker's Compensation Fund	<u>640,000</u>	<u>657,000</u>	<u>17,000</u>
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### 357-JUDICIAL DISTRICT DRUG FUND

Total Judicial District Drug Fund	<u>299,063</u>	<u>282,562</u>	<u>(16,501)</u>
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### 359-ECON. & COMMUNITY DEVELOPMENT FUND

Total Economic & Community Development	<u>158,208</u>	<u>216,672</u>	<u>58,464</u>
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### 364-DISTRICT ATTORNEY GENERAL FUND

Total District Attorney General	<u>48,000</u>	<u>48,400</u>	<u>400</u>
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<b><u>GRAND TOTAL OF ALL FUNDS</u></b>	<b><u>114,603,350</u></b>	<b><u>106,350,882</u></b>	<b><u>(8,300,468)</u></b>
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## **OPERATIONAL LAWS**

**SECTION 2. BE IT FURTHER RESOLVED,** Roane County, Tennessee operates under the County Budgeting Law of 1957, County Purchasing Law of 1957 and County Fiscal Procedure Law of 1957. These financial acts were adopted at the March, 1973 Roane County Quarterly Court meeting as agenda items #8, #9 and #10 respectively, and were amended at the June, 1973 meeting with resolution #14. The Roane County Board of Education has not been officially approved for inclusion into the 1957 Act; however they operate as included except for their payroll function. The school purchasing is handled under the Roane County Private Act of 1933 which makes the County Executive the Purchasing Agent.

## **FINANCIAL POLICIES**

**SECTION 3. BE IT FURTHER RESOLVED** that the Fiscal Year 2014 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 2014 the County Budget is: not in compliance with our fund balance policy in three (3) funds. The General Fund (101) has lower than required fund balance, and the Education Debt Service Fund (156) and the Highway Fund (131) have higher than required fund balance. The General Fund (101) is attempting to add to fund balance slowly over several years to get to the optimum level. The Education Debt Service Fund and Highway Fund are using Fund Balance over the next several years to get down to within compliance with the Fund Balance Policy. Highway will use their fund balance for capital purchases.
- b) Resolution 03-11-22 established the Capital Projects Policy.
- 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 01-13-07 established the Vehicle Procurement Policy
- f) Roane County's Spending Prioritization Policy is as follows; for the General Fund funds will be spent in the following order; restricted, committed, assigned and finally unassigned. For all special revenue funds, debt funds, capital project funds, trust and agency funds, funds will be spent in the following order, unassigned, assigned, committed and finally restricted.

**SECTION 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	600,000
118 Ambulance Service	400,000
204 Wastewater	400,000
264 Employee Insurance	200,000

For the Employee Insurance Fund (264) Resolution #2373 of May, 1992 allowed the Designation to fall below the \$515,000 amount previously denoted.

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

**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. The detailed printout "Revenue Estimate and Appropriation Requests for Year 2013-2014" Dated June 26, 2013, 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, 2014 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, 2014. 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 2011-12.

**SECTION 10. BE IT FURTHER RESOLVED**, within the budget for the Highway Fund (131) approximately \$1,371,100 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

**SECTION 11. BE IT FURTHER RESOLVED**, 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.

**SECTION 12. BE IT FURTHER RESOLVED**, that all available Rural Local Option Sales Tax proceeds (discretionary amount) shall accrue to the General Fund (101) except the first \$370,000 shall be received into the Special Purpose/Fire & Animal Fund (121), and the next \$350,000 collected shall be received into the Solid Waste/Sanitation Fund (116). This availability is considering the contract with the City of Kingston.

**SECTION 13. BE IT FURTHER RESOLVED**, that investment interest shall be accrued as follows; Fund 141, 142, 146, and 177 shall accrue interest to Fund 141. Funds 122 EQS, 143, 144, 152, 156, 264, 266, 333, 359 and 357 EQS shall accrue interest to their respective funds. All other funds shall accrue interest into Fund 151.

**SECTION 14. BE IT FURTHER RESOLVED**, the State Revenue Sharing – TVA account (Revenue Line 46851) contribution to the Solid Waste/Sanitation Fund (116) shall not exceed \$315,000. Said amount shall be given to the Solid Waste/Sanitation Fund as received, until the total budgeted amount is reached. The next \$760,000 shall be given to the General Purpose School Fund (141), as received until the total budgeted amount has been received. The remaining revenue shall be received into the General Fund (101).

**SECTION 15. BE IT FURTHER RESOLVED**, the budget for the School Federal Projects Fund (142) for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and the Carl Perkins Vocational Projects shall be the budget approved for separate projects within the fund by the Roane County Board of Education.

**SECTION 16. BE IT FURTHER RESOLVED**, the Local Option Sales Tax contribution to the School Transportation Fund (144) shall not exceed \$1,900,000. 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 having been done on their ADA basis . 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).

**SECTION 17. BE IT FURTHER RESOLVED**, for Industrial Development and Tourism a consistent level of funding will be maintained year over year. This funding level is set to include 1.5 pennies of property tax (approx. \$180,000), 100% of Hotel/Motel Tax (per Private Act 1992, Chapter 166), 100% of Wholesale Beer Tax, 100% of LCUB and ORUD payments in relation to the Roane Regional Business and Technology Park (RRBTP), 100% of PILOT for businesses within the RRBTP.

**SECTION 18. BE IT FURTHER RESOLVED**, Roane County shall make a contribution to the Roane Alliance 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, 2014. 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 June 30, 2014.

**SECTION 24. 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.

## **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. Pay for Commissioners is set through a separate resolution that is generally passed in September.



**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 established at \$100 per meeting.

**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 following the 25 years of service date achieved.

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

**SECTION 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.

**SECTION 30. BE IT FURTHER RESOLVED**, that no claims shall be paid for travel inside Roane County, with the exception of the School Department, Property Assessor, Juvenile Department, Office of Emergency Services, and the County Executive's Office, and reimbursement shall be on forms developed by the County Executive's Office. Said claims shall be approved by the Department Head or County Official. In addition, Roane County shall herein establish or have established travel regulations which are based on the State of Tennessee travel regulations and reimbursement rate schedule as approved, and approve any subsequent amendments to said regulations and rate schedule. Further clarification for travel policy purposes as follows:

1. Meals per day shall be at the rate set out within the rate schedule; however if the claimant did not have out-of-pocket expense for the meal, then no reimbursement is made. Upon use of the standard rate, receipts are not required.
2. Documentation is required to prove an overnight stay. Lodging reimbursement shall be set out within the rate schedule, unless lodging is at conference location, wherein reimbursement shall be the actual cost of lodging. All lodging requires receipts being filed. Sales tax shall not be paid due to government tax exempt status within the State of Tennessee.
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 31. BE IT FURTHER RESOLVED**, Roane County shall pay the Occupational Privilege Tax imposed by TCA 67-4-1709, on behalf of the professionals subject to the tax who are employed by the County.

Upon motion of **Commissioner Goddard**, seconded by **Commissioner Cantrell**

The following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, East, Ellis, Forrester, Goddard, Granger, Johnson, Moore, Nelson, Tedder (13)**

No: **-0-**

Passed **-0-**

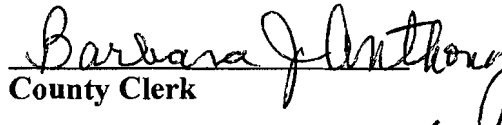
Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

**APPROVED:**

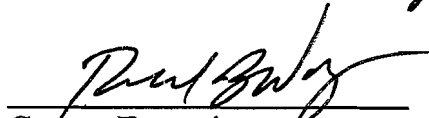
  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 11<sup>th</sup> day of July, 2013.

**ATTESTED:**

  
County Clerk

I hereby approve/veto the foregoing Resolution this 12 day of July, 2013.

  
County Executive

Submitted by Ron Woody, County Executive

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

Month July Day 12 Year 2013

By Paul Woody D.C.

**RESOLUTION # 07-13-18**

A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2013.

**BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled in session on the 8th day of July, 2013, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2013, shall be \$2.18 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 \$2.13 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, and Rockwood, and \$1.99 on each \$100.00 of taxable property within the limits of the city of Harriman, and \$1.97 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	Outside	1 Inside	2 Inside	3 Inside
	Expenditures	Tax Rate	Tax Rate	Tax Rate	Tax Rate
Budgeted Value of the Penny		70,000	94,000	104,000	120,000
FUNDS					
County General	16,713,798	0.635	0.635	0.635	0.635
Solid Waste	1,200,748	0.03			
Ambulance Service	3,032,548	0.01	0.01	0.01	0.01
Fire and Animal Control	834,948	0.02			
Recycling Center	763,641	0.02	0.02	0.02	0.02
County Road	3,624,338	0.095	0.095	0.095	0.095
General Purpose Schools	51,821,510	1.00	1.00	1.00	1.00
School Federal Projects	4,936,095				
School Cafeterias	3,972,000				
School Transportation	2,877,500				
After School Program	237,500				
General Debt Service	3,272,255	0.14	0.14	0.14	0.14
Rural Debt Service	1,803,165	0.14	0.14		
Education Debt Service	318,873	0.02	0.02	0.02	
Capital Projects Fund	1,706,000	0.03	0.03	0.03	0.03
Education Capital Projects	2,894,500	0.04	0.04	0.04	0.04
Wastewater Treatment	2,016,508				
Employee Insurance	2,970,000				
Workers Compensation	657,000				
Judicial Drug Enforcement	282,562				
Economic & Community Dev	216,672				
Other Funds (122,364,176)	198,721				

<b>Total</b>	<b>106,350,882</b>	<b>2.18</b>	<b>2.13</b>	<b>1.99</b>	<b>1.97</b>
Prior Year	114,603,350	2.18	2.13	1.99	1.97

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

**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.

**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.

**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.

**BE IT FURTHER RESOLVED**, that there is hereby levied a tax upon the users of the Court System of Roane County a Litigation Tax to pay for the judge's salaries and mandated benefits over and above a base amount set forth by TCA 16-15-5006. The tax per case is set at \$61 and will be reviewed on an annual basis to determine if this is sufficient to cover expenditures. This tax may be adjusted up or down depending on the analysis, however a separate resolution must be approved by County Commission to amend this tax rate.

**BE IT FURTHER RESOLVED**, that there is hereby levied a tax upon the users of the Court System of Roane County a Litigation Tax to pay for capital improvements or debt reduction related to the Courthouse or Jail per TCA 67-4-601 subsection (b). This tax is set at \$50 per case.

**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. The proceeds of said taxes shall accrue to the County General Fund and shall be dedicated to tourism.

Upon motion of **Commissioner Goddard**, seconded by **Commissioner Cantrell**, the following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, East, Ellis, Forrester, Goddard, Granger, Johnson, Moore, Nelson, Tedder (13)**

No: -0-

Passed: -0-

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

**APPROVED:**

*James Brummett*  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 11<sup>th</sup>  
day of July, 2013.

**ATTESTED:**

*Barbara J. Anthony*  
County Clerk

I hereby approve ✓ veto \_\_\_\_\_ the foregoing Resolution this 12 day of July, 2013.

*Paul Zelay*  
County Executive

Recommended by Budget Committee

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

July 12 2013  
Month Day Year

By *Dr. J. Smith* D.C.

**RESOLUTION # 07-13-19**

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A **RESOLUTION** making appropriations to nonprofit charitable organizations of Roane County for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

**WHEREAS**, Section 5-9-109, TENNESSEE CODE ANNOTATED, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and

**WHEREAS**, the Roane County Legislative Body recognizes that various non-profit or charitable organizations located in Roane County have great need of funds to carry on their non-profit charitable work.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Roane County, on this the 8th day of July, 2013:

That the following appropriations are made totaling \$137,850:

Child and Family Services	\$2,780
Michael Dunn	\$30,000
Mid-East Community Action Agency	\$13,547
Roane County Heritage Commission	\$6,500
ETHRA	\$9,200
Roane County Rescue Squad	\$35,000
Michael Dunn Day Care Center	\$10,823
Child Advocacy Center	\$25,000
TBD	\$5,000

That the following in kind donations are made totaling \$14,808:

Non Profit	Location	Footage <sup>2</sup>	Utilities	Rent Paid	Total In Kind Donation
CASA	C'house 3rd Floor	165	paid by county	-	1,980
RCADC	C'house 2nd Floor	154	paid by county	-	1,848
MECAA	Health Dept. Bldg	2,234	paid by county	12,000	14,808

Dumpsters are made available to Habitat for Humanity for use on their home construction sites at no charge.

Trees may be available at the landfill for nonprofit groups to cut up and donate to local low

income households for heating purposes.

**BE IT FURTHER RESOLVED**, that all appropriations enumerated in above are subject to the following conditions:

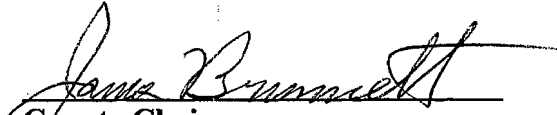
1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109 (c), T.C.A.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.
3. That it is the expressed interest of the County Commission of Roane County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Chapter 0309-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.
4. That appropriated funds shall be transferred to the appropriate organization on a quarterly basis no earlier than the first month of each quarter upon invoice from the organization.

**UPON MOTION** of **Commissioner Granger**, seconded by **Commissioner Nelson**, the following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, East, Ellis, Forrester, Goddard, Granger, Johnson, Nelson, Tedder (13)**

passed: -0-

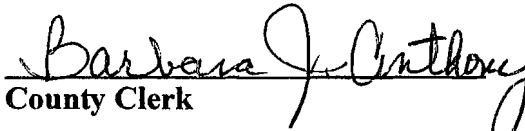
No: --0-

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

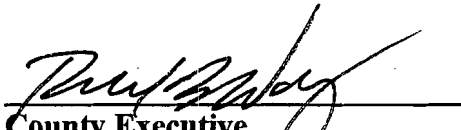
  
County Chairman

The foregoing resolution was submitted to the County Executive for his consideration this the 11th day of July, 2013.

**ATTESTED:**

  
County Clerk

I approve  /veto  the foregoing resolution this the 12 day of July, 2013.

  
County Executive

SUBMITTED BY Ron Woody, County Executive

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

Month July Day 12, 2013  
Day Year

By Arnell Smith D.C.



# *Funds*

*Roane County has twenty-three active funds. We have two (2) general funds (one each for county government and county school system) along with eleven special revenue funds, three (3) debt service funds, two (2) capital funds, one (1) enterprise fund, two (2) internal service funds and two (2) 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
  - Chancery Court
- Juvenile Court
- Other Administration of Justice
- Public Safety
  - Sheriff's Department
  - Jail
  - Civil Defense
  - Rescue Squad
  - Medical Examiner
- Public Health and Welfare
  - Local Health Center
  - Rabies and Animal Control
  - Maternal and Child Health Services
  - Other Local Health Services
  - Appropriation to the State
  - Other Local Welfare Services
- Social, Cultural and Recreational Services
  - Libraries
  - Parks and Fair Boards
- Agriculture & Natural Resources
  - Agricultural Extension Service
  - Soil Conservation
- Other Operations
  - Industrial Development
  - Veteran's Services
  - Employee Benefits
  - Miscellaneous
- Other Uses
  - Transfers Out

## Revenue

The General Fund of Roane County has a total revenue budget for FY2014 of \$15,675,891. 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 63.5 pennies of property tax allocated to the General Fund. Of the 218 pennies levied for property tax this accounts for 29% 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 \$8,500,000 or 54% 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.

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 \$1,257,000 or 8% 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 \$206,000 or 1% 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 \$240,000 or 2% 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 \$153,000 or 1% 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 \$2 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 \$169,600 or 1% 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 \$30 and a monthly rate of \$400. 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 15-50 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 \$215,800.

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 \$210,000 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 \$437,800 or 3% 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. Currently, a local nonprofit rents space at the Health Department, and 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.

The County has a contract with Lenoir City Utility Board which started in 2000. In this contract the county agreed to fund infrastructure in the Roane Regional Business Technology Park. LCUB and subsequently ORUD (who purchased the gas lines from LCUB) must pay, on an annual basis a % of their revenues generated from the park since they benefit from the infrastructure that was put in place by the county.

These Other Local Revenues are budgeted to bring in approximately \$145,400 or 7% 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 that 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 \$2,309,000 or 15% 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.

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.

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. (\$484,700)

Diabetes (DIABT)-Awarded from the Tennessee Department of Health. Diabetes awareness and prevention program administered through the Roane County Health Department. (\$15,000 annually)  
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.

Governor's Highway Safety Program (NT14, RD 14HVZ-14) - Awarded from Tennessee Department of Transportation to raise awareness of road hazards, including alcohol and drugs.  
Funds several officer's overtime related to road blocks or other highway work and funding for equipment used in the program. (\$93,850)

Bullet proof Vests (VEST) -Awarded from the Department of Justice. This grant reimburses 50% the costs of vests worn by officers. (\$8,875)

Civil Defense (DOE) - Awarded from Tennessee Department of Emergency Management to respond to off-site DOE emergencies. (\$16,000)

Risk Management (RMGMT) - Awarded from Department of Energy to Tennessee Department of Environment and Conservation to the City of Oak Ridge to Roane County . This grant is to assist in local oversight of activities on the DOE reservation. (\$20,000)

A portion of the sales tax that is collected by the state is put into a county revenue partnership fund which was established by Public Chapter No. 1057 of 2008. This fund is given to the counties based on a calculation of their percentage of the population on a monthly basis.

Total revenue from the State of Tennessee is budgeted to bring in approximately \$2,184,391 or 14% of budgeted revenue for the General Fund.

### **FEDERAL GOVERNMENT (47000's)**

The county receives two (2) federal grants. The first is from the Department of Energy (DOE). This grant is provided to the Office of Emergency Services and is used to purchase equipment and to provide a salary supplement to an officer.

The second grant is from the Soil Conservation District. This is a grant which reimburses the county for the part time worker who is employed in soil conservation.

Total revenue from the Federal Government is budgeted to bring in approximately \$31,300 or less than 1% 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.

The Workman's Compensation Fund (266) is managed by an employee of the County Executive's Office. To offset the expense related to these services, a transfer of funds into the general fund is made.

Total revenue from other government & citizens groups is budgeted to bring in approximately 17,700 or less than 1% of budgeted revenue for the General Fund.

### **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.

The General Fund receives transfers in from two other funds. One of these is a transfer in from the Health Insurance Fund. This transfer is to support the General Fund operations related to work performed on behalf of the Health Insurance Fund.

The second transfer in is from the Workman's Compensation Fund. This transfer in is to offset the expenditures related to the Risk Management function of the General Fund.

Total revenue from other sources is budgeted to bring in approximately \$20,000 or less than 1% of budgeted revenue for the General Fund.

<b>Tax/Fee</b>	<b>Collected by</b>	<b>Time Frame</b>
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	County Trustee	Per Occurance
Circuit Court Fines/Fees	Circuit Court Clerk	Monthly
Sessions Court Fines/Fees	Sessions Court Clerk	Monthly
Juvenile Court Fines/Fees	Sessions Court Clerk	Monthly
Chancery Court Fines/Fees	Clerk & Master	Monthly
Recreation Fees	County Trustee	Per Occurance
Archive Record Fee	County Court Clerk	Monthly
Telephone Commissions	Sheriff	Monthly
Probation	County Trustee	Annually
Charges for Service - SROs	County Trustee	Annually
Lease/Rentals	County Trustee	Monthly
Comissary Sales	County Trustee	Monthly
Fee in Lieu of Salary	Fee Officials	Monthly
State Grants	State of Tennessee	As Requested
Income Tax	State of Tennessee	Annually
Beer Tax	State of Tennessee	Twice a year
Alcoholic Beverage Tax	State of Tennessee	Quarterly
Mixed Drink Tax	State of Tennessee	Monthly
State Revenue Sharing - TVA	State of Tennessee	Quarterly
Contracted Prisoner Board	State of Tennessee	Quarterly
Supplement Election Official	State of Tennessee	Quarterly
Federal Grants	Federal Government	As Requested

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
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**REVENUE****COUNTY PROPERTY TAXES**

40110	Current Property Taxes	7,666,224	7,673,858	7,620,000
40120	Trustee's Collection - Prior Year	320,308	223,661	250,000
40125	Trustee's Collection-Bankrupt	11	-	-
40130	Clerk & Master's Prior Year	362,463	408,828	330,000
40140	Interest & Penalty	60,978	50,686	50,000
40150	Pick up Taxes	4,499	2,888	4,500
40161	Payments in Lieu of Tax-TVA	56,417	77,350	77,000
40162	Payments in Lieu of Tax-Clinton	8,854	8,818	9,000
40162	Payments in Lieu of Tax-Ind	100,000	100,000	100,000
40162	Payment in Lieu of Tax-Oak Ridge	54,325	56,718	54,000
40163	Payment in Lieu of Tax-Other	10,024	10,024	10,000
	<b>TOTAL</b>	<b><u>8,644,104</u></b>	<b><u>8,612,833</u></b>	<b><u>8,504,500</u></b>

**COUNTY LOCAL OPTION TAXES**

40210	Local Option Sales Tax	43,172	-	-
40220	Hotel/Motel Tax	87,870	82,478	87,000
40250	Litigation Tax	136,005	119,811	130,000
40250	Litigation Tax-JUDGE	162,993	224,400	250,000
40266	Litigation Tax (Jail or Workhouse)	242,120	218,907	240,000
40270	Business Tax	602,705	530,066	550,000
	<b>TOTAL</b>	<b><u>1,274,866</u></b>	<b><u>1,175,662</u></b>	<b><u>1,257,000</u></b>

**STATUTORY LOCAL TAXES**

40320	Bank Excise Tax	42,546	35,457	36,000
40330	Wholesale Beer Tax	172,010	169,132	170,000
	<b>TOTAL</b>	<b><u>214,556</u></b>	<b><u>204,588</u></b>	<b><u>206,000</u></b>

**TOTAL LOCAL TAXES**

	<b><u>10,133,526</u></b>	<b><u>9,993,083</u></b>	<b><u>9,967,500</u></b>
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**LICENSES & PERMITS**

41140	Cable TV Franchise	228,226	238,533	240,000
41510	Beer Permits	3,353	3,816	3,000
41520	Building Permits	115,898	141,829	150,000
	<b>TOTAL</b>	<b><u>347,476</u></b>	<b><u>384,178</u></b>	<b><u>393,000</u></b>

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
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**REVENUE****CIRCUIT COURT**

42110 Fines	1,520	914	1,200
42120 Officers Costs	10,063	7,447	10,000
42150 Jail Fees	4,032	4,271	4,000
42180 DUI Treatment Fines	95	-	-
42190 Data Entry Fee Circuit Court	636	692	600
42191 Courtroom Security Fee	73	273	200
<b>TOTAL</b>	<b><u>16,418</u></b>	<b><u>13,597</u></b>	<b><u>16,000</u></b>

**GENERAL SESSIONS COURT**

42310 Fines	39,175	34,395	40,000
42311 Fines for Littering	19	219	300
42320 Officers Costs	64,064	67,044	68,000
42330 Game & Fish Fines	315	101	300
42350 Jail Fees	12,448	10,371	12,000
42380 DUI Treatment Fines	6,736	10,331	10,000
42390 Data Entry Fee	10,129	16,829	15,000
42391 Courtroom Security Fee	759	1,026	1,000
<b>TOTAL</b>	<b><u>133,644</u></b>	<b><u>140,316</u></b>	<b><u>146,600</u></b>

**JUVENILE COURT**

42410 Fines	238	609	500
<b>TOTAL</b>	<b><u>238</u></b>	<b><u>609</u></b>	<b><u>500</u></b>

**CHANCERY COURT**

42520 Officers Costs	1,425	1,655	1,200
42530 Data Entry Fee	5,803	6,860	5,000
42591 Courtroom Security Fee	265	314	200
42990 Other Fines, Forfeitures & Seizures	332	329	300
<b>TOTAL</b>	<b><u>7,825</u></b>	<b><u>9,158</u></b>	<b><u>6,700</u></b>

<b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>	<b><u>158,125</u></b>	<b><u>163,680</u></b>	<b><u>169,800</u></b>
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**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
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**REVENUE****FEES**

43190 Other General Service Charges	300	650	300
43340 Recreation Fees-BOATS	1,070	205	-
43340 Recreation Fees-HOUSE	4,327	2,727	3,000
43340 Recreation Fees-RILEY	31,096	19,329	30,000
43340 Recreation Fees-RILEY-MTH	36,394	60,614	55,000
43340 Recreation Fees-SHEDS	5,988	6,613	6,000
43350 Copy Machine Fees	10,532	9,910	10,000
43365 Archives & Records Mgn't	27,981	27,199	27,000
43366 Greenbelt Late Application Fee	355	300	-
43370 Telephone Commissions	46,478	59,619	45,000
43392 Data Processing Fee - REGISTER	16,614	18,044	16,000
43393 Probation Fees	13,347	14,398	13,000
43394 Data Processing Fee - SHERIFF	5,610	4,709	4,800
43395 Sexual Offender Reg Fee - SHERIFF	3,150	4,925	3,000
43396 Data Processing Fee-COUNTY CLERK	3,160	3,360	3,000
43517 Tuition-CODES	-	350	200
43990 Other Charges for Services-SRO	181,467	212,473	221,500
<b>TOTAL</b>	<b>387,869</b>	<b>445,425</b>	<b>437,800</b>

**RECURRING ITEMS**

44120 Lease/Rentals	8,496	8,281	8,400
44120 Lease/Rentals-MID-E	11,000	12,000	12,000
44130 Sale Of Materials & Supplies	3,094	288	1,000
44131 Commissary Sales	19,669	26,800	25,000
44145 Sale of Recycled Materials	1,668	441	-
44165 Commodity Rebates	-	968	1,000
44170 Miscellaneous Refunds	323	7	-
44180 Expenditure Credits	3,178	57,077	-
<b>TOTAL</b>	<b>47,427</b>	<b>105,862</b>	<b>47,400</b>

**NON-RECURRING ITEMS**

44530 Sale of Equipment	3,395	6,745	1,000
44540 Sale of Property	-	402	-
44570 Contributions & Gifts	235	3,785	-
44570 Contributions & Gifts-REC	11,616	3,087	-
<b>TOTAL</b>	<b>15,246</b>	<b>14,019</b>	<b>1,000</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>LOCAL REVENUES-OTHER</b>			
44990 Other Local Revenues-GIS	4,515	4,500	3,000
44990 Other Local Revenues-LCUB	89,269	90,000	90,000
44990 Other Local Revenues-ORUD	181	4,232	4,000
<b>TOTAL</b>	<b><u>93,964</u></b>	<b><u>98,732</u></b>	<b><u>97,000</u></b>
 <b>TOTAL OTHER LOCAL REVENUES</b>	 <b><u>156,637</u></b>	 <b><u>218,613</u></b>	 <b><u>145,400</u></b>
 <b>FEES IN LIEU OF SALARIES</b>			
45510 County Clerk	390,079	389,618	390,000
45520 Circuit Court Clerk	103,594	70,022	120,000
45540 General Sessions Court Clerk	378,350	394,773	450,000
45550 Clerk & Master	334,641	375,456	340,000
45580 Register of Deeds	199,583	235,505	230,000
45590 Sheriff	31,118	28,873	27,000
45590 Sheriff-CHCGP	6,945	7,875	2,000
45610 Trustee	813,150	773,477	750,000
<b>TOTAL</b>	<b><u>2,257,460</u></b>	<b><u>2,275,598</u></b>	<b><u>2,309,000</u></b>
 <b>TOTAL FEES FROM COUNTY OFFICIALS</b>	 <b><u>2,257,460</u></b>	 <b><u>2,275,598</u></b>	 <b><u>2,309,000</u></b>
 <b>GENERAL GOVERNMENT GRANTS</b>			
46110 Juvenile Services Program	9,000	9,000	9,000
<b>TOTAL</b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>
 <b>PUBLIC SAFETY GRANT</b>			
46210 Law Enforcement Training Program	23,400	22,200	23,400
<b>TOTAL</b>	<b><u>23,400</u></b>	<b><u>22,200</u></b>	<b><u>23,400</u></b>
 <b>LITTER PROGRAM</b>			
46430 Litter Program	53,974	53,000	-
46430 Litter Program-TVA	10,000	3,518	-
<b>TOTAL</b>	<b><u>63,974</u></b>	<b><u>56,518</u></b>	<b><u>-</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>OTHER STATE REVENUES</b>			
46820 Income Tax	114,937	131,014	75,000
46830 Beer Tax	18,421	18,586	18,000
46840 Alcoholic Beverage Tax	72,659	75,127	72,000
46850 Mixed Drink Tax	4,572	3,591	4,500
46851 State Revenue Sharing-T.V.A.-IMPAC	446,358	440,663	440,000
46851 State Revenue Sharing-T.V.A.	432,852	416,648	516,000
46915 Contracted Prisoner Board	280,415	348,670	300,000
46960 Registrar's Salary Supplement	15,164	15,164	15,000
46980 Other State Grants-BYRN2	1,511	135	-
46980 Other State Grants-CHILD	-	14,093	37,300
46980 Other State Grants-CRIME	-	6,250	-
46980 Other State Grants-DGA	-	438,450	550,475
46980 Other State Grants-DGA-D	184,027	-	-
46980 Other State Grants-DGA-H	273,483	-	-
46980 Other State Grants-DIABT	-	8,158	30,000
46980 Other State Grants-ELECT	-	1,000	-
46980 Other State Grants-EMPG	40,000	83,000	41,500
46980 Other State Grants-HIDTA	18,652	12,009	21,216
46980 Other State Grants-HLS09	14,957	-	-
46980 Other State Grants-JBC	379	-	-
46980 Other State Grants-METH	-	1,671	-
46980 Other State Grants-NT10	3,651	-	-
46980 Other State Grants-NT12	6,854	5,091	-
46980 Other State Grants-NT13	-	6,894	-
46980 Other State Grants-RD10	(1,433)	-	-
46980 Other State Grants-RD12	20,042	2,796	-
46980 Other State Grants-RD13	-	18,052	-
46980 Other State Grants-RMGMT	-	21,000	20,000
46980 Other State Grants-VEST	2,123	2,176	2,500
46990 Other State Revenues	3,415	8,538	8,500
<b>TOTAL</b>	<b><u>1,953,037</u></b>	<b><u>2,078,776</u></b>	<b><u>2,151,991</u></b>
<b>TOTAL STATE OF TENNESSEE</b>	<b><u>2,049,411</u></b>	<b><u>2,166,494</u></b>	<b><u>2,184,391</u></b>



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
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**REVENUE**

**FEDERAL THROUGH STATE**

47220	Civil Defense Reimbursement	-	-	16,000
47220	Civil Defense Reimbursement-DOE11	16,000	-	-
47220	Civil Defense Reimbursement-DOE12	3,736	12,264	-
47990	Other Direct Federal Revenue-ELECT	53,271	-	-
47990	Other Direct Federal Revenue-JAG11	10,691	-	-
47990	Other Direct Federal Revenue-SOIL	15,622	7,195	15,300
47990	Other Direct Federal Revenue-TVAEM	39,137	-	-
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b><u>138,457</u></b>	<b><u>19,459</u></b>	<b><u>31,300</u></b>

**OTHER GOVERNMENTS**

48140	Contracted Services-ELECT	1,324	-	-
48140	Contracted Services-HAZ	7,915	1,943	-
	<b>TOTAL</b>	<b><u>9,239</u></b>	<b><u>1,943</u></b>	<b><u>-</u></b>

**OTHER GOVERNMENTS & CITIZENS**

48990	Other-HPPA	1,437	1,574	1,500
48990	Other-KPPA	1,770	1,880	1,700
48990	Other-ORPPA	3,359	3,519	3,300
48990	Other-OSPPA	-	205	300
48990	Other-RPPA	806	898	900
48990	Other-WCOMP	10,000	10,000	10,000
	<b>TOTAL</b>	<b><u>17,372</u></b>	<b><u>18,076</u></b>	<b><u>17,700</u></b>

**NOTE PROCEEDS**

49700	Insurance Recovery	15,629	14,831	-
	<b>TOTAL</b>	<b><u>15,629</u></b>	<b><u>14,831</u></b>	<b><u>-</u></b>

**OPERATING TRANSFERS**

49800	Operating Transfers-264	-	10,000	10,000
49800	Operating Transfers-266	-	10,000	10,000
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>

**TOTAL REVENUE**

<b><u>15,671,202</u></b>	<b><u>15,721,383</u></b>	<b><u>15,675,891</u></b>
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**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
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**REVENUE****FUND BALANCE AND RESERVES**

34510 Restricted for General Government-DEEDS	77,816	77,656	78,176
34520 Restricted for Administration of Justice-CHNCY	13,862	15,829	19,211
34520 Restricted for Administration of Justice-CIRCT	3,891	4,526	4,743
34520 Restricted for Administration of Justice-CTSEC	5,009	11,116	5,435
34520 Restricted for Administration of Justice-CTYCL	8,306	14,688	(3,406)
34520 Restricted for Administration of Justice-RCRDS	-	-	26,485
34520 Restricted for Administration of Justice-SESCT	30,107	30,283	29,965
34525 Restricted for Public Safety-SHRFF	25,180	9,655	9,792
34525 Restricted for Public Safety-SOR	6,043	8,444	9,246
34545 Restricted for Other Operations	-	131,173	131,173
34575 Restricted for Capital Outlay-CHJ	400,197	501,693	253,247
34635 Committed for Social, Culteral, Rec Ser-REC	-	4,901	19,714
34690 Committed for Other Purposes-RET	195,479	197,502	193,684
35110 Designated for Purpose 1	800,000	600,000	600,000
35140 Designated for Purpose 4	41,418	41,418	-
35150 Designated for Purpose 5	3,535	-	-
39000 Beg. Undesignated Fund Balance	<u>2,257,360</u>	<u>3,219,060</u>	<u>3,730,875</u>
<b>TOTAL</b>	<b><u>3,868,203</u></b>	<b><u>4,867,944</u></b>	<b><u>5,108,340</u></b>

**TOTAL AVAILABLE FUNDS**

<b><u>19,539,405</u></b>	<b><u>20,589,327</u></b>	<b><u>20,784,231</u></b>
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## **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 to not only 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 are up for election August, 2014.

- District 1 – Rockwood area has three (3) commissioners
- District 2 – Harriman area has three (3) commissioners
- District 3 – Dyllis area has one (1) commissioner
- District 4 - Oak Ridge & Oliver Springs area has two (2) commissioners
- District 5 – East Roane County area has one (1) commissioner
- District 6 – Kingston area has three (3) commissioners
- District 7 – South of the River area has two (2) commissioners

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

The total appropriation for County Commission is \$138,237. Of this, 91% (126,337) is for salaries and benefits while the remainder is for operations.

### **Board of Equalization – 51210**

The total appropriation for Board of Equalization is \$14,826. Of this, 97% (14,326) 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 are 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 \$5,690. Of this, 95% (5,420) 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 just 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 \$12,315. Of this, 94% (\$11,515) is for salaries and benefits while the remainder is for operations.

### **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 \$41,230. Of this, 100% is for salaries and benefits.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51100 COUNTY COMMISSION</b>			
106 Deputy(ies)	1,045	1,062	1,500
161 Secretary(s)	2,418	2,434	2,700
191 Board & Committee Members Fees	31,004	31,676	40,000
201 Social Security	2,621	2,678	3,700
204 State Retirement	1,747	1,807	4,400
206 Life Insurance	1,074	548	991
207 Medical Insurance	64,402	70,187	70,946
208 Dental Insurance	1,803	1,483	2,000
210 Unemployment Compensation	-	147	-
299 Other Fringe Benefits	17	24	100
302 Advertising	65	232	800
355 Travel	4,329	3,254	8,500
499 Other Supplies & Materials	416	80	600
524 Inservice/Staff Development	-	2,155	2,000
<b>TOTAL</b>	<b><u>110,941</u></b>	<b><u>117,766</u></b>	<b><u>138,237</u></b>
<b>51210 BOARD OF EQUALIZATION</b>			
191 Board & Committee Members Fees	5,598	5,169	13,200
201 Social Security	740	189	1,000
204 State Retirement	54	7	100
207 Medical Insurance	111	15	-
208 Dental Insurance	5	1	16
299 Other Fringe Benefits	3	1	10
302 Advertising	110	110	200
355 Travel	90	123	300
<b>TOTAL</b>	<b><u>6,710</u></b>	<b><u>5,615</u></b>	<b><u>14,826</u></b>
<b>51220 BEER BOARD</b>			
191 Board & Committee Members Fees	1,855	2,866	4,500
201 Social Security	140	217	400
204 State Retirement	113	213	500
206 Life Insurance	-	-	5
207 Medical Insurance	51	67	-
208 Dental Insurance	1	2	5
299 Other Fringe Benefits	1	3	10
302 Advertising	221	203	180
349 Printing, Stationary, Forms	-	-	90
<b>TOTAL</b>	<b><u>2,382</u></b>	<b><u>3,571</u></b>	<b><u>5,690</u></b>

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51230 BUDGET AND FINANCE COMMITTEE</b>			
191 Board & Committee Members Fees	8,012	4,689	9,500
201 Social Security	604	351	800
204 State Retirement	591	380	900
206 Life Insurance	-	1	5
207 Medical Insurance	221	154	200
208 Dental Insurance	6	4	10
299 Other Fringe Benefits	18	8	100
302 Advertising	790	707	800
<b>TOTAL</b>	<b><u>10,242</u></b>	<b><u>6,295</u></b>	<b><u>12,315</u></b>
<b>51240 OTHER BOARDS AND COMMITTEES</b>			
191 Board & Committee Members Fees	29,436	24,874	35,000
201 Social Security	2,246	1,896	2,700
204 State Retirement	1,355	1,116	3,200
206 Life Insurance	1	1	10
207 Medical Insurance	148	96	300
208 Dental Insurance	3	2	10
299 Other Fringe Benefits	1	4	10
<b>TOTAL</b>	<b><u>33,192</u></b>	<b><u>27,990</u></b>	<b><u>41,230</u></b>

## **County Executive – 51300**

The County Executive's Office consists of four (4) employees; the Elected Official, Executive Assistant, Administrative Assistant and Office Assistant. The County Executive's Office is responsible for the fiscal affairs of the entire county's approximately \$97.4 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 and administering grants. Staff manages the County Workman's Compensation and Health Insurance Funds along with back tax property purchased by the county at back tax sales.

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 \$268,033. Of this 97% (\$258,883) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51300 COUNTY MAYOR/EXECUTIVE</b>			
101 County Official/Adm Officer	87,088	88,481	92,560
103 Assistant(s)	95,524	97,487	97,544
168 Temporary Personnel	235	-	1,428
185 Educational Incentive	-	-	3,000
188 Bonus Payments	1,680	-	-
199 Other Per Diem & Fees	1,169	1,142	1,200
201 Social Security	15,795	15,202	16,200
204 State Retirement	18,789	18,517	19,200
206 Life Insurance	263	263	263
207 Medical Insurance	18,829	19,931	22,100
208 Dental Insurance	833	834	840
299 Other Fringe Benefits	948	1,908	1,920
307 Communication	31	22	100
320 Dues & Memberships	388	427	500
333 Licenses	400	410	500
349 Printing, Stationery, and Forms	-	-	1,200
351 Rentals	352	-	350
355 Travel	2,657	4,554	4,300
437 Periodicals	-	50	100
524 In-Service/Staff Development	305	1,670	2,100
<b>TOTAL</b>	<b><u>245,285</u></b>	<b><u>250,898</u></b>	<b><u>265,405</u></b>



**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51500 ELECTION COMMISSION</b>			
105 Supervisor/Director	62,515	63,515	66,443
106 Deputy(ies)	77,859	79,415	79,415
142 Mechanic(s)	2,288	2,333	6,120
169 Part-Time Personnel	600	1,459	2,448
187 Overtime Pay	1,394	4,383	6,120
188 Bonus Payments	1,680	-	-
192 Election Commission	13,400	13,200	18,564
193 Election Workers	34,531	81,856	-
201 Social Security	12,276	17,291	13,800
204 State Retirement	13,531	13,700	13,900
206 Life Insurance	267	268	264
207 Medical Insurance	23,058	24,520	27,000
208 Dental Insurance	846	850	840
210 Unemployment Compensation	790	-	-
299 Other Fringe Benefits	780	1,838	1,920
302 Advertising	4,182	4,931	2,000
307 Communication	88	545	400
320 Dues & Memberships	275	285	500
334 Maintenance Agreements	12,225	11,985	15,000
336 Maint/Repair/Equipment	-	-	1,200
349 Printing, Stationary & Forms	3,720	2,956	2,500
351 Rentals	2,145	4,062	-
355 Travel	8,446	7,499	6,500
399 Other Contracted Services	9,074	10,069	13,400
411 Data Processing Supplies	1,262	791	2,000
412 Diesel Fuel	110	-	-
425 Gasoline	-	186	-
432 Library Books	504	322	600
499 Other Supplies & Materials	3,574	2,806	4,000
524 In-Service/Staff Development	2,691	1,755	12,000
707 Building Improvements	-	3,069	1,000
709 Data Processing Equipment	3,565	4,527	25,000
<b>TOTAL</b>	<b><u>297,675</u></b>	<b><u>360,417</u></b>	<b><u>322,934</u></b>

**County Attorney – 51400**

The County Attorney is an elected position.

The total appropriation for County Attorney is \$122,731. Of this 98% (\$120,231) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51400 COUNTY ATTORNEY</b>			
101 County Official	88,998	91,846	93,775
201 Social Security	6,610	6,603	7,200
204 State Retirement	8,325	8,389	8,600
206 Life Insurance	66	66	66
207 Medical Insurance	8,209	8,694	9,900
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	240	480	480
355 Travel	1,073	-	2,500
<b>TOTAL</b>	<b><u>113,731</u></b>	<b><u>116,288</u></b>	<b><u>122,731</u></b>

## **Election Commission – 51500**

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

The total appropriation for Election Commission is \$325,562. Of this 74% (\$239,462) is for salaries and benefits while the remainder is for operations 18% and capital outlay 8%.

## **Register of Deeds – 51600**

The Register of Deeds is an elected position.

