

# *Budget*

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*Fiscal Year*  
**2014 - 2015**



*Roane County, Tennessee*

# ROANE COUNTY BUDGET

## 2014-2015 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 Darryl Meadows  
District 1 Benny East  
District 2 Greg Ferguson  
District 2 Junior Hendrickson  
District 2 Randy Ellis  
District 3 Todd Fink  
District 4 James Brummett

District 4 Steve Kelley  
District 5 Mike Hooks  
District 6 Chris Johnson  
District 6 Bobby Collier  
District 6 David Bell  
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  
Greg Leffew  
Jack Stockton  
Dennis Ferguson  
Wilma Eblen  
Barbara Anthony  
Ann Goldston  
Ann Goldston  
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  
Larry Brackett  
Sam Cox

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



**Roane County Commissioners**  
**September 1, 2014 - August 31, 2018**

**District 1**

**Ron Berry**

186 Emerald Cove Lane  
**P O Box 145**  
Rockwood TN 37854  
354-3445 (home)

**Benny East**

262 Benny East Road  
Rockwood TN 37854  
354-1456 (home)

**Darryl Meadows**

108 S Church Street  
Rockwood, TN 37854  
250-6308 (mobile)  
717-4966 (work)

**District 2**

**Randy Ellis**

319 Virginia Avenue NW  
Harriman, TN 37748  
335-7981 (mobile)

**Greg Ferguson**

119 Duncan Hollow Road  
Harriman, TN 37748  
740-7705 (mobile)

**Junior Hendrickson**

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

**District 3**

**Todd Fink**

222 Rock Bridge Road  
Harriman, TN 37748  
250-6735 (mobile)

**District 4**

**James Brummett**

560 Kingston Avenue  
**P O Box 606**  
Oliver Springs TN 37840  
435-1501 (home)

**Steve Kelley**

106 Oklahoma Avenue  
Oak Ridge TN 37830  
865-482-7131 (home)

**District 5**

**Mike Hooks**

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

**District 6**

**David Bell**

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

**Bobby L. Collier**

126 Arsenault Crossing  
Kingston TN 37763  
376-5914 (home)

**Chris Johnson**

126 White Oak Drive  
Harriman TN 37748  
882-0216 (home)

**District 7**

**Carolyn Granger**

407 Forest Trail  
Kingston TN 37763  
376-7940 (home)

**Stanley Moore**

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

## Roane County School Board

### **District 1**

#### **Larry Brackett**

227 Scott Cir  
Rockwood, TN 37854  
865-354-5891  
Term Expires: 2018

#### **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: 2016

#### **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: 2018

#### **Michael Taylor**

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

### **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  
2014-2015**

<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  Misty Nelson*	434 W. Rockwood St., Rockwood 37854	<a href="mailto:abevans@roaneschools.com">abevans@roaneschools.com</a>  <a href="mailto:mnnelson@roaneschools.com">mnnelson@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*	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>
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 11/6/14