The total appropriation for Register of Deeds is \$309,118. Of this 85% (\$261,368) is for salaries and benefits while the remainder is for operations 14% and capital outlay 1%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51600 REGISTER OF DEEDS</b>			
101 County Official/Adm Officer	69,461	70,572	73,825
106 Deputy(ies)	94,449	94,298	94,298
169 Part-time Personnel	13,552	14,629	16,856
185 Educational Incentives	-	2,000	3,000
188 Bonus Payments	1,945	-	-
201 Social Security	13,343	13,027	14,400
204 State Retirement	15,491	15,246	15,700
206 Life Insurance	264	264	264
207 Medical Insurance	35,710	37,116	36,900
208 Dental Insurance	840	840	840
299 Other Fringe Benefits	480	960	1,920
307 Communication	7	6	150
317 Data Processing Services	1,115	1,740	10,000
320 Dues and Memberships	676	894	1,000
334 Maintenance Agreements	1,296	1,296	2,000
334 Maintenance Agreements-DATA	14,537	15,784	22,000
337 Maint/Repair/Office Equipment	-	-	200
349 Printing, Stationary and Forms	1,951	1,678	3,000
351 Rentals	62	64	100
355 Travel	900	1,291	3,000
367 Maint/Repair Service	-	-	2,000
524 In-Service/Staff Development	100	565	300
599 Other Charges	-	-	1,000
709 Data Processing Equipment	4,250	-	1,000
711 Furniture & Fixtures	-	212	2,000
<b>TOTAL</b>	<b><u>270,429</u></b>	<b><u>272,482</u></b>	<b><u>305,753</u></b>

## **Planning – 51720**

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

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

The total appropriation for Planning is \$95,457. Of this 65% (\$62,132) is for salaries and benefits while the remainder is for operations 27% and capital outlay 8%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51720 PLANNING &amp; ZONING</b>			
105 Supervisor/Director	26,357	28,679	35,000
188 Bonus Payments	560	-	-
191 Board & Committee Member Fees	7,958	7,085	10,000
199 Other Per Diem & Fees	2,924	2,232	1,200
201 Social Security	2,903	2,748	3,600
204 State Retirement	2,844	2,791	3,300
206 Life Insurance	66	67	66
207 Medical Insurance	6,231	6,580	7,400
208 Dental Insurance	210	220	210
299 Other Fringe Benefits	240	481	480
302 Advertising	217	146	350
307 Communication	48	130	400
309 Contracts w/Gov't Agencies	12,250	12,250	20,000
332 Legal Notices, Recording, & Crt Costs	129	41	400
334 Maintenance Agreements	737	1,283	1,250
348 Postal Charges	287	454	500
349 Printing, Stationary and Forms	54	43	200
349 Printing, Stationary and Forms-BOOKS	509	140	700
355 Travel	1,393	707	1,250
411 Data Processing Supplies	56	268	325
422 Food Supplies	57	89	100
451 Uniforms	60	147	150
599 Other Charges	143	14	200
709 Data Processing Equipment	180	-	1,500
790 Other Equipment	-	-	6,000
<b>TOTAL</b>	<b><u>66,413</u></b>	<b><u>66,594</u></b>	<b><u>94,581</u></b>



## **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 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 total appropriation for Codes Compliance is \$254,689. Of this 81% (\$207,139) is for salaries and benefits while the remainder is for operations 17% and capital outlay 2%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51750 CODES COMPLIANCE</b>			
103 Assistant(s)	43,170	44,498	44,045
105 Supervisor/Director	52,017	53,332	53,219
188 Bonus Payments	2,240	-	-
189 Other Salaries & Wages	46,336	47,032	47,147
199 Other Per Diem & Fees	2,337	2,283	2,400
201 Social Security	11,096	10,764	11,300
204 State Retirement	13,676	13,441	13,500
206 Life Insurance	265	264	264
207 Medical Insurance	24,496	25,774	29,000
208 Dental Insurance	630	629	840
299 Other Fringe Benefits	598	969	1,920
302 Advertising	503	1,225	1,000
307 Communication	582	865	900
320 Dues & Memberships	344	255	600
332 Legal Notices, Recording, & Crt Costs	-	-	500
334 Maintenance Agreements	2,592	2,422	11,000
338 Maint/Repair/Vehicles	1,163	2,929	2,500
348 Postal Charges	319	435	500
349 Printing, Stationary and Forms	1,394	903	2,000
349 Printing, Stationary and Forms-BOOKS	428	773	1,000
355 Travel	1,974	1,251	2,000
399 Other Contracted Services	-	-	1,000
410 Custodial Supplies	213	187	500
411 Data Processing Supplies	-	450	-
413 Drugs & Medical Supplies	13	25	100
415 Electricity	1,700	1,366	3,600
422 Food Supplies	-	376	800
425 Gasoline	6,795	6,410	7,500
434 Natural Gas	386	458	2,000
435 Office Supplies	459	497	1,000
437 Periodicals	99	99	250
451 Uniforms	600	795	800
454 Water and Sewer	225	256	1,000
524 In-Service/Staff Development	200	1,684	2,000
599 Other Charges	-	-	1,000
709 Data Processing Equipment	-	1,900	3,000
711 Furniture & Fixtures	-	498	500
719 Office Equipment	447	270	500
<b>TOTAL</b>	<b><u>217,296</u></b>	<b><u>225,315</u></b>	<b><u>251,185</u></b>

## **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, and the U.T. Agriculture & Extension Building. 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 (1) part-time employee. There are two (2) full-time maintenance employees and two and one-half (2½) 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 \$476,740. Of this 38% (\$181,540) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51800 COUNTY BUILDINGS</b>			
141 Foremen	32,759	33,454	33,415
166 Custodial Personnel	43,621	45,859	45,860
167 Maintenance Personnel	56,164	57,248	29,237
169 Part-time Personnel	11,770	14,235	15,300
188 Bonus Payments	2,800	-	-
199 Other Per Diem & Fees	1,752	1,712	1,800
201 Social Security	11,686	11,489	9,700
204 State Retirement	12,789	12,636	10,100
206 Life Insurance	325	330	264
207 Medical Insurance	31,435	33,680	29,600
208 Dental Insurance	1,034	1,050	840
299 Other Fringe Benefits	689	1,680	1,920
305 Audit Services	-	-	7,500
307 Communication	-	1,645	21,000
321 Engineering Services	-	-	2,500
334 Maintenance Agreements	8,809	9,910	20,800
335 Maint/Repair/Building	14,728	26,650	30,000
336 Maint/Repair/Equipment	17,106	11,135	16,000
338 Maint/Repair/Vehicles	1,723	1,144	2,000
355 Travel	49	14	500
359 Disposal Fees	1,425	1,244	1,800
410 Custodial Supplies	15,188	14,219	15,000
411 Data Processing Supplies	-	-	1,500
415 Electricity	110,667	85,814	120,000
425 Gasoline	3,067	3,013	3,000
434 Natural Gas	6,746	17,885	18,000
451 Uniforms	2,448	2,419	3,000
453 Vehicle Parts	-	-	100
454 Water and Sewer	13,731	17,496	20,000
499 Other Supplies and Materials	8,589	8,400	12,500
711 Furniture & Fixtures	-	210	-
<b>TOTAL</b>	<b><u>411,101</u></b>	<b><u>414,571</u></b>	<b><u>473,236</u></b>

### **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 \$34,350. Of this amount 83% (\$28,350) is for operations and the remainder is for capital items.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
317 Data Processing Services	-	409	350
334 Maintenance Agreements	12,617	13,789	14,200
337 Maint/Repair/Office Equipment	59	-	800
355 Travel	3,435	453	4,000
411 Data Processing Supplies	5,773	6,171	6,000
524 In-Service/Staff Development	1,325	390	3,000
709 Data Processing Equipment	-	-	6,000
<b>TOTAL</b>	<b><u>23,209</u></b>	<b><u>21,212</u></b>	<b><u>34,350</u></b>

## **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 \$108,465. Of this 92% (\$99,690) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51910 PRESERVATION OF RECORDS</b>			
103 Assistant(s)	21,766	21,229	21,216
105 Supervisor/Director	33,066	33,727	33,728
169 Part-time Personnel	13,869	10,792	15,504
188 Bonus Payments	1,385	-	-
201 Social Security	5,501	4,973	5,400
204 State Retirement	5,232	5,019	5,100
206 Life Insurance	127	132	132
207 Medical Insurance	12,178	13,723	14,800
208 Dental Insurance	403	420	420
299 Other Fringe Benefits	480	960	960
334 Maintenance Agreements	760	760	760
349 Printing, Stationary and Forms	1,187	1,100	1,200
415 Electricity	6,000	5,900	6,000
599 Other Charges	279	1,533	815
<b>TOTAL</b>	<b><u>102,230</u></b>	<b><u>100,268</u></b>	<b><u>106,035</u></b>



## **Risk Management – 51920**

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



Risk 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 \$505,342. Of this 3% (\$17,052) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>51920 RISK MANAGEMENT</b>			
140 Salary Supplements	-	15,466	12,652
201 Social Security	-	753	1,000
204 State Retirement	-	915	1,200
206 Life Insurance	-	15	20
207 Medical Insurance	-	1,484	2,000
208 Dental Insurance	-	46	60
299 Other Fringe Benefits	-	95	120
320 Dues & Memberships	-	3,135	3,100
355 Travel	-	2,075	2,500
499 Other Supplies & Materials	-	587	1,650
502 Building & Contents Insurance	-	-	18,700
506 Liability Insurance	-	-	196,000
511 Vehicle & Equipment Insurance	-	-	69,000
513 Worker's Compensation	-	-	120,340
516 Other Self-Insured Claims	-	-	70,000
524 Inservice/Staff Development	-	1,070	3,000
599 Other Charges- MVR	-	960	2,500
709 Data Processing Equipment	-	18,612	1,500
<b>TOTAL</b>	<b>-</b>	<b>45,212</b>	<b>505,342</b>
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,910,836</b>	<b>2,034,494</b>	<b>2,693,850</b>

## **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% (\$2,712,785) 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) Chief Bookkeeper, 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. The budget process is 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 \$457,108. Of this amount 98% (\$448,410) is for salaries and benefits and the remainder is for operations 2% and capital items <1%.

## GENERAL FUND

### Fund 101 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>EXPENDITURES</b>			
<b>52100 ACCOUNTING AND BUDGETING</b>			
105 Supervisor/Director	62,651	70,572	73,825
119 Accountants/Bookkeepers	195,467	215,315	229,500
169 Part-time Personnel	-	-	5,508
185 Educational Inc	-	4,000	7,000
188 Bonus Payments	3,920	-	-
201 Social Security	19,861	21,118	25,000
204 State Retirement	25,510	27,416	29,300
206 Life Insurance	511	522	528
207 Medical Insurance	61,161	59,465	66,100
208 Dental Insurance	1,586	1,656	1,680
299 Other Fringe Benefits	1,689	3,250	3,840
307 Communication	46	43	100
320 Dues & Memberships	375	25	500
334 Maintenance Agreements	1,251	1,626	1,700
349 Printing, Stationary and Forms	879	963	2,000
355 Travel	979	3,011	1,300
411 Data Processing Supplies	-	888	-
508 Premium on Corporate Surety Bonds	92	92	95
524 In-Service Training	2,007	1,483	2,000
711 Furniture & Fixtures	614	650	1,000
<b>TOTAL</b>	<b><u>378,597</u></b>	<b><u>412,095</u></b>	<b><u>450,976</u></b>

## **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 \$182,258. Of this amount 92% (\$167,831) is for salaries and benefits and the remainder is for operations.

## GENERAL FUND

### Fund 101 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>EXPENDITURES</b>			
<b>52200 PURCHASING</b>			
105 Supervisor/Director	52,553	53,394	55,855
122 Purchasing Personnel	55,722	50,385	57,284
169 Part-time Personnel	3,120	4,275	10,608
185 Educational Incentive	-	-	1,000
188 Bonus Payments	1,680	-	-
199 Other Per Diem & Fees	1,168	1,142	1,200
201 Social Security	8,502	7,806	9,600
204 State Retirement	10,287	9,586	10,500
206 Life Insurance	199	199	198
207 Medical Insurance	14,468	15,463	17,300
208 Dental Insurance	630	632	630
210 Unemployment Compensation	-	-	-
299 Other Fringe Benefits	459	1,242	1,440
302 Advertising	1,174	679	1,200
307 Communication	58	36	240
308 Consultants	-	-	8,000
320 Dues & Memberships	460	405	460
334 Maintenance Agreements	1,056	1,140	1,200
355 Travel	1,393	1,163	1,700
508 Premium on Corporate Surety Bonds	75	75	92
524 In-Service Training	359	1,613	1,535
<b>TOTAL</b>	<b><u>153,363</u></b>	<b><u>149,235</u></b>	<b><u>180,042</u></b>

## **Property Assessor's Office – 52300**

The operation of the Property Assessor Office (functions 52300 & 52310) consists of mapping, 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 Mapping & Appraisal Offices are located on the 1st floor and the Reappraisal Offices are located on the 3rd floor. Our Mapping Dept. ensures that all parcels are plotted on the county mapping system. 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.

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         | (11) Map Drawers     |
| (6) Large Mapping Plotters   | (12) Vehicles        |

Future Opportunities for the Property Assessor Office

1. We are in the process of switching to a new computer system. This system will be easier to use and will allow many of our daily tasks to be done quicker.
2. One of our goals is to go nearly "paperless" in the next few years. Our new computer system gives us that option.
3. We are almost finished with our 4-year review cycle and will begin analyzing the sales data soon in order to prepare for the 2015 Reappraisal. Our goal is to ensure that all properties are fairly assessed and to fix any problems not addressed previously.
4. Our office will evaluate all existing Greenbelt properties to ensure compliance with state laws.
5. We will continue to send our employees to training and work toward more certifications.

Total Appropriation for Property Assessor's Office is \$588,171. Of this amount 81% (\$475,071) is for salaries and benefits and the remainder is for operations 18% and capital items 1%.

## **Reappraisal Program – 52310**

Total Appropriation for Reappraisal Program is \$230,999. Of this amount 84% (\$192,999) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>52300 PROPERTY ASSESSOR'S OFFICE</b>			
101 County Official/Adm Officer	69,461	70,572	73,825
103 Assistants	52,858	60,965	72,605
133 Para/Professionals	143,908	118,767	164,430
188 Bonus Payments	2,505	-	-
199 Other Per Diem & Fees	1,753	819	1,800
201 Social Security	20,655	18,198	24,000
204 State Retirement	23,374	20,130	29,400
206 Life Insurance	356	444	594
207 Medical Insurance	42,442	55,751	80,200
208 Dental Insurance	1,070	1,385	1,890
210 Unemployment Compensation	-	14,300	15,000
299 Other Fringe Benefits	1,140	2,220	4,320
307 Communication	601	314	2,000
309 Contracts w/ Gov't Agencies	17,142	14,834	18,000
312 Contracts with Private Agencies	48,750	36,081	53,000
320 Dues & Memberships	2,689	1,939	3,500
333 Licenses	-	48	-
337 Maint/Repair/Office Equipment	4,550	2,218	4,000
349 Printing, Stationary and Forms	2,137	1,756	3,700
355 Travel	11,015	2,901	10,000
425 Gasoline	6,693	781	7,000
499 Other Supplies and Materials	1,942	1,735	2,800
508 Premiums on Corporate Surety Bonds	-	767	-
524 Inservice/Staff Development	4,114	1,420	3,500
709 Data Processing Equipment	-	-	4,000
719 Office Equipment	-	-	1,600
<b>TOTAL</b>	<b><u>459,154</u></b>	<b><u>428,349</u></b>	<b><u>581,164</u></b>



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>52310 REAPPRAISAL PROGRAM</b>			
121 Data Processing Personnel	62,547	10,031	26,079
133 Paraprofessionals	77,591	104,489	106,000
169 Part-time Personnel	10,929	8,443	11,220
187 Overtime Pay	-	-	4,080
188 Bonus Payments	3,625	-	-
201 Social Security	12,356	9,173	11,300
204 State Retirement	13,513	10,893	12,500
206 Life Insurance	384	230	264
207 Medical Insurance	24,630	10,527	14,800
208 Dental Insurance	1,061	522	840
210 Unemployment Compensation	731	-	-
299 Other Fringe Benefits	896	1,369	1,920
307 Communication	-	-	3,000
317 Data Processing Services	-	-	-
334 Maintenance Agreements	830	393	1,500
337 Main/Rpr/Equip	-	-	2,000
338 Main/Rpr/Vehicles	3,759	4,145	8,000
348 Postal Charges	2,078	1,093	3,000
351 Rentals	-	-	6,000
355 Travel	703	466	2,000
425 Gasoline	5,485	6,598	7,000
499 Other Supplies & Materials	-	3,075	3,000
499 Other Supplies & Materials-MAPS	274	-	1,000
599 Other Charges	1,706	335	1,500
<b>TOTAL</b>	<b><u>223,098</u></b>	<b><u>171,782</u></b>	<b><u>227,003</u></b>

## **County Trustee – 52400**

The Roane County Trustee manages a professional business office located in the Courthouse. The Trustee serves three (3) primary functions. The Trustee acts as a treasurer for the county. The office collects all county real and personal property taxes as well as State funds including sales tax revenues and Federal funds. There is a detailed account of all transactions while investing temporarily idle funds. The Trustee is not responsible for setting the tax rate and is not responsible for property appraisals/assessments for tax purposes. The Trustee collects the property taxes that are determined by the Property Assessor, and the Roane County Commission approves the amount of money that each fund receives.

Tax notices are normally mailed in late September each year and are payable through the end of February. They become delinquent on March 1 each year. They remain in the Trustee's office for 18 months. At that time, all taxes due are given to the Clerk and Master for collection. A law suit is then filed for collection of the taxes.

Property taxes can be paid online at [TennesseeTrustee.com](http://TennesseeTrustee.com). A convenience fee will apply to these payments. The County does not benefit from the fees. Payments may be made at United Community Bank and US Banks in Roane County. No fees are charged. Partial payments are also accepted when payments are made in the office.

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

In July 2007, the State of Tennessee adopted a Property Tax Freeze Program for certain homeowners 65 years of age or older with a total combined income that does not exceed an amount set by State law each year. The Roane County Commission approved this program 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 \$284,305. Of this amount 86% (\$243,530) is for salaries and benefits and the remainder is for operations 13% and capital items 2%.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>52400 COUNTY TRUSTEE'S OFFICE</b>			
101 County Official/Adm Officer	69,461	70,572	73,825
106 Deputy(ies)	88,969	90,737	90,748
169 Part-time Personnel	8,538	6,515	14,280
188 Bonus Payments	1,680	-	-
201 Social Security	13,189	12,692	13,700
204 State Retirement	14,984	14,746	15,100
206 Life Insurance	265	265	264
207 Medical Insurance	25,743	27,108	29,600
208 Dental Insurance	840	840	840
299 Other Fringe Benefits	720	1,441	1,920
302 Advertising	217	254	600
307 Communication	9	9	125
309 Contracts w/ Gov't Agencies	14,000	9,595	16,000
320 Dues & Memberships	676	687	800
332 Leg. Notices, Recording	-	-	50
334 Maintenance Agreements	6,364	6,790	10,000
337 Maint/Repair/Office Equipment	113	276	1,000
349 Printing, Stationary and Forms	2,862	722	3,000
351 Rentals	192	-	100
355 Travel	-	63	500
411 Data Processing Supplies	2,602	2,274	3,000
524 In-Service/Staff Development	-	-	600
719 Office Equipment	-	-	5,000
<b>TOTAL</b>	<b><u>251,424</u></b>	<b><u>245,585</u></b>	<b><u>281,052</u></b>

## **County Clerk – 52500**

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 (2) part-time clerks.

### **AUTHORITY**

TCA§ Title 18, Chapter 6

Total Appropriation for County Clerk is \$587,823. Of this amount 93% (\$543,926) is for salaries and benefits and the remainder is for operations 6% and capital items 1%.

### **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 14% (\$2,330,664) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>52500 COUNTY CLERK'S OFFICE</b>			
101 County Official/Adm Officer	69,439	70,611	73,825
106 Deputy(ies)	268,612	270,055	270,194
169 Part-time Personnel	30,609	22,941	35,700
185 Educational Incentive	-	5,000	5,000
188 Bonus Payments	4,745	-	-
201 Social Security	27,893	26,809	29,500
204 State Retirement	31,930	31,580	32,000
206 Life Insurance	653	659	660
207 Medical Insurance	66,779	69,104	80,700
208 Dental Insurance	2,072	2,090	2,100
299 Other Fringe Benefits	2,147	3,721	4,800
307 Communication	247	77	2,272
320 Dues & Memberships	666	727	1,549
334 Maintenance Agreements	17,909	17,082	21,672
337 Maint/Repair/Office Equipment	734	-	1,000
349 Printing, Stationary and Forms	1,588	2,684	2,500
351 Rentals	352	-	184
355 Travel	2,779	1,945	5,000
411 Data Processing	115	-	-
432 Library Books/Media	-	51	-
437 Periodicals	164	129	325
499 Other Supplies & Materials	931	1,132	2,200
508 Premium on Corporate Surety Bonds	-	-	595
524 In-Service/Staff Development	720	20	600
709 Data Processing Equipment	140	384	2,000
711 Furniture & Fixtures	-	242	-
719 Office Equipment	2,779	-	4,000
<b>TOTAL</b>	<b><u>534,005</u></b>	<b><u>527,043</u></b>	<b><u>578,376</u></b>
<b>TOTAL FINANCE</b>	<b><u>1,999,641</u></b>	<b><u>1,934,089</u></b>	<b><u>2,298,613</u></b>

## **Circuit 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 Russell Simmons, Jr. serves as the Circuit Court Judge for the Ninth Judicial District which includes Roane, Loudon, Morgan and Meigs counties. Judge Simmons 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 \$198,461. Of this amount 94% (\$186,211) is for salaries and benefits and the remainder is for operations 5% and capital items 2%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>53100 CIRCUIT COURT</b>			
101 County Official/Adm Officer	69,461	70,572	73,825
106 Deputy(ies)	57,724	58,054	64,112
169 Part-time Personnel	3,253	3,060	3,060
188 Bonus Payments	1,120	-	-
201 Social Security	10,091	10,011	11,000
204 State Retirement	11,974	11,752	12,900
206 Life Insurance	208	208	209
207 Medical Insurance	22,185	16,915	16,153
208 Dental Insurance	658	467	670
299 Other Fringe Benefits	574	1,015	1,520
307 Communication	37	43	100
312 Contracts with Private Agencies	-	-	400
320 Dues & Memberships	587	559	700
334 Maintenance Agreements	1,029	1,361	2,500
337 Maint/Repair/Office Equip	-	-	400
349 Printing, Stationary and Forms	1,625	3,020	3,000
351 Rentals	-	-	50
355 Travel	1,617	454	1,800
435 Office Supplies	127	-	-
508 Premium on Corporate Surety Bonds	250	-	300
709 Data Processing Equipment	-	475	1,000
711 Furniture & Fixtures	-	-	2,000
<b>TOTAL</b>	<b><u>182,519</u></b>	<b><u>177,965</u></b>	<b><u>195,699</u></b>

## **General Sessions Court - 53300**

The General Sessions Court Clerk's Office serves an important role in the Judicial System of Roane County. The Clerk's Office maintains the General Sessions, Juvenile, Traffic and Collections Court divisions.

General Sessions Courts are courts of limited jurisdiction which hear both civil and criminal cases. The jurisdiction of Roane County General Sessions Court has been determined by state laws and private acts to include the following types of cases:

- Criminal matters for preliminary hearings in felony cases and misdemeanor trials in which a defendant waives the right to a grand jury investigation and trial by jury in Criminal Court-Hearings are held on Mondays.
- Divorces & Orders of Protection- Hearings are held on Wednesdays & Thursdays.
- Civil Cases with alleged damages less than \$25,000- Hearings are held on Fridays.
- Traffic Citations-Hearings are held on Fridays.

The Honorable Dennis Humphrey and the Honorable Jeffrey Wicks serve as the General Sessions Judges in Roane County. The Roane County General Sessions Judges also have jurisdiction over Juvenile matters which are heard on Tuesdays. The deputy clerks in the General Sessions and Juvenile offices maintain all court records for the efficient operation of General Sessions and Juvenile Court.

General Sessions/Juvenile Personnel consist of two (2) deputy clerks for Juvenile Court, two (2) deputy clerks for the Collections Department, six (6) deputy clerks for the General Sessions Courts, One (1) part time bookkeeper, One (1) part time employee.

Equipment that is utilized on a daily basis includes: 19 HP desktop computers, four (4) copy machines, and eight (8) printers.

Future opportunities for the office consist of opportunities to improve the technology and service for the Roane County Judicial System.

Total Appropriation for General Sessions Court is \$506,508. Of this amount 93% (\$472,208) is for salaries and benefits and the remainder is for operations 6% and capital items 1%.

## **General Session Judges – 53310**

Total Appropriation for General Sessions Judges is \$587,647. Of this amount 86% (\$502,497) is for salaries and benefits and the remainder is for operations.



**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>53300 GENERAL SESSIONS COURT</b>			
106 Deputy(ies)	298,582	302,814	305,666
169 Part-time Personnel	10,633	5,188	11,730
188 Bonus Payments	6,425	-	-
201 Social Security	23,819	22,076	24,300
204 State Retirement	28,365	27,670	28,000
206 Life Insurance	702	704	715
207 Medical Insurance	61,238	71,141	80,047
208 Dental Insurance	1,824	1,813	2,276
210 Unemployment Compensation	4,466	3,154	5,000
299 Other Fringe Benefits	1,835	2,728	5,201
307 Communication	94	159	150
312 Contracts with Private Agencies	1,525	-	1,380
320 Dues & Memberships	1,114	1,526	1,400
334 Maintenance Agreements	10,984	13,806	16,950
335 Maintenance and	1,000	6,190	-
349 Printing, Stationary and Forms	6,173	-	8,500
355 Travel	-	182	-
411 Data Processing Supplies	185	-	-
435 Office Supplies	-	1,130	-
524 In-Service/Staff Development	585	-	-
709 Data Processing Equipment	-	3,461	5,000
711 Furniture & Fixtures	-	407	420
719 Office Equipment	-	-	500
<b>TOTAL</b>	<b><u>459,550</u></b>	<b><u>464,149</u></b>	<b><u>497,235</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>53310 GENERAL SESSIONS JUDGE</b>			
102 Judge(s)	296,659	306,154	312,583
103 Assistants	31,202	31,826	-
133 Paraprofessionals	40,704	40,498	81,038
164 Attendants	-	13,954	-
169 Part-time Personnel-MAG	8,310	8,740	-
185 Educational Incentive	-	1,000	1,000
188 Bonus Payments	1,120	-	-
199 Other Per Diem & Fees	4,587	4,065	4,500
201 Social Security	24,973	25,727	30,600
204 State Retirement	35,779	36,793	36,500
206 Life Insurance	265	282	264
207 Medical Insurance	26,186	30,216	31,500
208 Dental Insurance	839	895	840
299 Other Fringe Benefits	722	1,311	1,920
307 Communication	-	85	6,000
309 Contracts with Government Agencies	10,350	-	10,350
312 Contracts with	-	780	45,000
320 Dues and Memberships	270	150	400
329 Laundry Service	-	-	250
333 Licenses	-	530	-
349 Printing, Stationary and Forms	65	-	2,500
355 Travel	6,827	4,337	6,800
355 Travel-MAG	4,551	5,224	6,000
411 Data Processing	-	234	3,000
432 Library Books/Magazines	-	-	2,500
451 Uniforms	-	-	600
524 In-Service/Staff Development	300	702	1,750
524 In-Service/Staff Development-MAG	-	898	-
<b>TOTAL</b>	<b><u>493,708</u></b>	<b><u>514,400</u></b>	<b><u>585,895</u></b>

## **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 \$304,025. Of this amount 93% (\$282,715) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>53400 CHANCERY COURT</b>			
101 County Official/Adm Officer	69,461	70,572	73,825
106 Deputy(ies)	109,389	116,003	118,661
169 Part-time Personnel	4,759	14,042	14,445
187 Overtime Pay	-	-	2,000
188 Bonus Payments	2,240	-	-
201 Social Security	14,023	14,515	16,400
204 State Retirement	17,012	17,002	18,300
206 Life Insurance	315	331	330
207 Medical Insurance	26,583	28,058	31,800
208 Dental Insurance	998	1,050	1,050
299 Other Fringe Benefits	1,080	2,400	2,400
307 Communication	17	37	60
312 Contracts w/Private Agencies	534	-	500
320 Dues and Memberships	636	947	650
334 Maintenance Agreements	10,470	10,551	11,500
349 Printing, Stationary and Forms	4,088	3,654	4,500
351 Rentals	100	100	100
355 Travel	-	588	400
437 Periodicals	431	423	600
499 Other Supplies & Materials	292	375	500
508 Premium on Corporate Surety Bonds	275	275	300
524 In-Service/Staff Development	195	195	200
709 Data Processing Equipment	3,836	3,478	2,000
<b>TOTAL</b>	<b><u>266,732</u></b>	<b><u>284,598</u></b>	<b><u>300,521</u></b>

### **Juvenile Court – 53500**

Total Appropriation for Juvenile Court is \$405,494. Of this amount 77% (\$310,220) is for salaries and benefits and the remainder is for operations.

### **Other Administration of Justice – 53900**

Total Appropriation for Other Administration of Justice is \$23,500. Of this amount 86% (\$20,100) is for jury pay and the remainder is for operations.

### **53000's Administration of Justice Totals**

The previous functions are the sum total of the Administration of Justice major category in the chart of accounts. This major category entails functions 53100 through 53900 and they account for 12% (\$2,025,635) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>53500 JUVENILE COURT</b>			
103 Assistants	41,960	42,799	42,800
105 Supervisor/Director	41,960	42,799	42,800
112 Youth Service Officer	100,000	102,000	102,000
164 Attendants	11,266	910	6,000
170 School Resource Officer	195,052	201,304	-
187 Overtime Pay	24,798	20,880	23,460
187 Overtime Pay-SRO	-	10,909	-
188 Bonus Payments	6,160	-	-
199 Other Per Diem & Fees	10,482	10,112	6,000
201 Social Security	33,117	31,126	17,100
204 State Retirement	40,857	39,347	19,900
206 Life Insurance	722	729	330
207 Medical Insurance	80,302	83,136	42,000
208 Dental Insurance	2,294	2,315	1,050
299 Other Fringe Benefits	2,408	3,984	2,400
307 Communication	2,852	3,521	3,424
312 Contracts with Private Agencies	800	3,920	4,500
320 Dues and Memberships	300	2,145	1,000
322 Evaluation & Testing	4,135	1,400	15,000
333 Licenses	495	50	600
334 Maintenance Agreements	2,799	4,728	-
335 Maint/Repair/Buildings	5,752	5,485	6,000
337 Maint/Repair/Office Equip	868	-	3,000
338 Maint/Repair/Vehicles	14,924	11,020	5,000
340 Medical & Dental Charges	4,930	3,009	4,000
349 Printing, Stationary and Forms	1,581	1,269	3,000
355 Travel	7,917	8,932	15,000
355 Travel-JBC	45	-	-
399 Other Contracted Services	14,375	961	15,000
411 Data Processing Supplies	-	5,012	2,000
415 Electricity	1,386	742	-
422 Food Supplies	673	210	1,000
425 Gasoline	18,162	14,774	4,000
431 Law Enforcement Supplies	7,546	1,922	-
432 Library Books	2,033	2,065	2,000
441 Prisoners Clothing	-	-	500
450 Tires & Tubes	2,924	3,829	2,500
451 Uniforms	5,961	6,601	2,000
508 Premiums on Corporate Bonds	417	451	750

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>53500 JUVENILE COURT CON'T</b>			
524 Inservice Staff	465	985	-
599 Other Charges	4,335	2,937	5,000
711 Furniture and Fixtures	2,360	-	-
718 Motor Vehicles	-	17,000	-
<b>TOTAL</b>	<b><u>699,413</u></b>	<b><u>695,319</u></b>	<b><u>401,114</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>			
194 Jury and Witness Fees	12,256	7,204	20,000
201 Social Security	27	34	100
302 Advertising	476	549	500
422 Food Supplies	788	896	2,900
<b>TOTAL</b>	<b><u>13,547</u></b>	<b><u>8,683</u></b>	<b><u>23,500</u></b>
<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b><u>2,115,470</u></b>	<b><u>2,145,114</u></b>	<b><u>2,003,964</u></b>



## **Sheriff's Department – 54110**

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

The Roane County Sheriff's Office fund 54110 is responsible for funding operations for several different areas of the sheriff's office, 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. Currently to date for this year our deputies have served 5,440 civil warrants and 4,452 criminal warrants. Deputies are also responsible for transporting mentally ill people to Peninsula, Ridgeview, Moccasin bend and other State facilities.
- **Criminal Investigations:** CID consist of (4) detectives responsible investigating all crimes in Roane County ranging from minor offenses to violent crimes. The CID also conducts internal affairs investigations.
- **Drug Investigations:** Roane County drug unit consist of (2) agents and they are required to investigate all drug cases for the sheriff's office. Everything from street level drug dealers to major drug conspiracy cases.

- **Methamphetamine Unit:** Roane County Sheriff's Office has (4) deputies from the patrol division that specialize in combating the Meth problem in our county. They are responsible for investigations, processing active labs, checking the pseudo ephedrine registry and educating the public.
- **K-9 Division:** Roane County Sheriff's office K-9 unit consists of narcotics, explosive detection. The unit also has the ability to track people and articles.
- **Warrants Division:** Liaison with the courts for civil and criminal warrants. Ensure the warrants are entered into the record management system for accountability. Over see the serving of all papers.
- **Court House Security:** Officers are responsible for providing appropriate levels of security to the courts and offices within the court house.
- **School Resource Division:** Provide safe and secure environment for the children and faculty throughout the campus. School resource officers provide a positive atmosphere for all students and faculty.
- **Training Division:** The training division provides all POST approve curriculum to meet the minimum requirements for the State. The training division is responsible for our citizen academy and handgun carry permit classes. Neighborhoods watch program are taught by both the training division and patrol unit.

Total Appropriation for Sheriff's Department is \$3,558,241. Of this amount 78% (\$2,763,713) is for salaries and benefits and the remainder is for operations 22%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT</b>			
101 County Official	76,407	77,638	81,208
103 Assistant (Chief Deputy)	48,317	49,283	60,000
106 Deputy(ies)	577,400	615,571	624,510
106 Deputy(ies)-CHILD	-	15,403	32,869
106 Deputy(ies)-CORPL	66,270	-	-
106 Deputy(ies)-CRTHS	32,224	32,557	32,869
108 Investigator(s)	227,432	233,157	234,165
109 Captain(s)	-	40,800	40,800
110 Lieutenant(s)	68,385	73,782	73,140
110 Lieutenant(s)-DOE12	5,078	1,283	-
115 Sergeant(s)	103,552	72,344	103,419
140 Salary Supplements	23,400	24,840	28,000
141 Foremen (Courts)	102,366	105,784	130,000
148 Dispatchers	60,173	60,795	60,796
161 Secretary(s)	64,306	65,595	65,590
169 Part-Time Personnel	34,830	33,222	32,100
170 School Resource Officer(s)	-	-	200,912
187 Overtime Pay	114,905	90,278	86,184
187 Overtime Pay-HIDTA	18,652	14,262	21,216
187 Overtime Pay-HOLI	40,441	41,946	46,655
187 Overtime Pay-NT10	446	-	-
187 Overtime Pay-NT12	5,936	2,349	-
187 Overtime Pay-NT13	-	4,920	-
187 Overtime Pay-RD10	4,359	-	-
187 Overtime Pay-RD12	5,539	2,538	-
187 Overtime Pay-RD13	-	4,567	-
187 Overtime Pay-SRI	-	-	11,500
188 Bonus Payments	23,636	-	-
199 Other Per Diem & Fees	9,137	9,047	16,800
201 Social Security	129,075	123,059	140,900
204 State Retirement	144,221	139,029	165,400
206 Life Insurance	2,568	2,460	2,970
207 Medical Insurance	269,002	280,624	387,200
208 Dental Insurance	7,600	7,565	9,450
299 Other Fringe Benefits	3,677	6,853	21,600
307 Communication	16,098	18,519	23,000
309 Contracts w/ Gov't Agencies	2,680	2,010	6,860
309 Contracts w/ Gov't Agencies-E-911	107,092	130,311	153,533
309 Contracts w/ Gov't Agencies-NCIC	37,408	39,200	39,686

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT CON'T</b>			
312 Contracts w/Private Agencies	-	-	30,000
320 Dues and Memberships	3,090	3,080	3,200
332 Legal Notices	-	40	490
333 Licenses	345	243	500
334 Maintenance Agreements	38,213	48,943	49,000
335 Maint/Repair/Buildings	975	1,204	2,000
337 Maint/Repair/Office Equipment	-	249	490
338 Maint/Repair/Vehicles	64,140	63,315	69,029
348 Postal Charges	5	487	-
349 Printing, Stationary and Forms	2,837	3,827	6,000
351 Rentals	-	-	196
353 Tow-In Services	730	515	1,960
355 Travel	15,257	11,461	11,000
355 Travel-CHILD	-	-	7,212
355 Travel-NT12	146	873	-
355 Travel-NT13	-	269	-
399 Other Contracted Services	1,799	3,200	10,400
399 Other Contracted Services-SOR	750	1,673	2,700
401 Animal Food	213	403	-
411 Data Processing	2,071	-	-
415 Electricity	-	52	-
425 Gasoline	187,987	165,914	210,000
431 Law Enforcement Supplies	38,534	39,357	67,500
431 Law Enforcement Supplies-VEST	4,246	4,452	10,000
432 Library Books/Media	-	272	1,400
437 Periodicals	-	43	931
450 Tires and Tubes	16,817	19,513	27,000
451 Uniforms	9,629	9,066	15,633
499 Other Supplies & Materials	6,287	5,113	4,900
499 Other Supplies & Materials-BYRN2	1,140	-	-
499 Other Supplies & Materials-CHILD	-	-	3,500
508 Premium on Corporate Surety Bonds	900	900	1,382
516 Other Self-Insured Claims	-	5,000	5,000
524 In-Service/Staff Development	12,633	13,961	20,000
599 Other Charges-CHCGP	6,243	5,247	7,000
599 Other Charges-SHER	121	-	-
709 Data Processing Equipment	21,135	2,540	-
709 Data Processing Equipment-JAG11	7,122	2,473	-
719 Office Equipment	-	2,725	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<hr/>			
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT CON'T</b>			
790 Other Equipment-NT12	1,873	2,130	-
790 Other Equipment-NT13	-	1,705	-
790 Other Equipment-RD12	14,503	-	-
790 Other Equipment-RD13	-	13,485	-
<b>TOTAL</b>	<b><u>2,892,354</u></b>	<b><u>2,855,321</u></b>	<b><u>3,501,755</u></b>

## **Jail – 54210**

By state statute the Sheriff is responsible for operating the jail. September 2009 Roane County opened its newly built jail. During this time the sheriff's office moved approximately 93 male inmates and 27 female inmates to the new jail. The jail has seen its population soar to approximately 260 inmates and at times the female population has been as high as 70. Currently our population is 162 inmates with 33 of the population being female inmates. 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 regimen 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. Monday 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 oversees the production of food. TCI requires an approved 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 \$2,863,300. Of this amount 64% (\$1,818,550) is for salaries and benefits and the remainder is for operations 36%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54210 JAIL</b>			
103 Assistant(s)	88,157	89,943	89,943
110 Lieutenant(s)	37,035	37,807	75,614
115 Sergeant(s)	33,653	122,471	103,046
160 Guards (Jailers)	768,389	794,935	788,855
160 Guards (Jailers)-CORPL	72,645	-	-
165 Cafeteria Personnel	25,762	30,703	32,869
167 Maintenance Personnel	-	(539)	28,050
169 Part-time Personnel	28,612	32,086	44,895
187 Overtime Pay	89,481	99,139	103,594
187 Overtime Pay-COURT	-	-	1,020
187 Overtime Pay-HOLI	44,023	46,270	46,100
188 Bonus Payments	15,680	-	-
199 Other Per Diem & Fees	2,270	2,883	3,600
201 Social Security	92,087	92,138	98,200
204 State Retirement	110,026	111,729	113,200
206 Life Insurance	2,112	2,141	2,112
207 Medical Insurance	220,111	220,191	234,500
208 Dental Insurance	6,444	6,578	6,720
210 Unemployment Compensation	157	-	-
299 Other Fringe Benefits	2,221	3,960	15,360
307 Communication	399	842	4,000
309 Contract with Other Gov. Agencies	245	-	-
329 Laundry Service	8,590	8,551	8,700
334 Maintenance Agreements	21,144	22,616	30,000
335 Maint/Repair/Building	19,147	20,562	25,000
336 Maint/Repair/Equipment	15,563	13,982	15,000
338 Main/Repair/Vehicles	2,587	3,420	8,000
340 Medical and Dental Service	162,915	181,728	175,000
340 Medical and Dental Service-ADMIN	4,594	25,026	-
340 Medical and Dental Service-CRN	59,007	-	-
340 Medical and Dental Service-CRNSC	21,001	-	-
340 Medical and Dental Service-HMANA	4,142	149,450	-
340 Medical and Dental Service-INPAT	8,118	14,300	175,000
349 Printing, Stationery, Forms	1,125	1,028	6,000
355 Travel	6,573	3,942	9,800
359 Disposal Fees	2,870	4,458	5,250
410 Custodial Supplies	35,051	46,658	40,000
412 Diesel Fuel	1,380	824	2,500
415 Electricity	84,947	64,286	100,000



**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54210 JAIL CON'T</b>			
421 Food Preparation Supplies	83	-	3,000
422 Food Supplies	167,785	251,316	223,000
425 Gasoline	13,447	11,363	10,000
431 Law Enforcement Supplies	4,631	-	6,000
432 Library Books	-	119	2,000
434 Natural Gas	27,413	27,704	25,000
441 Prisoner Clothing	14,730	24,949	25,000
450 Tires and Tubes	398	-	2,500
451 Uniforms	5,856	6,053	9,500
454 Water and Sewer	91,941	104,258	100,000
499 Other Supplies (Photo)	3,868	4,417	4,500
524 In-Service/Staff Development	13,719	5,121	10,000
709 Data Processing	-	900	-
719 Office Equipment	-	700	-
<b>TOTAL</b>	<b><u>2,442,135</u></b>	<b><u>2,691,008</u></b>	<b><u>2,812,428</u></b>

## **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. Currently the department has an Acting Director of the Office of Emergency Services and Acting 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 \$470,883. Of this amount 48% (\$227,023) is for salaries and benefits and the remainder is for operations 40% and capital outlay 11%.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
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**EXPENDITURES****54410 CIVIL DEFENSE**

103 Assistant(s)	-	26,327	27,540
103 Assistant(s)-EMPG	33,886	28,598	34,524
103 Assistant(s)-TVAEM	15,990	-	-
105 Supervisor/Director	39,000	45,199	50,303
140 Salary Supplement-DOE	-	3,751	5,000
161 Secretary(s)	23,131	-	-
169 Part-Time Personnel	9,384	9,564	21,420
169 Part-Time Personnel-HAZ	4,478	2,432	16,320
187 Overtime Pay-TVAEM	4,378	-	-
188 Bonus Payments	1,945	-	-
199 Other Per Diem & Fees	5,135	5,462	6,000
199 Other Per Diem & Fees-TVAEM	685	-	-
201 Social Security	11,707	10,035	12,400
204 State Retirement	11,622	9,920	11,400
206 Life Insurance	226	173	180
207 Medical Insurance	33,087	27,309	35,800
208 Dental Insurance	730	549	630
210 Unemployment Compensation	22	221	500
299 Other Fringe Benefits	713	1,265	1,440
307 Communication	3,293	5,920	5,000
312 Contracts w/Private Agencies	15,055	12,689	24,000
320 Dues and Memberships	733	10	500
330 Operating Lease Payments	21,600	21,600	21,600
333 Licenses	-	-	1,300
334 Maintenance Agreements	9,699	8,723	13,000
335 Maint/Repair/Building	508	167	1,000
336 Maint/Repair/Equip't	6,027	4,763	10,000
337 Maint/Repair/Office Equip	1,585	-	3,000
338 Maint/Repair/Vehicles	18,191	20,964	30,000
348 Postal Charges	236	278	500
351 Rentals	-	-	500
355 Travel	5,806	952	4,500
410 Custodial Supplies	327	-	1,000
412 Diesel Fuel	6,091	6,501	9,000
415 Electricity	244	316	1,000
425 Gasoline	8,206	8,834	10,000
429 Instructional Supplies & Materials	965	1,265	2,500
435 Office Supplies	1,756	1,649	1,800
442 Propane Gas	-	106	200

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54410 CIVIL DEFENSE CON'T</b>			
446 Small Tools	228	584	2,000
450 Tires & Tubes	-	1,135	3,500
451 Uniforms	553	2,713	3,000
454 Water & Sewer	288	296	200
499 Other Supplies & Materials	80	237	10,000
499 Other Supplies & Materials-DOE	10,239	-	10,160
499 Other Supplies & Materials-DOE12	-	6,613	-
524 In-Service/Staff Development	2,348	685	5,000
599 Other Charges	8,921	17,140	15,500
599 Other Charges-HLS09	3,262	-	-
708 Communication Equipment	1,935	751	15,100
708 Other Equipment-CAP	1,531	-	-
709 Data Processing Equipment	-	328	-
790 Other Equipment	-	18,123	39,000
<b>TOTAL</b>	<b><u>325,826</u></b>	<b><u>314,147</u></b>	<b><u>467,317</u></b>

### **Rescue Squad – 54420**

The Rescue Squad is a nonprofit entity Roane County contributes to annually. This contribution is detailed in the Appropriation Resolution along with the Nonprofit Resolution. Each of these resolutions is adopted annually and is subject to changes depending on the Budget Committee and County Legislative Body.

The county contributes \$35,000 to the Rescue Squad. Of this money \$19,000 is for operations and \$16,000 is for capital outlay.

### **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 \$44,400. Of this 100% (\$44,400) 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 41% (\$6,971,824) of the total budget for the General Fund.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54420 RESCUE SQUAD</b>			
316 Contributions	19,000	19,000	19,000
799 Capital Outlay	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
<b>TOTAL</b>	<b><u>35,000</u></b>	<b><u>35,000</u></b>	<b><u>35,000</u></b>
<b>54610 COUNTY CORONER/MEDICAL EXAMINER</b>			
312 Contracts w/Private Agencies	20,475	20,500	24,000
508 Premiums on Corporate Surety Bonds	311	-	400
599 Other Charges	54,268	10,750	17,000
599 Other Charges-BAGS	<u>-</u>	<u>1,524</u>	<u>3,000</u>
<b>TOTAL</b>	<b><u>75,054</u></b>	<b><u>32,774</u></b>	<b><u>44,400</u></b>
<b>TOTAL PUBLIC SAFETY</b>	<b><u>5,770,368</u></b>	<b><u>5,928,250</u></b>	<b><u>6,860,900</u></b>

### **Local Health Center – 55110**

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

Total Appropriation for Local Health Center is \$177,566. Of this amount 35% (\$62,466) is for salaries and benefits and the remainder is for operations 65%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55110 LOCAL HEALTH CENTER</b>			
167 Maintenance Personnel	31,667	30,859	31,008
169 Part-time Personnel	9,036	9,033	14,290
188 Bonus Payments	825	-	-
199 Other Per Diem & Fees	351	342	360
201 Social Security	2,660	3,049	3,500
204 State Retirement	2,845	2,851	2,900
206 Life Insurance	63	66	66
207 Medical Insurance	6,862	6,711	7,400
208 Dental Insurance	197	210	210
210 Unemployment Compensation	-	-	750
299 Other Fringe Benefits	240	480	480
302 Advertising	-	-	150
307 Communication	4,593	5,946	11,500
320 Dues & Memberships	685	494	2,800
334 Maintenance Agreements	7,121	7,077	7,000
335 Maint/Repair/Buildings	2,353	10,427	11,000
336 Maint/Repair Services	446	1,186	2,000
348 Postal Charges	2,526	4,065	4,000
349 Printing, Stationary and Forms	76	-	200
351 Rentals	-	121	-
355 Travel	1,746	2,250	2,500
359 Disposal Fees	667	754	1,000
410 Custodial Supplies	2,166	1,895	1,700
412 Diesel Fuel	-	-	200
413 Medical Supplies	1,791	1,696	3,500
415 Electricity	29,381	29,637	30,000
425 Gasoline	174	108	500
434 Natural Gas	5,778	5,351	25,000
435 Office Supplies	1,983	2,801	4,800
437 Periodicals	50	229	200
454 Water & Sewer	5,078	4,993	6,250
599 Other Charges	60	1,331	800
<b>TOTAL</b>	<b><u>121,417</u></b>	<b><u>133,962</u></b>	<b><u>176,064</u></b>



### **Rabies and Animal Control – 55120**

The Roane County Animal Shelter has overhead expenses that benefit all areas of the county, including salaries, benefits, capital investments and upkeep. This appropriation goes to support the 121 Special Revenue Fund for Animal Control.

Total Appropriation for Rabies and Animal Control is \$100,000. Of this amount 100% (\$100,000) is for operations.

### **Maternal & Child Health Services – 55150**

The nonprofit resolution established an appropriation for Child and Family of Tennessee. This is the function where that appropriation is located.

Total Appropriation for Maternal & Child Health Services is \$2,780. Of this amount 100% (\$2,780) is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<hr/>			
<b>EXPENDITURES</b>			
<b>55120 RABIES AND ANIMAL CONTROL</b>			
599 Other Charges	<u>148,000</u>	<u>148,000</u>	<u>100,000</u>
<b>TOTAL</b>	<b><u>148,000</u></b>	<b><u>148,000</u></b>	<b><u>100,000</u></b>
<b>55150 MATERNAL AND CHILD HEALTH SERVICES</b>			
316 Contributions	<u>2,780</u>	<u>2,780</u>	<u>2,780</u>
<b>TOTAL</b>	<b><u>2,780</u></b>	<b><u>2,780</u></b>	<b><u>2,780</u></b>

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

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

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

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

There are many opportunities for expansion on the horizon. While there are still uncertainties about the full scope of ramifications of the Affordable Care Act, there will be significant impacts to our operations. We are currently (on a state/regional level) exploring being able to bill private and 3<sup>rd</sup> party insurance and ACA insurance exchanges for many of the 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 is \$572,088. Of this amount 95% (\$546,185) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55190 OTHER LOCAL HEALTH SERVICES</b>			
103 Assistants	85,867	85,570	89,915
130 Social Workers	16,686	-	-
131 Medical Personnel	183,650	201,865	287,883
140 Salary Supplement-DIABT	-	2,191	10,000
169 Part-time Personnel	8,762	10,542	10,999
188 Bonus Payments	4,745	-	-
201 Social Security	22,659	21,223	29,800
204 State Retirement	27,181	26,373	34,600
206 Life Insurance	527	502	528
207 Medical Insurance	64,682	67,593	75,300
208 Dental Insurance	1,676	1,593	1,680
299 Other Fringe Benefits	1,560	2,940	3,840
355 Travel	7,463	4,881	10,000
355 Travel-DIABT	-	-	1,400
499 Other Supplies-DIABT	-	5,967	18,600
506 Liability Insurance	2,763	3,110	3,000
513 Workman's Comp Insurance	14,500	2,530	2,530
524 In-Service/Staff Development	-	800	400
<b>TOTAL</b>	<b><u>442,720</u></b>	<b><u>437,680</u></b>	<b><u>580,475</u></b>

### **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 \$100,070. Of this amount 100% (\$100,070) 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 6% (\$1,005,285) 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 \$16,300. Of this amount 100% (\$16,300) is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55390 APPROPRIATION TO STATE</b>			
399 Other Contracted Services	52,781	52,781	52,781
<b>TOTAL</b>	<b><u>52,781</u></b>	<b><u>52,781</u></b>	<b><u>52,781</u></b>
<b>55590 OTHER LOCAL WELFARE SERVICES</b>			
316 Contributions	-	-	5,000
316 Contributions-AGING	13,547	13,547	13,547
316 Contributions-CAC	24,625	25,000	25,000
316 Contributions-DAYCA	10,823	10,823	10,823
316 Contributions-ETHRA	8,800	9,200	9,200
316 Contributions-HERTG	1,500	1,500	6,500
316 Contributions-MDUNN	30,000	30,000	30,000
<b>TOTAL</b>	<b><u>89,295</u></b>	<b><u>90,070</u></b>	<b><u>100,070</u></b>
<b>55710 SANITATION MANAGEMENT</b>			
105 Supervisor/Director	45,000	-	-
188 Bonus Payments	560	-	-
199 Other Per Diem & Fees	1,146	-	-
201 Social Security	3,722	-	-
204 State Retirement	4,373	-	-
206 Life Insurance	66	-	-
207 Medical Insurance	6,345	-	-
208 Dental Insurance	210	-	-
299 Other Fringe Benefits	239	-	-
<b>TOTAL</b>	<b><u>61,661</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b><u>918,654</u></b>	<b><u>865,273</u></b>	<b><u>1,012,170</u></b>
<b>56500 LIBRARIES</b>			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
367 Maint/Repair/Records	-	-	500
432 Library Books	2,564	2,674	5,000
711 Furniture & Fixtures	300	162	500
<b>TOTAL</b>	<b><u>12,864</u></b>	<b><u>12,836</u></b>	<b><u>16,300</u></b>

## **Parks & Fair Boards – 56700**

This department is charged with operating and maintaining recreation facilities to allow the public to benefit from the activities and experiences allowed by outdoor activity in a safe, productive, cost effective manner.

- Roane County Park, Harriman–52 acres, donated to Roane County in 1961 by TVA. Contains 8 shelters, a cottage, playgrounds, tennis courts, disc golf course and a splash pad –amenities layout attached at the end of this report
- Riley Creek Campground, Kingston–81 acres consisting of 45 camping sites, boat launch, dock, 2 swimming areas, 2 shower houses and a picnic area. It is open for camping April to November
- Emory Gap Park, Harriman – 4 acres, shelter and basketball court (outdoor)
- Under development
  - Swan Pond Sports Complex, Kingston – 75 acres licensed by TVA for sports facilities
  - Caney Creek Recreation Area, Harriman – 61 acres, abandoned campground, earmarked for development as a multi-use trail facility
  - Closed Landfill – recreational use as a Radio Controlled airfield is being considered

### **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

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

Total Appropriation for Parks & Fair Boards is \$301,562. Of this amount 48% (\$143,562) is for salaries and benefits and the remainder is for operations 43% and capital outlay 9%.

### **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% (\$317,862) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS</b>			
103 Assistant(s)	24,745	28,605	30,240
105 Supervisor/Director	26,864	17,467	35,360
169 Part-time Personnel	12,443	20,871	15,300
169 Part-time Personnel-REC	1,716	1,068	-
169 Part-time Personnel-RILEY	18,088	15,823	26,000
187 Overtime Pay-RILEY	-	22	-
188 Bonus Payments	1,385	-	-
188 Bonus Payments-RILEY	265	-	-
199 Other Per Diem & Fees	1,519	2,554	2,760
201 Social Security	6,503	6,026	8,400
204 State Retirement	5,075	4,052	6,300
206 Life Insurance	109	108	132
207 Medical Insurance	12,740	10,900	14,800
208 Dental Insurance	345	343	420
299 Other Fringe Benefits	154	32	960
302 Advertising	-	92	500
307 Communication	2,374	2,980	3,000
320 Dues & Memberships	80	-	100
334 Maintenance Agreements	909	1,464	2,000
335 Maint/Repair/Building	-	15	-
335 Maint/Repair/Building-EMORY	1,929	410	2,000
335 Maint/Repair/Building-ROANE	12,251	13,194	20,000
336 Maint/Repair/Equipment	4,036	6,570	5,000
338 Maint/Repair/Vehicles	1,426	870	1,500
351 Rentals	300	1,395	1,000
351 Rentals-REC	-	200	-
355 Travel	357	815	1,000
359 Disposal Fee	400	1,415	1,500
359 Disposal Fee-RILEY	1,511	924	1,500
399 Other Contracted Services	-	575	1,500
399 Other Contracted Services-REC	-	154	-
399 Other Contracted Services-RILEY	9,667	12,613	15,000
410 Custodial Supplies	372	842	1,000
410 Custodial Supplies-RILEY	1,305	1,789	2,200
412 Diesel Fuel	709	1,750	2,000
412 Diesel Fuel-RILEY	1,293	33	-
413 Drugs and Medical Supplies	-	110	200
415 Electricity	12,110	13,135	14,000
415 Electricity-RILEY	10,308	12,731	11,000

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS CON'T</b>			
422 Food Supplies	204	321	1,000
425 Gasoline	5,303	6,037	6,500
425 Gasoline-RILEY	2,199	1,247	2,200
435 Office Supplies	135	-	500
442 Propane Gas	1,237	742	1,500
450 Tires and Tubes	755	551	1,000
451 Uniforms	317	602	1,500
453 Vehicle Parts	713	241	1,000
454 Water and Sewer	10,002	6,979	8,000
454 Water and Sewer-RILEY	3,656	3,816	6,000
463 Testing	-	-	500
499 Other Supplies-RILEY	3,134	1,548	3,000
524 In-Service/Staff Development	25	-	-
599 Other Charges	-	3,287	3,800
599 Other Charges-REC	8,905	3,944	-
599 Other Charges-RILEY	4,492	3,993	7,500
599 Other Charges-TABLE	-	1,106	-
709 Data Processing Equipment	-	4,000	2,000
791 Other Construction-RILEY	10,501	7,359	10,000
791 Other Construction-SIGN	-	1,727	-
799 Other Capital Outlay	-	14,200	16,000
<b>TOTAL</b>	<b><u>224,867</u></b>	<b><u>243,647</u></b>	<b><u>298,672</u></b>
 <b>TOTAL SOCIAL, CULTURAL AND REC. SERV.</b>	 <b><u>237,730</u></b>	 <b><u>256,483</u></b>	 <b><u>314,972</u></b>

### **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 \$86,107. Of this amount 100% (\$86,107) is for operations 43%.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>57100 AGRICULTURAL EXTENSION SERVICE</b>			
307 Communication	662	322	1,350
309 Contracts w/Gov't Agencies	69,710	76,355	77,469
316 Contributions	-	500	500
316 Contributions-4H	5,680	-	-
348 Postal Charges	150	-	150
351 Rentals	1,845	1,146	2,190
499 Other Supplies and Materials	-	4,298	4,448
709 Data Processing Equipment	4,950	-	-
<b>TOTAL</b>	<b><u>82,998</u></b>	<b><u>82,621</u></b>	<b><u>86,107</u></b>

## **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 \$57,868. Of this amount 94% (\$54,668) 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 1% (\$143,975) of the total budget for the General Fund.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>57500 SOIL CONSERVATION</b>			
105 Supervisor/Director	23,790	24,266	24,266
169 Part-time Personnel	9,975	7,705	15,300
188 Bonus Payments	560	-	-
201 Social Security	2,692	2,417	3,100
204 State Retirement	2,278	2,217	2,300
206 Life Insurance	66	66	66
207 Medical Insurance	6,345	6,711	7,400
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	-	-	480
312 Contracts w/Private Agencies	3,200	3,200	3,200
<b>TOTAL</b>	<b><u>49,116</u></b>	<b><u>46,792</u></b>	<b><u>56,322</u></b>
<b>TOTAL AGRICULTURAL AND NAT. RESOURCI</b>	<b><u>132,114</u></b>	<b><u>129,413</u></b>	<b><u>142,429</u></b>

## **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 \$603,850. Of this amount 97% (\$583,850) is for operations and the remainder is for capital outlay.



**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
310 Contracts w/ Gov't Agencies	149,600	149,600	149,600
316 Contributions	387,250	387,250	387,250
316 Contributions-RSCC	25,000	25,000	15,000
320 Dues & Memberships	5,290	87	500
321 Engineering Services	32,591	10,886	20,000
355 Travel	688	401	500
524 In-Service/Staff Development	-	875	1,000
599 Other Charges	5,300	4,809	10,000
724 Site Development-RRB10	9,916	-	-
724 Site Development-WET	48,659	-	20,000
<b>TOTAL</b>	<b><u>664,294</u></b>	<b><u>578,908</u></b>	<b><u>603,850</u></b>

**Veterans' Services – 58300**

Total Appropriation for Veterans' Services is \$4,000. Of this amount 100% (\$4,000) is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>58300 VETERAN'S SERVICES</b>			
199 Other Per Diem and Fees	3,000	-	-
316 Contributions	-	3,750	4,000
<b>TOTAL</b>	<b>3,000</b>	<b>3,750</b>	<b>4,000</b>

### **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 paid the remaining percentage from the General Fund.

Total Appropriation for Employee Benefits is \$49,000. Of this amount 100% (\$49,000) is for salaries and benefits.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>58600 EMPLOYEE BENEFITS</b>			
207 Employee Insurance - Health-RET	32,977	48,818	45,000
210 Unemployment Compensation	-	-	4,000
513 Worker's Compensation Insurance	<u>112,500</u>	<u>120,340</u>	<u>-</u>
<b>TOTAL</b>	<b><u>145,477</u></b>	<b><u>169,158</u></b>	<b><u>49,000</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>58900 MISCELLANEOUS</b>			
302 Advertising	1,781	350	2,000
305 Audit Services	8,906	7,015	-
306 Bank Charges	50	-	250
306 Bank Charges-EDDEP	973	1,740	2,000
307 Communication	13,463	14,456	-
309 Contracts w/ Gov't Agencies	16,254	16,254	18,000
309 Contracts w/ Gov't Agencies-DAG	15,000	15,000	15,000
320 Dues & Memberships-ATVG	830	830	900
320 Dues & Memberships-CHAMB	928	956	1,000
320 Dues & Memberships-ETDD	4,932	5,297	5,300
320 Dues & Memberships-NACO	-	-	1,500
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCEA	1,750	1,950	1,950
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	2,082	495	4,000
333 Licenses	34	410	50
334 Maintenance Agreements	2,497	12,495	-
341 Pauper Burials	-	1,800	2,500
348 Postal Charges	83,117	88,943	85,000
349 Printing, Stationary and Forms	6,606	6,222	5,500
413 Drugs & Medical Supplies	280	611	700
414 Duplicating Supplies	12,820	11,805	12,000
435 Office Supplies	17,711	16,332	16,000
501 Boiler Insurance	650	-	-
502 Building and Contents Insurance	13,268	16,364	-
506 Liability Insurance	157,071	184,834	-
510 Trustee's Commission	215,698	215,854	218,000
511 Vehicle and Equipment Insurance	60,400	68,656	-
516 Other Self-Insured Claims	19,958	80,247	-
524 In-Service/Staff Development	600	-	-
599 Other Charges	5,659	3,199	16,000
599 Other Charges-FD	593	586	1,100
599 Other Charges-FSA	1,517	1,391	3,000
<b>TOTAL</b>	<b><u>669,633</u></b>	<b><u>778,299</u></b>	<b><u>416,050</u></b>
<b>TOTAL GENERAL COUNTY OPERATIONS</b>	<b><u>1,482,405</u></b>	<b><u>1,530,115</u></b>	<b><u>1,072,900</u></b>

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>64000 LITTER &amp; TRASH COLLECTION</b>			
105 Supervisor/Director	14,999	14,494	-
169 Part-time Personnel	10,031	9,595	-
201 Social Security	1,827	1,883	-
204 State Retirement	1,404	1,414	-
206 Life Insurance	24	41	-
207 Medical Insurance	3,450	4,189	-
208 Dental Insurance	75	129	-
299 Other Fringe Benefits	86	18	-
599 Other Charges	7,406	7,527	-
599 Other Charges-EDU	14,673	13,780	-
599 Other Charges-TVA	4,900	3,518	-
<b>TOTAL</b>	<b><u>58,874</u></b>	<b><u>56,589</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>14,626,094</u></b>	<b><u>14,879,822</u></b>	<b><u>16,399,798</u></b>

### **Transfers Out – 99100**

Each fund within the local government is set up to have its own revenues and expenditures. Money is not shared between two or more funds unless appropriated and recorded in each of the participating funds. This function is used to show the movement out of money to another fund. Currently the transfers out are going to the General Capital Projects Fund to fund improvements in the Courthouse and Agricultural Extension buildings.

Total Appropriation for Transfers Out is \$314,000. Of this amount 100% (\$314,000) is for capital outlay.

### **Fund Balance**

The estimated ending fund balance of the General fund on June 30, 2014 is \$3,762,093. 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 23% of appropriations which is below policy. This is noted within the Appropriation Resolution Section 3 (a). It is the intent of the County to increase the fund balance slowly over a number of years to get to within policy.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers to Other Funds-CHJ	80,000	400,000	300,000
590 Transfers to Other Funds-F118	200,000	-	-
590 Transfers to Other Funds-OFI	-	41,418	14,000
<b>TOTAL</b>	<b><u>280,000</u></b>	<b><u>441,418</u></b>	<b><u>314,000</u></b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b><u>14,906,094</u></b>	<b><u>15,321,240</u></b>	<b><u>16,713,798</u></b>
34510 Restricted for General Government-DEEDS	77,656	78,176	78,176
34520 Restricted for Administration of Justice-CHNCY	15,829	19,211	19,211
34520 Restricted for Administration of Justice-CIRCT	4,526	4,743	4,743
34520 Restricted for Administration of Justice-CTSEC	11,116	5,435	5,435
34520 Restricted for Administration of Justice-CTYCL	14,688	(3,406)	(3,406)
34520 Restricted for Administration of Justice-RCRDS	-	26,485	26,485
34520 Restricted for Administration of Justice-SESCT	30,283	29,965	29,965
34525 Restricted for Public Safety-SHRFF	9,655	9,792	9,792
34525 Restricted for Public Safety-SOR	8,444	9,246	9,246
34545 Restricted for Other Operations	131,173	131,173	131,173
34575 Restricted for Capital Outlay-CHJ	501,693	253,247	253,247
34635 Committed for Social, Culteral, Rec Ser-REC	4,901	19,714	19,714
34690 Committed for Other Purposes-RET	197,502	193,684	193,684
35110 Designated for Purpose 1	600,000	600,000	600,000
35140 Designated for Purpose 4	41,418	-	-
35150 Designated for Purpose 5	-	-	-
<b>TOTAL</b>	<b><u>1,648,884</u></b>	<b><u>1,377,465</u></b>	<b><u>1,377,465</u></b>
Adjustments/Deleted Purchase Orders	(234,632)	159,748	-
<b>39000 END UNASSIGNED FUND BALANCE</b>	<b><u>3,219,060</u></b>	<b><u>3,730,875</u></b>	<b><u>2,692,968</u></b>

# *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**

### **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 (3) full-time employees, twenty-three (23) part-time employees, and four (4) 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. Attached is a comprehensive inventory, as of August 29, 2013, on each center including the 2012/2013 status and upgrades.

## **CONVENIENCE CENTER RECYCLING:**

The Convenience Centers play an important role in our county-wide recycling efforts. Located throughout the county are:

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

There are two (2) sites without compactors: 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
- Add additional solar-powered compactors
- Pave and/or concrete lots
- Construct carports over compactor areas for weather protection
- Add e-waste collection sites at selected locations

## **FINANCIAL ANALYSIS OF THE CONVENIENCE CENTERS:**

### REVENUE:

The Solid Waste Fund is supported by three (3) main revenue sources; rural property tax, local option sales tax and TVA state revenue sharing. The property tax and sales tax are local revenues while the TVA state revenue sharing is state revenue. The property tax is levied for this specific service; 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.

The property tax rate that is levied for support of solid waste activities is only levied upon property outside of all city limits. There are three (3) pennies of property tax associated with this fund. Of the 218 pennies levied for property tax this accounts for 1% of the total levy. This tax provides approximately \$244,100.

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 approximately ½ to support the solid waste program with the other ½ going to support rural fire and animal control. This revenue provides \$350,000.

TVA gives the State of Tennessee a lump sum, and the state has set out a formula for distributing this revenue to local governments. In the state revenue sharing portion, the remaining revenue received by the county, each county's share of the revenue is based on their percent of the state population, a percent of state land and on the percent of TVA acreage in TN. Of the total, \$300,000 is allocated to the solid waste fund.

These revenues together are budgeted to bring in approximately \$894,100 for FY14.

#### EXPENDITURES:

There are two functions within the solid waste fund; Other Waste Collection and Transfers Out. Total Appropriation for Other Waste Collection is 1,040,362. 42% or \$432,704 is for salaries and benefits while the remainder is for operations 58%. The bulk of this is for waste disposal fees associated with the removal of waste by a contractor.

Appropriation for Transfers Out is \$175,000. All of this money is budgeted to be transferred into two (2) of the capital subfunds in the 171 General Capital Projects Fund. \$100,000 will be transferred into the Convenience Center Capital subfund for use in site development and equipment purchases. \$75,000 will be transferred into the Recycling subfund for work to be done at the convenience center located at the recycling center (phase 3).

These expenditures together are budgeted to be approximately \$1,215,362.

#### FUND BALANCE:

The estimated ending fund balance of the Solid Waste fund on June 30, 2014 is \$633,832. 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 52% 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.

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	213,446	214,559	210,000
40120 Trustee's Collections - Prior Year	12,327	7,894	12,000
40130 Clerk & Master's Coll. - Prior Year	25,075	29,148	20,000
40140 Interest & Penalty	2,069	1,592	2,000
40150 Pick Up Taxes	217	136	100
40210 Local Option Sales Tax	350,000	332,889	350,000
<b>TOTAL</b>	<b><u>603,134</u></b>	<b><u>586,219</u></b>	<b><u>594,100</u></b>
<b>OTHER STATE REVENUE</b>			
46851 State Revenue Sharing - TVA	415,000	415,000	300,000
46980 Other State Grants-WOIL	21,407	13,900	-
<b>TOTAL</b>	<b><u>436,407</u></b>	<b><u>428,900</u></b>	<b><u>300,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>1,039,542</u></b>	<b><u>1,015,119</u></b>	<b><u>894,100</u></b>
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	915,351	923,822	967,250
<b>TOTAL</b>	<b><u>915,351</u></b>	<b><u>923,822</u></b>	<b><u>967,250</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,954,893</u></b>	<b><u>1,938,941</u></b>	<b><u>1,861,350</u></b>

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55732 CONVENIENCE CENTERS</b>			
141 Foremen	7,040	7,293	7,293
162 Clerical Personnel	4,750	4,845	4,845
169 Part-time Personnel	290,327	283,847	273,672
187 Overtime Pay	994	929	2,040
188 Bonus Payments	7,215	-	-
189 Other Salaries & Wages	48,792	61,478	69,772
199 Other Per Diem & Fees	573	582	600
201 Social Security	27,647	26,485	27,500
204 State Retirement	5,916	6,829	7,900
206 Life Insurance	132	171	198
207 Medical Insurance	12,986	17,734	22,200
208 Dental Insurance	420	543	630
210 Unemployment Compensation	4	1,232	-
299 Other Fringe Benefits	240	920	1,440
307 Communication	446	629	1,000
335 Maint/Repair/Building	3,156	3,067	3,300
336 Maint/Repair/Equipment	5,023	4,798	6,000
338 Maint/Repair/Vehicles	-	1,406	3,000
348 Postal Charges	301	416	600
359 Disposal Fees	397,186	383,348	532,940
408 Concrete	1,817	688	2,000
409 Crushed Stone	1,411	109	1,500
413 Drugs & Medical Supplies	60	60	500
415 Electricity	10,376	9,961	11,800
420 Fertilizer, Lime, & Chemicals	680	381	1,000
425 Gasoline	3,302	3,123	4,500
443 Road Signs	2,567	3,360	1,000
499 Other Supplies and Materials	1,739	813	1,000
506 Liability Insurance	11,643	11,725	12,338
510 Trustee's Commission	12,459	11,880	12,200
511 Vehicle & Equipment Insurance	250	-	2,750
513 Workman's Comp. Insurance	15,000	10,230	10,230
733 Solid Waste Equipment-WOIL	20,094	13,900	-
799 Other Capital Outlay	-	10,872	-
<b>TOTAL</b>	<b><u>894,546</u></b>	<b><u>883,652</u></b>	<b><u>1,025,748</u></b>

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<hr/> <b>EXPENDITURES</b>			
<b>99100 OPERATING TRANSFERS</b>			
359 Disposal Fees	26,194	-	-
590 Transfers Out-171	<u>100,000</u>	<u>100,000</u>	<u>175,000</u>
<b>TOTAL</b>	<b><u>126,194</u></b>	<b><u>100,000</u></b>	<b><u>175,000</u></b>
Adjustments/Deleted Purchase Orders	10,331	(11,961)	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>923,822</u></b>	<b><u>967,250</u></b>	<b><u>660,602</u></b>



# *Ambulance Service 118*

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

## 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 EMTs 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 for 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 at Rockwood Fire Department station 1 on N Front Street in Rockwood. Currently Medic 3 is location at Station 1. Plans are in place to move EMS crews back to Rockwood when a suitable location is determined.

**Station 4** is located at Kingston Fire Department Station 1 on Cumberland St., in Kingston. This Station is manned between the hours of 07:00-19:00.

**Station 5** is located on Highway 58 in Kingston. This station is manned between the hours 19:00-07:00.

The Director of the Roane County Office of Emergency Services also serves as the EMS Director. The EMS Division has a total of 27 Employees; 1 Division Chief, 24 full time EMTs and Paramedics, and 2 people in the billing department. The service utilizes 32 part time EMTs 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 (7) vehicles for departmental use, six (6) ambulances and one (1) support vehicle. The service has typically remounted two (2) ambulances each year. Ambulance boxes (the rear portion of the ambulance where medical services are provided) can be remounted a finite number of times before a new ambulance must be purchased as a replacement. It is more cost effective to purchase a new chassis (cab, motor, axles) and remount the box than to purchase a whole new ambulance.

### **FUTURE OPPORTUNITIES**

New headquarters facility

More efficient billing and collection system

Purchase additional Stryker power cots to reduce job related injuries of personnel

### **FINANCIAL ANALYSIS OF THE AMBULANCE DEPARTMENT**

#### REVENUES:

The Ambulance fund has two (2) main revenues; property tax and patient charges.

The property tax rate that is levied for support of ambulance activities is levied countywide. There is one (1) penny of property tax associated with this fund. Of the 218 pennies levied for property tax this accounts for 1% of the total levy. This tax provides approximately \$137,100. Property tax accounts for only about 5% of the total revenue for this fund. It is used mainly in an attempt to offset the unpaid and written off charges attributable to indigent county residents who use the ambulance service. The ambulance service provides medical transports for all residents of the county, regardless of the ability to pay.

A majority of the revenue for the Ambulance Fund comes from patient charges for service. The Ambulance Fund utilizes a 3<sup>rd</sup> party billing company to bill and process payments received from patients, insurance providers, TennCare and Medicaid. This money is transferred weekly to the county. Patient charges account for \$2,650,000

These revenues together are budgeted to bring in approximately \$2,787,600

## EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$1,921,943 or 63% of expenditures. The next largest expenditure is for vehicles. Vehicle expenses include; maintenance, fuel, tires and new ambulances and come to \$360,000. The billing company which is utilized to bill and collect patients charges a 5.85% collection fee. The actual amount is dependent on the amount of revenue collected and thus is a moving target. The current budget allows for \$175,000.

Additionally the Ambulance Fund has a contract for \$59,000 with Anderson County for the Anderson County EMS to provide ambulance service to a small northern portion of Roane County. The Ambulance Service also has a contract with E-911 of \$56,361 to pay for dispatching services. Dispatching for all emergency departments (fire, police, and ambulance) is done by the E-911 District and each of the cities and county pay to them a set contract amount.

The total appropriation for the Ambulance Fund is \$3,062,987. Of this, 63% (\$1,921,946) is for salaries and benefits while the remainder is for operations 29% and capital outlay 8%.

## FUND BALANCE:

The fund balance of the Ambulance Fund has been under close scrutiny for the last few years. Along with available cash this figure has been monitored very closely. This fund has \$400,000 which has been placed in this fund for cash flow purposes. The Ambulance Fund is budgeted to end the year with \$451,916. The fund balance equates to 15% of expenditures which is between the 10% and 100% of expenditures which set an acceptable level. However, this fund without the \$400,000 has only a 2% fund balance which is outside of policy. 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.

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	120,734	120,844	120,000
40120 Trustee's Collections - Prior Year	8,199	3,469	8,000
40130 Clerk & Master Collections - Prior Year	8,537	9,943	8,000
40140 Interest & Penalty	1,454	805	1,000
40150 Pick Up Taxes	72	45	100
<b>TOTAL</b>	<b><u>138,998</u></b>	<b><u>135,106</u></b>	<b><u>137,100</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43120 Ambulance Charges-INSUR	1,203,543	1,083,738	1,200,000
43120 Ambulance Charges-MCAID	108,032	63,043	100,000
43120 Ambulance Charges-MCARE	1,754,457	1,209,494	1,200,000
43120 Ambulance Charges-PRIV	149,795	144,294	150,000
43130 Past Due Collections-Ambulance	11,524	11,208	-
<b>TOTAL</b>	<b><u>3,227,352</u></b>	<b><u>2,511,777</u></b>	<b><u>2,650,000</u></b>
<b>NON-RECURRING ITEMS</b>			
43350 Copy Fees	555	510	500
44170 Miscellaneous Refunds	67	7,467	-
44530 Sale of Equipment	10,209	-	-
<b>TOTAL</b>	<b><u>10,831</u></b>	<b><u>7,977</u></b>	<b><u>500</u></b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	1,091	17,790	-
49800 Transfers In-F101	200,000	-	-
<b>TOTAL</b>	<b><u>201,091</u></b>	<b><u>17,790</u></b>	<b><u>-</u></b>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>3,578,271</u></b>	<b><u>2,672,651</u></b>	<b><u>2,787,600</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	575,860	384,086	327,589
35110 Designated for Purpose 1	49,558	400,000	400,000
<b>TOTAL</b>	<b><u>625,417</u></b>	<b><u>784,086</u></b>	<b><u>727,589</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,203,688</u></b>	<b><u>3,456,737</u></b>	<b><u>3,515,189</u></b>

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE</b>			
103 Assistant(s)	29,513	44,969	44,395
105 Supervisor/Director	17,586	23,121	25,500
162 Clerical Personnel	18,751	48,613	55,000
164 Attendants	771,096	607,846	675,000
169 Part-Time Personnel	133,398	152,987	175,000
187 Overtime Pay	411,662	443,193	450,000
188 Bonus Payments	16,210	-	-
199 Other Per Diem & Fees	-	1,154	1,200
201 Social Security	104,651	95,171	109,100
204 State Retirement	115,281	101,850	114,400
206 Life Insurance	1,962	1,686	1,782
207 Medical Insurance	207,852	187,085	206,500
208 Dental Insurance	5,737	4,932	5,670
210 Unemployment Compensation	14,242	758	15,000
299 Other Fringe Benefits	4,440	8,660	12,960
307 Communication	14,683	14,751	13,160
309 Contracts w/Gov't Agencies-ANDER	59,000	44,250	59,000
309 Contracts w/Gov't Agencies-E/911	78,821	47,837	56,361
312 Contracts w/Private Agencies	175,465	147,040	180,000
320 Dues & Memberships	469	803	750
329 Laundry Service	-	8,062	2,400
333 Licenses	1,750	2,040	5,000
334 Maintenance Agreements	13,543	4,921	15,000
335 Maint/Repair/Building	9,928	13,102	11,500
336 Maint/Repair/Equipment	11,551	6,558	6,500
338 Maint/Repair/Vehicles	44,048	72,383	60,000
340 Medical & Dental Services	-	-	8,000
348 Postal Charges	3,141	681	3,000
349 Printing, Stationary and Forms	3,264	960	2,500
353 Towing Services	541	530	1,000
355 Travel	4,538	3,406	3,500
359 Disposal Fees	5,211	6,384	10,000
410 Custodial Supplies	2,826	2,763	3,000
411 Data Processing Supplies	-	-	1,000
412 Diesel Fuel	98,158	99,231	102,000
413 Drugs & Medical Supplies	52,245	51,239	50,000

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE CON'T</b>			
413 Drugs & Medical Supplies-O2	11,082	14,136	15,000
413 Drugs & Medical Supplies-PHARM	10,137	10,640	12,000
415 Electricity	15,119	12,431	12,000
425 Gasoline	4,526	3,506	4,500
429 Instructional Supplies & Materials	157	-	1,000
434 Natural Gas	3,197	2,968	3,500
450 Tires and Tubes	8,403	5,942	12,000
451 Uniforms	15,262	15,486	15,000
454 Water and Sewer	2,826	3,132	4,000
499 Other Supplies & Materials	6,401	3,527	9,500
502 Building & Contents Insurance	349	353	400
506 Liability Insurance	69,808	60,460	63,400
510 Trustee's Commission	33,396	29,564	29,000
511 Vehicle & Equipment Insurance	14,866	7,615	6,000
513 Worker's Comp. Insurance	99,000	107,140	107,140
524 In Service/Staff Development	2,939	7,859	9,500
709 Data Processing Equipment	-	1,265	1,200
711 Furniture & Fixtures	1,150	400	1,150
718 Motor Vehicles	141,100	157,715	180,000
719 Office Equipment	1,741	-	-
735 Health Equipment	-	36,044	45,680
790 Other Equipment	-	-	15,400
<b>TOTAL</b>	<b><u>2,873,022</u></b>	<b><u>2,729,148</u></b>	<b><u>3,032,548</u></b>
<b>DESIGNATIONS</b>			
35110 Designated For Purpose 1	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
<b>TOTAL</b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>
Adjustments/Deleted Purchase Orders	546,580	-	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>384,086</u></b>	<b><u>327,589</u></b>	<b><u>82,641</u></b>

# *Special Purpose*

## *121*

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



## **Special Purpose Fund 121**

### **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 a hazmat 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 \$40,000. This comes to \$200,000 or 39% 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 September 2012 to September 2013 the shelter housed 1,283 dogs, 942 cats, 22 livestock animals and 4 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, an F-250 Ford Super-Duty pickup and a Featherlite large animal trailer (donated).

The county continues to study and analyze improvements to our animal shelter operations. Budgeted for 2013-14 is an expansion to the current building that would allow for 10 additional dog kennels. Also in the capital budget is additional money for the purchase of another animal control vehicle.

### **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 two (2) pennies. Of the 218 pennies levied for property tax this accounts for less than 1% of the total levy. This property tax equates to approximately \$166,100.

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 approximately ½ to support the fire and animal control functions with the other ½ going to solid waste. This revenue provides \$370,000.

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

Adoption Fee: \$25 per animal with a spay/neuter refundable fee of \$60

Contracts with Cities: \$10 per animal per day, limit 3 days

Owner Turn In: \$10 per animal per day, limit 3 days

Merchandise: varies

These revenues together are budgeted to bring in approximately \$686,200.

## EXPENDITURES:

There are two functions within this fund, fire protection which is 61% of the fund and animal shelter which is the remaining 39%. 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 \$516,233. 28% or \$144,286 is for salaries and benefits while the remainder is for operations 72%. The bulk of this money \$200,000 is contributions to the volunteer fire departments along with the purchase and installation of fire plugs throughout the county.

Total Appropriation for Animal Shelter is \$326,144. 73% or \$237,466 is for salaries and benefits while the remainder is for operations 20% and capital outlay 7%. The largest operational expense is gasoline and utilities. The capital budget is regarding the aforementioned building improvements.

## FUND BALANCE:

The estimated ending fund balance of the Special Purpose fund on June 30, 2014 is \$451,916. 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 54% 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.

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	142,304	143,035	140,000
40120 Trustee's Collections - Prior	10,200	5,261	5,000
40130 Cir Clk/Clk & Mst Collections	20,880	24,270	20,000
40140 Interest and Penalty	1,675	1,064	1,000
40150 Pick-Up Taxes	147	91	100
<b>TOTAL</b>	<b><u>175,206</u></b>	<b><u>173,721</u></b>	<b><u>166,100</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40210 Local Option Sales Tax	330,000	330,000	370,000
<b>TOTAL</b>	<b><u>330,000</u></b>	<b><u>330,000</u></b>	<b><u>370,000</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43190 Other General Service Charges	-	25	-
43190 Other General Service Charges-ADOPT	10,980	9,930	10,000
43190 Other General Service Charges-BOARD	5,740	4,036	5,700
43190 Other General Service Charges-CREM	90	-	-
43190 Other General Service Charges-DISP	65	70	-
43190 Other General Service Charges-F101	148,000	148,000	100,000
43190 Other General Service Charges-HARRI	14,870	13,720	14,000
43190 Other General Service Charges-KINGS	3,220	2,720	3,000
43190 Other General Service Charges-MERCH	95	89	200
43190 Other General Service Charges-OS	4,010	2,260	2,000
43190 Other General Service Charges-OTI	1,205	1,190	1,200
43190 Other General Service Charges-ROCKW	5,260	4,350	-
43190 Other General Service Charges-RSRCH	1,182	1,002	1,000
43190 Other General Service Charges-SHFEE	5,585	5,980	5,000
<b>TOTAL</b>	<b><u>200,302</u></b>	<b><u>193,372</u></b>	<b><u>142,100</u></b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>NONRECURRING ITEMS</b>			
44530 Sale of Equipment	-	728	-
44570 Contributions & Gifts	<u>5,574</u>	<u>5,931</u>	<u>5,000</u>
<b>TOTAL</b>	<b><u>5,574</u></b>	<b><u>6,659</u></b>	<b><u>5,000</u></b>
<b>OTHER STATE REVENUES</b>			
46990 Other State Revenues-EDU	<u>3,600</u>	<u>3,000</u>	<u>3,000</u>
<b>TOTAL</b>	<b><u>3,600</u></b>	<b><u>3,000</u></b>	<b><u>3,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>714,682</u></b>	<b><u>706,751</u></b>	<b><u>686,200</u></b>
<b>FUND BALANCE/RESERVES</b>			
34525 Restricted for Public Safety	<u>558,467</u>	<u>619,718</u>	<u>614,516</u>
<b>TOTAL</b>	<b><u>558,467</u></b>	<b><u>619,718</u></b>	<b><u>614,516</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,273,149</u></b>	<b><u>1,326,469</u></b>	<b><u>1,300,716</u></b>

## SPECIAL PURPOSE

### Fund 121 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION AND CONTROL</b>			
103 Assistant(s)	54,204	55,078	55,080
105 Supervisor/Director	27,102	27,969	28,890
140 Salary Supplement	3,600	3,000	3,000
187 Overtime Pay	15,946	17,723	16,320
188 Bonus Payments	1,680	-	-
199 Other Per Diem & Fees	1,169	1,142	1,200
201 Social Security	7,846	7,668	8,000
204 State Retirement	9,604	9,608	9,600
206 Life Insurance	199	198	198
207 Medical Insurance	15,618	15,997	17,300
208 Dental Insurance	634	630	630
299 Other Fringe Benefits	545	1,200	1,440
307 Communication	-	-	4,000
309 Contracts w/Government Agencies	2,000	2,000	-
309 Contracts w/Government Agencies-E-911	-	47,837	56,361
316 Contributions-FIRST	12,000	36,000	24,000
316 Contributions-FOURT	24,000	24,000	24,000
316 Contributions-SECON	24,000	24,000	24,000
316 Contributions-THIRD	24,000	24,000	24,000
316 Contributions-WEST	24,000	24,000	24,000
320 Dues & Memberships	10	150	150
333 Licenses	140	-	-
335 Maint/Rpr/Building	1,761	3,882	4,000
336 Maint/Rpr/Equipment	-	510	2,200
340 Medical and Dental	-	-	2,500
410 Custodial Supplies	-	1,359	2,000
437 Periodicals	-	50	100
446 Small Tools	941	1,827	10,000
451 Uniforms	-	313	1,500
468 Chemicals	-	-	8,000
499 Other Supplies	2,194	1,841	4,000
506 Liability Insurance	5,668	6,682	7,016
510 Trustee's Commission	4,380	4,260	5,000
513 Workman's Comp Insur	5,000	15,620	15,620
524 Inservice/Staff Development	924	811	1,000
599 Other Charges	14	-	-

## SPECIAL PURPOSE

### Fund 121 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION &amp; CONTROL CON'T</b>			
709 Data Processing Equipment	-	1,334	-
735 Health Equipment	-	-	6,000
790 Other Equipment	51,163	6,625	5,000
790 Other Equipment-PLUGS	-	1,773	37,500
799 Other Capital Outlay-FIRST	16,000	16,000	16,000
799 Other Capital Outlay-FOURT	16,000	16,000	16,000
799 Other Capital Outlay-SECON	16,000	16,000	16,000
799 Other Capital Outlay-THIRD	16,000	16,000	16,000
799 Other Capital Outlay-WEST	16,000	16,000	16,000
<b>TOTAL</b>	<b><u>400,342</u></b>	<b><u>449,085</u></b>	<b><u>513,605</u></b>
<b>55120 RABIES &amp; ANIMAL CONTROL</b>			
105 Supervisor/Director	41,377	42,186	42,205
106 Deputies	55,243	56,560	59,483
164 Attendants	42,689	43,543	45,064
169 Part-time Personnel	868	4,945	9,633
188 Bonus Payments	2,800	-	-
199 Other Per Diem & Fees	2,337	2,216	2,400
201 Social Security	10,565	10,323	12,200
204 State Retirement	13,485	13,206	13,700
206 Life Insurance	331	320	330
207 Medical Insurance	29,956	37,953	43,200
208 Dental Insurance	828	805	1,050
210 Unemployment Compensation	2,602	1,013	1,000
299 Other Fringe Benefits	(1)	360	2,400
302 Advertising	-	-	100
307 Communication	1,826	2,111	2,000
333 Licenses	810	-	700
335 Maint/Repair/Building	1,089	3,460	4,000
336 Maint/Repair/Equipment	690	488	500
338 Maint/Repair/Vehicles	746	83	5,000
348 Postal Charges	52	37	50
349 Printing, Stationery, Forms	380	447	500
355 Travel	-	129	700
359 Disposal Fees	1,293	880	2,200

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55120 RABIES &amp; ANIMAL CONTROL CON'T</b>			
399 Other Contracted Services	1,128	1,856	4,000
401 Animal Food & Supplies	959	1,383	3,000
410 Custodial Supplies	1,744	1,976	2,700
411 Data Processing Supplies	-	398	-
413 Drugs & Medical Supplies	1,830	2,489	3,500
415 Electricity	4,749	4,721	3,700
425 Gasoline	7,987	7,275	9,100
434 Natural Gas	1,450	1,956	2,500
450 Tires & Tubes	190	651	500
451 Uniforms	1,285	448	1,000
454 Water & Sewer	7,189	4,899	5,100
499 Other Supplies and Materials	975	1,081	1,000
502 Building & Contents Insurance	367	441	500
506 Liability Insurance	4,519	3,017	3,168
510 Trustee's Commission	2,920	2,840	2,600
511 Vehicle & Equipment Insurance	1,709	2,068	2,200
513 Workman's Comp. Insurance	6,500	2,860	2,860
524 In-Service/Staff Development	-	-	1,500
707 Building Improvements	-	-	20,000
711 Furniture & Fixtures	-	105	-
790 Other Equipment	-	-	4,000
<b>TOTAL</b>	<b><u>255,465</u></b>	<b><u>261,528</u></b>	<b><u>321,343</u></b>
 <b>TOTAL EXPENDITURES</b>	 <b><u>655,807</u></b>	 <b><u>710,613</u></b>	 <b><u>834,948</u></b>
 Adjustments/Deleted Purchase Orders	 (2,377)	 1,340	 -
 <b>34525 RESTRICTED FOR PUBLIC SAFETY</b>	 <b><u>619,718</u></b>	 <b><u>614,515</u></b>	 <b><u>465,766</u></b>



# *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.*

## **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 estimated ending fund balance of the Drug Control fund on June 30, 2014 is \$53,188. 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 52% of expenditures which is an acceptable level.