*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:	6/10/2014		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	07/01/14	Revenue	In	Expenditures	Out	Comm./ Assign	6/30/2015	Unassigned	Tax	Tax	rest/comm/as	rest/comm/as
6	GENERAL FUND															
7	101	GENERAL		1,017,607	3,398,189	15,687,156	330,000	17,004,268	153,000	1,017,607	3,275,684	2,258,077	0.635	0.635	(1,140,112)	(1,140,112)
8	SPECIAL REVENUE FUNDS															
9	116	SANITATION & WASTE REMOVAL		824,997	-	799,000	-	889,471	270,000	464,526	464,526	-	0.030	0.030	(360,471)	-
10																
11	118	AMBULANCE SERVICE		958,591	-	2,669,100	-	3,109,165	330,000	188,526	188,526	-	0.010	0.010	(770,065)	-
12																
13	121	FIRE & ANIMAL CONTROL		569,162	-	672,100	-	843,462	-	397,800	397,800	-	0.020	0.020	(171,362)	-
14																
15	122	SHERIFF DRUG CONTROL		139,948	-	40,000		121,921		58,027	58,027	-	-	-	(81,921)	-
16																
17	123	RECYCLING		310,709	-	672,500	-	769,535		213,674	213,674	-	0.020	0.020	(97,035)	-
18																
19	131	HIGHWAY/PUBLIC WORKS		539,360	-	3,449,200		3,584,340	225,894	178,326	178,326	-	0.095	0.095	(361,034)	-
20	EDUCATION FUNDS															
21	141	GENERAL PURPOSE SCHOOL		2,581,763	4,045,274	49,766,199	21,768	53,296,151	400,000	2,581,763	2,718,853	137,090	1.000	1.090	(3,908,184)	(3,908,184)
22																
23	142	SCHOOL FEDERAL PROJECTS		500,000	-	4,095,440		4,073,672	21,768	500,000	500,000	-			-	-
24																
25	143	SCHOOL CENTRAL CAFETERIA		929,981	-	3,796,000		3,846,000		879,981	879,981	-			(50,000)	-
26																
27	144	SCHOOL TRANSPORTATION		345,540	-	2,237,000	530,000	2,807,000		305,540	305,540	-			(40,000)	-
28																
29	146	EXTENDED SCHOOL PROGRAM		39,869	-	260,000		260,000		39,869	39,869	-			-	-
30	DEBT SERVICE FUNDS															
31	151	GENERAL DEBT SERVICE		2,466,000	-	2,698,800	197,409	3,260,541		2,101,668	2,101,668	-	0.100	0.140	(364,332)	-
32																
33	152	RURAL DEBT SERVICE		1,528,000	-	1,459,600		1,626,574		1,361,026	1,361,026	-	0.140	0.140	(166,974)	-
34																
35	156	EDUCATION DEBT SERVICE		662,000	-	238,000	-	311,310	-	588,690	588,690	-	0.020	0.020	(73,310)	-
36	<b>OPERATIONAL FUNDS SUB</b>			<b>13,413,527</b>	<b>7,443,463</b>	<b>88,540,095</b>	<b>1,079,177</b>	<b>95,803,410</b>	<b>1,400,662</b>	<b>10,877,023</b>	<b>13,272,190</b>	<b>2,395,167</b>	<b>2.07</b>	<b>2.20</b>	<b>(7,584,800)</b>	<b>(5,048,296)</b>
37	CAPITAL PROJECTS FUNDS															
38	171	GENERAL CAPITAL PROJECTS*		2,524,901	-	450,000	423,000	1,847,750		1,550,151	1,550,151	-	0.070	0.030	(974,750)	-
39																
40	176	HIGHWAY CAPITAL PROJECTS*		777,091	-	750,000	100,000	1,120,000		507,091	507,091	-	-	-	(270,000)	-
41																
42	177	EDUCATIONAL CAP. PROJECTS*		967,066	-	477,500	400,000	509,500	530,000	805,066	805,066	-	0.040	0.040	(162,000)	-
43	PROPRIETARY FUNDS															
44	204	WASTEWATER TREATMENT**		1,434,004	-	2,519,095		2,354,519	71,515	1,527,065	1,527,065	-	-	-	93,061	-
45																
46	264	EMP. HEALTH INSURANCE		395,206	-	450,200		529,500		315,906	315,906	-	-	-	(79,300)	-
47																
48	266	WORKERS COMPENSATION		1,249,473	-	576,241		557,000		1,268,714	1,268,714	-	-	-	19,241	-
49																
50	TRUST AND AGENCY FUNDS															
51	357	JUD. DIST. DRUG		116,300	-	265,100		261,410		119,990	119,990	-	-	-	3,690	-
52																
53	359	ECONOMIC & COMM. DEV.		207,386	-	77,360		266,274		18,472	18,472	-	-	-	(188,914)	-
54																
55	364	DISTRICT ATTORNEY GENERAL		15,680	-	25,500	-	38,900	-	2,280	2,280	-	-	-	(13,400)	-
56		<b>TOTAL FUNDS</b>		<b>21,100,634</b>	<b>7,443,463</b>	<b>94,131,091</b>	<b>2,002,177</b>	<b>103,288,263</b>	<b>2,002,177</b>	<b>16,991,758</b>	<b>19,386,925</b>	<b>2,395,167</b>	<b>2.18</b>	<b>2.27</b>	<b>(9,157,172)</b>	<b>(5,048,296)</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