**DRUG CONTROL FUND**

Fund 122 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>REVENUE</b>			
<b>DRUG CONTROL FINES</b>			
42140 Drug Control Fines	4,451	8,643	6,000
42340 Drug Control Fines	16,862	13,933	16,000
42865 Drug Task Force Forfeitures	7,880	13,045	7,800
42865 Drug Task Force Forfeitures-EQS	8,475	23,616	-
42865 Drug Task Force Forfeitures-GAMBL	-	4,521	-
<b>TOTAL</b>	<b><u>37,668</u></b>	<b><u>63,758</u></b>	<b><u>29,800</u></b>
<b>NONRECURRING ITEMS</b>			
44110 Investment Income	-	18	200
44145 Sale of Recycled Materials	-	406	-
44530 Sale of Equipment	1,557	21	-
44570 Contributions & Gifts	14,264	16,649	10,000
<b>TOTAL</b>	<b><u>15,821</u></b>	<b><u>17,094</u></b>	<b><u>10,200</u></b>
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants-HIDTA	-	9,775	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>9,775</u></b>	<b><u>-</u></b>
<b>OTHER GOVTS &amp; CITIZENS GROUPS</b>			
48990 Other	-	5,915	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>5,915</u></b>	<b><u>-</u></b>
<b>TOTAL DRUG CONTROL</b>	<b><u>53,489</u></b>	<b><u>96,541</u></b>	<b><u>40,000</u></b>
<b>RESTRICTIONS</b>			
34525 Restricted for Public Safety	87,121	92,591	115,110
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>140,610</u></b>	<b><u>189,132</u></b>	<b><u>155,110</u></b>

**DRUG CONTROL FUND**

**Fund 122 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT</b>			
199 Other Per Diem & Fees	2,400	2,400	2,400
307 Communication	1,521	1,846	5,000
309 Contracts w/Government Agencies	1,261	1,727	2,000
334 Maintenance Agreements	1,654	1,125	2,000
338 Maint/Repair/Vehicles	497	2,408	2,400
351 Rentals	83	-	4,000
355 Travel	1,824	2,855	5,000
357 Veterinary Services	-	350	4,000
401 Animal Food & Supplies	-	1,306	6,000
415 Electricity	345	-	3,600
431 Law Enforcement Supplies	5,425	14,068	10,000
431 Law Enforcement Supplies-VEST	-	-	2,000
499 Other Supplies & Materials	21,267	12,993	15,000
499 Other Supplies & Materials-GAMBL	-	-	4,521
499 Other Supplies & Materials-WALM	-	-	1,000
510 Trustee's Commission	413	416	1,000
524 In-Service/Staff Development	-	778	2,000
718 Motor Vehicles	11,500	31,750	30,000
<b>TOTAL</b>	<b><u>48,189</u></b>	<b><u>74,022</u></b>	<b><u>101,921</u></b>
Adjustments/Deleted Purchase Orders	(171)	-	-
<b>34545 RESTRICTED FOR PUBLIC SAFETY</b>	<b><u>92,591</u></b>	<b><u>115,110</u></b>	<b><u>53,189</u></b>

# *Recycling 123*

*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 123 Recycling/Closed Landfill

### OPERATIONS OF THE RECYCLING/ CLOSED LANDFILL FUND 123

The operation of special revenue fund 123 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 2013, the county post closure cost is estimated at \$ 287,785.

### RECYCLING PERSONNEL

Ralph Stewart is Director of Recycling and the Convenience Center operation. Mr. Stewart oversees a staff of four (4) full-time employees and two (2) part-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 (1997) 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)
- 1 GMC ¾ ton dually 4x4 truck (1999)
- 1 Chevrolet ½ ton pickup truck (2003)
- 4- 40 yard roll-off containers
- 2- Bobcat skid steer loaders (1997 & 2006)
- Caterpillar skid steer loader (2010)

- American General Road Tractor/ 5<sup>th</sup> wheel (2013)
- General purpose baler(cardboard, paper and plastic) (1997)
- Aluminum baler (2007)
- Separating equipment
- Containers
- Oil filter crusher

**RECYCLING EFFORT:**

Recycling began in 1998 with basic recycling of cardboard, plastics, paper and metals and has expended 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. In 2011 work began for a Sheriff’s Department operated

Firing/Training range. Completion of the range is scheduled for fiscal 2014 although the range has been in operation for over two (2) years. A model airplane flying range had been proposed but after study has been discontinued due to potential damage to the landfill membrane.

Future opportunities and challenges can be found within the Executive Summaries and within the 171 General Capital Projects Fund- Subfund RCY.

### **FUND 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 two (2) pennies of property tax. These two pennies considering current and prior year collection generate estimated revenue for fiscal 2014 of \$260,000.

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 \$170,000 in revenue for fiscal 2014.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$253,000 for fiscal 2014.

The county also receives a State of Tennessee tire disposal grant of approximately \$20,000. Other grants are available periodically.

**Estimated revenue for fiscal 2014:** \$719,600

### **FUND EXPENDITURES**

The recycling center and county-wide convenience center operations accounts for expenditures of \$652,041 of which:

\$294,390 is salary and benefits (41%);

\$129,000 is disposal fees (18%); and

the balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$228,851 (35%).

Postclosure care cost of the landfill budget is \$61,600.

Transfers out for capital investment accounts for \$50,000.

**Total Budget Expenditures for fiscal 2014:** \$763,641

### **FUND BALANCE**

The fund balance for the recycling/landfill fund is within county policy and sufficient fund balance exists for a capital investment transfer. A transfer is made to the General Capital Fund 171 into a sub-fund RCY. 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.roanegov.org](http://www.roanegov.org)). The Executive Summaries outline the operations and capital investments at the recycling center and the landfill area.



**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	241,448	241,689	240,000
40120 Trustee's Collections - Prior Year	10,287	6,920	9,000
40130 Clerk & Master's Coll. - Prior Year	10,708	12,474	10,000
40140 Interest & Penalty	1,951	1,606	1,500
40150 Pick Up Taxes	142	91	100
<b>TOTAL</b>	<b><u>264,537</u></b>	<b><u>262,780</u></b>	<b><u>260,600</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43109 Transfer Waste Stations Coll. Charges	33,099	22,131	30,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	2,341	5,187	3,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	9,528	4,812	7,000
43114 Solid Waste Disposal Fee	135,337	116,844	130,000
<b>TOTAL</b>	<b><u>180,305</u></b>	<b><u>148,974</u></b>	<b><u>170,000</u></b>
<b>RECURRING ITEMS</b>			
44145 Sale of Recycled Materials	6,063	6,893	6,000
44145 Sale of Recycled Materials-ALUM	14,465	8,308	10,000
44145 Sale of Recycled Materials-METAL	85,785	75,875	85,000
44145 Sale of Recycled Materials-MGLAS	125	-	-
44145 Sale of Recycled Materials-MPLAS	30,956	12,827	30,000
44145 Sale of Recycled Materials-MULCH	2,930	3,962	2,000
44145 Sale of Recycled Materials-OCC	97,734	58,881	97,000
44145 Sale of Recycled Materials-ONP	36,552	12,785	20,000
44145 Sale of Recycled Materials-PLAS1	-	6,373	-
44145 Sale of Recycled Materials-WOIL	3,301	3,367	3,000
44530 Sale of Equipment	-	11,250	-
44570 Contributions & Gifts	1,015	19	1,000
<b>TOTAL</b>	<b><u>278,927</u></b>	<b><u>200,539</u></b>	<b><u>254,000</u></b>
<b>STATE OF TENNESSEE</b>			
46170 Solid Waste Grants-TIRES	21,316	24,324	20,000
<b>TOTAL</b>	<b><u>21,316</u></b>	<b><u>24,324</u></b>	<b><u>20,000</u></b>
<b>OTHER STATE REVENUES</b>			
46851 State Revenue Sharing	-	-	15,000
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>15,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>745,084</u></b>	<b><u>636,619</u></b>	<b><u>719,600</u></b>
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	532,689	497,629	307,809
<b>TOTAL</b>	<b><u>532,689</u></b>	<b><u>497,629</u></b>	<b><u>307,809</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,277,773</u></b>	<b><u>1,134,248</u></b>	<b><u>1,027,409</u></b>

## RECYCLING FUND

<b>Fund 123 -- Fiscal Year Ending June 30, 2014</b>	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER</b>			
103 Assistant(s)	-	-	10,000
105 Supervisor/Director	-	45,900	47,900
169 Part-time Personnel	20,712	31,543	30,885
187 Overtime Pay	244	-	1,000
188 Bonus Payments	2,800	-	-
189 Other Salaries & Wages	121,375	108,077	123,813
199 Other Per Diem & Fees	373	835	2,400
201 Social Security	11,279	14,336	16,600
204 State Retirement	11,669	14,686	17,000
206 Life Insurance	331	348	462
207 Medical Insurance	25,690	29,393	39,500
208 Dental Insurance	1,050	1,079	1,470
299 Other Fringe Benefits	240	1,240	3,360
302 Advertising	297	582	500
307 Communication	1,774	2,063	2,000
312 Contracts with Private Agencies	-	1,226	8,000
312 Contracts with Private Agencies-MDUNN	24,808	25,540	30,000
320 Dues & Memberships	358	364	500
333 Licenses	100	36	175
334 Maintenance Agreements	2,187	1,474	6,000
335 Maint/Repair/Buildings	798	612	3,000
336 Maint/Repair/Equipment	29,954	39,626	55,000
337 Maint/Repair/Office Equipment	-	-	1,000
338 Maint/Repair/Vehicles	576	733	2,500
340 Medical & Dental Services	100	-	-
348 Postal Charges	33	-	120
349 Printing, Stationery, Forms	51	51	300
355 Travel	1,558	1,482	1,000
359 Disposal Fees	81,381	83,815	84,000
359 Disposal Fees-TIRES	33,895	38,193	45,000
399 Other Contracted Services	8,500	-	-
409 Crushed Stone	586	-	2,000
410 Custodial Supplies	573	529	1,000
411 Data Processing Supplies	141	-	500
412 Diesel Fuel	42,811	42,277	36,000
413 Drugs & Medical Supplies	-	125	300
415 Electricity	11,113	12,406	10,000

## RECYCLING FUND

Fund 123 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER CONT</b>			
422 Food Supplies	83	191	500
425 Gasoline	1,617	1,790	2,000
435 Office Supplies	269	436	700
443 Road Signs	160	770	2,000
450 Tires & Tubes	4,741	5,595	6,000
451 Uniforms	2,433	2,568	5,000
454 Water & Sewer	2,651	2,003	2,000
499 Other Supplies & Materials	8,576	5,246	8,500
502 Building & Contents Insurance	413	441	463
506 Liability Insurance	10,728	11,839	12,431
510 Trustee's Commission	9,412	8,279	8,500
511 Vehicle & Equipment Insurance	6,426	5,030	5,482
513 Worker's Comp. Insurance	4,000	4,180	4,180
524 In-Service/Staff Development	-	475	-
599 Other Charges	2,752	1,572	10,000
719 Office Equipment	6,554	376	1,000
<b>TOTAL</b>	<b><u>498,174</u></b>	<b><u>549,362</u></b>	<b><u>652,041</u></b>
<b>55770 POSTCLOSURE CARE COSTS</b>			
321 Engineering Services	-	600	5,000
361 Permits	1,000	1,000	1,000
366 Contracts for Postclosure Care	47,529	10,650	30,000
366 Contracts for Postclosure Care-GWM	6,167	11,183	20,000
415 Electricity	1,061	1,130	800
420 Fertilizer, Lime, & Seed	-	-	4,800
<b>TOTAL</b>	<b><u>55,757</u></b>	<b><u>24,563</u></b>	<b><u>61,600</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers To Other Funds-171	180,000	300,000	50,000
<b>TOTAL</b>	<b><u>180,000</u></b>	<b><u>300,000</u></b>	<b><u>50,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>733,931</u></b>	<b><u>873,925</u></b>	<b><u>763,641</u></b>
Adjustments/Deleted Purchase Orders	46,213	(47,486)	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>497,629</u></b>	<b><u>307,809</u></b>	<b><u>263,768</u></b>

# *County Road 131*

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

## Highway Fund 131

### **FINANCIAL ANALYSIS OF THE HIGHWAY FUND**

#### REVENUE:

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

Roane County has 9.5 pennies of property tax allocated to the Highway Fund. Of the 218 pennies levied for property tax this accounts for 4% of the total levy.

The largest source of revenue for the Highway Fund comes from the State of Tennessee. The first of these comes in the form of State Aid. This is funding related to engineering or improvement of roads and bridges that have been previously submitted to be included in the state aid highway system. This revenue gyrates 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 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 estimated ending fund balance of the Highway Fund on June 30, 2014 is \$480,662. 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 13% 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 to fund needed equipment purchases or capital projects.

## COUNTY ROAD

### Fund 131 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014	
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Tax	1,146,929	1,148,061	1,140,000
40120	Trustee's Collection Prior Year	51,383	32,874	57,000
40130	Clerk and Master's Prior Year	53,493	62,311	58,000
40140	Interest and Penalty	9,662	7,620	10,000
40150	Pick Up Taxes	675	432	1,100
40280	Mineral Severance Tax	78,518	50,519	105,000
	<b>TOTAL</b>	<b><u>1,340,661</u></b>	<b><u>1,301,817</u></b>	<b><u>1,371,100</u></b>
<b>GENERAL SERVICE CHARGES</b>				
43190	Other General Service Charges	19,163	-	-
	<b>TOTAL</b>	<b><u>19,163</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>OTHER LOCAL REVENUES</b>				
44130	Sale of Materials & Supplies	2,565	10,550	2,000
44135	Sale of Gasoline	66,878	75,768	60,000
44145	Sale of Recycled Materials	1,353	16,347	1,500
44530	Sale of Equipment	750	21,746	1,000
44560	Damages Recovered from Individuals	-	2,200	-
	<b>TOTAL</b>	<b><u>71,546</u></b>	<b><u>126,611</u></b>	<b><u>64,500</u></b>
<b>STATE OF TENNESSEE</b>				
46420	State Aid Program	189,688	202,121	234,000
46430	Litter Program	-	-	44,400
46430	Litter Program-TVA	-	-	5,000
46920	Gasoline and Motor Fuel Tax	1,764,553	1,758,784	1,800,000
46930	Petroleum Special Tax	39,094	39,094	39,000
	<b>TOTAL</b>	<b><u>1,993,335</u></b>	<b><u>1,999,999</u></b>	<b><u>2,122,400</u></b>
<b>DIRECT FEDERAL REVENUE</b>				
47990	Other Direct Federal Revenue-TVA	52,335	-	-
	<b>TOTAL</b>	<b><u>52,335</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>REVENUE</b>			
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services	<u>-</u>	<u>117,506</u>	<u>25,000</u>
<b>TOTAL</b>	<u><b>-</b></u>	<u><b>117,506</b></u>	<u><b>25,000</b></u>
<b>TOTAL REVENUES</b>	<u><b>3,477,040</b></u>	<u><b>3,545,934</b></u>	<u><b>3,583,000</b></u>
<b>FUND BALANCE RESTRICTIONS</b>			
34550 Restricted for Highways	<u>957,309</u>	<u>1,000,774</u>	<u>1,075,383</u>
<b>TOTAL</b>	<u><b>957,309</b></u>	<u><b>1,000,774</b></u>	<u><b>1,075,383</b></u>
<b>TOTAL AVAILABLE FUNDS</b>	<u><b>4,434,349</b></u>	<u><b>4,546,708</b></u>	<u><b>4,658,383</b></u>

## COUNTY ROAD

### Fund 131 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>EXPENDITURES</b>			
<b>61000 ADMINISTRATION</b>			
101 County Official	76,407	77,629	81,208
103 Assistant	48,943	54,135	54,000
140 Salary Supplements	429	-	-
161 Secretary(s)	36,760	58,305	92,000
169 Part-Time Personnel	-	9,059	-
187 Overtime Pay	-	537	-
188 Bonus Payments	1,120	-	-
199 Other Per Diem & Fees	1,223	2,091	3,600
201 Social Security	12,733	14,690	17,822
204 State Retirement	15,431	17,198	21,293
206 Life Insurance	199	207	330
207 Medical Insurance	21,586	17,306	29,600
208 Dental Insurance	630	674	1,050
299 Other Fringe Benefits	719	1,110	2,400
320 Dues	3,133	3,174	3,200
332 Legal Notices, Recording, & Cost	34	-	200
335 Maint/Repair/Building	289	1,036	1,000
337 Maint/Repair/Office Equipment	-	265	1,000
348 Postal Charges	266	112	350
349 Printing, Stationary and Forms	50	480	800
355 Travel	165	1,800	1,800
399 Other Contracted Services	300	8,220	500
411 Data Processing Supplies	138	818	1,000
413 Drugs & Medical Supplies	947	769	1,000
435 Office Supplies	1,053	1,258	1,500
524 In-Service/Staff Development	-	230	1,000
<b>TOTAL</b>	<b><u>222,555</u></b>	<b><u>271,103</u></b>	<b><u>316,653</u></b>
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE</b>			
141 Foremen	36,979	9,736	-
141 Foremen-ASST	41,781	102,356	116,174
143 Equipment Operator	148,436	132,027	129,318
145 Equipment Operators-Light	56,710	35,028	34,130
147 Truck Drivers	137,223	108,176	107,218
149 Laborers	116,439	118,889	120,098
169 Part-Time Personnel	-	4,792	52,000
187 Overtime Pay	32,293	27,009	46,000
188 Bonus Payments	9,520	-	191



**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE CONT</b>			
199 Other Per Diem & Fees	7,207	6,222	7,400
201 Social Security	44,091	39,991	45,944
204 State Retirement	52,606	48,873	54,892
206 Life Insurance	1,172	1,069	1,188
207 Medical Insurance	128,791	116,636	134,800
208 Dental Insurance	3,508	3,251	3,780
210 Unemployment Compensation	256	16,684	10,000
299 Other Fringe Benefits	1,563	3,125	8,640
312 Contracts with Private Agencies	2,500	1,600	4,000
321 Engineering Services	7,607	-	5,000
351 Rentals	39	-	-
404 Asphalt - Hot Mix	1,279,883	368,626	1,016,030
404 Asphalt - Hot Mix-TVASP	51,387	-	-
408 Concrete	1,186	871	2,000
409 Crushed Stone	52,622	41,122	45,000
420 Fertilizer/Lime/Chemicals/Seed	462	-	1,000
438 Pipe	38,238	20,677	35,000
443 Road Signs	33,624	20,085	40,000
444 Salt	9,522	8,929	15,000
445 Sand	-	363	2,000
447 Structural Steel	3,409	3,354	6,000
455 Wood Products	5	165	600
499 Other Supplies & Materials	40	489	200
<b>TOTAL</b>	<b><u>2,299,097</u></b>	<b><u>1,240,144</u></b>	<b><u>2,043,412</u></b>
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT</b>			
142 Mechanic(s)	95,902	123,842	130,751
187 Overtime Pay	270	679	2,724
188 Bonus Payments	1,680	-	-
199 Other Per Diem & Fees	712	572	720
201 Social Security	7,352	8,864	9,200
204 State Retirement	9,221	10,572	10,800
206 Life Insurance	198	230	264
207 Medical Insurance	23,778	30,305	34,400
208 Dental Insurance	629	733	840
299 Other Fringe Benefits	719	1,435	1,920
336 Maintenance/Repair/Equipment	26,284	26,345	31,000
351 Rentals	-	2,500	192

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT CON'T</b>			
410 Custodial Supplies	1,594	2,118	2,500
412 Diesel Fuel	92,443	117,794	140,000
418 Equipment and Machinery Parts	110,697	107,114	120,000
424 Garage Supplies	6,143	11,146	12,000
425 Gasoline	112,925	94,173	129,000
433 Lubricants	4,458	4,410	6,000
450 Tires and Tubes	27,160	15,965	20,000
451 Uniforms	12,391	15,310	12,500
<b>TOTAL</b>	<b><u>534,555</u></b>	<b><u>574,109</u></b>	<b><u>664,619</u></b>
<b>63600 TRAFFIC CONTROL</b>			
167 Maintenance Personnel	23,239	24,566	26,064
187 Overtime Pay	4,167	1,110	6,120
188 Bonus Payments	560	-	-
199 Other Per Diem & Fees	356	348	360
201 Social Security	2,159	2,565	2,400
204 State Retirement	2,624	2,391	2,900
206 Life Insurance	75	68	66
207 Medical Insurance	7,366	7,008	7,400
208 Dental Insurance	238	216	210
299 Other Fringe Benefits	239	480	480
728 Traffic Control Equipment	14,223	14,135	14,000
<b>TOTAL</b>	<b><u>55,247</u></b>	<b><u>52,887</u></b>	<b><u>60,000</u></b>
<b>64000 LITTER AND TRASH COLLECTION</b>			
105 Supervisor/Director	-	-	15,000
149 Laborers	-	-	10,000
201 Social Security	-	-	1,913
204 State Retirement	-	-	2,285
206 Life Insurance	-	-	33
207 Medical Insurance	-	-	3,800
208 Dental Insurance	-	-	105
299 Other Fringe Benefits	-	-	240
599 Other Charges	-	-	11,024
599 Other Charges-TVA	-	-	5,000
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>49,400</u></b>

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>65000 OTHER CHARGES</b>			
307 Communication	5,349	5,421	12,000
333 Licenses	39	99	100
334 Maintenance Agreements	1,246	2,135	2,000
359 Disposal Fees	351	5,989	5,000
415 Electricity	9,697	9,417	20,000
422 Food Supplies	823	649	750
434 Natural Gas	2,206	4,347	4,000
454 Water and Sewer	1,409	1,599	2,000
502 Building and Contents Insurance	362	529	600
506 Liability Insurance	67,236	72,239	75,900
508 Premiums on Bonds	350	992	-
510 Trustee's Commission	43,820	43,171	50,000
511 Vehicle & Equipment Insurance	28,204	24,368	25,600
516 Other Self-Insured Claims	3,646	11,191	5,000
719 Office Equipment	-	4,950	-
<b>TOTAL</b>	<b><u>164,740</u></b>	<b><u>187,095</u></b>	<b><u>202,950</u></b>
<b>66000 EMPLOYEE BENEFITS</b>			
513 Workmen's Compensation	65,000	58,410	58,410
<b>TOTAL</b>	<b><u>65,000</u></b>	<b><u>58,410</u></b>	<b><u>58,410</u></b>
<b>68000 CAPITAL OUTLAY</b>			
707 Building Improvements	-	36,140	15,000
714 Highway Equipment	71,917	30,739	-
718 Motor Vehicles	20,840	31,075	85,000
<b>TOTAL</b>	<b><u>92,757</u></b>	<b><u>97,954</u></b>	<b><u>100,000</u></b>
<b>TOTAL</b>	<b><u>3,433,950</u></b>	<b><u>2,481,702</u></b>	<b><u>3,495,444</u></b>
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers to Other Funds-176	-	600,000	-
590 Transfers to Other Funds-FD151	149,344	130,894	128,894
<b>TOTAL</b>	<b><u>149,344</u></b>	<b><u>730,894</u></b>	<b><u>128,894</u></b>
Adjustments	(149,720)	258,729	-
<b>34550 RESTRICTED FOR HIGHWAYS</b>	<b><u>1,000,774</u></b>	<b><u>1,075,383</u></b>	<b><u>1,034,045</u></b>

# *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.*

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	11,388,473	11,399,137	11,300,000
40120 Trustee's Collection - Prior Year	508,011	326,349	400,000
40125 Trustee's Collection-Bankruptcy	19	-	-
40130 Clerk and Master's Prior Year	504,502	586,464	400,000
40140 Interest and Penalty	91,935	75,754	80,000
40150 Pick Up Taxes	6,687	4,290	-
40162 Payments in Lieu of Tax - Local	188,714	231,670	185,000
40210 Local Option Sales Tax	5,747,399	5,513,320	5,600,000
40350 Interstate Telecommunications Tax	3,147	4,354	4,500
<b>TOTAL</b>	<b><u>18,438,887</u></b>	<b><u>18,141,338</u></b>	<b><u>17,969,500</u></b>
<b>LICENSES AND PERMITS</b>			
41110 Marriage Licenses	2,804	2,732	3,500
<b>TOTAL</b>	<b><u>2,804</u></b>	<b><u>2,732</u></b>	<b><u>3,500</u></b>
<b>EDUCATION CHARGES</b>			
43517 Tuition - Other	-	-	10,000
43517 Tuition - Other-DRIVE	7,750	8,600	-
43542 Contract for In	3,465	-	5,000
43542 Contract for In-ESL	3,265	2,732	-
43570 Receipts From Individual Schools	46,172	44,766	45,000
43990 Other Charges for Services	94	2,379	-
<b>TOTAL</b>	<b><u>60,746</u></b>	<b><u>58,477</u></b>	<b><u>60,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	35,002	19,548	35,000
44120 Lease/Rentals	205	640	750
44145 Sale of Recycled Materials	4,702	3,197	2,500
44146 E-Rate Funding	35,974	37,207	30,000
44170 Miscellaneous Refunds	8,791	7,684	1,000
44180 Expenditure Credits	-	208	-
44530 Sale of Equipment	1,671	10,314	1,500
44560 Damages from Individuals	7,104	5,699	2,500
44570 Contributions & Gifts	482	408	4,000
44570 Contributions & Gifts-CSH	3,509	8,455	-
44990 Other Local Revenues	-	1,708	-
<b>TOTAL</b>	<b><u>97,439</u></b>	<b><u>95,068</u></b>	<b><u>77,250</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46511 Basic Educ. Program	28,361,000	27,546,443	27,659,000
46515 Early Childhood Education	633,579	616,133	633,579
46550 Driver's Education	14,947	13,390	15,000
46590 Other State Education Funds	52,544	50,679	587,601
46590 Other State Education Funds-CSH	90,000	90,000	-
46590 Other State Education Funds-FRC	29,369	29,612	-
46590 Other State Education Funds-LEAPS	47,411	59,839	-
46610 Career Ladder Program	336,378	297,422	293,540
46612 Career Ladder Extended Contracts	134,900	85,400	67,275
46615 Career Ladder-Extended Contr-ARRA	233	-	-
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	32,200	31,400	32,200
46980 Other State Grants-STS	7,204	2,670	-
46990 Other State Revenue	2,763	-	-
<b>TOTAL</b>	<b><u>30,502,530</u></b>	<b><u>29,582,989</u></b>	<b><u>30,048,195</u></b>
<b>FEDERAL GOVERNMENT</b>			
47143 Special Education-Grants to States	56,349	42,262	30,000
47590 Other Federal Through State	642,705	587,453	675,000
47630 Public Law 874 - Maint. & Oper.	78,852	68,512	80,000
<b>TOTAL</b>	<b><u>777,906</u></b>	<b><u>698,227</u></b>	<b><u>785,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	-	4,706	-
49800 Operating Transfers	31,755	25,962	25,828
<b>TOTAL</b>	<b><u>31,755</u></b>	<b><u>30,668</u></b>	<b><u>25,828</u></b>
<b>TOTAL REVENUES/TRANSFERS</b>	<b><u>49,912,067</u></b>	<b><u>48,609,501</u></b>	<b><u>48,969,273</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>FUND BALANCE/RESTRICTIONS</b>			
34240 Prepaid Items	-	1,969	3,691
34290 Reserved For Other Local Education-DIR	373,760	-	-
34379 Reserved for Career Ladder Ext. Contracts	1,161	-	-
34380 Reserved for Career Ladder Program	1,235	-	-
34555 Restricted for Education-EXTC	-	20,552	15,128
34560 Restricted for Instruction-CL	-	1,023	2,577
34660 Committed for Instruction	-	813,760	1,251,896
34675 Committed for Capital Outlay	934,000	934,000	764,000
34760 Assigned for Instruction-DRIVE	24,636	28,801	33,248
34790 Assigned for Other Purposes-ERI	696,597	693,128	726,022
34790 Assigned for Other Purposes-LEAVE	138,810	126,332	140,587
39000 Beg. Unassigned Fund Balance	<u>6,676,743</u>	<u>7,320,137</u>	<u>5,219,627</u>
<b>TOTAL</b>	<b><u>8,846,942</u></b>	<b><u>9,939,702</u></b>	<b><u>8,156,776</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>58,759,009</u></b>	<b><u>58,549,203</u></b>	<b><u>57,126,049</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116 Teachers	16,573,610	17,756,373	17,461,933
117 Career Ladder Program	191,782	170,570	170,000
127 Career Ladder Extended Contr	95,381	75,340	56,400
128 Homebound Teachers	3,910	3,790	5,000
163 Educational Assistants	648,949	629,563	657,865
189 Other Salaries & Wages	54,703	78,623	65,837
195 Certified Substitute Teachers	25,487	19,515	27,000
198 Non-Certified Substitute Teachers	221,334	232,857	235,000
201 Social Security	1,057,645	1,120,003	1,158,100
204 State Retirement	1,568,057	1,626,377	1,662,556
206 Life Insurance	14,326	14,689	15,366
207 Medical Insurance	2,846,017	3,197,597	3,401,403
208 Dental Insurance	93,088	92,550	118,200
210 Unemployment Compensation	43,304	25,372	50,000
212 Medicare	248,083	263,865	270,847
299 Other Fringe Benefits	163,250	169,100	180,500
399 Other Contracted Services	121,461	135,418	281,500
399 Other Contracted Services-DRIVE	313	225	-
399 Other Contracted Services-TECH	113,952	113,963	-
429 Instructional Suppl & Materials	1,640	2,026	242,000
429 Instructional Suppl & Materials-BES	20,465	19,398	-
429 Instructional Suppl & Materials-CMS	17,578	20,794	-
429 Instructional Suppl & Materials-DSES	4,826	14,225	-
429 Instructional Suppl & Materials-ESL	244	118	-
429 Instructional Suppl & Materials-HHS	6,557	11,052	-
429 Instructional Suppl & Materials-HMS	5,439	9,045	-
429 Instructional Suppl & Materials-KES	25,592	23,892	-
429 Instructional Suppl & Materials-LIT	7,759	5,217	-
429 Instructional Suppl & Materials-MES	15,220	13,956	-
429 Instructional Suppl & Materials-MHS	9,493	10,365	-
429 Instructional Suppl & Materials-MMS	7,447	3,539	-
429 Instructional Suppl & Materials-MTOWN	12,552	12,536	-
429 Instructional Suppl & Materials-OSES	21,856	-	-
429 Instructional Suppl & Materials-OSHS	11,586	12,615	-
429 Instructional Suppl & Materials-OSMS	-	12,307	-
429 Instructional Suppl & Materials-RCHS	21,952	24,345	-
429 Instructional Suppl & Materials-RHS	15,016	10,232	-
429 Instructional Suppl & Materials-RMS	10,172	8,394	-
429 Instructional Suppl & Materials-RVES	22,380	25,069	-



**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM CONT</b>			
449 Textbooks	33,687	61,864	100,000
535 Fee Waivers	-	500	10,000
599 Other Charges	-	-	2,000
722 Regular Instruction Equipment	34,463	2,415	225,000
722 Regular Instruction Equipment-BES	13,514	17,438	-
722 Regular Instruction Equipment-CMS	16,672	16,539	-
722 Regular Instruction Equipment-DSES	3,903	11,514	-
722 Regular Instruction Equipment-ESL	-	648	-
722 Regular Instruction Equipment-HHS	11,746	9,697	-
722 Regular Instruction Equipment-HMS	9,055	8,018	-
722 Regular Instruction Equipment-KES	16,416	16,357	-
722 Regular Instruction Equipment-MES	9,625	9,071	-
722 Regular Instruction Equipment-MHS	5,763	6,392	-
722 Regular Instruction Equipment-MMS	7,769	10,407	-
722 Regular Instruction Equipment-MTOWN	10,460	8,338	-
722 Regular Instruction Equipment-OSES	13,810	-	-
722 Regular Instruction Equipment-OSHS	12,965	11,550	-
722 Regular Instruction Equipment-OSMS	-	9,103	-
722 Regular Instruction Equipment-RCHS	17,499	12,706	-
722 Regular Instruction Equipment-RHS	9,566	16,668	-
722 Regular Instruction Equipment-RMS	10,904	12,028	-
722 Regular Instruction Equipment-RVES	15,402	9,843	-
<b>TOTAL</b>	<b><u>24,575,646</u></b>	<b><u>26,216,011</u></b>	<b><u>26,396,507</u></b>
<b>71150 ALTERNATIVE SCHOOLS</b>			
116 Teachers	113,680	131,238	-
117 Career Ladder Program	1,000	1,000	-
163 Educational Assistants	30,394	31,178	-
195 Certified Substitute Teachers	319	85	-
198 Non-Certified Substitute Teacher	2,769	1,410	-
201 Social Security	8,865	9,946	-
204 State Retirement	10,959	12,374	-
206 Life Insurance	137	146	-
207 Medical Insurance	24,282	27,278	-
208 Dental Insurance	950	850	-
212 Medicare	2,073	2,326	-
299 Other Fringe Benefits	1,000	750	-
429 Instructional Supplies & Materials	4,353	6,486	-
<b>TOTAL</b>	<b><u>200,781</u></b>	<b><u>225,068</u></b>	<b><u>-</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116 Teachers	2,535,083	2,528,153	2,554,095
117 Career Ladder Program	28,699	24,499	24,500
128 Homebound Teachers	3,080	3,290	5,000
163 Educational Assistants	348,790	367,948	373,329
171 Speech Pathologist	266,530	271,843	282,491
195 Certified Substitute Teachers	2,364	1,515	4,000
198 Non-Certified Substitute Teachers	21,909	24,810	30,000
201 Social Security	187,530	187,735	202,952
204 State Retirement	285,479	280,274	291,738
206 Life Insurance	3,198	3,276	3,218
207 Medical Insurance	559,464	564,676	607,889
208 Dental Insurance	18,350	18,350	24,750
210 Unemployment Compensation	608	6,439	5,000
212 Medicare	44,260	44,563	47,465
299 Other Fringe Benefits	27,325	27,575	31,250
312 Contracts w/Private Agencies	94,807	100,000	100,000
399 Other Contracted Services	22,997	16,860	30,000
429 Instructional Suppl & Materials	27,507	20,630	25,000
449 Textbooks	3,714	4,073	5,000
499 Other Supplies & Materials	353	147	1,000
725 Special Education Equipment	8,503	7,375	10,000
<b>TOTAL</b>	<b><u>4,490,550</u></b>	<b><u>4,504,031</u></b>	<b><u>4,658,677</u></b>
<b>71300 VOCATIONAL EDUCATION PROGRAM</b>			
116 Teachers	1,208,161	987,863	1,013,266
117 Career Ladder Program	9,000	9,000	8,500
195 Certified Substitute Teachers	2,090	1,170	2,500
198 Non-Certified Substitute Teacher	18,743	19,180	20,000
201 Social Security	73,816	59,895	64,744
204 State Retirement	110,153	85,951	92,789
206 Life Insurance	1,084	838	878
207 Medical Insurance	212,764	167,008	180,745
208 Dental Insurance	6,600	5,050	6,750
210 Unemployment Compensation	7,281	12,005	12,500
212 Medicare	17,263	14,133	15,142
299 Other Fringe Benefits	12,000	10,050	11,250
399 Other Contracted Services	2,709	2,425	2,500
429 Instructional Suppl & Materials	59,733	51,917	60,000
449 Textbooks	23,897	20,946	25,000
499 Other Supplies & Materials	7,076	6,296	7,500
730 Vocational Equipment	24,476	33,390	30,000
<b>TOTAL</b>	<b><u>1,796,845</u></b>	<b><u>1,487,118</u></b>	<b><u>1,554,064</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72110 ATTENDANCE</b>			
105 Supervisor	17,513	17,889	17,889
117 Career Ladder Program	1,500	1,500	1,800
189 Other Salaries & Wages	36,660	39,680	45,274
201 Social Security	2,273	2,460	4,028
204 State Retirement	3,318	3,627	5,886
206 Life Insurance	39	39	39
207 Medical Insurance	5,747	6,172	6,689
208 Dental Insurance	250	250	300
212 Medicare	807	856	942
299 Other Fringe Benefits	250	250	500
355 Travel	-	-	500
399 Other Contracted Services	18,508	18,572	55,000
499 Other Supplies & Materials	2,639	862	3,000
524 In-Service/Staff Development	3,277	2,799	5,000
704 Attendance Equipment	-	655	2,000
<b>TOTAL</b>	<b>92,780</b>	<b>95,611</b>	<b>148,847</b>
<b>72120 HEALTH SERVICES</b>			
105 Supervisor/Director	-	-	63,650
105 Supervisor/Director-CSH	62,314	63,649	-
131 Medical Personnel	317,482	328,943	335,584
162 Clerical Personnel	-	-	12,000
162 Clerical Personnel-CSH	10,781	11,162	-
201 Social Security	18,409	19,048	25,497
201 Social Security-CSH	4,532	4,638	-
204 State Retirement	28,500	30,015	36,324
204 State Retirement-CSH	6,615	6,672	-
206 Life Insurance	355	351	429
206 Life Insurance-CSH	59	59	-
207 Medical Insurance	58,539	60,895	76,075
207 Employee Insurance - Health-CSH	4,501	4,784	-
208 Dental Insurance	1,750	1,750	3,300
208 Dental Insurance-CSH	375	375	-
212 Medicare	4,305	4,455	5,963
212 Medicare-CSH	1,060	1,085	-
299 Other Fringe Benefits	1,725	1,250	3,000
299 Other Fringe Benefits-CSH	-	500	-
320 Dues and Memberships	126	126	500
355 Travel	327	113	1,500
399 Other Contracted Services	14,219	13,751	22,500
399 Other Contracted Services-CSH	7,000	5,000	-
413 Drugs & Medical Supplies	-	4,679	12,500

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72120 HEALTH SERVICES CONT</b>			
413 Drugs & Medical Supplies-BES	634	640	-
413 Drugs & Medical Supplies-CMS	629	709	-
413 Drugs & Medical Supplies-DSES	170	428	-
413 Drugs & Medical Supplies-HHS	190	358	-
413 Drugs & Medical Supplies-HMS	228	326	-
413 Drugs & Medical Supplies-KES	803	776	-
413 Drugs & Medical Supplies-MES	433	426	-
413 Drugs & Medical Supplies-MHS	263	500	-
413 Drugs & Medical Supplies-MMS	279	258	-
413 Drugs & Medical Supplies-MTOWN	402	385	-
413 Drugs & Medical Supplies-OSES	669	-	-
413 Drugs & Medical Supplies-OSHS	305	493	-
413 Drugs & Medical Supplies-OSMS	-	391	-
413 Drugs & Medical Supplies-RCHS	832	753	-
413 Drugs & Medical Supplies-RHS	458	474	-
413 Drugs & Medical Supplies-RMS	406	410	-
413 Drugs & Medical Supplies-RVES	777	-	-
499 Other Supplies & Materials	10,999	12,404	43,130
499 Other Supplies & Materials-CSH	23,567	23,387	-
524 In-Service/Staff Development	2,939	1,864	6,000
524 In-service Staff Development-CSH	1,708	2,544	-
599 Other Charges	600	600	1,000
790 Other Equipment	12,737	1,088	1,500
<b>TOTAL</b>	<b>603,001</b>	<b>612,515</b>	<b>650,452</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
117 Career Ladder Program	5,500	4,500	4,500
123 Guidance Personnel	817,801	820,957	831,200
189 Other Salaries & Wages	251,825	238,560	260,193
189 Other Salaries & Wages-FRC	35,685	34,344	-
201 Social Security	63,965	63,123	67,945
201 Social Security-FRC	2,212	2,129	-
204 State Retirement	96,431	93,366	97,992
204 State Retirement-FRC	3,229	3,139	-
206 Life Insurance	878	858	878
206 Life Insurance-FRC	39	39	-
207 Medical Insurance	149,387	156,190	173,478
207 Medical Insurance-FRC	6,047	7,619	-
208 Dental Insurance	5,375	5,250	6,750
208 Dental Insurance-FRC	250	250	-
210 Unemployment Compensation	-	-	-
212 Medicare	14,960	14,763	15,890

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72130 OTHER STUDENT SUPPORT CONT</b>			
212 Medicare-FRC	517	498	-
299 Other Fringe Benefits	9,200	9,125	10,250
299 Other Fringe Benefits-FRC	-	125	-
307 Communication	-	2,101	2,500
309 Contracts w/ Gov't Agencies	162,000	183,000	210,000
322 Evaluation & Testing	23,558	27,403	35,000
355 Travel	822	872	3,500
399 Other Contracted Services	23,172	27,329	26,500
499 Other Supplies & Materials	3,127	2,398	6,200
499 Other Supplies & Materials-BES	-	193	-
499 Other Supplies & Materials-CMS	198	186	-
499 Other Supplies & Materials-DSES	209	201	-
499 Other Supplies & Materials-FRC	-	246	-
499 Other Supplies & Materials-HHS	176	201	-
499 Other Supplies & Materials-HMS	188	198	-
499 Other Supplies & Materials-KES	188	26	-
499 Other Supplies & Materials-MES	199	189	-
499 Other Supplies & Materials-MHS	199	279	-
499 Other Supplies & Materials-MMS	-	196	-
499 Other Supplies & Materials-MTOWN	143	-	-
499 Other Supplies & Materials-OSES	400	-	-
499 Other Supplies & Materials-OSHS	175	189	-
499 Other Supplies & Materials-OSMS	-	371	-
499 Other Supplies & Materials-RCHS	440	415	-
499 Other Supplies & Materials-RHS	170	200	-
499 Other Supplies & Materials-RMS	100	110	-
524 In-Service/Staff Development	4,105	4,667	9,500
524 In-Service/Staff Development-FRC	987	315	-
599 Other Charges	1,147	945	4,000
599 Other Charges-FRC	623	1,296	-
790 Other Equipment	1,402	1,190	3,500
<b>TOTAL</b>	<b><u>1,687,030</u></b>	<b><u>1,709,550</u></b>	<b><u>1,769,776</u></b>
<b>72210 REGULAR INSTRUCTIONAL PROGRAM</b>			
105 Supervisors	199,966	204,381	205,761
117 Career Ladder Program	18,500	12,600	10,000
127 Career Ladder Ext Contracts	600	400	800
129 Librarians	821,442	753,954	763,950
137 Education Media Personnel	101,723	106,017	109,707
138 Instrctn'l Computer Personnel	325,710	320,207	322,327
161 Secretary(s)	35,264	44,145	46,190
189 Other Salaries & Wages	3,400	32,472	42,353
201 Social Security	88,029	86,784	93,067
204 State Retirement	127,973	123,821	131,236

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTIONAL PROGRAM CONT</b>			
206 Life Insurance	1,067	1,046	1,110
207 Medical Insurance	216,952	248,028	277,799
208 Dental Insurance	6,433	6,208	8,520
210 Unemployment Compensation	2,750	-	500
212 Medicare	20,983	20,296	21,765
299 Other Fringe Benefits	10,765	10,965	13,265
355 Travel	2,301	1,797	7,500
355 Travel-ESL	2,038	1,960	-
399 Other Contracted Services	29,606	21,450	359,700
399 Other Contracted Services-TECH	211,790	216,771	-
432 Library Books	-	2	105,000
432 Library Books-BES	7,743	7,979	-
432 Library Books-CMS	7,979	8,733	-
432 Library Books-DSES	2,390	5,768	-
432 Library Books-HHS	3,007	4,865	-
432 Library Books-HMS	3,753	4,032	-
432 Library Books-KES	10,347	9,763	-
432 Library Books-MES	5,753	5,368	-
432 Library Books-MHS	3,699	3,942	-
432 Library Books-MMS	3,542	3,364	-
432 Library Books-MTOWN	4,946	4,805	-
432 Library Books-OSES	8,414	-	-
432 Library Books-OSHS	5,524	4,762	-
432 Library Books-OSMS	-	4,875	-
432 Library Books-RCHS	10,344	9,639	-
432 Library Books-RHS	5,824	5,731	-
432 Library Books-RMS	5,005	5,183	-
432 Library Books-RVES	8,940	9,517	-
499 Other Supplies & Materials	16,692	17,581	68,500
499 Other Supplies & Materials-ESL	76	92	-
499 Other Supplies & Materials-TECH	55,333	13,751	-
524 In-Service/Staff Development	10,466	13,735	24,000
524 In-Service/Staff Development-ESL	856	357	-
524 In-Service/Staff Development-TECH	1,367	2,341	-
599 Other Charges	20	-	5,000
599 Other Charges-TECH	2,543	399	-
790 Other Equipment	-	2,197	312,490
790 Other Equipment-TECH	39,538	26,783	-
<b>TOTAL</b>	<b><u>2,451,390</u></b>	<b><u>2,388,863</u></b>	<b><u>2,930,540</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72215 ALTERNATIVE SCHOOL SUPPORT</b>			
105 Supervisor/Director	67,608	78,277	-
117 Career Ladder Program	1,000	1,000	-
161 Secretary(s)	10,782	11,162	-
201 Social Security	4,782	5,474	-
204 State Retirement	7,185	8,060	-
206 Life Insurance	59	59	-
207 Medical Insurance	14,044	14,502	-
208 Dental Insurance	375	375	-
212 Employee Medicare	1,118	1,280	-
299 Other Fringe Benefits	400	500	-
355 Travel	-	42	-
499 Other Supplies & Materials	4,177	1,993	-
524 In-Service/Staff Development	101	1,323	-
599 Other Charges	709	397	-
<b>TOTAL</b>	<b>112,339</b>	<b>124,444</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
105 Supervisors	86,400	88,272	88,273
117 Career Ladder Program	2,000	3,000	3,000
124 Psychological Personnel	260,523	275,635	285,781
162 Clerical Personnel	38,460	39,818	40,415
189 Other Salaries & Wages	172,940	148,479	195,000
201 Social Security	32,950	32,378	37,973
204 State Retirement	49,558	48,192	54,999
206 Life Insurance	828	748	895
207 Medical Insurance	124,189	115,353	125,051
208 Dental Insurance	3,893	3,718	6,891
210 Unemployment Compensation	263	9,823	15,000
212 Medicare	7,601	7,572	8,881
299 Other Fringe Benefits	3,860	3,610	3,985
307 Communication	1,660	2,361	2,500
336 Maint/Repair/Equipment	3,413	1,997	3,500
355 Travel	6,362	5,355	6,500
499 Other Supplies & Materials	378	131	500
524 In-Service/Staff Development	968	1,500	2,000
<b>TOTAL</b>	<b>796,245</b>	<b>787,942</b>	<b>881,144</b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
105 Supervisor Director	28,485	33,037	33,082
161 Secretary	12,386	12,824	13,016
201 Social Security	2,520	2,828	2,858
204 State Retirement	3,699	4,106	4,127
206 Life Insurance	39	39	39
207 Medical Insurance	5,747	6,172	6,689
208 Dental Insurance	250	250	300
212 Medicare	589	661	668
299 Other Fringe Benefits	250	250	250
355 Travel	25,601	13,369	20,000
499 Other Supplies & Materials	5,576	4,599	5,000
524 In-Service/Staff Development	-	2,137	3,000
<b>TOTAL</b>	<b><u>85,142</u></b>	<b><u>80,272</u></b>	<b><u>89,029</u></b>
<b>72310 BOARD OF EDUCATION</b>			
118 Secretary to Board	9,031	9,350	4,000
191 Board Member Fees	35,620	30,227	35,000
201 Social Security	2,700	2,383	2,418
204 State Retirement	2,465	2,381	3,565
212 Medicare	632	557	566
215 On-Behalf Pym't for Opeb	173,282	182,106	245,000
299 Other Fringe Benefits	-	-	12,250
305 Audit Services	-	-	20,000
320 Dues & Memberships	27,153	28,222	28,500
331 Legal Services	24,259	18,497	30,000
399 Other Contracted Services	5,000	-	5,000
506 Liability Insurance	22,192	35,756	36,000
508 Premium on Bonds	-	224	600
510 Trustee's Commission	256,766	258,085	300,000
513 Workman's Compensation	175,000	161,780	136,780
516 Self-Insured Claims	779	34,777	20,000
524 In-Service/Staff Development	13,128	9,584	15,000
533 Criminal Investigation of Appl	-	-	200
534 Rfnd to Appl-Crmn'l Investigation	2,952	2,988	5,000
599 Other Charges	3,935	3,766	7,500
<b>TOTAL</b>	<b><u>754,894</u></b>	<b><u>780,683</u></b>	<b><u>907,379</u></b>



**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72320 OFFICE OF THE SUPERINTENDENT</b>			
101 County Official	136,061	110,250	110,250
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	56,991	66,653	78,300
201 Social Security	11,181	11,465	12,775
204 State Retirement	17,277	17,021	18,501
206 Life Insurance	121	117	117
207 Medical Insurance	24,697	26,041	27,183
208 Dental Insurance	775	750	900
212 Medicare	2,943	2,694	2,988
299 Other Fringe Benefits	16,000	14,500	16,500
307 Communication	2,945	14,654	15,000
320 Dues & Memberships	3,927	3,261	5,000
348 Postal Charges	6,466	4,544	7,500
355 Travel	-	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	1,498	1,843	5,000
524 In-Service/Staff Development	3,871	5,825	8,500
599 Other Charges	2,170	3,392	5,000
701 Administration Equipment	1,905	-	2,500
<b>TOTAL</b>	<b><u>289,827</u></b>	<b><u>284,010</u></b>	<b><u>319,014</u></b>
<b>72410 OFFICE OF THE PRINCIPAL</b>			
104 Principals	1,223,389	1,228,761	1,232,082
117 Career Ladder Program	29,750	27,000	27,000
127 Career Ladder Ext Contracts	3,200	2,200	2,800
139 Assistant Principals	722,021	761,169	773,671
161 Secretary(s)	913,521	952,014	954,761
201 Social Security	173,113	177,389	185,399
204 State Retirement	256,224	260,789	268,022
206 Life Insurance	2,297	2,359	2,574
207 Medical Insurance	395,993	429,705	469,553
208 Dental Insurance	14,900	15,050	19,800
212 Medicare	40,486	41,500	43,360
299 Other Fringe Benefits	18,020	18,750	23,750
307 Communication	39,881	20,648	52,500
355 Travel	5,147	4,652	5,000
399 Other Contracted Services	4,765	4,705	5,000
524 In-Service/Staff Development	10,246	17,959	20,000

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72410 OFFICE OF THE PRINCIPAL CONT</b>			
599 Other Charges	-	1,016	1,000
599 Other Charges-MTOWN	-	147	-
599 Other Charges-OSHS	-	121	-
599 Other Charges-RMS	-	153	-
599 Other Charges-STC	7,204	2,660	-
701 Administration Equipment	853	380	40,000
701 Administration Equipment-BES	2,698	741	-
701 Administration Equipment-CMS	3,067	3,287	-
701 Administration Equipment-DSES	699	-	-
701 Administration Equipment-HHS	1,963	1,810	-
701 Administration Equipment-HMS	1,215	1,441	-
701 Administration Equipment-KES	3,905	3,712	-
701 Administration Equipment-MES	2,154	2,000	-
701 Administration Equipment-MHS	1,169	1,498	-
701 Administration Equipment-MMS	1,524	1,099	-
701 Administration Equipment-MTOWN	-	1,685	-
701 Administration Equipment-OSHS	3,155	-	-
701 Administration Equipment-OSHS	168	2,301	-
701 Administration Equipment-OSMS	-	1,736	-
701 Administration Equipment-RCHS	3,972	3,600	-
701 Administration Equipment-RHS	2,142	695	-
701 Administration Equipment-RMS	1,913	1,558	-
701 Administration Equipment-RVES	2,679	3,666	-
<b>TOTAL</b>	<b>3,893,431</b>	<b>3,999,956</b>	<b>4,126,272</b>
<b>72510 FISCAL SERVICES</b>			
105 Supervisor/Director	81,173	82,796	82,796
119 Bookkeepers	125,040	130,157	135,820
189 Other Salaries & Wages	26,339	17,620	19,886
201 Social Security	13,501	12,793	14,787
204 State Retirement	19,536	19,464	21,799
206 Life Insurance	172	156	195
207 Medical Insurance	19,879	19,335	20,953
208 Dental Insurance	1,100	1,000	1,500
212 Medicare	3,273	3,244	3,458
299 Other Fringe Benefits	1,000	1,000	2,000
355 Travel	86	-	500
399 Other Contracted Services	5,230	4,314	5,000
499 Other Supplies & Materials	6,461	4,368	7,000
524 In-Service/Staff Development	266	2,062	1,000
599 Other Charges	1,894	1,872	2,500
701 Administration Equipment	5,291	2,153	3,500
<b>TOTAL</b>	<b>310,240</b>	<b>302,334</b>	<b>322,694</b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72520 HUMAN SERVICES/PERSONNEL</b>			
105 Supervisor/Director	17,513	17,889	17,889
201 Social Security	-	-	1,109
204 State Retirement	-	-	1,589
212 Medicare	254	259	259
302 Advertising	-	-	500
399 Other Contracted Services	100	100	500
499 Other Supplies & Materials	-	-	250
524 In-Service/Staff Development	-	-	250
<b>TOTAL</b>	<b><u>17,867</u></b>	<b><u>18,248</u></b>	<b><u>22,346</u></b>
<b>72610 OPERATION OF PLANT</b>			
166 Custodial Personnel	45,082	45,984	45,984
201 Social Security	2,758	2,828	2,851
204 State Retirement	4,080	4,203	4,203
206 Life Insurance	78	78	78
207 Medical Insurance	12,153	12,264	13,128
208 Dental Insurance	500	500	600
212 Medicare	645	661	667
328 Janitorial Services	1,115,120	1,183,538	1,266,460
333 Licenses	2,040	3,340	5,000
347 Pest Control	13,170	13,080	15,000
351 Rentals	1,085	960	1,500
359 Disposal Fees	33,885	34,304	30,000
399 Other Contracted Services	15,570	18,075	20,000
410 Custodial Supplies	67,277	64,003	68,000
415 Electricity	1,656,593	1,640,194	1,795,000
434 Natural Gas	287,398	306,888	380,000
454 Water & Sewer	241,834	248,419	265,000
499 Other Supplies & Materials	27,602	23,175	25,000
501 Boiler Insurance	6,277	-	7,000
502 Building & Contents Insurance	89,745	112,574	115,000
599 Other Charges	102,359	101,250	110,000
720 Plant Operation Equipment	17,178	9,107	10,000
<b>TOTAL</b>	<b><u>3,742,428</u></b>	<b><u>3,825,425</u></b>	<b><u>4,180,471</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72620 MAINTENANCE OF PLANT</b>			
105 Supervisor	67,669	69,022	69,022
167 Maintenance Personnel	461,148	471,225	489,899
189 Other Salaries & Wages	17,560	7,940	20,000
201 Social Security	32,437	32,467	35,893
204 State Retirement	47,858	49,379	52,913
206 Life Insurance	554	507	546
207 Medical Insurance	101,699	109,254	118,313
208 Dental Insurance	3,500	3,750	4,200
212 Medicare	7,586	7,593	8,394
299 Other Fringe Benefits	2,175	1,950	4,000
307 Communication	16,426	9,147	20,000
335 Maint/Repair/Building	36,023	41,399	50,000
336 Maint/Repair/Equipment	63,386	66,431	75,000
399 Other Contracted Services	14,187	14,885	25,000
499 Other Supplies & Materials	67,112	91,071	100,000
599 Other Charges	11,203	19,365	25,000
717 Maintenance Equipment	8,789	10,655	10,000
790 Other Equipment	648	-	5,000
<b>TOTAL</b>	<b><u>959,960</u></b>	<b><u>1,006,040</u></b>	<b><u>1,113,180</u></b>
<b>72710 TRANSPORTATION</b>			
146 Bus Drivers	115,009	121,198	117,188
189 Other Salaries	34,647	26,046	41,600
201 Social Security	8,449	7,702	9,845
204 State Retirement	9,243	10,598	14,513
206 Life Insurance	94	78	273
207 Medical Insurance	12,855	12,955	13,935
208 Dental Insurance	650	500	2,100
212 Employer Medicare	2,083	2,054	2,302
299 Other Fringe Benefits	175	250	500
<b>TOTAL</b>	<b><u>183,204</u></b>	<b><u>181,381</u></b>	<b><u>202,256</u></b>
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	453,375	431,710	469,352
189 Other Salaries & Wages-LEAPS	39,854	48,000	-
201 Social Security	27,308	25,356	29,100
201 Social Security-LEAPS	2,228	2,818	-
204 State Retirement	35,394	34,506	42,477
204 State Retirement-LEAPS	3,284	3,834	-
212 Medicare	6,387	6,021	6,806
212 Medicare-LEAPS	561	669	-
355 Travel	-	-	3,000

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES CONT</b>			
399 Other Contracted Services	14,770	12,609	29,833
399 Other Contracted Services-LEAPS	500	4,120	-
499 Other Supplies & Materials	64,339	48,167	85,786
499 Other Supplies & Materials-LEAPS	594	-	-
524 In-Service/Staff Development	1,861	1,082	5,000
599 Other Charges	30,498	22,216	35,907
790 Other Equipment	2,332	1,819	23,000
<b>TOTAL</b>	<b><u>683,284</u></b>	<b><u>642,927</u></b>	<b><u>730,261</u></b>
<b>73400 EARLY CHILDHOOD EDUCATION</b>			
116 Teachers	145,417	142,498	144,666
163 Educational Assistants	43,746	45,291	45,972
195 Certified Substitute Teachers	133	105	500
198 Non-Certified Substitute Teacher	1,200	1,715	2,500
201 Social Security	11,169	10,992	12,006
204 State Retirement	17,119	16,793	17,048
206 Life Insurance	254	234	234
207 Medical Insurance	50,390	54,156	58,456
208 Dental Insurance	1,625	1,500	1,800
212 Medicare	2,612	2,571	2,808
299 Other Fringe Benefits	1,725	1,750	1,750
310 Contracts W/other Public Agencies	353,448	344,600	362,045
355 Travel	148	80	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	3,018	3,996	5,000
499 Other Supplies & Materials	3,894	3,240	5,000
524 In-Service/Staff Development	598	1,030	1,000
<b>TOTAL</b>	<b><u>645,497</u></b>	<b><u>639,551</u></b>	<b><u>670,285</u></b>
<b>76100 Capital Outlay</b>			
711 Furniture & Fixtures	883	19,319	20,000
718 Motor Vehicles	21,062	-	10,000
799 Other Capital Outlay	16,493	16,520	20,000
<b>TOTAL</b>	<b><u>38,439</u></b>	<b><u>35,839</u></b>	<b><u>50,000</u></b>
<b>82100 Principal on Debt</b>			
612 Principal on Other Loans	24,885	69,372	98,316
<b>TOTAL</b>	<b><u>24,885</u></b>	<b><u>69,372</u></b>	<b><u>98,316</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>OPERATING TRANSFERS</b>			
590 Transfers to Other Funds	200,000	170,000	-
<b>TOTAL</b>	<b>200,000</b>	<b>170,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>48,635,704</b>	<b>50,187,191</b>	<b>51,821,510</b>
34240 Prepaid Items	1,969	3,691	-
34555 Restricted for Education-EXTC	20,552	15,128	15,128
34560 Restricted for Instruction-CL	1,023	2,577	2,577
34660 Committed for Instruction	813,760	1,251,896	1,251,896
34675 Committed for Capital Outlay	934,000	764,000	764,000
34760 Assigned for Instruction-DRIVE	28,801	33,248	33,248
34790 Assigned for Other Purposes-ERI	693,128	726,022	726,022
34790 Assigned for Other Purposes-LEAVE	126,332	140,587	140,587
<b>TOTAL</b>	<b>2,619,565</b>	<b>2,937,149</b>	<b>2,933,458</b>
Adjustments/Deleted Purchase Orders	183,603	205,236	-
<b>39000 END. UNASSIGNED FUND BALANCE</b>	<b>7,320,137</b>	<b>5,219,627</b>	<b>2,371,081</b>

# *School Federal Projects 142*

*This fund supports the operation of federally funded programs relating to Roane County Schools. Each of the grants has an individual sub fund to maintain the integrity of the funds and ensure they are being spent according to the requirements laid out from the Federal Government. There is no property tax associated with this fund it contains only federal money.*

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>TITLE 1-A</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47141	ESEA Title I	<u>1,695,974</u>	<u>1,601,009</u>	<u>1,631,312</u>
<b>FUND BALANCE/RESTRICTIONS</b>				
34410	Reserved For Title 1	<u>68,057</u>	<u>877</u>	<u>351</u>
<b>TOTAL AVAILABLE FUNDS</b>		<b><u>1,764,031</u></b>	<b><u>1,601,886</u></b>	<b><u>1,631,663</u></b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-101	Teachers	779,768	681,547	638,109
163-101	Educational Assistants	264,354	271,452	275,331
195-101	Certified Substitutes	512	455	2,800
198-101	Non-Certified Substitutes	17,847	11,995	17,500
201-101	Social Security	59,019	52,890	57,892
204-101	State Retirement	89,547	79,947	83,685
206-101	Life Insurance	1,326	1,193	1,209
207-101	Medical Insurance	221,410	199,489	216,320
208-101	Dental Insurance	7,600	6,900	9,300
212-101	Medicare	14,595	13,179	13,539
299-101	Other Fringe Benefits	7,975	7,725	8,250
399-101	Other Contracted Services	30,003	25,123	35,000
429-101	Instructional Supplies	24,104	27,560	29,600
722-101	Regular Instructional Equipment	<u>35,996</u>	<u>37,583</u>	<u>30,400</u>
<b>TOTAL</b>		<b><u>1,554,056</u></b>	<b><u>1,417,038</u></b>	<b><u>1,418,935</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>				
599-101	Other Charges	<u>15,155</u>	<u>13,188</u>	<u>19,800</u>
<b>TOTAL</b>		<b><u>15,155</u></b>	<b><u>13,188</u></b>	<b><u>19,800</u></b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
105-101	Supervisor/Director	50,085	51,162	51,162
161-101	Secretary(s)	18,401	19,921	20,220
196-101	In-Service Training	3,000	730	4,000
201-101	Social Security	4,432	4,452	4,674



**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
204-101 State Retirement	6,470	6,373	6,746
206-101 Life Insurance	47	47	47
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTION PROGRAM CON'T</b>			
207-101 Medical Insurance	6,351	11,157	12,050
208-101 Dental Insurance	300	300	360
212-101 Medicare	1,037	1,041	1,093
355-101 Travel	376	-	2,000
499-101 Other Supplies & Materials	8,384	5,188	10,000
524-101 In-Service/Staff Development	80,745	60,878	67,110
790-101 Other Equipment	198	-	2,000
<b>TOTAL</b>	<b><u>179,825</u></b>	<b><u>161,249</u></b>	<b><u>181,462</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-101 Indirect Cost	14,212	10,411	11,115
<b>TOTAL</b>	<b><u>14,212</u></b>	<b><u>10,411</u></b>	<b><u>11,115</u></b>
Adjustments/Deleted Purchase Orders	(94)	(351)	-
<b>UNASSIGNED FUND BALANCE</b>	<b><u>877</u></b>	<b><u>351</u></b>	<b><u>351</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>TITLE II-A</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47189 Eisenhower Prof Development State Grants	317,233	317,641	342,981
<b>RESTRICTED FOR EDUCATION</b>			
	(8,620)	-	(8,620)
<b>TOTAL AVAILABLE FUNDS</b>	<b>308,613</b>	<b>317,641</b>	<b>334,361</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-201 Teachers	214,375	243,585	247,150
195-201 Certified Substitutes	69	-	-
198-201 Non-Certified Substitutes	2,238	-	-
201-201 Social Security	12,732	14,572	15,323
204-201 State Retirement	19,401	21,630	21,947
206-201 Life Insurance	195	195	195
207-201 Medical Insurance	40,544	27,733	27,793
208-201 Dental Insurance	1,250	1,250	1,500
212-201 Medicare	2,966	3,408	3,584
299-201 Other Fringe Benefits	2,350	2,400	2,500
<b>TOTAL</b>	<b>296,120</b>	<b>314,773</b>	<b>319,992</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-201 In-Service/Staff Development	12,493	11,488	22,989
<b>TOTAL</b>	<b>12,493</b>	<b>11,488</b>	<b>22,989</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>(8,620)</b>	<b>(8,620)</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>S-3 SCHOOL CLIMATE</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47590	Other Federal Through State	-	24,390	50,000
	<b>TOTAL</b>	<b>-</b>	<b>24,390</b>	<b>50,000</b>
<b>EXPENDITURES</b>				
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
399-421	Other Contracted Services	-	-	5,000
499-421	Other Supplies & Materials	-	-	13,000
524-421	In-Service/Staff Development	-	14,390	22,000
790-421	Other Equipment	-	10,000	10,000
	<b>TOTAL</b>	<b>-</b>	<b>24,390</b>	<b>50,000</b>
<b>RESTRICTED FOR EDUCATION</b>		<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>RACE TO THE TOP-FOCUS</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47311	Race To The Top-ARRA	4,765	218,720	300,000
	<b>TOTAL</b>	<b>4,765</b>	<b>218,720</b>	<b>300,000</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-541	Teachers	-	4,925	15,000
163-541	Educational Assistants	-	18,031	29,396
201-541	Social Security	-	1,423	2,753
204-541	State Retirement	-	2,077	4,019
206-541	Life Insurance	-	35	78
208-541	Dental Insurance	-	150	-
212-541	Medicare	-	333	644
399-541	Other Contracted Services	-	93,310	94,000
722-541	Regular Instructional Equipment	-	48,654	68,000
	<b>TOTAL</b>	<b>-</b>	<b>168,938</b>	<b>213,890</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
189-541	Other Salaries & Wages	-	8,610	15,000
201-541	Social Security	-	534	930
212-541	Medicare	-	125	218
355-541	Travel	-	416	6,832
399-541	Other Contracted Services	-	3,031	20,000
499-541	Other Supplies & Materials	-	682	710
599-541	Other Charges	-	7,408	10,920
790-541	Other Equipment	-	1,578	1,500
	<b>TOTAL</b>	<b>-</b>	<b>22,384</b>	<b>56,110</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
524-541	In-Service/Staff Development	4,765	27,398	30,000
	<b>TOTAL</b>	<b>4,765</b>	<b>27,398</b>	<b>30,000</b>
<b>RESTRICTED FOR EDUCATION</b>		<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>RACE TO THE TOP</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47311 Race To The Top	427,849	561,925	398,368
<b>TOTAL</b>	<b>427,849</b>	<b>561,925</b>	<b>398,368</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>427,849</b>	<b>561,925</b>	<b>398,368</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-581 Teachers	235,785	274,956	223,236
201-581 Social Security	7,862	9,471	13,841
204-581 State Retirement	11,611	13,925	12,618
206-581 Life Insurance	74	78	78
207-581 Medical Insurance	5,747	15,932	17,300
208-581 Dental Insurance	250	500	600
212-581 Medicare	3,397	3,928	3,237
299-581 Other Fringe Benefits	950	1,000	1,000
429-581 Instructional Supplies	37,444	25,116	10,000
722-581 Regular Instructional Equipment	-	12,596	5,000
<b>TOTAL</b>	<b>303,120</b>	<b>357,502</b>	<b>286,910</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
599-581 Other Charges	2,739	3,027	2,500
<b>TOTAL</b>	<b>2,739</b>	<b>3,027</b>	<b>2,500</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
189-581 Other Salaries & Wages	27,305	-	-
196-581 In-Service Training	-	42,730	10,000
201-581 Social Security	1,692	2,649	620
204-581 State Retirement	2,408	3,741	888
212-581 Medicare	396	620	145
355-581 Travel	-	-	1,000
399-581 Other Contracted Services	55,090	105,777	73,571
499-581 Other Supplies & Materials	-	4,509	5,000
524-581 In-Service/Staff Development	31,543	31,446	15,000
<b>TOTAL</b>	<b>118,434</b>	<b>191,472</b>	<b>106,224</b>
<b>99100 OPERATING TRANSFERS</b>			
504-581 Indirect Cost	3,522	3,614	2,734
Adjustments	35	6,310	-
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>TITLE VI</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47148 Rural Education	138,698	137,079	145,829
<b>TOTAL</b>	<b>138,698</b>	<b>137,079</b>	<b>145,829</b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34555 Restricted for Education	112	-	-
<b>TOTAL AVAILABLE FUNDS</b>	<b>138,810</b>	<b>137,079</b>	<b>145,829</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-601 Teachers	58,828	61,123	61,201
201-601 Social Security	3,621	3,762	3,794
204-601 State Retirement	5,324	5,427	5,435
206-601 Life Insurance	39	39	39
208-601 Dental Insurance	250	250	300
212-601 Medicare	847	880	887
299-601 Other Fringe Benefits	500	500	500
399-601 Other Contracted Services	34,018	23,478	31,173
429-601 Instructional Supplies	-	-	1,500
<b>TOTAL</b>	<b>103,428</b>	<b>95,460</b>	<b>104,829</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
599-601 Other Charges	-	442	1,000
<b>TOTAL</b>	<b>-</b>	<b>442</b>	<b>1,000</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
499-601 Other Supplies & Materials	16	-	5,000
524-601 In-Service/Staff Development	35,254	41,177	35,000
<b>TOTAL</b>	<b>35,270</b>	<b>41,177</b>	<b>40,000</b>
Adjustments/Purchase Orders	112	-	-
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>CARL PERKINS</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47131	Vocational Program Improvement	108,331	108,920	104,254
	<b>TOTAL</b>	<b>108,331</b>	<b>108,920</b>	<b>104,254</b>
<b>FUND BALANCE/RESTRICTIONS</b>				
34555	Restricted for Education	(2,752)	-	-
	<b>TOTAL AVAILABLE FUNDS</b>	<b>105,579</b>	<b>108,920</b>	<b>104,254</b>
<b>EXPENDITURES</b>				
<b>71300 VOCATIONAL EDUCATION</b>				
429-801	Instructional Supplies & Materials	-	90	2,500
730-801	Vocational Instructional Equipment	45,132	70,163	59,947
	<b>TOTAL</b>	<b>45,132</b>	<b>70,253</b>	<b>62,447</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
123-801	Guidance Personnel	19,764	-	-
201-801	Social Security	1,225	-	-
212-801	Employer Medicare	287	-	-
355-801	Travel	27,392	26,374	15,564
399-801	Other Contracted Services	10,478	11,793	20,243
599-801	Other Charges	-	-	3,000
	<b>TOTAL</b>	<b>59,146</b>	<b>38,167</b>	<b>38,807</b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>				
355-801	Travel	-	-	1,500
524-801	In-Service/Staff Development	4,053	500	1,500
	<b>TOTAL</b>	<b>4,053</b>	<b>500</b>	<b>3,000</b>
	Adjustments	(2,752)	-	-
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>IDEA DISCRETIONARY</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	-	50,000	111,976
	<b>TOTAL</b>	<b>-</b>	<b>50,000</b>	<b>111,976</b>
	<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>50,000</b>	<b>111,976</b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116-891	Teachers	-	47,807	72,629
212-891	Medicare	-	693	1,053
399-891	Other Contracted Services	-	-	8,000
429-891	Instructional Supplies	-	1,500	8,780
499-891	Other Supplies & Materials	-	-	1,910
725-891	Special Education Equipment	-	-	19,604
	<b>TOTAL</b>	<b>-</b>	<b>50,000</b>	<b>111,976</b>
	Adjustments/Purchase Orders	-	-	-
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>



**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>IDEA PART B</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	1,659,081	1,746,450	1,764,204
	<b>TOTAL</b>	<b><u>1,659,081</u></b>	<b><u>1,746,450</u></b>	<b><u>1,764,204</u></b>
<b>RESTRICTED FOR EDUCATION</b>				
		-	2,063	-
	<b>AVAILABLE FUNDS</b>	<b><u>1,659,081</u></b>	<b><u>1,748,513</u></b>	<b><u>1,764,204</u></b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116-901	Teachers	4,388	-	-
163-901	Educational Assistants	295,868	312,401	319,219
171-901	Speech Pathologists	-	2,934	4,500
201-901	Social Security	17,760	18,425	20,071
204-901	State Retirement	27,009	28,814	29,576
206-901	Life Insurance	691	745	741
207-901	Medical Insurance	90,818	100,934	104,471
208-901	Dental Insurance	3,950	3,750	5,700
212-901	Medicare	4,155	4,309	4,694
299-901	Other Fringe Benefits	2,825	3,500	3,750
311-901	Contracts with other Agencies	11,032	-	-
312-901	Contracts with Private Agencies	370,581	427,974	330,765
399-901	Other contracted services	257,048	50,810	65,000
429-901	Instructional Supplies	14,102	22,720	5,000
449-901	Textbooks	8,508	-	-
499-901	Other Supplies	-	8,992	5,000
725-901	Special Education	23,076	21,643	4,000
	<b>TOTAL</b>	<b><u>1,131,810</u></b>	<b><u>1,007,951</u></b>	<b><u>902,487</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
124-901	Psychological Personnel	-	2,982	3,000
161-901	Secretary(s)	38,438	42,825	33,700
162-901	Clerical Personnel	81,291	80,840	79,472
189-901	Other Salaries & Wages	210,488	201,582	205,000
201-901	Social Security	19,329	19,033	19,913
204-901	State Retirement	28,121	28,699	29,053

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>IDEA PART B</b>			
<b>72220 SPECIAL EDUCATION PROGRAM (CONT)</b>			
206-901 Life Insurance	842	795	975
207-901 Medical Insurance	90,665	86,914	100,230
208-901 Dental Insurance	4,750	4,300	7,500
212-901 Medicare	4,520	4,451	4,657
299-901 Other Fringe Benefits	1,000	1,050	1,000
355-901 Travel	1,554	804	2,500
399-901 Other Contracted Services	-	211,742	225,000
499-901 Other Supplies & Materials	8,202	16,287	10,000
524-901 In-Service/Staff Development	16,635	22,514	14,274
790-901 Other Equipment	3,903	2,811	4,000
<b>TOTAL</b>	<b><u>509,738</u></b>	<b><u>727,629</u></b>	<b><u>740,274</u></b>
<b>72710 TRANSPORTATION</b>			
729-901 Transportation Equipment	-	-	110,000
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>110,000</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-901 Indirect Cost	13,451	11,465	11,443
<b>TOTAL</b>	<b><u>13,451</u></b>	<b><u>11,465</u></b>	<b><u>11,443</u></b>
Adjustments/Purchase Orders	2,018	1,468	-
<b>RESTRICTED FOR EDUCATION</b>	<b><u>2,063</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>IDEA PRESCHOOL</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47145 Special Education Preschool Grants	85,149	91,226	87,171
<b>TOTAL</b>	<b>85,149</b>	<b>91,226</b>	<b>87,171</b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
163-911 Educational Assistants	13,874	15,245	15,473
201-911 Social Security	666	869	959
204-911 State Retirement	1,256	1,393	1,414
206-911 Life Insurance	39	39	39
207-911 Medical Insurance	11,896	6,185	10,293
208-911 Dental Insurance	250	250	300
212-911 Medicare	156	204	224
299-911 Other Fringe Benefits	250	250	250
399-911 Other Contracted Services	19,050	1,932	7,500
429-911 Instructional Supplies	10,728	11,017	7,500
499-911 Other Supplies	10,480	11,592	7,683
725-911 Special Education	15,936	20,190	10,000
<b>TOTAL</b>	<b>84,580</b>	<b>69,166</b>	<b>61,635</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
399-911 Other Contracted Services	-	21,587	25,000
<b>TOTAL</b>	<b>-</b>	<b>21,587</b>	<b>25,000</b>
<b>99100 OPERATING TRANSFERS</b>			
504-911 Indirect Cost	570	473	536
<b>TOTAL</b>	<b>570</b>	<b>473</b>	<b>536</b>
<b>RESTRICTED FOR EDUCATION</b>			
	-	-	-

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>TITLE II-D</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47590	Other Federal Through State	3,941	-	-
	<b>TOTAL</b>	<b>3,941</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
	<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
722-231	Regular Instructional Equipment	3,941	-	-
	<b>TOTAL</b>	<b>3,941</b>	<b>-</b>	<b>-</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TITLE II PART D, TECHNOLOGY, ARRA</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47590	Other Federal Through State	1,913	-	-
	<b>TOTAL</b>	<b>1,913</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
	<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
722-23S	Regular Instructional Equipment	1,913	-	-
	<b>TOTAL</b>	<b>1,913</b>	<b>-</b>	<b>-</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2014**

		Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>EDUCATION JOBS PROGRAM</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47590	Other Federal Through State	1,423,090	-	-
	<b>TOTAL</b>	<b>1,423,090</b>	<b>-</b>	<b>-</b>
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-551	Teachers	894,108	-	
163-551	Educational Assistants	152,250	-	-
201-551	Social Security	63,108	-	-
204-551	State Retirement	94,695	-	-
206-551	Life Insurance	1,162	-	-
207-551	Medical Insurance	189,420	-	-
208-551	Dental Insurance	3,913	-	-
212-551	Medicare	14,759	-	-
299-551	Other Fringe Benefits	9,675	-	-
	<b>TOTAL</b>	<b>1,423,090</b>	<b>-</b>	<b>-</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IDEA DISCRETIONARY</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	47,664	-	-
	<b>TOTAL</b>	<b>47,664</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116-890	Teachers	45,863	-	-
201-890	Social Security	-	-	-
212-890	Medicare	665	-	-
429-890	Instructional Supplies	1,136	-	-
	<b>TOTAL</b>	<b>47,664</b>	<b>-</b>	<b>-</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

# *School Cafeteria*

*143*

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

**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>CHARGES FOR CURRENT SERVICES</b>			
43521 Lunch Payments - Children	708,769	600,844	735,000
43522 Lunch Payments - Adults	64,661	60,442	65,000
43523 Income from Breakfast	107,005	99,688	105,000
43525 A La Carte Sales	317,127	319,972	325,000
43990 Other Charges - Services	12,554	11,430	10,000
<b>TOTAL</b>	<b><u>1,210,116</u></b>	<b><u>1,092,376</u></b>	<b><u>1,240,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Interest Earned	2,216	1,127	2,000
44165 Commodity Rebates	-	218	-
44530 Sale of Equipment	1,690	8,052	2,000
<b>TOTAL</b>	<b><u>3,906</u></b>	<b><u>9,397</u></b>	<b><u>4,000</u></b>
<b>OTHER LOCAL REVENUE</b>			
44990 Other Local Revenue	2,700	-	-
<b>TOTAL</b>	<b><u>2,700</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>STATE OF TENNESSEE</b>			
46520 School Food Service	37,963	37,746	38,000
<b>TOTAL</b>	<b><u>37,963</u></b>	<b><u>37,746</u></b>	<b><u>38,000</u></b>
<b>FEDERAL FUNDS THROUGH STATE</b>			
47111 USDA School Lunch	1,627,280	1,661,952	1,775,000
47112 USDA Commodity	168,607	204,171	250,000
47113 Breakfast	612,181	595,700	625,000
47114 USDA- Other	41,115	34,549	40,000
47115 USDA-Food Service Equipment Gran	-	10,727	-
<b>TOTAL</b>	<b><u>2,449,183</u></b>	<b><u>2,507,099</u></b>	<b><u>2,690,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>3,703,868</u></b>	<b><u>3,646,618</u></b>	<b><u>3,972,000</u></b>
<b>FUND BALANCE/RESERVES</b>			
34570 Restr. For Op, of Non-Instructional Services	1,179,964	1,011,441	909,835
<b>TOTAL</b>	<b><u>1,179,964</u></b>	<b><u>1,011,441</u></b>	<b><u>909,835</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,883,832</u></b>	<b><u>4,658,059</u></b>	<b><u>4,881,835</u></b>

**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>73100 FOOD SERVICE</b>			
105 Supervisor	66,637	67,970	67,970
119 Accountants/Bookkeepers	39,623	41,022	41,635
162 Clerical Personnel	36,301	60,345	74,364
165 Cafeteria Personnel	1,180,933	1,167,972	1,200,000
201 Social Security	79,132	79,215	85,806
204 State Retirement	84,030	90,704	81,803
206 Life Insurance	2,067	2,223	2,301
207 Medical Insurance	273,846	290,112	317,703
208 Dental Insurance	11,425	12,625	17,700
210 Unemployment Compensation	44	27	1,000
212 Medicare	18,507	18,526	20,068
299 Other Fringe Benefits	4,950	5,450	7,750
336 Maintenance/Repair/Equipment	29,570	21,647	35,000
347 Pest Control	6,755	6,720	8,000
354 Transportation - Other than Students	14,576	15,346	15,000
355 Travel	1,453	614	2,500
359 Disposal Fees	20,805	21,805	25,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	12,833	14,976	20,000
421 Food Preparation Supplies	112,984	113,173	115,000
422 Food Supplies	1,452,799	1,404,331	1,500,000
469 USDA- Commodity	168,607	204,171	250,000
499 Other Supplies and Materials	6,735	8,965	7,500
513 Workman's Comp. Insurance	58,300	40,000	40,000
524 In-Service/Staff Development	13,811	6,543	10,000
599 Other Charges	844	-	1,000
710 Food Service Equipment	120,718	31,527	23,400
<b>TOTAL</b>	<b><u>3,819,563</u></b>	<b><u>3,727,289</u></b>	<b><u>3,972,000</u></b>
Adjustments	<u>52,828</u>	<u>20,935</u>	<u>-</u>
<b>34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS</b>	<b><u>1,011,441</u></b>	<b><u>909,835</u></b>	<b><u>909,835</u></b>



# *School Transportation*

*144*

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

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40210 Local Option Sales Tax	1,650,000	1,800,000	1,900,000
<b>TOTAL</b>	<b>1,650,000</b>	<b>1,800,000</b>	<b>1,900,000</b>
<b>EDUCATION CHARGES</b>			
43570 Receipts from Individual Schools	92,418	82,330	80,000
<b>TOTAL</b>	<b>92,418</b>	<b>82,330</b>	<b>80,000</b>
<b>RECURRING ITEMS</b>			
44110 Interest Earned	1,978	970	2,000
44530 Sale of Equipment	36,445	-	10,000
44560 Damages Recovered from Individuals	74	87	500
<b>TOTAL</b>	<b>38,497</b>	<b>1,057</b>	<b>12,500</b>
<b>STATE OF TENNESSEE</b>			
46511 Basic Education Program	250,000	250,000	250,000
<b>TOTAL</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	9,812	537	-
49800 Transfers In	495,095	408,112	635,000
<b>TOTAL</b>	<b>504,907</b>	<b>408,649</b>	<b>635,000</b>
<b>TOTAL REVENUE</b>	<b>2,535,822</b>	<b>2,542,036</b>	<b>2,877,500</b>
<b>RESTRICTIONS</b>			
34330 Reserved for Other Capital Outlay	-	-	-
34665 Committed for Support Service	395,336	349,255	331,347
<b>TOTAL</b>	<b>395,336</b>	<b>349,255</b>	<b>331,347</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>2,931,158</b>	<b>2,891,291</b>	<b>3,208,847</b>