	8-May-14	101, 118, 123, 131 141, 151, 171, 177	156	152	116 & 121				
	Countywide		Educ.	Rural		2014 R & P	2014 Budget	Diff	Percent
	<u>Tax</u>		<u>Debt</u>	<u>School</u>	<u>Rural</u>				<u>Change</u>
Oak Ridge	167,939,105					167,939,105	156,540,459	11,398,646	7.282%
Harriman	109,765,717		109,765,717			109,765,717	110,172,926	(407,209)	-0.370%
Kingston	148,697,402		148,697,402	148,697,402		148,697,402	148,101,766	595,636	0.402%
Rockwood	85,913,464		85,913,464	85,913,464		85,913,464	85,150,959	762,505	0.895%
Oliver Springs	10,006,670		10,006,670	10,006,670		10,006,670	9,930,630	76,040	0.766%
Rural	<u>737,626,985</u>		<u>737,626,985</u>	<u>737,626,985</u>	<u>737,626,985</u>	<u>737,626,985</u>	<u>737,339,182</u>	<u>287,803</u>	<u>0.039%</u>
Net R&P	<u>1,259,949,343</u>		<u>1,092,010,238</u>	<u>982,244,521</u>	<u>737,626,985</u>	<u>1,259,949,343</u>	<u>1,247,235,922</u>	<u>12,713,421</u>	<u>1.019%</u>

Plus Public Utilities	2013 Tax Roll Figures					2013 Utilities	2012 Utilities		
Oak Ridge	1,745,451					1,745,451	1,515,330	230,121	15.186%
Harriman	4,944,301		4,944,301			4,944,301	5,282,928	(338,627)	-6.410%
Kingston	2,346,966		2,346,966	2,346,966		2,346,966	2,171,096	175,870	8.101%
Rockwood	4,465,632		4,465,632	4,465,632		4,465,632	4,862,108	(396,476)	-8.154%
Oliver Springs	1,014,851		1,014,851	1,014,851		1,014,851	1,171,304	(156,453)	-13.357%
Rural	<u>23,562,152</u>		<u>23,562,152</u>	<u>23,562,152</u>	<u>23,562,152</u>	<u>23,562,152</u>	<u>24,562,013</u>	<u>(999,861)</u>	<u>-4.071%</u>
Subtotal	<u>38,079,353</u>		<u>36,333,902</u>	<u>31,389,601</u>	<u>23,562,152</u>	<u>38,079,353</u>	<u>39,564,779</u>	<u>(1,485,426)</u>	<u>-3.754%</u>

Total	<u>1,298,028,696</u>	<u>1,128,344,140</u>	<u>1,013,634,122</u>	<u>761,189,137</u>	<u>1,298,028,696</u>	<u>1,286,800,701</u>	<u>11,227,995</u>	<u>0.873%</u>
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Divided by

100      12,980,287      11,283,441      10,136,341      7,611,891

Muliplied by

93%      12,071,667      10,493,601      9,426,797      7,079,059

Muliplied by

0.01      120,717      104,936      94,268      70,791

Estimate

Value of Penny:	2015	2014	2013	2012
County Wide	120,000	120,000	120,000	120,000
Education Debt	105,000	104,000	104,000	104,000
Rural School Debt	94,000	94,000	94,000	94,000
Rural	70,000	70,000	70,000	70,000
RCSL/ADA	113,000	113,000	113,000	113,000
OR/ADA	7,000	7,000	7,000	7,000

Numbers Used      120,000      105,000      94,000      71,000

0.9411 School ADA      112,932

CURRENT ADA      0.0589 Oak Ridge ADA      7,068

as of May, 2014      120,000

2013 Assessments Based Upon Estimated Assessed Valuation of

1,298,028,696	<u>Countywide</u>
1,128,344,140	<u>Harriman Incl.</u>
1,013,634,122	<u>Rural School</u>
761,189,137	<u>Rural</u>