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>72710 STUDENT TRANSPORTATION</b>			
105 Supervisor/Director	59,473	60,662	60,662
142 Mechanic(s)	98,932	101,861	102,829
146 Bus Drivers	645,663	690,898	680,000
161 Secretary(s)	26,114	26,636	26,636
189 Other Salaries & Wages	175,609	133,542	160,000
201 Social Security	60,374	60,607	63,868
204 State Retirement	76,358	82,357	79,530
206 Life Insurance	1,981	2,110	2,145
207 Medical Insurance	104,661	91,745	100,707
208 Dental Insurance	11,400	12,875	16,500
212 Medicare	14,307	14,367	14,937
299 Other Fringe Benefits	5,425	7,100	8,000
307 Communication	9,532	2,327	5,000
336 Maintenance and Repair	815	841	2,500
340 Medical & Dental Services	11,838	13,719	15,000
353 Tow - in Service	1,995	3,615	3,500
399 Other Contracted Services	13,542	14,376	15,000
412 Diesel Fuel	432,278	399,718	430,000
424 Garage Supplies	10,763	11,373	10,000
425 Gasoline	43,425	37,340	45,000
433 Lubricants	14,980	14,230	15,000
450 Tires and Tubes	49,397	38,762	42,500
453 Vehicle Parts	118,958	115,404	105,000
499 Other Supplies & Materials	3,340	6,700	5,000
511 Vehicle & Equipment Insurance	71,336	94,894	96,500
513 Workman's Comp. Insurance	21,000	105,000	130,000
524 In-Service Staff/Staff Development	-	90	500
599 Other Charges	3,832	2,936	4,000
718 Motor Vehicles	495,095	408,112	635,000
729 Transportation Equipment	-	-	2,186
<b>TOTAL</b>	<b><u>2,582,421</u></b>	<b><u>2,554,197</u></b>	<b><u>2,877,500</u></b>
Adjustments/Deleted Purchase Orders	(518)	5,747	-
<b>34665 COMMITTED FOR SUPPORT SERVICES</b>	<b><u>349,255</u></b>	<b><u>331,347</u></b>	<b><u>331,347</u></b>

# *Extended School Program 146*

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

**EXTENDED SCHOOL PROGRAM FUND**

**Fund 146 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>EDUCATION CHARGES</b>			
43581 Community Service Fees - Children	187,956	149,204	182,500
<b>TOTAL</b>	<b>187,956</b>	<b>149,204</b>	<b>182,500</b>
<b>STATE OF TENNESSEE</b>			
46110 Juvenile Services Program	41,472	24,416	35,000
46520 School Food Service	24,016	18,591	20,000
<b>TOTAL</b>	<b>65,488</b>	<b>43,007</b>	<b>55,000</b>
<b>TOTAL REVENUE</b>	<b>253,445</b>	<b>192,211</b>	<b>237,500</b>
<b>RESTRICTIONS</b>			
34570 Restricted for Op. of Non-Instructional Services	71,763	69,251	52,884
<b>TOTAL</b>	<b>71,763</b>	<b>69,251</b>	<b>52,884</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>325,208</b>	<b>261,462</b>	<b>290,384</b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	169,355	157,869	170,000
201 Social Security	9,953	9,623	10,540
204 State Retirement	10,341	4,598	4,775
206 Life Insurance	229	39	39
207 Medical Insurance	30,810	10,951	10,551
208 Dental Insurance	1,425	250	300
212 Medicare	2,328	2,251	2,465
299 Other Fringe Benefits	750	250	500
355 Travel	2,867	2,657	3,000
399 Other Contracted Services	-	-	4,200
422 Food Supplies	12,616	8,014	18,000
499 Other Supplies & Materials	6,245	3,152	6,500
524 In-Service/Staff Development	320	700	1,000
599 Other Charges	4,793	4,172	5,630
<b>TOTAL</b>	<b>252,032</b>	<b>204,526</b>	<b>237,500</b>
Adjustments/Deleted Purchase Orders	3,925	4,052	-
<b>34570 RESTRICTED FOR OP. OF NON-INSTR SVCS</b>	<b>69,251</b>	<b>52,884</b>	<b>52,884</b>

# *General Debt Service 151*

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

*Roane County adopted a debt policy at the March, 2011 Commission meeting. A part of this policy is that a multi-year debt report is published on an annual basis. Along with this report an executive summary is also published. All of these sources of information are available at [www.roanegov.org](http://www.roanegov.org)*

**GENERAL DEBT SERVICE FUND**

<b>Fund 151 -- Fiscal Year Ending June 30, 2014</b>	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	1,690,109	1,208,482	1,680,000
40120 Trustee's Collection - Prior Years	49,496	48,477	40,000
40130 Clerk and Master's Prior Years	52,050	59,840	40,000
40140 Interest and Penalty	10,108	10,362	8,300
40150 Pick Up Taxes	981	430	1,000
40163 Payments in Lieu of Taxes-DOE	918,056	917,531	910,000
<b>TOTAL</b>	<b><u>2,720,800</u></b>	<b><u>2,245,122</u></b>	<b><u>2,679,300</u></b>
<b>44100 RECURRING ITEMS</b>			
44110 Investment Income	33,327	17,646	33,000
<b>TOTAL</b>	<b><u>33,327</u></b>	<b><u>17,646</u></b>	<b><u>33,000</u></b>
<b>44500 NONRECURRING ITEMS</b>			
44540 Sale of Property	567,500	-	5,000
<b>TOTAL</b>	<b><u>567,500</u></b>	<b><u>-</u></b>	<b><u>5,000</u></b>
<b>49000 OTHER SOURCES</b>			
49800 Operating Transfers-EQUIP	33,425	37,675	37,075
49800 Operating Transfers-HWY10	149,344	130,894	128,894
49800 Operating Transfers-RDD02	35,328	35,327	35,340
<b>TOTAL</b>	<b><u>218,097</u></b>	<b><u>203,896</u></b>	<b><u>201,309</u></b>
<b>RESTRICTIONS</b>			
34580 Restricted for Debt Service	3,201,261	3,548,980	2,807,433
<b>TOTAL</b>	<b><u>3,201,261</u></b>	<b><u>3,548,980</u></b>	<b><u>2,807,433</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>6,740,985</u></b>	<b><u>6,015,644</u></b>	<b><u>5,726,042</u></b>
<b>EXPENDITURES</b>			
<b>82110 GENERAL GOVERNMENT</b>			
601 Principal on Bonds-2008B	100,000	100,000	100,000
601 Principal on Bonds-2009A	1,050,000	550,000	-
601 Principal on Bonds-2010A	260,000	770,000	1,400,000
601 Principal on Bonds-RDD02	9,223	9,671	10,141
612 Principal on Other Loans-B3A04	150,000	225,000	225,000
<b>TOTAL</b>	<b><u>1,569,223</u></b>	<b><u>1,654,671</u></b>	<b><u>1,735,141</u></b>

**GENERAL DEBT SERVICE FUND**

<b>Fund 151 -- Fiscal Year Ending June 30, 2014</b>	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES CON'T</b>			
<b>82120 HIGHWAYS &amp; STREETS</b>			
601 Principal on Bonds-HWY10	<u>115,000</u>	<u>100,000</u>	<u>100,000</u>
<b>TOTAL</b>	<b><u>115,000</u></b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>
<b>82210 GENERAL GOVERNMENT</b>			
603 Interest on Bonds-2008A	453,525	453,525	453,525
603 Interest on Bonds-2008B	306,988	303,487	299,988
603 Interest on Bonds-2009A	219,400	198,400	184,650
603 Interest on Bonds-2010A	175,150	167,350	151,950
603 Interest on Bonds-RDD02	26,117	25,669	25,200
613 Interest on Other Loans-B3A04	73,824	65,812	53,438
613 Interest on Other Loans-TRI	103,343	103,350	103,350
613 Interest on Other Loans-TRI10	35,437	35,438	35,438
<b>TOTAL</b>	<b><u>1,393,783</u></b>	<b><u>1,353,031</u></b>	<b><u>1,307,539</u></b>
<b>82220 HIGHWAYS &amp; STREETS</b>			
603 Interest on Bonds-HWY10	<u>34,344</u>	<u>30,894</u>	<u>28,894</u>
<b>TOTAL</b>	<b><u>34,344</u></b>	<b><u>30,894</u></b>	<b><u>28,894</u></b>
<b>82310 GENERAL GOVERNMENT</b>			
312 Contract w/Private Agencies	6,665	4,298	15,000
510 Trustee's Commission	54,840	37,496	60,000
699 Other Debt Service-PEAST	23,541	25,681	25,681
<b>TOTAL</b>	<b><u>85,047</u></b>	<b><u>67,475</u></b>	<b><u>100,681</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>3,197,397</u></b>	<b><u>3,206,071</u></b>	<b><u>3,272,255</u></b>
Adjustments/Deleted Purchase Orders	<u>(5,392)</u>	<u>2,140</u>	<u>-</u>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>3,548,980</u></b>	<b><u>2,807,433</u></b>	<b><u>2,453,787</u></b>



# *Rural Debt Service 152*

*This fund is used to pay education debt incurred prior to 2002 and the merger of Harriman City Schools. This fund is supported solely through property tax on all residents except those in Harriman and Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school systems at the time.*

*Roane County adopted a debt policy at the March, 2011 Commission meeting. A part of this policy is that a multi-year debt report is published on an annual basis. Along with this report an executive summary is also published. All of these sources of information are available at [www.roanegov.org](http://www.roanegov.org)*

**EDUCATION DEBT SERVICE FUND**

Fund 152 -- Fiscal Year Ending June 30, 2014

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>	
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Taxes	1,326,706	1,334,219	1,316,000
40120	Trustee's Collection - Prior Years	53,957	47,853	50,000
40125	Trustee's Collection - Prior Years	4	-	-
40130	Clerk and Master's Prior Years	84,349	98,129	80,000
40140	Interest and Penalty	9,947	9,687	10,000
40150	Pick Up Taxes	997	637	100
40350	Interstate Communication	1,991	2,755	2,000
	<b>TOTAL</b>	<b><u>1,477,951</u></b>	<b><u>1,493,280</u></b>	<b><u>1,458,100</u></b>
<b>OTHER LOCAL REVENUES</b>				
44110	Investment Income	6,530	3,132	6,500
	<b>TOTAL</b>	<b><u>6,530</u></b>	<b><u>3,132</u></b>	<b><u>6,500</u></b>
	<b>TOTAL REVENUE</b>	<b><u>1,484,481</u></b>	<b><u>1,496,412</u></b>	<b><u>1,464,600</u></b>
<b>34580</b>	<b>RESTRICTED FOR DEBT SERVICE</b>	<b><u>2,499,201</u></b>	<b><u>2,216,159</u></b>	<b><u>1,920,303</u></b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u>3,983,682</u></b>	<b><u>3,712,571</u></b>	<b><u>3,384,903</u></b>

## EDUCATION DEBT SERVICE

Fund 152 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-04REF	1,025,000	1,050,000	1,100,000
601 Principal on Bonds-2010B	65,000	100,000	100,000
<b>TOTAL</b>	<b><u>1,090,000</u></b>	<b><u>1,150,000</u></b>	<b><u>1,200,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-04REF	632,915	591,915	549,915
603 Interest on Bonds-2010B	22,200	20,250	18,250
<b>TOTAL</b>	<b><u>655,115</u></b>	<b><u>612,165</u></b>	<b><u>568,165</u></b>
<b>82330 OTHER DEBT SERVICE</b>			
399 Other Contracted Services	1,195	1,248	5,000
510 Trustee's Commission	28,807	28,855	30,000
<b>TOTAL</b>	<b><u>30,002</u></b>	<b><u>30,103</u></b>	<b><u>35,000</u></b>
<b>TOTAL RURAL DEBT SERVICE</b>	<b><u>1,775,117</u></b>	<b><u>1,792,268</u></b>	<b><u>1,803,165</u></b>
Adjustments	(7,594)	-	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>2,216,159</u></b>	<b><u>1,920,303</u></b>	<b><u>1,581,738</u></b>

# *Education Debt Service 156*

*This fund is used to pay education debt incurred since the inclusion of Harriman Schools. This fund is solely supported by Property Tax on all county residents except for those living in Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school system at the time.*

*Roane County adopted a debt policy at the March, 2011 Commission meeting. A part of this policy is that a multi-year debt report is published on an annual basis. Along with this report an executive summary is also published. All of these sources of information are available at [www.roanegov.org](http://www.roanegov.org)*

**EDUCATION DEBT SERVICE FUND**

**Fund 156 -- Fiscal Year Ending June 30, 2014**

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	209,307	211,077	208,000
40120 Trustee's Collection - Prior Years	13,158	7,606	13,000
40130 Clerk and Master's Prior Years	21,221	24,702	20,000
40140 Interest and Penalty	2,262	1,535	2,000
40150 Pick Up Taxes	147	91	100
<b>TOTAL</b>	<b><u>246,096</u></b>	<b><u>245,011</u></b>	<b><u>243,100</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	2,435	1,163	2,400
<b>TOTAL</b>	<b><u>2,435</u></b>	<b><u>1,163</u></b>	<b><u>2,400</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>937,070</u></b>	<b><u>836,959</u></b>	<b><u>740,215</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>1,185,601</u></b>	<b><u>1,083,133</u></b>	<b><u>985,715</u></b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2008C	155,000	150,000	125,000
601 Principal on Bonds-2009B	105,000	110,000	115,000
<b>TOTAL</b>	<b><u>260,000</u></b>	<b><u>260,000</u></b>	<b><u>240,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2008C	50,353	44,928	39,678
603 Interest on Bonds-2009B	34,045	31,945	29,195
<b>TOTAL</b>	<b><u>84,398</u></b>	<b><u>76,873</u></b>	<b><u>68,873</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
312 Contracts w/Private Agencies	1,333	1,399	5,000
510 Trustee's Commission	4,737	4,646	5,000
<b>TOTAL</b>	<b><u>6,069</u></b>	<b><u>6,045</u></b>	<b><u>10,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>350,467</u></b>	<b><u>342,918</u></b>	<b><u>318,873</u></b>
Adjustments/Deleted Purchase Orders	(1,825)	-	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>836,959</u></b>	<b><u>740,215</u></b>	<b><u>666,842</u></b>

# *General Capital Projects 171*

*This fund is used to purchase medium and major capital assets related to the operation of general county government. This fund is organized by sub fund so as to maintain the integrity of the funding for each specific project.*

*Projects may last multiple years.*

*Please visit [roanegov.org](http://roanegov.org) to view the Capital Report for detail on each of the subfunds and projects the county is working on this fiscal year.*

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>BALANCE</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	362,184	15,938	19,000
40120 Trustee's Collections	16,146	10,173	-
40130 Cir Clk/Clk & Master	15,765	19,947	-
40140 Interest & Penalty	3,074	3,238	-
40150 Pick Up Taxes	213	344	-
40161 Payments in Lieu of Taxes	<u>157,867</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>555,250</u></b>	<b><u>49,640</u></b>	<b><u>19,000</u></b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	<u>129,600</u>	<u>291,029</u>	<u>291,993</u>
<b>AVAILABLE FUNDS</b>	<b><u>684,850</u></b>	<b><u>340,669</u></b>	<b><u>310,993</u></b>
<b>EXPENDITURES</b>			
<b>91110 GENERAL ADMIN PROJECTS</b>			
510-BAL Trustee's Commission	8,271	18,005	20,000
709-BAL Data Processing Equipment	5,202	23,171	32,000
709-BAL Data Processing Equipment-SHRFF	-	-	50,000
724-BAL Site Development	-	7,500	-
724-BAL Site Development-RANGE	<u>-</u>	<u>-</u>	<u>11,000</u>
<b>TOTAL</b>	<b><u>13,473</u></b>	<b><u>48,676</u></b>	<b><u>113,000</u></b>
<b>99100 TRANSFERS OUT</b>			
590-BAL Transfers to Other Funds	<u>702,000</u>	<u>-</u>	<u>90,000</u>
Adjustments/Deleted Purchase Orders	<u>(321,652)</u>	<u>-</u>	<u>-</u>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>291,029</u></b>	<b><u>291,993</u></b>	<b><u>107,993</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>CAPITAL FOR CONVENIENCE CENTERS</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In-116	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>15,337</u>	<u>41,028</u>	<u>21,764</u>
	<b>AVAILABLE FUNDS</b>	<b><u>115,337</u></b>	<b><u>141,028</u></b>	<b><u>121,764</u></b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
724-CCC	Site Development	22,101	45,093	25,000
733-CCC	Solid Waste Equipment	52,208	-	-
790-CCC	Other Equipment	-	<u>74,171</u>	<u>75,000</u>
	<b>TOTAL</b>	<b><u>74,309</u></b>	<b><u>119,264</u></b>	<b><u>100,000</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>41,028</u></b>	<b><u>21,764</u></b>	<b><u>21,764</u></b>



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>COURTHOUSE &amp; JAIL MAINTENANCE</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	-	-	25,000
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	-	100,000	-
46980 Other State Grants-TECH	-	6,942	-
<b>TOTAL</b>	<b>-</b>	<b>106,942</b>	<b>-</b>
<b>OTHER SOURCES</b>			
49800 Transfers In	80,000	400,000	350,000
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	500,000	254,426	265,048
<b>AVAILABLE FUNDS</b>	<b>580,000</b>	<b>761,368</b>	<b>640,048</b>
<b>EXPENDITURES</b>			
<b>91110 GENERAL ADMIN PROJECTS</b>			
187-CHJ Overtime Pay-Jail	6,064	652	-
707-CHJ Building Improvements-CH	15,355	406,415	295,000
707-CHJ Building Improvements-JAIL	173,803	16,338	-
707-CHJ Building Improvements-JUV	-	-	15,000
707-CHJ Building Improvements-SECUR	6,533	439	90,000
790-CHJ Other Equipment-JWASH	-	26,425	-
790-CHJ Other Equipment-TECH	-	9,855	-
790-CHJ Other Equipment-JAIL	-	-	60,000
<b>TOTAL</b>	<b>201,755</b>	<b>460,124</b>	<b>460,000</b>
<b>91190 OTHER GENERAL GOVT PROJECTS</b>			
715-CHJ Land	61,243	34,978	150,000
Adjustments	62,576	1,218	-
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>	<b>254,426</b>	<b>265,048</b>	<b>30,048</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>OTHER FACILITY IMPROVEMENT</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In - 101	<u>360,000</u>	<u>41,418</u>	<u>14,000</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>-</u>	<u>139,129</u>	<u>187,568</u>
<b>AVAILABLE FUNDS</b>		<b><u>360,000</u></b>	<b><u>180,547</u></b>	<b><u>201,568</u></b>
<b>EXPENDITURES</b>				
<b>9110 GENERAL ADMINISTRATION PROJECTS</b>				
707-OFI	Building Improvements-ROOF	192,551	25,733	-
707-OFI	Building Improvements-UTEX	-	7,246	137,500
707-OFI	Building Improvements-HEALT	-	-	7,000
724-OFI	Site Development-AMB	-	-	15,000
791-OFI	Other Construction-PAVE	<u>28,320</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>		<b><u>220,871</u></b>	<b><u>32,979</u></b>	<b><u>159,500</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>139,129</u></b>	<b><u>147,568</u></b>	<b><u>42,068</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>RECYCLING</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In-123	<u>180,000</u>	<u>300,000</u>	<u>125,000</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>44,339</u>	<u>193,335</u>	<u>309,733</u>
<b>AVAILABLE FUNDS</b>		<b><u>224,339</u></b>	<b><u>493,335</u></b>	<b><u>434,733</u></b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH AND WELFARE PROJECTS</b>				
724-RCY	Site Development	4,500	-	-
733-RCY	Solid Waste Equipment	24,144	-	-
790-RCY	Other Equipment	-	87,414	120,000
791-RCY	Other Construction	<u>2,360</u>	<u>96,188</u>	<u>270,000</u>
<b>TOTAL</b>		<b><u>31,004</u></b>	<b><u>183,602</u></b>	<b><u>390,000</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>193,335</u></b>	<b><u>309,733</u></b>	<b><u>44,733</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>RECREATION</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	<u>75,000</u>	<u>75,000</u>	<u>-</u>
<b>FEES</b>			
43340 Recreation Fees-CANEY	36,723	32,388	40,000
43340 Recreation Fees-RV	<u>28,961</u>	<u>25,186</u>	<u>32,000</u>
<b>TOTAL</b>	<b><u>65,684</u></b>	<b><u>57,574</u></b>	<b><u>72,000</u></b>
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants-TWRA	<u>20,000</u>	<u>-</u>	<u>-</u>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	<u>65,371</u>	<u>155,326</u>	<u>274,114</u>
<b>AVAILABLE FUNDS</b>	<b><u>226,055</u></b>	<b><u>287,900</u></b>	<b><u>346,114</u></b>
<b>EXPENDITURES</b>			
<b>91150 SOCIAL, CULTURAL &amp; REC PROJECTS</b>			
718-REC Motor Vehicles	8,219	-	-
724-REC Site Development	-	-	185,000
790-REC Other Equipment	20,706	-	-
791-REC Other Construction	36,446	8,786	-
799-REC Other Capital Outlay	<u>5,358</u>	<u>5,000</u>	<u>-</u>
<b>TOTAL</b>	<b><u>70,729</u></b>	<b><u>13,786</u></b>	<b><u>185,000</u></b>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>155,326</u></b>	<b><u>274,114</u></b>	<b><u>161,114</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>FIDP PROJECT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	<u>438,036</u>	<u>-</u>	<u>229,875</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>238,567</u>	<u>16,593</u>	<u>12,343</u>
<b>AVAILABLE FUNDS</b>		<b><u>676,603</u></b>	<b><u>16,593</u></b>	<b><u>242,218</u></b>
<b>EXPENDITURES</b>				
<b>58120 INDUSTRIAL DEVELOPMENT</b>				
724-RED	Site Development	<u>660,010</u>	<u>4,250</u>	<u>242,218</u>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>		<b><u>16,593</u></b>	<b><u>12,343</u></b>	<b><u>-</u></b>
<b>SIA GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	<u>-</u>	<u>-</u>	<u>265,837</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>179,835</u>	<u>157,796</u>	<u>157,779</u>
<b>AVAILABLE FUNDS</b>		<b><u>179,835</u></b>	<b><u>157,796</u></b>	<b><u>423,616</u></b>
<b>EXPENDITURES</b>				
<b>58120 INDUSTRIAL DEVELOPMENT</b>				
724-SIA	Site Development	<u>22,039</u>	<u>17</u>	<u>423,616</u>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>		<b><u>157,796</u></b>	<b><u>157,779</u></b>	<b><u>-</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>SWAN POND COMPLEX</b>				
<b>REVENUE</b>				
<b>    COUNTY PROPERTY TAX</b>				
40110	Current Property Tax	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<b>    CONTRIBUTIONS &amp; GIFTS</b>				
44570	Contributions & Gifts	<u>501,572</u>	<u>-</u>	<u>-</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>501,572</u></b>	<b><u>551,572</u></b>	<b><u>601,572</u></b>
<b>TVA EQUIPMENT</b>				
<b>REVENUE</b>				
<b>    FEDERAL THROUGH STATE</b>				
47990	Other Direct Federal Revenue	<u>-</u>	<u>-</u>	<u>17,662</u>
<b>EXPENDITURES</b>				
<b>    91130 PUBLIC SAFETY PROJECTS</b>				
790-TEQ	Other Equipment	<u>-</u>	<u>4,768</u>	<u>12,894</u>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>VEHICLES</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Tax	<u>267,000</u>	<u>225,000</u>	<u>296,000</u>
<b>NON-RECURRING ITEMS</b>				
44530	Sale of Equipment	<u>-</u>	<u>1,666</u>	<u>-</u>
<b>OTHER SOURCES</b>				
49700	Insurance Recovery	<u>14,507</u>	<u>3,366</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>7,894</u>	<u>34,814</u>	<u>47,803</u>
<b>AVAILABLE FUNDS</b>		<b><u>289,401</u></b>	<b><u>264,846</u></b>	<b><u>343,803</u></b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
718-VEH	Motor Vehicles	254,587	202,208	210,000
718-VEH	Motor Vehicles-ANIML	-	4,871	10,000
718-VEH	Motor Vehicles-CODES	-	-	25,000
718-VEH	Motor Vehicles-JAIL	-	-	65,000
718-VEH	Motor Vehicles-JUV	-	-	16,500
718-VEH	Motor Vehicles-MAINT	-	-	12,000
718-VEH	Motor Vehicles-PROPA	-	9,964	-
<b>TOTAL</b>		<b><u>254,587</u></b>	<b><u>217,043</u></b>	<b><u>338,500</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>34,814</u></b>	<b><u>47,803</u></b>	<b><u>5,303</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>VOLKSWAGEN LAND</b>			
<b>REVENUE</b>			
<b>NONRECURRING ITEMS</b>			
44570 Contributions & Gifts	<u>-</u>	<u>382,800</u>	<u>-</u>
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	<u>-</u>	<u>1,360,693</u>	<u>139,307</u>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	<u>375,000</u>	<u>(1,652,669)</u>	<u>70,111</u>
<b>AVAILABLE FUNDS</b>	<b><u>375,000</u></b>	<b><u>90,824</u></b>	<b><u>209,418</u></b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
724-VWL Site Development	<u>2,027,669</u>	<u>20,712</u>	<u>209,418</u>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>(1,652,669)</u></b>	<b><u>70,111</u></b>	<b><u>-</u></b>



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>VOLKSWAGEN ROAD</b>			
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	<u>-</u>	<u>-</u>	<u>921,945</u>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	<u>60,000</u>	<u>6,591</u>	<u>(60,000)</u>
<b>AVAILABLE FUNDS</b>	<b><u>60,000</u></b>	<b><u>6,591</u></b>	<b><u>861,945</u></b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
321-VWR Engineering Services	50,369	-	-
724-VWR Site Development	<u>3,040</u>	<u>66,591</u>	<u>861,945</u>
<b>TOTAL</b>	<b><u>53,409</u></b>	<b><u>66,591</u></b>	<b><u>861,945</u></b>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>6,591</u></b>	<b><u>(60,000)</u></b>	<b><u>-</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>HOMELAND GRANT 2012</b>			
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	<u>-</u>	<u>38,244</u>	<u>-</u>
<b>EXPENDITURES</b>			
<b>91130 PUBLIC SAFETY PROJECTS</b>			
790-H12 Other Equipment	<u>-</u>	<u>38,244</u>	<u>-</u>
 <b>HOMELAND SECURITY GRANT 2011</b>			
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	<u>89,967</u>	<u>35,196</u>	<u>-</u>
<b>EXPENDITURES</b>			
<b>91130 PUBLIC SAFETY PROJECTS</b>			
790-HSG Other Equipment	<u>89,967</u>	<u>35,196</u>	<u>-</u>
 <b>INDUSTRIAL DEVELOPMENT</b>			
<b>REVENUE</b>			
40110 Current Property Tax	<u>-</u>	<u>480,000</u>	<u>-</u>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>	<u>-</u>	<u><b>480,000</b></u>	<u><b>480,000</b></u>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>HOUSING DEVELOPMENT GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	<u>141,154</u>	<u>14,958</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>3,902</u>	<u>4,744</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<b><u>145,056</u></b>	<b><u>19,702</u></b>	<b><u>6,300</u></b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GENERAL GOVT PROJECTS</b>				
791-HOM	Other Construction	<u>140,312</u>	<u>13,402</u>	<u>-</u>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>		<b><u>4,744</u></b>	<b><u>6,300</u></b>	<b><u>6,300</u></b>
<b>HERITAGE</b>				
<b>REVENUE</b>				
<b>RECURRING ITEMS</b>				
44570	Contributions & Gifts	<u>15,912</u>	<u>-</u>	<u>-</u>
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	<u>41,208</u>	<u>-</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>(2,825)</u>	<u>-</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<b><u>54,295</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GENERAL GOVT PROJECTS</b>				
791-HET	Other Construction	<u>54,295</u>	<u>-</u>	<u>-</u>
<b>34585 RESTRICTED FOR CAPITAL PROJECTS</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>NON-SUBFUNDED</b>				
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>42,169</u>	<u>-</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<b><u>42,169</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	Adjustments/Deleted Purchase Orders	<u>42,169</u>	<u>-</u>	<u>-</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>CDBG-WATTS BAR UTILITY</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	<u>297,491</u>	<u>-</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>23,690</u>	<u>-</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<b><u>321,181</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>				
<b>91170 PUBLIC UTILITY PROJECTS</b>				
791-WBU	Other Construction	<u>321,181</u>	<u>-</u>	<u>-</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

# *Highway Capital Projects 176*

*This fund is used to purchase medium  
and major capital assets related to  
highways and bridges.*

# HIGHWAY CAPITAL PROJECTS

## Fund 176 -- Fiscal Year Ending June 30, 2014

		Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>REVENUE</b>				
	<b>OTHER LOCAL REVENUES</b>			
44110	Interest Earned	50	54	-
	<b>TOTAL</b>	<b>50</b>	<b>54</b>	<b>-</b>
	<b>OTHER SOURCES (NON-REVENUE)</b>			
49800	Transfers In	-	600,000	-
	<b>AVAILABLE FUNDS</b>	<b>50</b>	<b>600,054</b>	<b>-</b>
	Total Fund Balance/Reserves	39,895	39,945	568,885
	<b>TOTAL AVAILABLE FUNDS</b>	<b>39,945</b>	<b>639,999</b>	<b>568,885</b>
<b>EXPENDITURES</b>				
	<b>CAPITAL OUTLAY</b>			
169-COV	Part-Time Personnel	-	1,005	18,995
201-COV	Social Security	-	77	1,923
312-COV	Contracts w/Private Agencies	-	22,983	157,017
321-COV	Engineering Services	-	6,215	81,785
404-COV	Asphalt-Hot Mix	-	-	16,300
409-COV	Crushed Stone	-	4,197	151,803
438-COV	Pipe	-	1,394	30,806
708-COV	Communication Equipment	-	3,871	129
713-COV	Highway Construction	-	31,372	70,128
	<b>TOTAL</b>	<b>-</b>	<b>71,114</b>	<b>528,886</b>
	Adjustments	-	-	-
<b>34585</b>	<b>RESTRICTED FOR CAPITAL</b>	<b>39,945</b>	<b>568,885</b>	<b>39,999</b>

# *Educational Capital Projects*

*177*

*This fund is used to purchase medium and major capital assets related to the Roane County School System. This fund is being used to monitor the building project that has been funded through a \$32M grant received from TVA.*

**EDUCATIONAL CAPITAL PROJECTS FUND - REVENUE**

**Fund 177 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>BUS</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax-BUS	468,405	455,613	-
40120 Trustee's Collections-BUS	-	12,990	-
40140 Interest and Penalties-BUS	636	2,995	-
40150 Pick-up taxes-BUS	264	171	-
<b>TOTAL</b>	<b><u>469,305</u></b>	<b><u>471,768</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Outlay	-	171,858	226,087
<b>AVAILABLE FUNDS</b>	<b><u>469,305</u></b>	<b><u>643,626</u></b>	<b><u>226,087</u></b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
510-BUS Trustee's Commission	-	9,427	-
<b>99100 TRANSFERS OUT</b>			
590-BUS Transfers To Other Funds	495,095	408,112	-
Adjustment	(197,648)		
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>171,858</u></b>	<b><u>226,087</u></b>	<b><u>226,087</u></b>
<b>2010</b>			
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>416,968</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>			
707-010 Building Improvements-BES	-	-	-
707-010 Building Improvements-BOE	-	-	-
707-010 Building Improvements-HHS	24,777	-	-
707-010 Building Improvements-MTOWN	50,738	-	-
707-010 Building Improvements-RCHS	-	-	-
707-010 Building Improvements-RVES	-	-	-
<b>TOTAL</b>	<b><u>75,515</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Adjustment	341,454	-	-
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>



**EDUCATIONAL CAPITAL PROJECTS FUND - EXPENDITURES**

**Fund 177 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>2011</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In-010	341,454	-	-
34585	Restricted for Capital Outlay	82,290	129,232	-
<b>AVAILABLE FUNDS</b>		<b>423,744</b>	<b>129,232</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-011	Building Improvements	-	-	-
707-011	Building Improvements-BES	-	-	-
707-011	Building Improvements-BUS	-	-	-
707-011	Building Improvements-CMS	-	-	-
707-011	Building Improvements-FIRE	4,900	-	-
707-011	Building Improvements-HHS	-	-	-
707-011	Building Improvements-MES	-	-	-
707-011	Building Improvements-MHS	-	-	-
707-011	Building Improvements-MLT	45,286	-	-
707-011	Building Improvements-MTOWN	9,352	-	-
707-011	Building Improvements-OSES	10,352	-	-
707-011	Building Improvements-OSHS	-	-	-
707-011	Building Improvements-RCHS	24,536	-	-
707-011	Building Improvements-RHS	957	-	-
707-011	Building Improvements-RMS	48,777	-	-
707-011	Building Improvements-RVES	10,352	-	-
<b>TOTAL</b>		<b>154,512</b>	<b>-</b>	<b>-</b>
<b>99100 TRANSFERS OUT</b>				
	TRANSFER TO SEC	140,000	-	-
<b>TOTAL</b>		<b>140,000</b>	<b>-</b>	<b>-</b>
Adjustments			129,232	
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b>129,232</b>	<b>-</b>	<b>-</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>2012</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	<u>200,000</u>	<u>-</u>	<u>-</u>
34585	Restricted for Capital Outlay	<u>-</u>	<u>85,561</u>	<u>214,794</u>
<b>AVAILABLE FUNDS</b>		<b><u>200,000</u></b>	<b><u>85,561</u></b>	<b><u>214,794</u></b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-012	Building Improvements-CMS	-	6,072	-
707-012	Building Improvements-FIRE	4,975	-	-
707-012	Building Improvements-HHS	9,730	-	-
707-012	Building Improvements-HMS	8,079	-	-
707-012	Building Improvements-KES	21,115	-	-
707-012	Building Improvements-MEC	15,294	-	-
707-012	Building Improvements-MHS	9,044	-	-
707-012	Building Improvements-OSES	15,798	-	-
707-012	Building Improvements-OSHS	-	8,523	-
707-012	Building Improvements-RCHS	5,380	1,921	-
707-012	Building Improvements-RHS	6,926	-	-
707-012	Building Improvements-RMS	13,189	-	-
707-012	Building Improvements-RVES	<u>4,911</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>		<b><u>114,439</u></b>	<b><u>16,516</u></b>	<b><u>-</u></b>
Adjustment		<u>-</u>	<u>(145,749)</u>	<u>-</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>85,561</u></b>	<b><u>214,794</u></b>	<b><u>214,794</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>2013</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	-	170,000	-
	<b>TOTAL</b>	<u>-</u>	<u>170,000</u>	<u>-</u>
34585	Restricted for Capital Outlay	-	197,174	192,393
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-013	Building Improvements	-	174,781	-
	Adjustment	(197,174)		
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<u>197,174</u>	<u>192,393</u>	<u>192,393</u>

## EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2014

		Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>32M</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44570	Contributions & Gifts	<u>14,968,688</u>	<u>2,978,826</u>	<u>2,000,000</u>
<b>OTHER GOVERNMENTS</b>				
48140	Contracted Services	<u>-</u>	<u>3,661</u>	<u>-</u>
34585	Restricted for Capital Outlay	<u>(1,396,908)</u>	<u>(938,673)</u>	<u>(117,828)</u>
<b>AVAILABLE FUNDS</b>		<b><u>13,571,779</u></b>	<b><u>2,043,814</u></b>	<b><u>1,882,172</u></b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
189-32M	Other Salaries & Wages	93,017	94,050	-
201-32M	Social Security	5,591	5,650	-
204-32M	State Retirement	8,418	8,596	-
206-32M	Life Insurance	39	39	-
207-32M	Medical Insurance	4,597	4,946	-
208-32M	Dental Insurance	250	250	-
212-32M	Employer Medicare	1,308	1,321	-
299-32M	Other Fringe Benefits	250	250	-
302-32M	Advertising-BES	-	205	-
302-32M	Advertising-HMS	-	481	-
302-32M	Advertising-PH2	-	80	-
302-32M	Advertising-RCHS	-	718	-
302-32M	Advertising-RHS	-	146	-
321-32M	Engineering Services-BES	2,177	-	-
321-32M	Engineering Services-CMS	5,044	-	-
321-32M	Engineering Services-DSES	-	2,800	-
321-32M	Engineering Services-HMS	271	-	-
321-32M	Engineering Services-KES	476	-	-
321-32M	Engineering Services-MHS	9,457	-	-
321-32M	Engineering Services-MMS	10,866	1,965	-
321-32M	Engineering Services-OSes	65,359	31,400	-
321-32M	Engineering Services-RHS	2,210	-	-

**EXPENDITURES****91300 EDUCATIONAL CAPITAL PROJECTS CON'T**

706-32M	Building Construction-DSES	-	21,182	-
706-32M	Building Construction-MHS	-	35,000	-
706-32M	Building Construction-OSES	9,749,916	681,297	-
707-32M	Building Improvements	-	3,616	-
707-32M	Building Improvements-BES	761,535	285,090	-
707-32M	Building Improvements-CMS	668,860	4,341	-
707-32M	Building Improvements-DSES	52,855	271,005	-
707-32M	Building Improvements-HMS	117,855	402,216	-
707-32M	Building Improvements-MHS	46,905	47,563	-
707-32M	Building Improvements-MMS	1,559,239	101,701	-
707-32M	Building Improvements-OSES	842,080	4,359	-
707-32M	Building Improvements-PH2	-	80,420	-
707-32M	Building Improvements-RCHS	-	44,406	-
707-32M	Building Improvements-RHS	501,877	26,549	-
715-32M	Land-OSES	-	-	-
	<b>TOTAL</b>	<b><u>14,510,452</u></b>	<b><u>2,161,642</u></b>	<b><u>-</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>(938,673)</u></b>	<b><u>(117,828)</u></b>	<b><u>1,882,172</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EEL</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49500	Other Loans Issued	<u>414,619</u>	<u>385,910</u>	<u>-</u>
34585	Restricted for Capital Outlay	<u>(15,119)</u>	<u>(15,118)</u>	<u>(15,118)</u>
<b>AVAILABLE FUNDS</b>		<b><u>399,500</u></b>	<b><u>370,792</u></b>	<b><u>(15,118)</u></b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-EEL	Building Improvements-MEC	402,035	-	-
707-EEL	Building Improvements-RCHS	<u>15,000</u>	<u>370,910</u>	<u>-</u>
<b>TOTAL</b>		<b><u>417,035</u></b>	<b><u>370,910</u></b>	<b><u>-</u></b>
	Adjustment	(2,417)	15,000	-
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>(15,118)</u></b>	<b><u>(15,118)</u></b>	<b><u>(15,118)</u></b>

## EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2014

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>SEC</b>			
<b>REVENUE</b>			
49800 Transfers In	<u>140,000</u>	<u>-</u>	<u>-</u>
34585 Restricted for Capital Outlay	<u>-</u>	<u>11,621</u>	<u>827</u>
<b>AVAILABLE FUNDS</b>	<b><u>140,000</u></b>	<b><u>11,621</u></b>	<b><u>827</u></b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-SEC Building Improvements-HMS	19,865	-	-
707-SEC Building Improvements-MES	14,679	-	-
707-SEC Building Improvements-MMS	22,069	-	-
707-SEC Building Improvements-OSES	19,861	8,234	-
707-SEC Building Improvements-RHS	<u>51,905</u>	<u>2,560</u>	<u>-</u>
<b>TOTAL</b>	<b><u>128,379</u></b>	<b><u>10,794</u></b>	<b><u>-</u></b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>11,621</u></b>	<b><u>827</u></b>	<b><u>827</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>PHASE II</b>				
<b>REVENUE</b>				
34585	Restricted for Capital Outlay	<u>1,422,135</u>	<u>801,026</u>	<u>637,608</u>
	<b>AVAILABLE FUNDS</b>	<b><u>1,422,135</u></b>	<b><u>801,026</u></b>	<b><u>637,608</u></b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-PH2	Building Improvements-BES	45,296	-	-
707-PH2	Building Improvements-HHS	311,159	-	-
707-PH2	Building Improvements-HMS	63,438	6,618	-
707-PH2	Building Improvements-OSHS	97,817	-	-
707-PH2	Building Improvements-RCHS	95,192	153,300	-
707-PH2	Building Improvements-RHS	3,908	-	-
707-PH2	Building Improvements-RVES	4,300	-	-
707-PH2	Building Improvements-WHES	-	3,500	-
	<b>TOTAL</b>	<b><u>621,110</u></b>	<b><u>163,418</u></b>	<b><u>-</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>801,026</u></b>	<b><u>637,608</u></b>	<b><u>637,608</u></b>



**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	-	-	452,000
40120 Trustee's Collections-Prior Year	-	-	10,000
40140 Interest & Penalty	-	-	500
40161 Payments In Lieu of Taxes - TVA	96,643	-	-
<b>TOTAL</b>	<b>96,643</b>	<b>-</b>	<b>462,500</b>
<b>NON-RECURRING ITEMS</b>			
44540 Sale of Property	187,900	151,030	-
44570 Contributions	-	-	2,000,000
44990 Other Local Revenues	9,274	-	-
<b>TOTAL</b>	<b>197,174</b>	<b>151,030</b>	<b>2,000,000</b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49800 Transfers In	-	-	200,000
34585 Restricted for Capital Outlay	-	293,817	149,430
<b>AVAILABLE FUNDS</b>	<b>293,817</b>	<b>444,847</b>	<b>2,811,930</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189 Other Salaries & Wages	-	-	79,050
201 Social Security	-	-	4,901
204 State Retirement	-	-	7,225
206 Life Insurance	-	-	39
207 Medical Insurance	-	-	5,405
208 Dental Insurance	-	-	300
212 Employer Medicare	-	-	1,146
299 Other Fringe Benefits	-	-	500
321 Engineering Services	-	-	10,000
510 Trustee's Commission	-	-	9,500
707 Building Improvements	-	1,600	2,141,434
<b>TOTAL</b>	<b>-</b>	<b>1,600</b>	<b>2,259,500</b>

**EXPENDITURES**

**TRANSFERS OUT**

590	Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>635,000</u>
	Adjustment	<u>-</u>	<u>293,817</u>	<u>-</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>293,817</u></b>	<b><u>149,430</u></b>	<b><u>(82,570)</u></b>

# *Wastewater Treatment 204*

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

**WASTEWATER TREATMENT FUND**  
**\*ENTERPRISE FUND\***  
**Fund 204 -- Fiscal Year Ending June 30, 2014**

		<b>Audit</b>	<b>Unaudited</b>	<b>Budget</b>
		<b>Actual</b>	<b>Actual</b>	<b>2013-2014</b>
		<b>2011-2012</b>	<b>2012-2013</b>	
<b>REVENUE</b>				
<b>GENERAL SERVICE CHARGES</b>				
43115	Wastewater Charges	16,985	1,474	1,200
43115	Wastewater Charges-RCUD	386,906	463,648	420,000
43115	Wastewater Charges-RW	403,069	396,123	380,000
43193	Water Tap Sales	49,500	34,700	14,600
43193	Water Tap Sales-GVB	90,800	63,900	73,000
	<b>TOTAL</b>	<b>947,260</b>	<b>959,845</b>	<b>888,800</b>
<b>EXPENDITURES</b>				
<b>55739</b>	<b>OTHER WASTE COLLECTION</b>			
103	Assistants	84,730	119,712	128,295
105	Supervisor	50,000	51,000	51,000
187	Overtime Pay	16,112	14,234	15,300
188	Bonus Payment	2,240	-	-
191	Board & Committee Members Fee	5,900	3,500	6,120
199	Other Per Diem & Fees	2,336	3,683	3,600
201	Social Security	11,759	13,617	15,700
204	State Retirement	14,506	17,082	18,700
206	Life Insurance	265	314	330
207	Medical Insurance	36,340	43,350	48,600
208	Dental Insurance	840	997	1,050
299	Other Fringe Benefits	-	-	2,400
301	Accounting Services	-	27,554	24,000
302	Advertising	20	428	1,600
305	Audit Services	1,950	-	-
307	Communication	1,917	2,212	7,200
320	Dues & Memberships	1,426	348	900
321	Engineering Services	20,279	-	25,000
331	Legal Services	-	2,020	7,500
333	Licenses	3,685	2,410	3,730
334	Maintenance Agreements	2,800	3,472	10,260
335	Maint/Repair/Building	13,523	20,322	25,000
336	Maint/Repair/Equipment	31,404	22,455	40,000
338	Maint/Repair/Vehicles	2,318	2,539	5,000
348	Postal Charges	41	210	300
349	Printing, Stationary, Forms	-	108	410

**WASTEWATER TREATMENT FUND**  
**\*ENTERPRISE FUND\***  
**Fund 204 -- Fiscal Year Ending June 30, 2014**

	<b>Audit</b>	<b>Unaudited</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>2013-2014</b>
	<b>2011-2012</b>	<b>2012-2013</b>	
<b>55739 OTHER WASTE COLLECTION (CONT.)</b>			
351 Rentals	260	626	1,000
355 Travel	-	791	1,500
359 Disposal Fee	11,176	23,792	30,000
361 Permits	5,874	-	400
399 Other Contracted Services	9,048	-	-
409 Crushed Stone	403	519	1,200
410 Custodial Supplies	-	997	1,000
412 Diesel Fuel	899	1,931	2,500
415 Electricity	66,559	66,199	75,000
422 Food Supplies	89	310	500
425 Gasoline	8,369	10,333	12,000
433 Lubricants	-	76	850
450 Tires & Tubes	-	780	1,500
451 Uniforms	2,087	2,897	3,500
454 Water and Sewer	26,190	11,525	13,000
463 Testing	7,250	5,650	30,000
468 Chemicals	22,091	33,876	34,500
502 Building & Contents Insurance	1,919	2,336	2,100
506 Liability Insurance	18,046	18,327	19,000
510 Trustee's Commission	9,753	8,637	7,000
511 Vehicle & Equipment Insurance	1,445	4,676	1,600
513 Workman's Compensation Insurance	3,500	5,060	5,060
514 Depreciation	249,855	300,379	294,472
516 Other Self-Insured	13,388	-	13,388
599 Other Charges	540	5,479	3,900
799 Other Capital Outlay	-	86,174	163,600
	<u>763,131</u>	<u>942,936</u>	<u>1,160,565</u>
<b>OPERATING INCOME (LOSS)</b>	<b><u>184,129</u></b>	<b><u>16,909</u></b>	<b><u>(271,765)</u></b>

**NON OPERATING REVENUES (EXPENSES)**

603 Interest on Bonds	(34,530)	(33,352)	(32,275)
613 Interest on Other Loans	(12,309)	(36,549)	(78,000)
Grants	392,011	353,492	200,000
<b>TOTAL NONOPERATING REVENUE(EXP)</b>	<b><u>345,172</u></b>	<b><u>283,591</u></b>	<b><u>89,725</u></b>

**WASTEWATER TREATMENT FUND**

**\*ENTERPRISE FUND\***

**Fund 204 -- Fiscal Year Ending June 30, 2014**

	<b>Audit Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
Income (Loss) Before Contributions and Transfer:	529,301	300,500	(182,040)
Transfer Out	<u>(70,746)</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET ASSETS</b>	<b>458,555</b>	<b>300,500</b>	<b>(182,040)</b>
<b>Net Assets July 1</b>	<b>2,759,994</b>	<b>3,218,549</b>	<b>3,519,049</b>
<b>Net Assets June 30</b>	<b>3,218,549</b>	<b>3,519,049</b>	<b>3,337,009</b>
<b>CASH FLOW</b>			
<b>Cash Flow from Operating Activities</b>			
Net Income Operating	-	16,909	(271,765)
Depreciation	-	300,379	294,472
Receipts from Customers	950,455	-	-
Payments to Vendors	(245,910)	-	-
Payments to Employees	(229,896)	-	-
Payments to Insurers	<u>(24,910)</u>	<u>-</u>	<u>-</u>
<b>Cash from Operating Activities</b>	<b><u>449,739</u></b>	<b><u>317,288</u></b>	<b><u>22,707</u></b>
<b>Cash Flows from Capital and Related Financing</b>			
Proceeds from Capital Debt	1,568,042	1,414,090	800,000
Grant Revenue	392,011	353,492	200,000
Acquisition of Capital Assets	(2,446,538)	(1,584,538)	(1,000,000)
Principal on Bonds	(34,223)	(39,650)	(40,141)
Interest on Bonds	(34,540)	(33,352)	(32,275)
Principal on Other Loans	-	-	-
Interest on Other Loans	<u>(12,309)</u>	<u>(36,549)</u>	<u>(78,000)</u>
<b>Cash in Capital Financing (Net)</b>	<b><u>(567,557)</u></b>	<b><u>73,493</u></b>	<b><u>(150,416)</u></b>
<b>Cash Flows from Noncapital Financing</b>			
Transfers to Other Funds	<u>(70,745)</u>	<u>-</u>	<u>-</u>
<b>Cash Used in Noncapital Financing (Net)</b>	<b><u>(70,745)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Increase (Decrease) in Cash</b>	<b><u>(188,563)</u></b>	<b><u>390,781</u></b>	<b><u>(127,709)</u></b>
Cash July 1	647,932	459,369	850,150
Cash June 30	459,369	850,150	722,441

# *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.*

**EMPLOYEE INSURANCE FUND**

**Fund 264 -- Fiscal Year Ending June 30, 2014**

	Unaudited Actual 2011-2012	Unaudited Actual 2012-2013	Budget 2013-2014
<b>REVENUE</b>			
<b>    SELF-INSURANCE PREMIUMS</b>			
43101 Self-Insurance Premiums/Contrib.-DENTA	461,160	446,045	450,000
43101 Self-Insurance Premiums/Contrib.-HEALTH	2,246,490	2,269,299	2,490,000
43101 Self-Insurance Premiums/Contrib.-RET	22,764	48,818	35,000
<b>    TOTAL</b>	<b><u>2,730,413</u></b>	<b><u>2,764,162</u></b>	<b><u>2,975,000</u></b>
<b>    RECURRING ITEMS</b>			
44110 Investment Income	1,176	485	-
<b>    FUND BALANCE/RESERVES</b>			
35110 Designated For Purpose 1	200,000	200,000	200,000
39000 Beg. Undesignated Fund Balance	365,043	321,565	235,480
	<b><u>565,043</u></b>	<b><u>521,565</u></b>	<b><u>435,480</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>3,296,632</u></b>	<b><u>3,286,212</u></b>	<b><u>3,410,480</u></b>
<b>EXPENDITURES</b>			
<b>    51900 OTHER GENERAL ADMINISTRATION</b>			
105 Supervisor/Director	10,921	11,139	20,000
207 Medical Insurance	2,297,183	2,334,823	2,490,000
<b>    TOTAL</b>	<b><u>2,308,104</u></b>	<b><u>2,345,962</u></b>	<b><u>2,510,000</u></b>
<b>    58400 OTHER CHARGES</b>			
202 Handling Charges-0001	9,924	9,881	-
202 Handling Charges-0002	1,062	949	-
202 Handling Charges-0003	35,029	34,412	-
202 Handling Charges-0004	664	643	-
340 Medical and Dental Services	-	-	450,000
340 Medical and Dental Services-0001	66,919	80,478	-
340 Medical and Dental Services-0002	6,507	2,488	-
340 Medical and Dental Services-0003	341,137	350,198	-
340 Medical and Dental Services-0004	5,721	15,721	-
<b>    TOTAL</b>	<b><u>466,965</u></b>	<b><u>494,770</u></b>	<b><u>450,000</u></b>
<b>    99100 TRANSFERS OUT</b>			
590 Transfers to Other Funds-F101	-	10,000	10,000
35110 Designated for Purpose 1	200,000	200,000	200,000
<b>39000 END. UNASSIGNED FUND BALANCE</b>	<b><u>321,565</u></b>	<b><u>235,480</u></b>	<b><u>240,480</u></b>



# *Worker's Compensation 266*

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

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>43100 GENERAL SERVICE CHARGES</b>			
43101 Self Insur Prem/Contributions-101	112,500	120,340	120,340
43101 Self Insur Prem/Contributions-1012	8,200	2,530	2,530
43101 Self Insur Prem/Contributions-1013	6,300	-	-
43101 Self Insur Prem/Contributions-116	15,000	10,230	10,230
43101 Self Insur Prem/Contributions-118	99,000	107,140	107,140
43101 Self Insur Prem/Contributions-121	11,500	15,620	15,620
43101 Self Insur Prem/Contributions-1211	-	2,860	2,860
43101 Self Insur Prem/Contributions-123	4,000	4,180	4,180
43101 Self Insur Prem/Contributions131	65,000	58,410	58,410
43101 Self Insur Prem/Contributions-141	165,000	151,780	151,780
43101 Self Insur Prem/Contributions-143	58,300	40,000	40,000
43101 Self Insur Prem/Contributions-144	21,000	105,000	105,000
43101 Self Insur Prem/Contributions-204	3,500	5,060	5,060
43101 Self Insur Prem/Contributions-363	2,000	-	-
<b>TOTAL</b>	<b><u>571,300</u></b>	<b><u>623,150</u></b>	<b><u>623,150</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	3,085	1,553	3,000
<b>TOTAL REVENUE</b>	<b><u>574,385</u></b>	<b><u>624,703</u></b>	<b><u>626,150</u></b>
<b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	215,245	296,438	393,662
34990 Reserved For Other General Purposes-1011	(88,518)	(82,021)	(99,124)
34990 Reserved For Other General Purposes-1012	72,276	86,640	85,054
34990 Reserved For Other General Purposes-116	79,116	17,573	25,752
34990 Reserved For Other General Purpose-118	141,935	(12,434)	(138,712)
34990 Reserved For Other General Purposes-121	(6,834)	(7,908)	3,818
34990 Reserved For Other General Purposes-1211	27,439	33,436	34,401
34990 Reserved For Other General Purposes-123	(58,873)	18,294	21,708
34990 Reserved For Other General Purposes-131	233,615	255,407	269,569
34990 Reserved For Other General Purposes-141	371,771	371,262	474,031
34990 Reserved For Other General Purpose-143	(12,208)	83,343	113,199
34990 Reserved For Other General Purposes-144	(30,576)	(256,544)	(174,170)
34990 Reserved For Other General Purposes-204	10,121	11,205	15,187
34990 Reserved For Other General Purposes-363	4,971	6,979	6,979

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2014**

		<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>RESERVES CON'T</b>				
39000	Beg. Undesignated Fund Balance	1,627	2,979	(13,458)
	<b>TOTAL</b>	<b>961,107</b>	<b>824,649</b>	<b>1,017,896</b>
<b>TOTAL AVAILABLE FUNDS</b>		<b>1,535,492</b>	<b>1,449,352</b>	<b>1,644,046</b>
<b>EXPENDITURES</b>				
<b>51920</b>	<b>RISK MANAGEMENT</b>	6,938		
	<b>TOTAL</b>	<b>6,938</b>	-	-
<b>58600</b>	<b>EMPLOYEE BENEFITS</b>			
202	Handling Charges & Admin. Cost	-	-	5,000
202	Handling Charges & Admin. Cost-101	104	45	-
202	Handling Charges & Admin. Cost-1011	14	75	-
202	Handling Charges & Admin. Cost-1012	7	7	-
202	Handling Charges & Admin. Cost-111	-	22	-
202	Handling Charges & Admin. Cost-118	186	454	-
202	Handling Charges & Admin. Cost-131	75	84	-
202	Handling Charges & Admin. Cost-141	233	72	-
202	Handling Charges & Admin. Cost-143	102	8	-
202	Handling Charges & Admin. Cost-144	44	-	-
355	Travel	1,389	1,747	2,000
507	Medical Claims	-	-	570,000
507	Medical Claims-101	9,426	7,134	-
507	Medical Claims-1011	9,190	8,378	-
507	Medical Claims-1012	226	167	-
507	Medical Claims-116	4,179	2,842	-
507	Medical Claims-118	250,745	101,573	-
507	Medical Claims-121	372	2,548	-
507	Medical Claims-1211	-	1,377	-
507	Medical Claims-123	735	-	-
507	Medical Claims-131	48,405	44,212	-
507	Medical Claims-141	145,075	85,234	-
507	Medical Claims-143	13,877	3,925	-
507	Medical Claims-144	258,931	35,535	-
507	Medical Claims-204	1,609	-	-
513	Workman's Comp Insurance	-	-	70,000
513	Workman's Comp Insurance-101	8,130	20,833	-

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>58600 EMPLOYEE BENEFITS CON'T</b>			
513 Workman's Comp Insurance-1012	-	215	-
513 Workman's Comp Insurance-116	1,616	1,697	-
513 Workman's Comp Insurance-118	9,891	15,025	-
513 Workman's Comp Insurance-121	4,001	2,376	-
513 Workman's Comp Insurance-1211	154	513	-
513 Workman's Comp Insurance-123	517	763	-
513 Workman's Comp Insurance-131	6,212	9,908	-
513 Workman's Comp Insurance-141	18,043	30,569	-
513 Workman's Comp Insurance-143	11,488	6,251	-
513 Workman's Comp Insurance-144	11,670	12,116	-
513 Workman's Comp Insurance-204	594	1,076	-
524 Inservice Staff	275	-	-
<b>TOTAL</b>	<b><u>817,511</u></b>	<b><u>396,781</u></b>	<b><u>647,000</u></b>
 <b>99100 TRANSFERS OUT</b>			
590 Transfers to Other Funds-101	-	10,000	10,000
 <b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	296,438	393,662	393,662
34990 Reserved For Other General Purposes-1011	(82,021)	(99,124)	(99,124)
34990 Reserved For Other General Purposes-1012	86,640	85,054	85,054
34990 Reserved For Other General Purposes-116	17,573	25,752	25,752
34990 Reserved For Other General Purposes-118	(12,434)	(138,712)	(138,712)
34990 Reserved For Other General Purposes-121	(7,908)	3,818	3,818
34990 Reserved For Other General Purposes-1211	33,436	34,401	34,401
34990 Reserved For Other General Purposes-123	18,294	21,708	21,708
34990 Reserved For Other General Purposes-131	255,407	269,569	269,569
34990 Reserved For Other General Purposes-141	371,262	474,031	474,031
34990 Reserved For Other General Purposes-143	83,343	113,199	113,199
34990 Reserved For Other General Purposes-144	(256,544)	(174,170)	(174,170)
34990 Reserved For Other General Purposes-204	11,205	15,187	15,187
34990 Reserved For Other General Purposes-363	6,979	6,979	6,979
<b>TOTAL</b>	<b><u>821,668</u></b>	<b><u>1,031,353</u></b>	<b><u>1,031,353</u></b>
Adjustments	<u>(113,605)</u>	<u>24,675</u>	<u>-</u>
 <b>39000 END. UNASSIGNED FUND BAL.</b>	 <b><u>2,979</u></b>	 <b><u>(13,458)</u></b>	 <b><u>(44,308)</u></b>

# *Judicial District Drug Fund (DTF)*

*357*

*This fund supports the operation of the  
9<sup>th</sup> 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.*

## **357 Fund**

### **District Attorney General's Drug Task Force (DTF)**

#### **FINANCIAL ANALYSIS OF THE DRUG TASK FORCE (DTF):**

##### **EQS:**

This fund has a subfund for any equitable sharing money that is received. Equitable sharing money has more restrictive requirements on what it can be used for as opposed to the general Drug Task Force money. All EQS money is accounted for within a subfund to provide a clear delineation.

##### **REVENUE:**

This fund is supported by Fines from the courts within the 9<sup>th</sup> Judicial District along with forfeitures and proceeds from confiscated property and Justice Assistance Grant. This fund is budgeted to receive approximately \$206,700.

##### **EXPENDITURES:**

This fund is used for the county portion of operations for the Drug Task Force. This fund has two (2) full time employees.

The total appropriation for Drug Enforcement is \$282,562. Of this, 70% (\$199,664) is for salaries and benefits while the remainder is for operations.

##### **FUND BALANCE:**

This fund is an agency fund. The fund balance policy requires that the fund maintain enough cash to pay its expenses. There are no fund balance requirements for this fund.

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EQS</b>			
<b>REVENUE</b>			
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42910 Proceeds from Confiscated Property	-	32,096	-
<b>TOTAL</b>	<b>-</b>	<b>32,096</b>	<b>-</b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	46	6	-
34520 Restricted for Administration of Justice	72,550	(2,802)	32,102
<b>TOTAL AVAILABLE FUNDS</b>	<b>72,596</b>	<b>29,300</b>	<b>32,102</b>
<b>EXPENDITURES</b>			
<b>54150 DRUG ENFORCEMENT</b>			
307 Communication	348	-	-
309 Contracts w/Government Agencies	62	-	-
312 Contracts w/Government Agencies	303	-	-
336 Maint/Repair Services-Equip't	270	-	-
338 Maint/Repair/Vehicles	563	-	-
349 Printing, Stationery, & Forms	118	-	-
351 Rentals	1,251	-	-
353 Tow-In Services	150	-	-
355 Travel	2,459	-	-
425 Gasoline	25,455	-	-
431 Law Enforcement Supplies	14,065	-	-
435 Office Supplies	5,759	-	-
450 Tires & Tubes	2,141	-	-
499 Other Supplies & Materials	8,170	-	-
508 Premiums on Corporate Bonds	187	-	-
511 Vehicle & Equipment Insurance	3,822	-	-
718 Motor Vehicles	10,091	-	-
<b>TOTAL</b>	<b>75,212</b>	<b>-</b>	<b>-</b>
Adjustments	185	(2,802)	-
<b>Restricted for Admin. of Justice</b>	<b>(2,802)</b>	<b>32,102</b>	<b>32,102</b>

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42140 Drug Control Fines	2,872	3,783	2,800
42320 Officers Costs	397	-	-
42340 Drug Control Fines	9,734	1,570	8,000
42620 Officers Costs	1,017	1,054	1,000
42760 District Attorney General Fees	2,666	-	-
42810 Fines	36,295	52,613	36,000
42865 Drug Task Force Forfeitures	59,303	36,360	40,000
42910 Proceeds from Confiscated Prop.	10,895	77,104	35,000
<b>TOTAL</b>	<b><u>123,180</u></b>	<b><u>172,484</u></b>	<b><u>122,800</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	-	-	600
44530 Sale of Equipment	20,000	433	1,000
44570 Contributions & Gifts	2,363	48,044	2,300
<b>TOTAL</b>	<b><u>22,363</u></b>	<b><u>48,477</u></b>	<b><u>3,900</u></b>
<b>PUBLIC SAFETY GRANTS</b>			
46220 Drug Control Grants-JAG	69,225	59,993	80,000
46220 Drug Control Grants-OCDF	-	3,965	-
<b>TOTAL</b>	<b><u>69,225</u></b>	<b><u>63,958</u></b>	<b><u>80,000</u></b>
<b>TOTAL</b>	<b><u>214,768</u></b>	<b><u>284,919</u></b>	<b><u>206,700</u></b>
34520 Restricted for Administration of Justice	159,068	181,252	139,658
<b>AVAILABLE FUNDS</b>	<b><u>373,836</u></b>	<b><u>466,171</u></b>	<b><u>346,358</u></b>

**EXPENDITURES**

**54150 DRUG ENFORCEMENT**

103 Assistants	96,000	100,000	100,000
140 Salary Supplements	37,744	33,740	47,500
169 Part-Time Personnel	-	-	2,000
187 Overtime Pay	1,155	3,965	2,000
188 Bonus Payments	1,120	-	-
201 Social Security	7,725	7,533	11,600
204 State Retirement	9,525	9,495	13,700



**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>EXPENDITURES</b>			
<b>54150 DRUG ENFORCEMENT CON'T</b>			
206 Life Insurance	130	132	132
207 Medical Insurance	17,306	17,922	19,600
208 Dental Insurance	411	420	420
299 Other Fringe Benefits	240	790	960
305 Audit Services	793	1,114	2,000
307 Communication	781	4,397	3,000
309 Contracts w/Government Agencies	-	1,843	4,000
320 Dues & Memberships	-	-	700
333 Licenses	24	350	200
334 Maintenance Agreements	-	-	50
336 Maint/Repair Services-Equip't	-	511	400
338 Maint/Repair/Vehicles	70	4,281	7,000
348 Postal Charges	456	504	200
349 Printing, Stationery, & Forms	-	7	200
351 Rentals	-	4,200	4,200
353 Tow-In Services	715	850	500
355 Travel	2,436	2,812	4,000
425 Gasoline	-	22,471	15,000
431 Law Enforcement Supplies	2,139	11,768	10,000
435 Office Supplies	191	1,166	3,000
450 Tires & Tubes	-	1,440	2,000
499 Other Supplies & Materials	8,293	13,963	3,000
506 Liability Insurance	-	9,876	10,400
508 Premiums on Corporate Bonds	-	387	500
510 Trustee's Commission	1,355	1,317	1,000
511 Vehicle & Equipment Insurance	1,255	-	9,900
513 Workman's Compensation Insur	2,000	3,412	3,400
718 Motor Vehicles	-	63,896	-
<b>TOTAL</b>	<b><u>191,863</u></b>	<b><u>324,562</u></b>	<b><u>282,562</u></b>
Adjustments/Deleted Purchase Orders	721	1,951	-
<b>34520 Restricted for Admin. of Justice</b>	<b><u>181,252</u></b>	<b><u>139,658</u></b>	<b><u>63,796</u></b>

# *Economic Community Development 359*

*This fund is used to manage an EDA Loan Portfolio. The start up money came from the federal government.*

*This money is loaned out to local businesses. Roane County is a lender of last resort. There is no property tax associated with this fund.*

## **FUND 359**

### **Economic Development Administration Revolving Loan Fund**

#### **HISTORY**

In July 1987, by adopting Resolution #1793, the Roane County Commission instructed the County Executive to execute all contracts and administrative documents in order for Roane County to administer the Economic Development Administration's Revolving Loan Fund.

The funding had been awarded as a grant from the Department of Commerce to a local city, to stimulate the local economy and create jobs in Roane County through loans to Roane County businesses. Due to administrative problems, the EDA allowed Roane County to administer the fund rather than returning it to the Federal Government.

In March 1988, by adopting Resolution # 1859, Roane County Commission created the Economic and Community Development Fund (359).

#### **OPERATION**

The loan fund is administered by the County Executive who serves as the fiscal manager of the fund. The Board is made up of seven (7) members appointed by the County Executive and representing the following groups: Chamber of Commerce, Chairman of County Commission, Industrial Development Board, and local banks. Particularly, those members are: Ron Woody, James Brummett, Sonny Hunter, David Webb, Ken Gilliam, Darryl Meadows and Chris Mason.

There are requirements set forth by the Federal Government for management of this loan as well as what companies must do to be eligible to apply for a loan. Loans are for between \$25,000 and \$100,000. The interest rate is fixed and the length of repayment is negotiable. Additionally the company needs to provide additional jobs within the county. These applicants also must have attempted to secure lending elsewhere and been unable to receive a commercial loan. The County Commission certifies the operation of the fund annually.

The Board meets on an as-needed basis. Meetings are determined by the applications received. Loans are approved by a majority vote of the Board. Since 1988, the Board has made loans to 35 Roane County businesses.

#### **PERSONNEL**

Two (2) members of the County Executive's staff oversee the day to day operation of the fund and the application process. Volunteer mentors of SCORE assist applicants by educating the entrepreneurs and helping small businesses to start, grow, and succeed.

**CURRENT LOAN RECEIPIENTS**

Dana Audio  
Browder Hardware II  
Understanding The Way  
Sail Away Academy  
Mary Gail’s Place  
Ideal Plumbing  
Ivan’s Restaurant  
Cloth and Chair Interiors

Market Street Fountain  
Browder Hardware III  
Amazing Bakes Cookies and Cakes  
Lawn Wizard  
Active Family and Sports Chiropractic  
Mountains To Lakes Realty  
Junior’s Restaurant

**FINANCIAL ANALYSIS OF THE ECONOMIC DEVELOPMENT AGENCY FUND:**

**REVENUE:**

The revenue for this fund consists of the principal and interest payments received on the outstanding loans. Each outstanding loan has an amortization schedule laying out the minimum principal and interest payments due on a monthly basis. The payments are calculated on the time value of money basis. Revenue for this fund is estimated to be \$107,360.

**EXPENDITURES:**

The total appropriation for Industrial Development is \$216,672. Of this, 7% (\$15,072) is for salaries and benefits while the remainder is for loans.

**FUND BALANCE:**

This fund is an agency fund. The fund balance policy requires that the fund maintain enough cash to pay its expenses. There are no fund balance requirements for this fund. It is the intent of the Board and the County that this fund maintains near \$900,000 of assets, whether it is cash on hand or notes receivable.

**ECONOMIC AND COMMUNITY DEVELOPMENT FUND**

**Fund 359 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>RECURRING ITEMS</b>			
44110 Investment Income	817	299	-
<b>TOTAL</b>	<b>817</b>	<b>299</b>	<b>-</b>
<b>OTHER LOCAL REVENUES</b>			
44990 Interest-IABCC	2,260	2,005	2,000
44990 Interest-IBRO2	1,627	1,395	1,400
44990 Interest-IBRO3	1,407	2,149	1,900
44990 Interest-ICC	1,407	2,255	1,600
44990 Interest-ICO	-	210	360
44990 Interest-IDANA	912	797	1,200
44990 Interest-IIP	370	86	1,300
44990 Interest-IKO	-	2,291	2,700
44990 Interest-ILW	854	605	800
44990 Interest-IMLR	1,398	3,928	4,300
44990 Interest-IMSF	3,573	3,204	3,200
44990 Interest-IUTW	1,064	909	900
44990 Interest-IUTW2	2,244	2,119	2,100
44990 Principal-PABCC	5,030	5,284	5,200
44990 Principal-PBRO2	7,100	7,332	7,200
44990 Principal-PBRO3	6,118	6,099	5,900
44990 Principal-PCC	1,266	5,239	2,500
44990 Principal-PCO	-	970	-
44990 Principal-PDANA	2,388	1,403	2,400
44990 Principal-PIP	1,230	5,130	19,400
44990 Principal-PKO	-	11,522	13,700
44990 Principal-PLW	4,827	916	4,400
44990 Principal-PMLR	-	4,948	4,900
44990 Principal-PMSF	9,676	10,045	10,000
44990 Principal-PUTW	4,839	4,994	4,900
44990 Principal-PUTW2	3,082	3,207	3,100
<b>TOTAL</b>	<b>62,671</b>	<b>89,042</b>	<b>107,360</b>
Adjustments		<b>636,791</b>	
34590 Restricted for Other Purposes	398,477	225,936	889,607
<b>AVAILABLE FUNDS</b>	<b>461,965</b>	<b>952,068</b>	<b>996,967</b>

**EXPENDITURES****58120 INDUSTRIAL DEVELOPMENT**

202 Handling Charges & Admin.	14,486	14,776	15,072
331 Legal Services	22	-	-
355 Travel	-	-	1,000
510 Trustee's Commission	14	-	100
599 Other Charges	123	70	500
799 Other Capital Outlay	<u>221,385</u>	<u>47,615</u>	<u>200,000</u>
<b>TOTAL</b>	<b><u>236,029</u></b>	<b><u>62,461</u></b>	<b><u>216,672</u></b>

<b>34590 RESTRICTED FOR OTHER PURPOSES</b>	<b><u>225,936</u></b>	<b><u>889,607</u></b>	<b><u>780,295</u></b>
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# *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.*

## **364 District Attorney General Fund**

### **FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY GENERAL:**

#### **REVENUE:**

This fund is supported by fees earned by the DA from the courts within the 9<sup>th</sup> Judicial District. These fees are estimated to generate \$29,000.

#### **EXPENDITURES:**

This fund is used primarily for salary supplements for the District Attorney General employees. Additionally some supplies and gasoline are purchased.

The total appropriation for District Attorney General is \$48,400. Of this, 40% (\$19,300) is for salaries and benefits while the remainder is for operations.

#### **FUND BALANCE:**

This fund is an agency fund. The fund balance policy requires that the fund maintain enough cash to pay its expenses. There are no fund balance requirements for this fund.



**DISTRICT ATTORNEY GENERAL**

**Fund 364 -- Fiscal Year Ending June 30, 2014**

	<b>Unaudited Actual 2011-2012</b>	<b>Unaudited Actual 2012-2013</b>	<b>Budget 2013-2014</b>
<b>REVENUE</b>			
<b>FEES</b>			
42160 District Attorney General Fees	4,899	2,118	5,000
42360 District Attorney General Fees	8,273	8,188	8,000
42760 District Attorney General Fees	16,052	9,988	16,000
<b>TOTAL</b>	<b><u>29,223</u></b>	<b><u>20,294</u></b>	<b><u>29,000</u></b>
<b>RESTRICTIONS</b>			
34520 Restricted for Administration of Justice	<u>33,950</u>	<u>41,102</u>	<u>25,600</u>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>63,173</u></b>	<b><u>61,396</u></b>	<b><u>54,600</u></b>
<b>EXPENDITURES</b>			
<b>53600 DISTRICT ATTORNEY GENERAL</b>			
140 Salary Supplements	13,085	8,767	14,000
169 Part Time Personnel	360	-	5,000
201 Social Security	34	-	300
307 Communication	429	3,486	3,500
320 Dues & Memberships	345	732	500
333 Licenses	-	26	-
336 Maintenance/Repair-Equipment	-	141	-
348 Postal Charges	-	10	-
349 Printing, Stationary & Forms	-	682	800
351 Rentals	-	6,613	-
355 Travel	2,585	4,979	4,000
425 Gasoline	-	-	10,000
435 Office Supplies	2,148	6,874	5,000
499 Other Supplies & Materials	2,796	3,286	5,000
510 Trustee's Commission	288	201	300
<b>TOTAL</b>	<b><u>22,071</u></b>	<b><u>35,796</u></b>	<b><u>48,400</u></b>
<b>34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE</b>	<b><u>41,102</u></b>	<b><u>25,600</u></b>	<b><u>6,200</u></b>

# *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 Agencies' 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 have sufficient funds to cash flow operations during the year.
- To have emergency funds available due to revenue short falls or unanticipated expenditures/expenses.
- To have investment funds available in order 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. Low financial risk and 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 and as such a low fund balance to annual appropriation is needed for cash flow purposes. 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 -**  
The General Purpose School Fund is heavily supported by the State of Tennessee Basic Education Program (BEP) monthly revenue which is received beginning the first of September each year. The fund balance should be sufficient to meet the cash flow need, and should also assist in investment earnings. Cash flow needs should consist of one month normal operating costs. Normal operating costs are those costs for salaries and benefits when school is in session. The fund balance is calculated at 7-10% of the current year appropriation.

**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 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 operation 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 in the 152 Rural Debt Service Fund should be sufficient to meet the cash flow 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 future debt issued by Roane County where the proceeds of new debt are not shared with the City of Oak Ridge, nor are the Oak Ridge taxpayers paying 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 Outlay Funds –**  
There are basically three capital outlay funds used by Roane County:
  - The 171 General Capital Outlay 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 Fund for education 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 only 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.
- **Agencies' Funds –**  
Agencies' 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 regulate 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. Medium 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
- 141 School Fund between 7 – 10% 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
- 156 Education Debt Fund Balance between 50 – 150% of proposed appropriation
- All Other Special Revenue Funds – specifically noted during budget deliberation
- Capital Outlay Funds – cash flow and proposed future scheduled projects – reviewed and discussed annually
- Enterprise Fund – cash flow and capital projects – reviewed and discussed annually
- Agencies' 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; 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
- Attachment C- Excerpts from Roane County Schools BEP formula

**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 April 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***

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Responsibilities of highway capital improvement planning shall be at the discretion of the Highway Superintendent along with the Highway Committee.

The County Executive, Budget Committee and County Commission shall recommend and/or approve any funding needed whether debt is required or not.

The county encourages the Highway Superintendent along with the Highway Committee 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.

### ***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 February and March 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.

- Two (2) cents of Property Tax previously assigned to the County General Fund 101. Transferred in the 2011 budget with a related transfer of Sheriff's vehicles purchases. (Appropriation resolution #08-10-01) subject to annual change
- Two cents of Property Tax previously assigned to the General Debt Service Fund 151 to assist in the establishment of the capital project fund. (Appropriation resolution #08-10-01) subject to annual change
- Balancing the debt and capital revenue with one another. This allows the tax rates to be more constant in comparing Debt Tax and Capital Tax. Example would be General Debt Tax of \$0.14 and Capital Tax of \$0.03 equaling a total of \$0.17. The debt could be reduced \$.04 increasing the Capital fund by \$.04. Total taxes for Debt and Capital would remain the same at \$0.17. (must still comply with debt policy)
- State Sharing TVA impact construction funds. These funds fluctuate over time as they are earned due to construction work and workers who live in Roane County but work either at the TVA Kingston Steam Plant or Rhea County Watts Bar Nuclear Plant.

The initial project shall be classified and defined as follows: (note resolution approval) Additional resolutions shall be anticipated, add to, adjust, and/or close respective sub funds and the capital project fund in general.

## Attachment A

### Highway and Education Thresholds for Capital Planning

#### Highway Capital Threshold and Discussion

~~The Highway Fund as of January 2011 has an approximately \$3.3 million operating budget.~~ Capital items in the Highway Fund consist mainly of vehicles, equipment, and road improvements (hot mix asphalt and bridges). Vehicles and equipment fall under the guidelines of replacement scheduled asset and thus would be procured out of the operating fund. 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.

Since Roane County receives monthly state gas and motor fuel taxes along with a large local contribution, it would not be anticipated that any significant capital needs would exist in highway operations which would not be funded from the operating budget. However, on occasion funds could be applied specifically to capital projects with special revenues allotted or by way of issuance of debt. In the event of special revenue allotments or debt issuance the Highway Capital Project Fund 176 shall account for the revenue and capital expenditures.

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

~~The General Purpose School Fund 141 as of January 2011 has an approximately \$50.6 million dollar budget.~~ 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 approximately \$5,000,000 as noted in Attachment C for the 2011 budget and a relative similar amount each year. 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.

- **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. Our ultimate goal over the next number of years is to transfer the vehicle purchase back to the General Fund 101.

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

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

#### **Summary of Positions:**

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

# *Debt Policy*

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

**Objectives:**

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

This policy references:

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

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

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

**Potential Financing Methods:**

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

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

- **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 ready available for further discussions, research, and study. This is in no way a substitute, but a supplement of other statistics found in Annual Audits, Tennessee Statistical Abstract, and many other private and governmental reports.

Our philosophy is that through the analysis of historical data, performance of economic models and projections, coupled with management's stated objectives that informed and educated decisions can be made. We hope that this. . . AND MORE STATISTICS section will assist in accomplishing our County's goals.

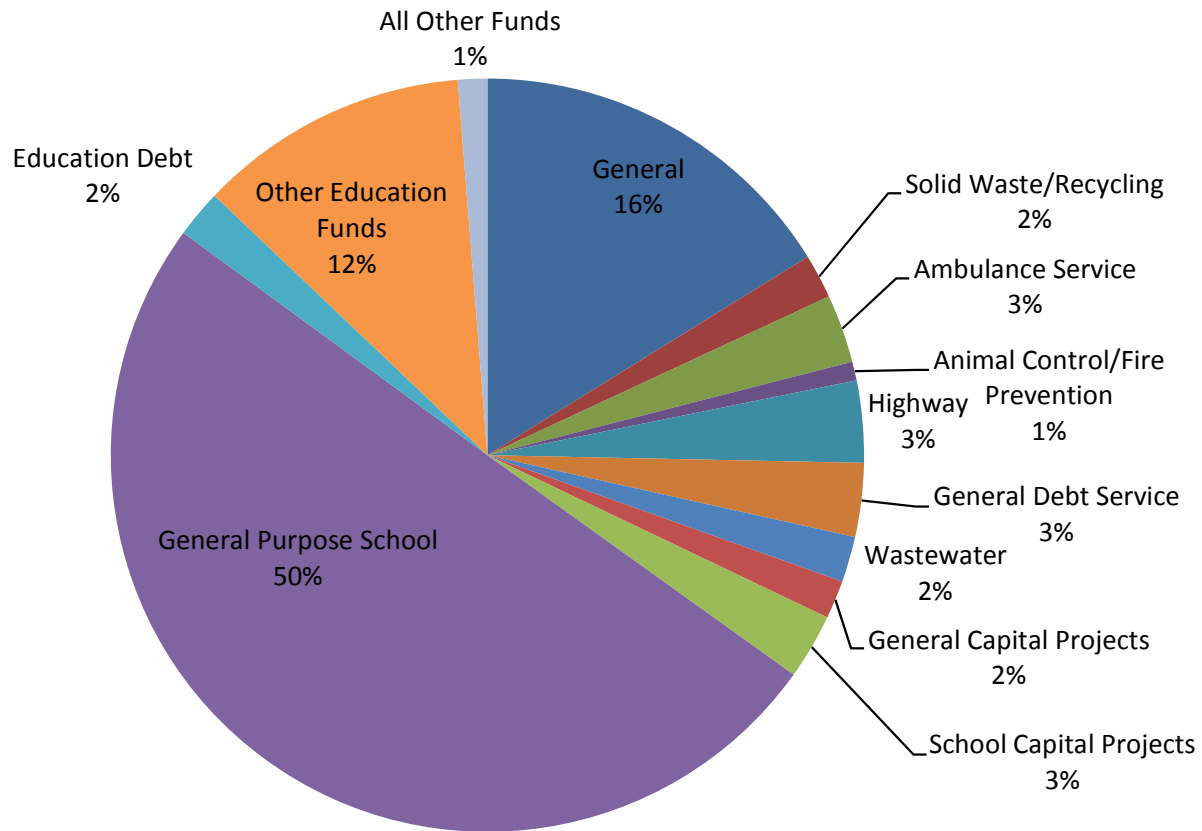
FY13 BUDGET ACCURACY ANALYSIS

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	FY13 Budget to Actual											
3												
4	FUND	REVENUE					EXPENDITURES					
5	TITLE	BUDGET	FIN. REPORT	C-B	% of budget		BUDGET	FIN. REPORT	G-H	% of budget		
6												
7	GENERAL	\$15,470,309	15,721,384	\$251,075	102%		\$16,988,607	\$15,491,610	\$1,496,997	91%		
8												
9	SOLID WASTE	\$1,024,800	1,015,119	(\$9,681)	99%		\$1,184,892	\$983,652	\$201,240	83%		
10												
11	AMBULANCE SERVICE	\$2,818,400	2,672,651	(\$145,749)	95%		\$2,958,539	\$2,729,612	\$228,927	92%		
12												
13	FIRE & ANIMAL CONTROL	\$706,990	706,751	(\$239)	100%		\$801,743	\$714,567	\$87,176	89%		
14												
15	SHERIFF DRUG CONTROL	\$48,721	96,541	\$47,820	198%		\$93,421	\$74,022	\$19,399	79%		
16												
17	RECYCLING	\$733,600	636,619	(\$96,981)	87%		\$965,850	\$873,925	\$91,925	90%		
18												
19	HIGHWAY/PUBLIC WORKS	\$3,568,600	3,545,934	(\$22,666)	99%		\$4,018,760	\$3,802,948	\$215,812	95%		
20												
21	GENERAL PURPOSE SCHOOL	\$48,581,503	48,609,501	\$27,998	100%		\$52,514,931	\$50,441,374	\$2,073,557	96%		
22												
23	SCHOOL FED PROJECTS	\$5,591,311	4,857,362	(\$733,949)	87%		\$5,591,311	\$4,869,998	\$721,313	87%		
24												
25	SCHOOL CAFETERIA	\$3,837,000	3,646,618	(\$190,382)	95%		\$4,066,737	\$3,766,183	\$300,554	93%		
26												
27	SCHOOL TRANS.	\$2,550,612	2,542,036	(\$8,576)	100%		\$2,664,898	\$2,561,267	\$103,631	96%		
28												
29	BASE	\$250,000	192,211	(\$57,789)	77%		\$253,983	\$212,626	\$41,357	84%		
30												
31	GENERAL DEBT SERVICE	\$2,448,196	2,466,664	\$18,468	101%		\$3,262,265	\$3,206,071	\$56,194	98%		
32												
33	RURAL DEBT SERVICE	\$1,459,400	1,496,412	\$37,012	103%		\$1,802,788	\$1,792,267	\$10,521	99%		
34												
35	EDUCATION DEBT SERVICE	\$259,500	246,174	(\$13,326)	95%		\$352,873	\$342,918	\$9,955	97%		
36		<u>\$89,348,942</u>	<u>88,451,977</u>	<u>(\$896,965)</u>			<u>\$97,521,598</u>	<u>\$91,863,042</u>	<u>\$5,658,556</u>			

FY13 OPERATIONAL STATEMENT WITH FY14 BUDGET

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	DATE:		8/7/2013	Audit												
2				Fund	Unaudited	Unaudited	Ending							Estimated		Fund Bal.
3	FUND		FUND	Balance	F/R	F/R	Fund Balance		End FY13		FY14 Budget	FY14 Budget	Estimated	FY14 Budget	Estimated	as % of
4	NUMBER		TITLE	07/01/12	Revenue	Exp./Enc.	6/30/2013	Profit/(Loss)	Fund Balance		Revenue	Expenditure	fallout	Profit/(Loss)	ending fb	Exp
5	GENERAL FUND															
6		101	GENERAL	4,778,673	15,721,384	15,491,610	5,008,446	229,773	37.5%		\$15,675,891	\$16,713,798	\$1,169,966	\$132,059	\$5,140,505	35.5%
7			CF IN OTHER FUNDS	800,000			800,000								\$800,000	
8	SPECIAL REVENUE FUNDS															
9		116	SOLID WASTE	923,627	1,015,119	983,652	955,094	31,467	97.1%		\$894,100	\$1,200,748	\$60,037	(\$246,611)	\$708,483	59.0%
10																
11		118	AMBULANCE SERVICE	784,032	2,672,651	2,729,612	727,071	(56,961)	12.0%		\$2,787,600	\$3,032,548	\$151,627	(\$93,321)	\$633,751	7.7%
12				(400,000)			(400,000)							(\$400,000)		
13		121	FIRE & ANIMAL CONTROL	619,588	706,751	714,567	611,772	(7,816)	85.6%		\$686,200	\$834,948	\$41,747	(\$107,001)	\$504,771	60.5%
14																
15		122	SHERIFF DRUG CONTROL	92,591	96,541	74,022	115,109	22,518	155.5%		\$40,000	\$101,921	\$5,096	(\$56,825)	\$58,284	57.2%
16																
17		123	RECYCLING	497,022	636,619	873,925	259,715	(237,307)	29.7%		\$719,600	\$763,641	\$38,182	(\$5,859)	\$253,856	33.2%
18																
19		131	HIGHWAY/PUBLIC WORKS	1,037,717	3,545,934	3,802,948	780,702	(257,015)	20.5%		\$3,583,000	\$3,624,338	\$181,217	\$139,879	\$920,581	25.4%
20	EDUCATION FUNDS															
21		141	GENERAL PURPOSE SCHOOL	9,841,114	48,609,501	50,441,374	8,009,241	(1,831,873)	15.9%		\$48,969,273	\$51,821,510	\$1,554,645	(\$1,297,592)	\$6,711,649	13.0%
22											\$447,218	\$13,417	(\$433,801)			
23		142	SCHOOL FED PROJECTS	509,496	4,857,362	4,869,998	496,860	(12,637)	10.2%		\$4,936,095	\$4,936,095	\$0	\$0	\$496,860	10.1%
24																
25		143	SCHOOL CAFETERIA	1,011,441	3,646,618	3,766,183	891,876	(119,565)	23.7%		\$3,972,000	\$3,972,000	\$0	\$0	\$891,876	22.5%
26																
27		144	SCHOOL TRANS.	349,255	2,542,036	2,561,267	330,024	(19,231)	12.9%		\$2,877,500	\$2,877,500	\$0	\$0	\$330,024	11.5%
28																
29		146	BASE	69,250	192,211	212,626	48,835	(20,415)	23.0%		\$237,500	\$237,500	\$0	\$0	\$48,835	20.6%
30	DEBT SERVICE FUNDS															
31		151	GENERAL DEBT SERVICE	3,546,096	2,466,664	3,206,071	2,806,689	(739,407)	87.5%		\$2,918,609	\$3,272,255	\$32,723	(\$320,923)	\$2,485,766	76.0%
32																
33		152	RURAL DEBT SERVICE	2,215,341	1,496,412	1,792,267	1,919,486	(295,855)	107.1%		\$1,464,600	\$1,803,165	\$90,158	(\$248,407)	\$1,671,079	92.7%
34																
35		156	EDUCATION DEBT SERVICE	836,840	246,174	342,918	740,096	(96,744)	215.8%		\$245,500	\$318,873	\$15,944	(\$57,429)	\$682,667	214.1%
36	<b>OPERATIONAL FUNDS</b>			<b>27,512,083</b>	<b>88,451,977</b>	<b>91,863,042</b>	<b>24,101,018</b>	<b>(3,411,065)</b>			<b>90,007,468</b>	<b>95,958,058</b>	<b>3,354,759</b>	<b>(2,595,831)</b>	<b>21,938,989</b>	
37																

**Fiscal 2013-14 Budget-Expenditures**  
**All Funds except internal service funds- \$102,675,482**

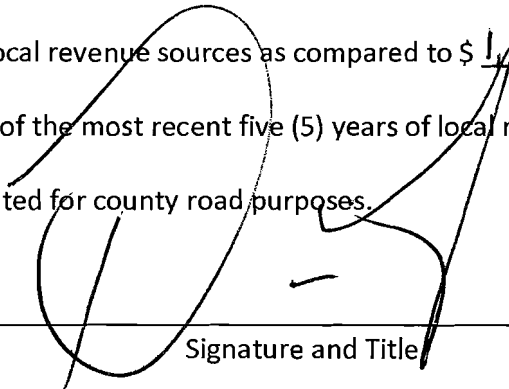




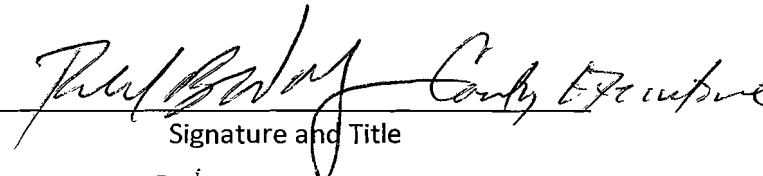
**CERTIFICATION OF ROAD REVENUES**

Roane County  
Fiscal Year 2013-2014

We, Ron Woody, County Executive or County Mayor  
of Roane County, and Dennis Ferguson, Chief  
Administrative Officer of the county highway department, hereby certify that  
\$1,371,100 has been appropriated and allocated for county road purposes from  
Fiscal Year 2013-2014 local revenue sources as compared to \$ 1,358,231 that  
represents the average of the most recent five (5) years of local revenue sources  
appropriated and allocated for county road purposes.