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

93%

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	8,242,482	576,974	7,665,508
116	Solid Waste/Sanitation	0.030				228,357	15,985	212,372
118	Ambulance Service	0.010	0.010	0.010	0.010	129,803	9,086	120,717
121	Fire & Animal Control	0.020				152,238	10,657	141,581
123	Recycling Center	0.020	0.020	0.020	0.020	259,606	18,172	241,433
131	Highway/Public Works	0.095	0.095	0.095	0.095	1,233,127	86,319	1,146,808
141	G.P.S.(ADA .9411)	0.941	0.941	0.941	0.941	12,215,748	855,102	11,360,646
151	General Debt Service	0.140	0.140	0.140	0.140	1,817,240	127,207	1,690,033
152	Rural Debt Service	0.140	0.140			1,419,088	99,336	1,319,752
156	Education Debt Service	0.020	0.020	0.020		225,669	15,797	209,872
171	General Capital Projects	0.030	0.030	0.030	0.030	389,409	27,259	362,150
177	School Capital Projects (ADA .9411)	0.038	0.038	0.038	0.038	488,630	34,204	454,426
356	Oak Ridge (ADA .0589)	<u>0.061</u>	<u>0.061</u>	<u>0.061</u>	<u>0.061</u>	<u>795,120</u>	<u>55,658</u>	<u>739,462</u>
	Total	<u>2.180</u>	<u>2.130</u>	<u>1.990</u>	<u>1.970</u>	<u>27,596,516</u>	<u>1,931,756</u>	<u>25,664,760</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  
 8-May-14

**2013/2014 Budget**

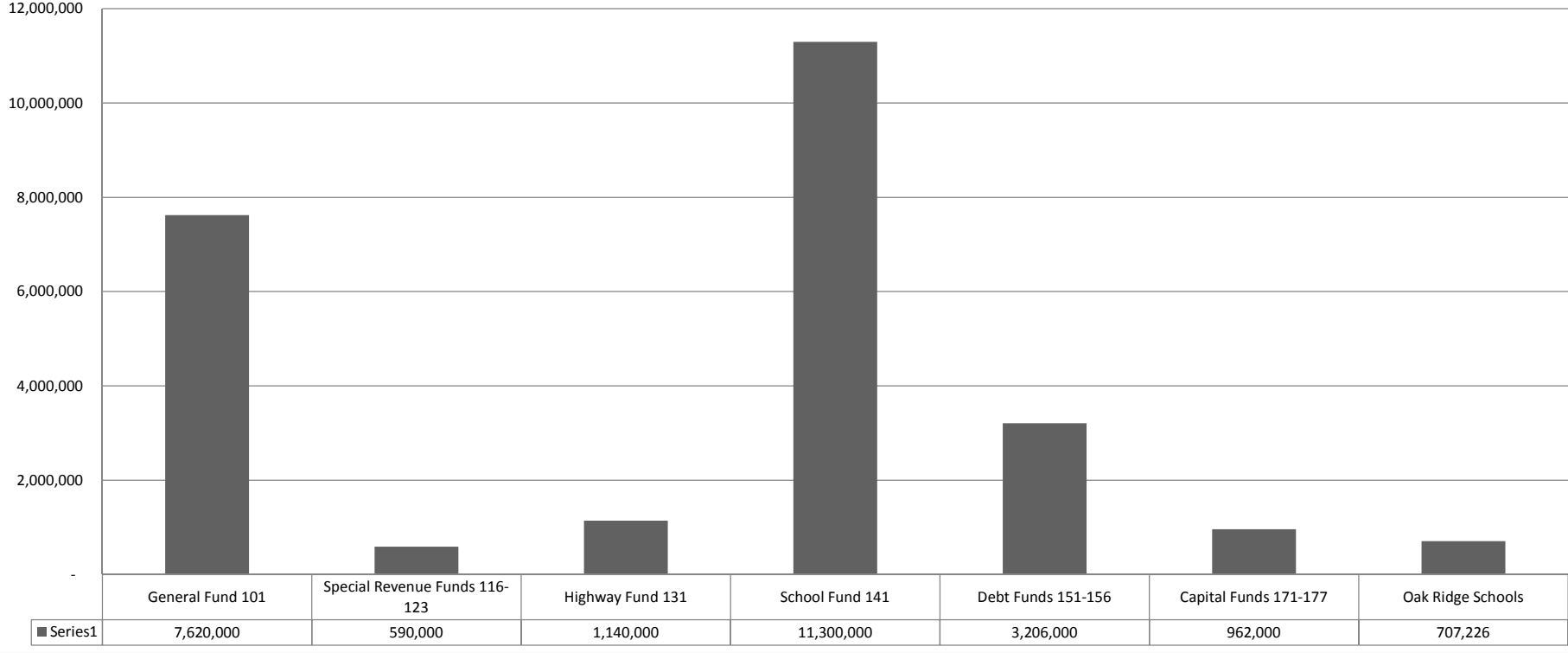
	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	110,172,926	156,540,459	148,101,766	85,150,959	9,930,630	737,339,182	1,247,235,922
PSC	<u>5,282,928</u>	<u>1,515,330</u>	<u>2,171,096</u>	<u>4,862,108</u>	<u>1,171,304</u>	<u>24,562,013</u>	<u>39,564,779</u>
Total Assessed	115,455,854	158,055,789	150,272,862	90,013,067	11,101,934	761,901,195	1,286,800,701
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,154,559	1,580,558	1,502,729	900,131	111,019	7,619,012	12,868,007
	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	11,546	15,806	15,027	9,001	1,110	76,190	128,680
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	x <u>N/A</u> x
Tax Levy	<u>2,274,480</u>	<u>3,145,310</u>	<u>3,200,812</u>	<u>1,917,278</u>	<u>236,471</u>	<u>16,609,446</u>	<u>27,383,798</u>