  
\_\_\_\_\_  
Signature and Title

7/10/13  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Signature and Title

7/10/13  
\_\_\_\_\_  
Date

*County certification of local revenue sources appropriated and allocated for county road purposes pursuant to Tennessee Code Annotated § 67-3-901.*

## Highway Certification Worksheet Roane County

### I. Calculate Average

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013*	Total	
Property/In-lieu Taxes	1,242,288	1,267,008	1,300,154	1,261,565	1,246,309	6,317,324	
Business Tax							
Mineral Severance	153,258	103,451	81,955	89,139	46,030	473,833	
Local Option Sales Tax							
Wheel Tax							
Other Local Taxes/Revenue							
<b>Total Local Revenue</b>	<b>1,395,546</b>	<b>1,370,459</b>	<b>1,382,109</b>	<b>1,350,704</b>	<b>1,292,339</b>	<b>6,791,157</b>	
Average = Total of 5 years total local revenue divided by 5						<b>Five-year average</b>	1,358,231

\*estimate if audit figures are unavailable

### II. FY 2013-2014 Appropriation

Property/In-lieu Taxes	1,266,100
Business Tax	
Mineral Severance	105,000
Local Option Sales Tax	
Wheel Tax	
Other Local Taxes/Revenue	
<b>Total Local Revenue</b>	<b>1,371,000</b>

Source: FY 2008-2009 through FY 2011-2012 figures from Comprehensive Annual Financial Reports, Division of Local Government Audit, Comptroller, State of Tennessee, except Davidson, Hamilton, Knox, McMinn, Shelby, and Washington.

Roane County  
Schedule of Budgeted Debt Payments  
FY14

<b>Fund</b>	<b>Principal</b>	<b>Interest</b>
131 Highway Department		
General Obligation Bonds, Series 2010A-HWY10	100,000	28,894
<b>Highway Department Total</b>	<b>100,000</b>	<b>28,894</b>
141 General Purpose School		
Energy Efficient Loan 600,000	59,724	-
Energy Efficient Loan 400,000	40,276	-
<b>General Purpose School Total</b>	<b>100,000</b>	<b>-</b>
151 General Debt Service		
General Obligation Refunding Bonds, Series 2008A	-	453,525
General Obligation Refunding Bonds, Series 2008B	100,000	299,988
General Obligation Refunding Bonds, Series 2009A	-	184,650
General Obligation Bonds, Series 2010A	1,370,000	144,875
Local Government Public Imp Bonds, Series B-3-A	225,000	53,438
Local Government Public Imp Bonds, Series B-20-A	-	35,438
Local Government Public Imp Bonds, Series B-13-A	-	103,350
Watts Bar Utility District	25,681	-
<b>General Debt Service Total</b>	<b>1,720,681</b>	<b>1,275,264</b>
152 Rural Debt Service		
Rural School Refunding Bonds, Series 2004	1,100,000	549,915
Rural School Refunding Bonds, Series 2010B	100,000	18,250
<b>Rural Debt Service Total</b>	<b>1,200,000</b>	<b>568,165</b>
156 Education Debt Service		
Rural School Refunding Bonds, Series 2008C	125,000	39,678
Rural School Bonds, Series 2009B	115,000	29,195
<b>Education Debt Service Total</b>	<b>240,000</b>	<b>68,873</b>
204 Wastewater		
State Revolving Loan Fund	-	53,000
General Obligation Bonds, Series 2010A-EQUIP	30,000	7,075
Midtown Sewer	10,141	25,200
<b>Wastewater Total</b>	<b>40,141</b>	<b>85,275</b>

**Top Ten Taxpayers by Year 2010-2012**

		FY12	Prior Year
<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
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	108,279	7
6 GTS Duratek	Disposal of hazardous Waste	96,570	5
7 Wal-Mart Stores	Retail	97,821	8
8 TOHO Carbon	Carbon Fibers	71,680	6
9 Volunteer Energy	Utilities	67,209	10
10 Crete Carrier	Trucking/Transportation	55,450	n/a
<b>TOTAL</b>		<b><u>2,005,089</u></b>	

		FY11	Prior Year
<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
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	<u>67,078</u>	10
<b>TOTAL</b>		<b><u>2,117,825</u></b>	

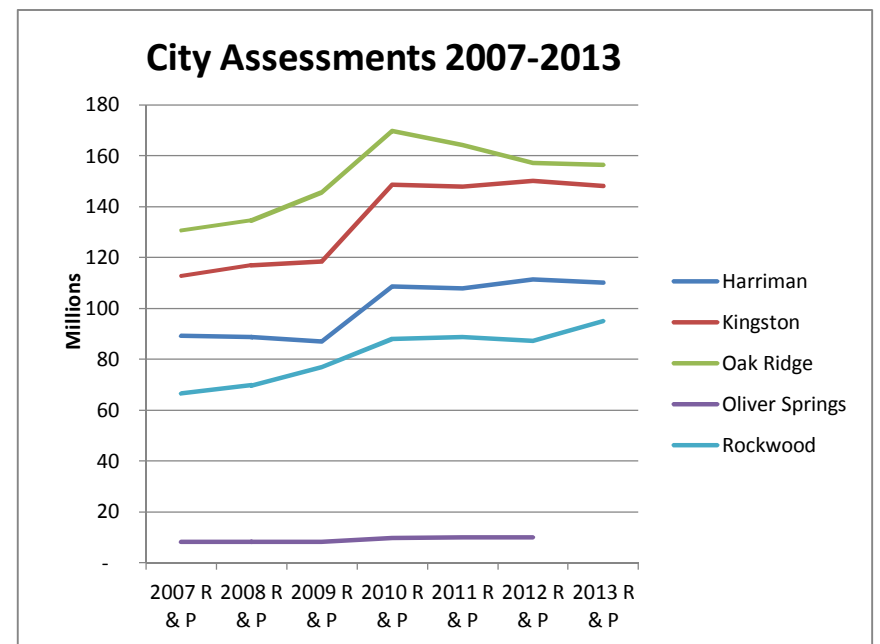
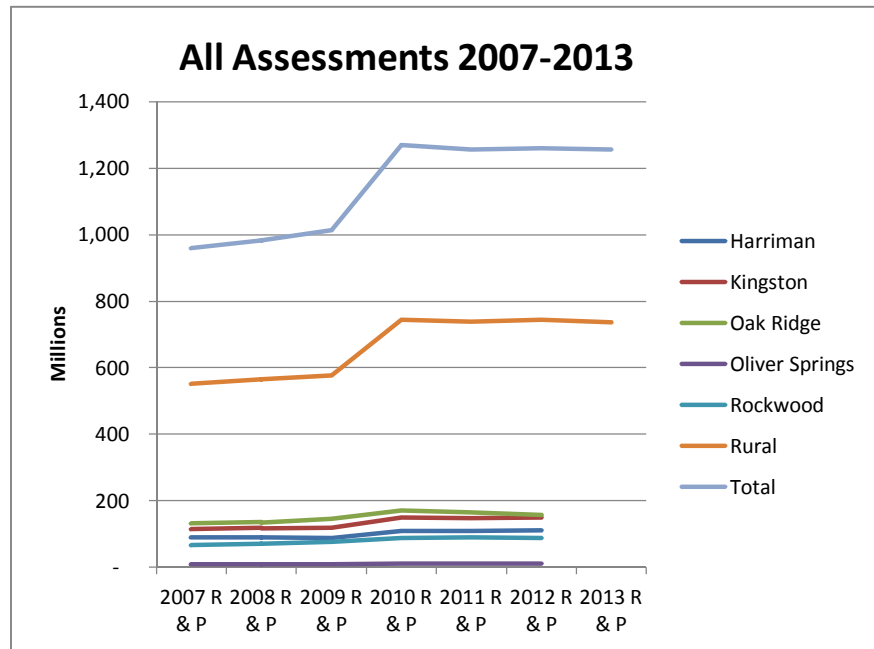
		FY10	Prior Year
<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
1 UT Battelle	National Security	839,202	1
2 Horsehead	Zinc Recycling	262,813	3
3 Norfolk Southern	Railroad	238,403	2
4 Bell South	Telecommunications	169,225	4
5 Arcelormittal Laplace	Steel	146,545	6
6 TOHO Carbon	Carbon Fibers	130,385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

**Summary of Current Loans that have been made by the EDA Board  
Information as of 6/30/2013**

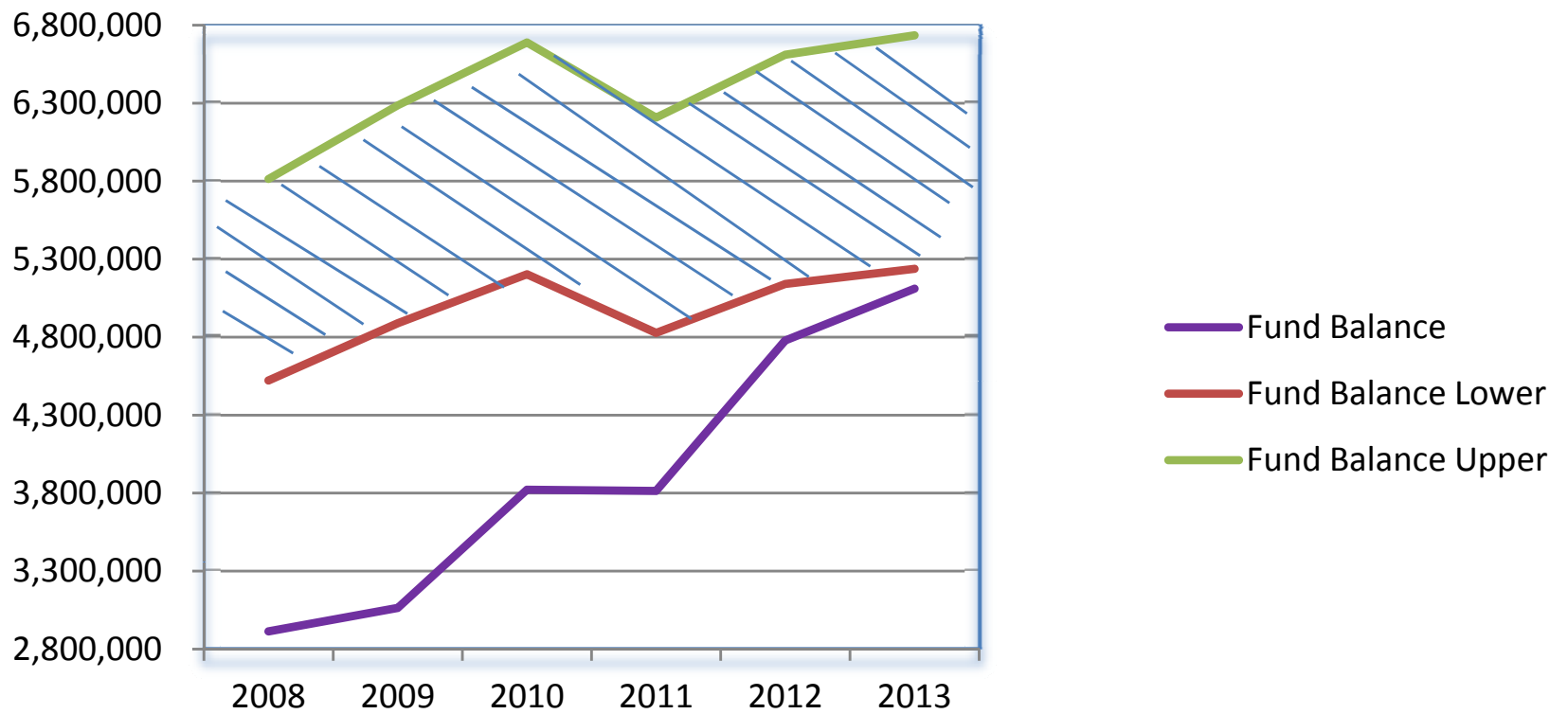
<b>Loan Amount</b>	<b>Origination Date</b>	<b>Interest Rate</b>	<b>Type of Business</b>	<b>Location</b>	<b>Remaining Principal</b>	<b>Estimated Yearly Interest</b>	<b>Status</b>
75,000	2012	4.00%	Interior Decorating	Kingston	63,478	2,749	Current
60,000	2011	4.00%	Chiropractic Practice	Kingston	53,494	2,429	Current
25,000	2011	4.00%	Chiropractic Practice	Kingston	8,030	360	Current
60,000	2011	4.00%	Bakery	Harriman	48,037	2,260	Current
25,000	2011	4.00%	Lawn Service	Harriman	17,469	871	Default
100,000	2011	4.00%	Realtor	Harriman	95,052	3,887	Current
60,000	2010	4.00%	Learning Academy	Kingston	51,215	2,311	Current
75,000	2009	4.00%	Hardware Store	Kingston	49,826	2,334	Current
100,000	2009	4.00%	Restaurant	Kingston	73,986	3,245	Current
100,000	2004	4.00%	Plumbing Services	Rockwood	44,007	1,570	Delinquent
32,500	2004	4.00%	Framing & Accessories	Rockwood	24,892	-	Default
50,000	2003	3.25%	Audio Equipment Sales	Kingston	24,764	1,280	Delinquent
70,000	2003	4.00%	Learning Academy	Kingston	25,087	1,146	Current
100,000	2002	3.75%	Hardware Store	Kingston	33,031	1,627	Current
40,000	2002	3.75%	Restaurant	Harriman	24,393	-	Default
<b>972,500</b>					<b>636,761</b>		

Roane County Government  
Real & Personal Property

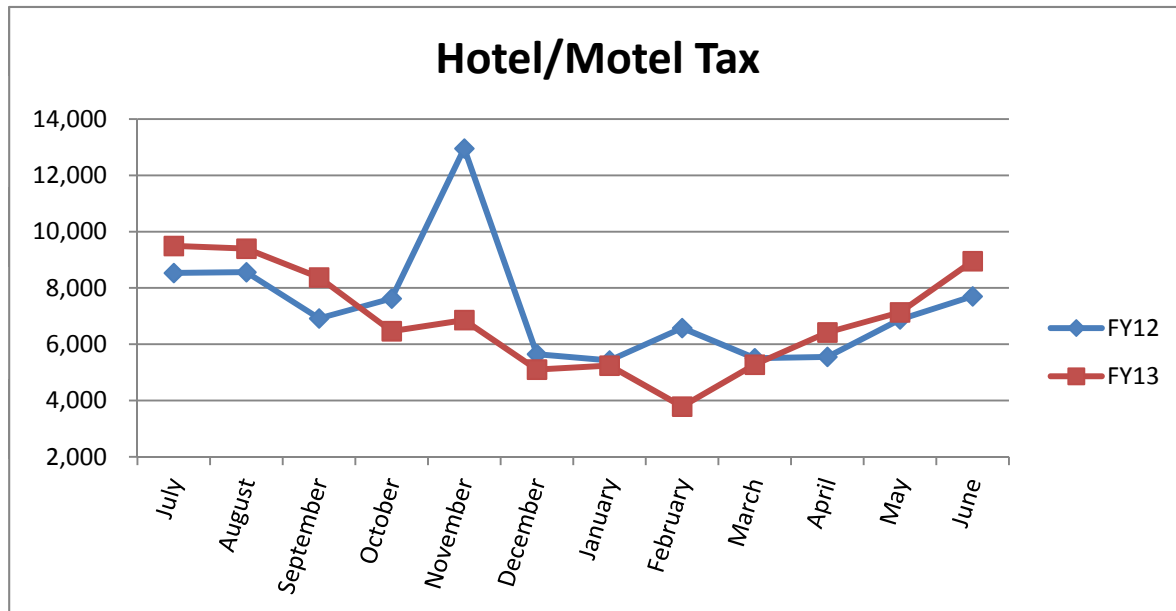
	2007 R & P	2008 R & P	2009 R & P	2010 R & P	2011 R & P	2012 R & P	2013 R & P	2010 Reappraisal % Growth
Harriman	89,008,345	88,740,009	87,101,134	108,514,925	107,984,693	111,463,787	110,172,926	20%
Kingston	112,829,652	116,986,857	118,403,591	148,659,217	147,885,063	150,226,846	148,101,766	20%
Oak Ridge	130,622,578	134,618,687	145,627,374	169,873,629	164,165,893	157,340,844	156,540,459	14%
Oliver Springs	8,172,374	8,146,784	8,124,446	9,788,737	10,055,184	10,000,674	9,930,630	17%
Rockwood	66,391,246	69,641,839	76,825,623	87,904,577	88,849,589	87,358,584	95,150,959	13%
Rural	551,365,327	564,906,984	577,014,193	744,763,332	737,887,051	743,899,142	737,339,182	23%
<b>Total</b>	<b>958,389,522</b>	<b>983,041,160</b>	<b>1,013,096,361</b>	<b>1,269,504,417</b>	<b>1,256,827,473</b>	<b>1,260,289,877</b>	<b>1,257,235,922</b>	20%



## General Fund Balance and Recommended Range 2008-2013

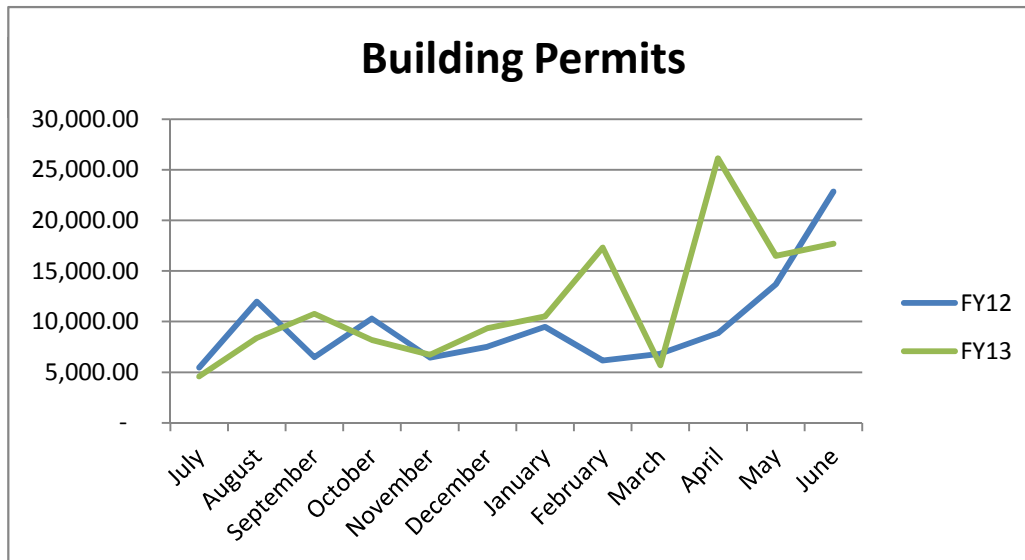


Hotel/Motel Tax		
	FY12	FY13
July	8,531	9,490
August	8,559	9,395
September	6,917	8,374
October	7,623	6,464
November	12,956	6,857
December	5,646	5,099
January	5,426	5,239
February	6,576	3,785
March	5,502	5,274
April	5,550	6,418
May	6,882	7,133
June	7,702	8,949.69
	<b>87,870.06</b>	<b>82,478.54</b>





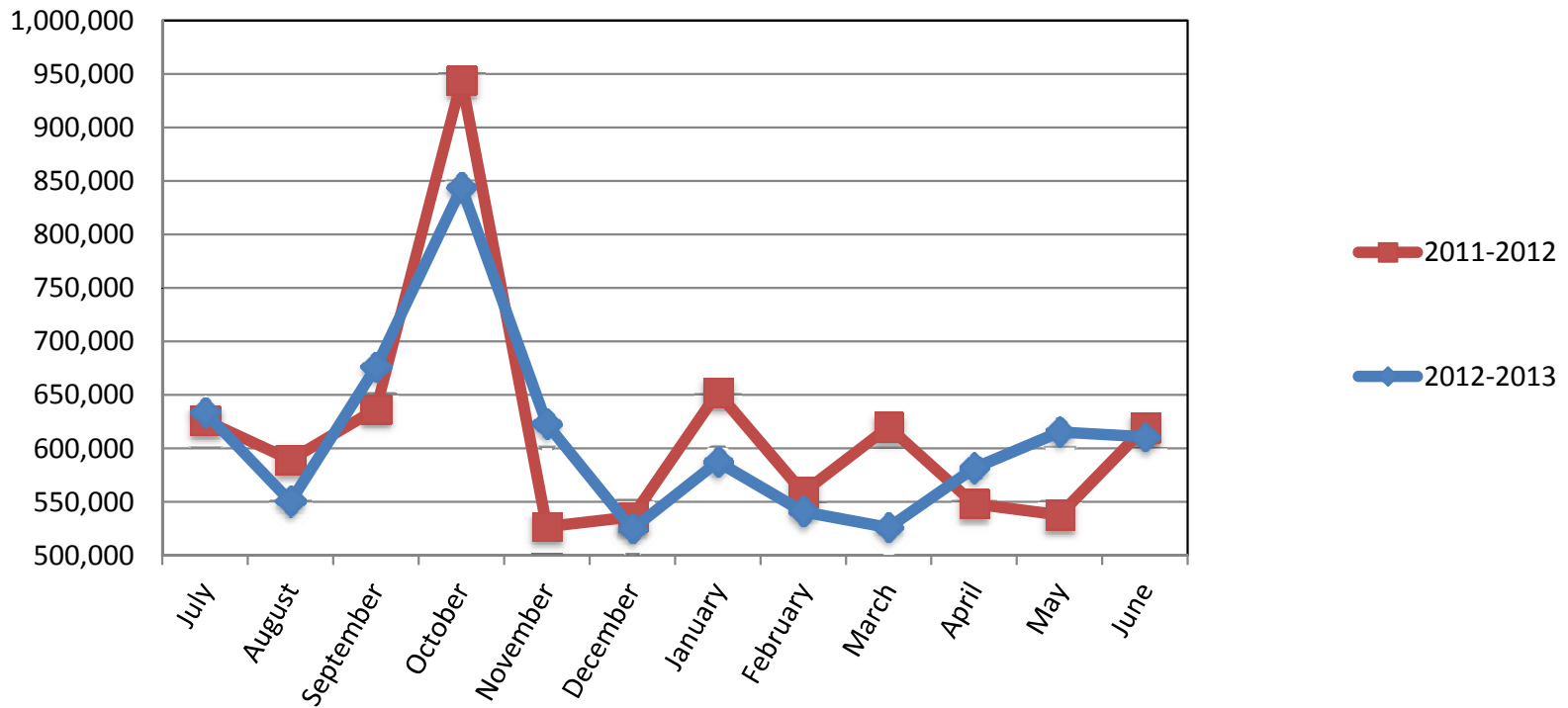
Building Permits		
	FY12	FY13
July	5,453.00	4,562
August	11,973.50	8,375
September	6,464.00	10,763
October	10,287.00	8,179
November	6,426.50	6,718
December	7,525.50	9,348
January	9,473.00	10,530
February	6,144.00	17,328
March	6,812.00	5,694
April	8,829.00	26,128
May	13,674.50	16,503
June	22,835.50	17,703
	<b>115,897.50</b>	<b>141,830.00</b>



**Comparison by month  
Sales Tax  
Collections for  
FY 12 and FY13**

	<b>GPS</b>		<b>Transportation</b>		<b>141 &amp; 144</b>	
	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013
July	360,358	380,158	265,800	253,438	626,158	633,596
August	339,150	330,133	250,157	220,089	589,307	550,222
September	366,337	405,711	270,210	270,474	636,546	676,185
October	543,440	506,367	400,841	337,578	944,281	843,945
November	303,203	373,721	223,642	249,147	526,845	622,868
December	308,451	314,731	227,513	209,821	535,964	524,552
January	640,323	352,502	11,838	235,001	652,160	587,503
February	558,771	516,277	-	24,452	558,771	540,729
March	620,023	525,946	-	-	620,023	525,946
April	548,180	581,446	-	-	548,180	581,446
May	537,644	615,390	-	-	537,644	615,390
June	619,554	610,938	-	-	619,554	610,938
<b>Total</b>	<b>5,745,433</b>	<b>5,513,320</b>	<b>1,650,000</b>	<b>1,800,000</b>	<b>7,395,433</b>	<b>7,313,320</b>
		95.96%		109.09%		98.9%

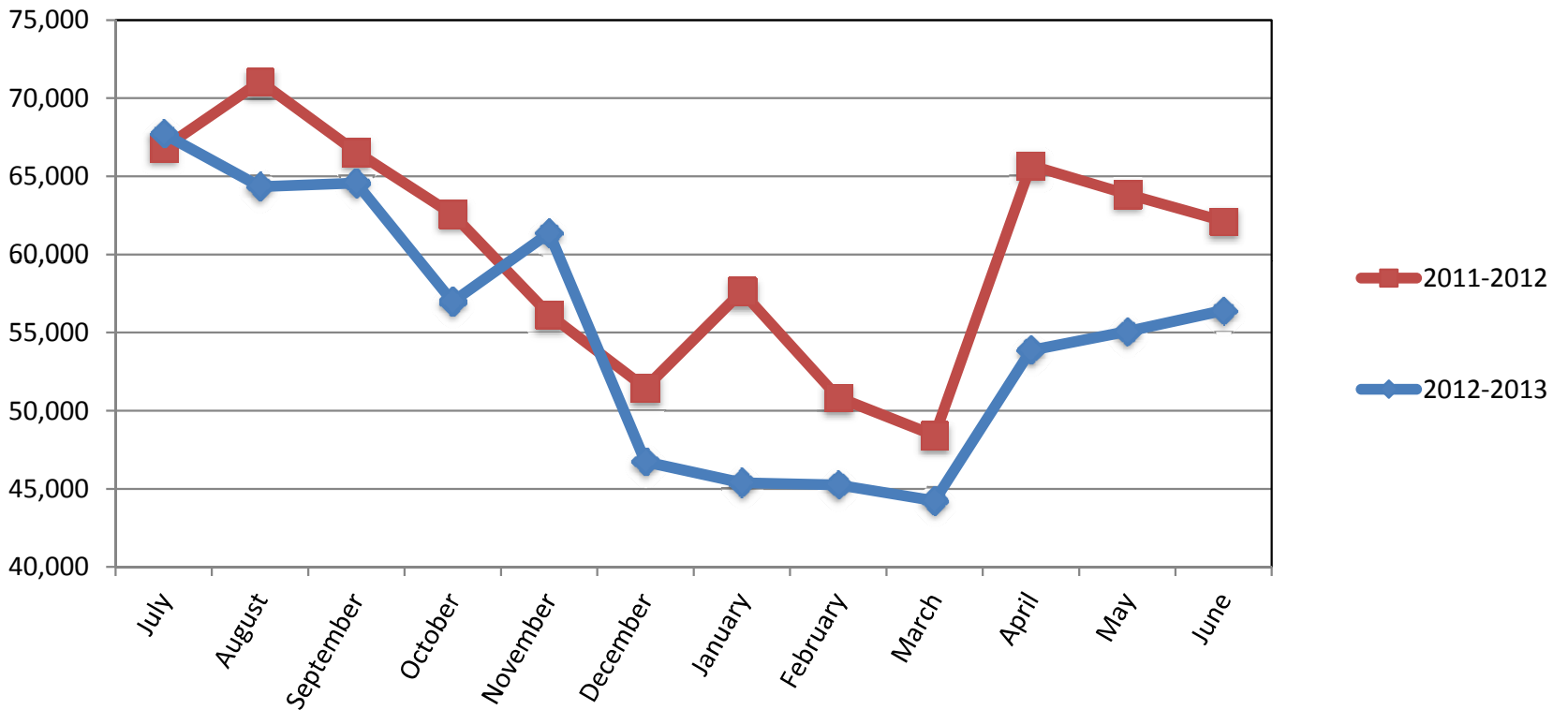
## Comparison of Prior Year to Current Year Schools and Transportation



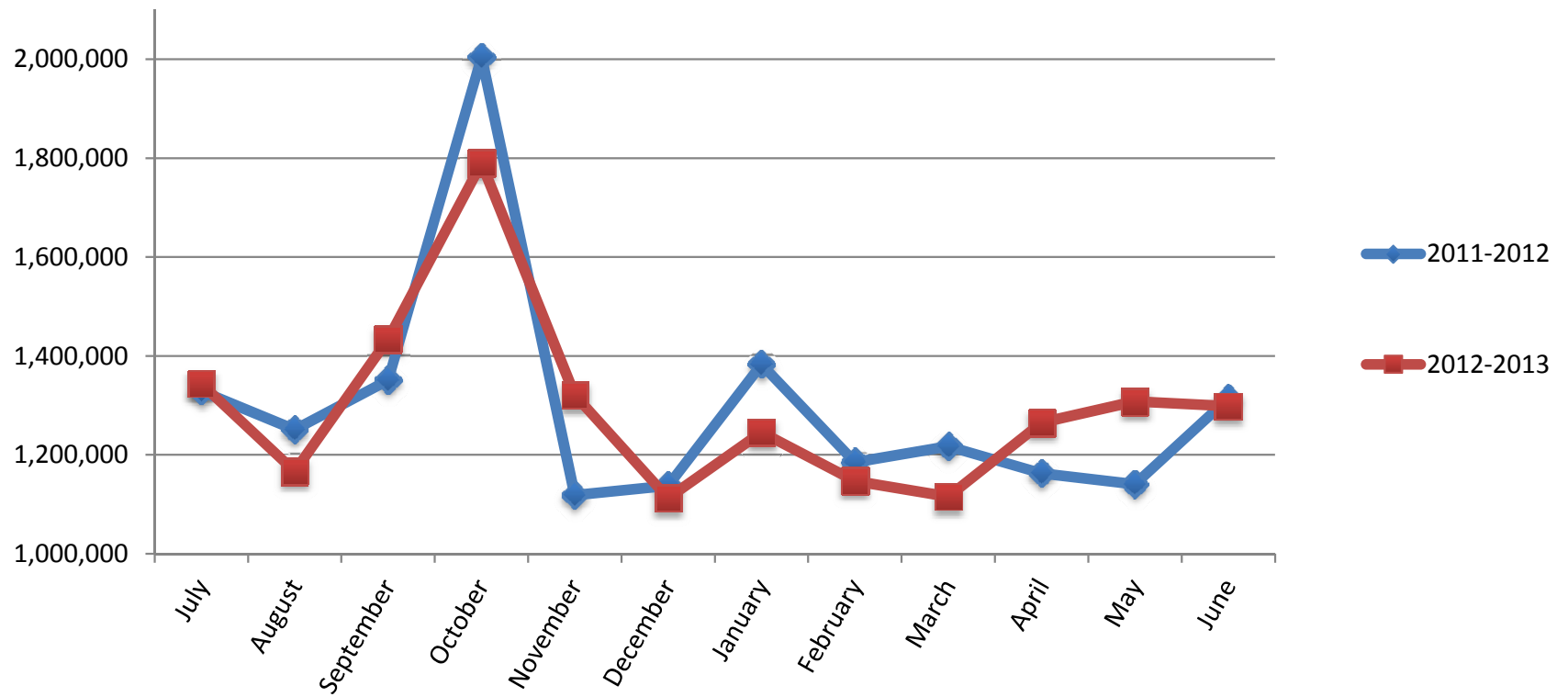
**Comparison I  
Sales Tax  
Collections fo  
FY 12 and FY**

	<b>Special Purpose &amp; Sanitation</b>		<b>Total</b>	
	2011-2012	2012-2013	2011-2012	2012-2013
July	66,816	67,721	1,329,000	1,343,645
August	71,045	64,340	1,250,784	1,166,837
September	66,548	64,563	1,351,048	1,433,963
October	62,575	56,971	2,004,205	1,789,725
November	56,143	61,363	1,118,210	1,320,895
December	51,476	46,726	1,137,565	1,112,400
January	57,614	45,377	1,383,014	1,245,897
February	50,856	45,252	1,184,967	1,146,705
March	48,410	44,226	1,217,285	1,115,355
April	65,707	53,873	1,162,507	1,265,255
May	63,849	55,068	1,140,163	1,307,811
June	62,132	56,411	1,313,866	1,298,350
<b>Total</b>	<b>723,172</b>	<b>661,889</b>	<b>15,592,615</b>	<b>15,546,838</b>
		91.53%		99.71%

## Comparison of Prior Year to Current Year Special Purpose/Sanitation



## Comparison of Prior and Current Year Sales Tax Totals



**Comparison by month  
Sales Tax  
Collections for  
FY 12 and FY13**

	<b>Kingston</b>		<b>Harriman</b>		<b>Oak Ridge</b>	
	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013
July	92,052	98,269	168,656	172,857	198,526	187,056
August	91,086	90,708	171,821	162,788	160,300	150,159
September	90,356	91,434	158,345	172,919	235,983	268,902
October	94,252	84,659	167,484	179,007	547,707	457,393
November	88,804	87,016	156,147	164,841	134,444	230,953
December	83,494	81,594	153,506	157,692	149,473	136,393
January	103,721	87,711	204,488	198,391	151,178	127,518
February	81,428	74,299	145,754	149,047	199,322	195,216
March	82,017	78,397	146,246	152,899	156,654	156,654
April	92,469	88,484	177,732	172,396	106,837	175,400
May	86,014	90,422	154,819	167,380	144,622	222,101
June	92,745	92,426	165,728	169,564	205,259	205,037
<b>Total</b>	<b>1,078,440</b>	<b>1,045,420</b>	<b>1,970,726</b>	<b>2,019,778</b>	<b>2,390,304</b>	<b>2,512,781</b>
		96.94%		102.49%		105.12%

**Comparison of  
Sales Tax  
Collections for  
FY 12 and FY**

	<b>Rockwood</b>		<b>Oak Ridge ADA</b>	
	2011-2012	2012-2013	2011-2012	2012-2013
July	124,950	126,370	38,342	38,227
August	126,589	110,158	36,085	33,197
September	119,227	114,403	38,978	40,796
October	114,166	104,713	57,821	50,918
November	119,599	109,712	32,260	37,579
December	125,305	128,067	32,819	31,648
January	159,439	156,673	39,347	35,446
February	110,006	104,173	33,712	32,624
March	121,180	119,459	37,408	31,732
April	129,318	128,912	33,073	51,182
May	115,420	113,282	32,438	38,515
June	125,583	120,181	37,380	38,236
<b>Total</b>	<b>1,490,783</b>	<b>1,436,102</b>	<b>449,662</b>	<b>460,099</b>
		96.33%		102.32%



**Fee Offices Analysis as if the fees generated must cover the salaries and benefits**  
**The following figures show fees earned by each office less any**  
**salary and benefit expenditures associated with that office**  
**a positive number indicates the revenues were greater than the expenditures.**  
**a negative number indicates the expenditures exceeded the revenues.**

	<b>FY04-05</b>	<b>FY05-06</b>	<b>FY06-07</b>	<b>FY07-08</b>	<b>FY08-09</b>	<b>FY09-10</b>	<b>FY10-11</b>	<b>FY11-12</b>
<b>County Clerk</b>	66,538	38,848	(43,821)	(90,037)	(111,244)	(102,141)	(107,648)	(115,002)
<b>Circuit Court Clerk</b>	(52,900)	(36,364)	(60,146)	(84,584)	(71,326)	(81,438)	(91,837)	(73,634)
<b>General Sessions</b>	34,538	64,718	152,213	170,146	57,487	59,031	(23,969)	(59,538)
<b>Clerk &amp; Master</b>	23,053	39,124	76,217	62,337	74,067	9,777	63,160	88,781
<b>Register of Deeds</b>	185,706	218,328	152,066	93,588	39,120	(5,244)	(11,670)	(45,712)
<b>Trustee</b>	481,535	521,231	547,846	630,659	579,573	582,797	536,791	588,761

**\*Only salaries with no benefits listed until FY09.**

**ROANE COUNTY GOVERNMENT  
SUMMARY OF INSURANCE COVERAGE  
FISCAL YEAR 2012-2013  
PAGE 1**

**PROPERTY INSURANCE**

Carrier - Westfield (Policy Number CMM7627033)

Renewal Date - July 1, 2012

Premium - \$133,123

<b>Coverage</b>	<b>Limits</b>	<b>Deductible</b>
Building (Blanket)	\$200,061,845.00	
Contents (Blanket)	\$13,065,997.00	
Deductible		\$10,000.00
Flood - Annual Aggregate (Exclusion Below)	\$1,000,000.00	\$50,000.00
Earthquake - Annual Aggregate	\$5,000,000.00	\$100,000.00
Business Income & Extra Expense	Excluded	
Boiler & Machinery	Policy Limits	\$10,000.00
Accounts Receivable	\$250,000.00	\$10,000.00
Valuable Papers	\$500,000.00	\$1,000.00
Contractor's Equipment	\$4,294,868.00	\$1,000.00
Computer Equipment	\$4,543,232.00	\$1,000.00

90% Co-Insurance

Replacement Cost Value

Agreed Value Endorsement

**Flood Exclusions**

928 Roane Street, Harriman

215 Maple Street, Harriman

1057 Caney Creek Road, Harriman

**GENERAL LIABILITY**

Carrier - Travelers (Policy Number ZLP14S04635)

Renewal Date - July 1, 2012

Premium - \$347,446

**Coverage**

Bodily Injury/Property Damage		
Per Occurrence	\$2,000,000.00	\$10,000.00
Aggregate	\$4,000,000.00	
Products Liability	Included	\$10,000.00
Sexual Abuse		
Per Person	\$500,000.00	\$10,000.00
Total	\$1,000,000.00	\$10,000.00
Professional Liability for Nurses & EMT's	Included	\$10,000.00
Personal Injury	\$2,000,000.00	\$10,000.00
Medical Payment	None	

**ROANE COUNTY GOVERNMENT  
SUMMARY OF INSURANCE COVERAGE  
FISCAL YEAR 2012-2013  
PAGE 2**

**GENERAL LIABILITY, continued**

Fire Legal Liability	\$50,000.00	\$10,000.00
<b>Employee Benefits Liability</b>		
Per Occurrence	\$1,000,000.00	\$1,000.00
Aggregate	\$3,000,000.00	
<b>Employment Practices</b>	\$2,000,000.00	\$25,000.00
<b>Law Enforcement Liability</b>		
Per Occurrence	\$2,000,000.00	\$25,000.00
Aggregate	\$4,000,000.00	
<b>Management/Public Officials Liability</b>		
Per Occurrence	\$1,000,000.00	\$25,000.00
Aggregate	\$3,000,000.00	

**CRIME**

Carrier - Travelers (Policy Number H-660-3576R80A-TIL-12)  
Renewal Date - July 1, 2012  
Premium - Included

Employee Dishonesty	\$250,000.00	\$1,000.00
Theft of Money - Inside	\$7,500.00	\$500.00
Theft of Money - Outside	\$7,500.00	\$500.00
Burglary	\$7,500.00	\$500.00

**COMMERCIAL UMBRELLA**

Carrier - Travelers (Policy Number ZUP-14S04647-12-PB)  
Renewal Date - July 1, 2012  
Premium - \$20,478  
Limit - \$1,000,000

**All Limits Subject to Tort Liability Act Limitations**

**COMMERCIAL AUTO**

Carrier - Travelers (Policy Number H-810-3032P812-PHX-12)  
Renewal Date - July 1, 2012  
Premium - \$193,719

Bodily Injury/Property Damage Liability	\$1,000,000.00
Medical Payments	\$5,000.00

**ROANE COUNTY GOVERNMENT  
SUMMARY OF INSURANCE COVERAGE  
FISCAL YEAR 2012-2013  
PAGE 3**

**COMMERCIAL AUTO, continued**

**Physical Damage**

Comprehensive		\$500.00
Collision		\$1,000.00
Uninsured Motorists	\$1,000,000.00	
Hired Care & Non-Owned Auto	Included	
Hired Car Physical Damage		\$500.00
Employees as Additional Insured's	Included	

**SCHOOL BOARD LIABILITY**

Carrier - Montgomery (Policy Number 8862114)  
Renewal Date - July 1, 2012  
Premium - \$35,728  
Retroactive Date - July 1, 2001

Basic Liability	\$1,000,000.00	\$10,000.00
Non-Monetary Loss Adjustment Expense	\$100,000.00	\$10,000.00

**SCHOOL PROPERTY**

Carrier - Montgomery (Policy Number 8862114)  
Renewal Date - July 1, 2012  
Premium - Included  
School Transportation Facility  
3100 Roane State Highway, Harriman

Building & Business Personal Property (Blanket)	\$1,575,000.00	\$10,000.00
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**BOAT**

Carrier - Travelers (Policy Number 11P90751ZOH)  
Renewal Date - July 1, 2012  
Premium - \$2,709

22' Boat/Motor/Trailer (P&I Limit)	\$1,000,000.00	\$1,000.00
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**WORKER'S COMPENSATION**

County is self-insured for worker's compensation claims up to \$450,000 per claim.

**Excess Policy**

Carrier - Midwest Employers Casualty Company (Policy Number EWC0008624)  
Renewal Date - July 1, 2012  
Premium - \$89,343 (Bond Cost \$10,000)

Worker's Compensation	Statutory	\$3,000,000.00
Employer's Liability	\$1,000,000.00	\$3,000,000.00