**2014/2015 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	109,765,717	167,939,105	148,697,402	85,913,464	10,006,670	737,626,985	1,259,949,343
PSC	<u>4,944,301</u>	<u>1,745,451</u>	<u>2,346,966</u>	<u>4,465,632</u>	<u>1,014,851</u>	<u>23,562,152</u>	<u>38,079,353</u>
Total Assessed	114,710,018	169,684,556	151,044,368	90,379,096	11,021,521	761,189,137	1,298,028,696
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,147,100	1,696,846	1,510,444	903,791	110,215	7,611,891	12,980,287
	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	11,471	16,968	15,104	9,038	1,102	76,119	129,803
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	x <u>N/A</u> x
Tax Levy	<u>2,282,729</u>	<u>3,342,786</u>	<u>3,217,245</u>	<u>1,925,075</u>	<u>234,758</u>	<u>16,593,923</u>	<u>27,596,516</u>
14-15 Tax Levy	2,282,729	3,342,786	3,217,245	1,925,075	234,758	16,593,923	27,596,516
13-14 Tax Levy	- <u>2,274,480</u> -	- <u>3,145,310</u> -	- <u>3,200,812</u> -	- <u>1,917,278</u> -	- <u>236,471</u> -	- <u>16,609,446</u> -	- <u>27,383,798</u> -
Difference	<u>8,249</u>	<u>197,476</u>	<u>16,433</u>	<u>7,796</u>	<u>(1,713)</u>	<u>(15,523)</u>	<u>212,718</u>



**Roane County Budget FY 2014-15  
Property Tax to Support Each Fund**



*Resolutions  
&  
Approvals*

**Resolution # 09-14-14 As Amended**

**A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2014.**

**BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled in session on the 8th day of September, 2014, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2014, 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	Rural	Kings, OS, Rock	Harriman	Oak Ridge
	Expenditures	Tax Rate	Tax Rate	Tax Rate	Tax Rate
Budgeted Value of the Penny		70,000	94,000	105,000	120,000
<b>FUNDS</b>					
County General	17,171,937	0.635	0.635	0.635	0.635
Solid Waste	1,159,471	0.030			
Ambulance Service	3,319,165	0.010	0.010	0.010	0.010
Fire and Animal Control	843,462	0.02			
Recycling Center	844,535	0.020	0.020	0.020	0.020
County Road	3,810,234	0.095	0.095	0.095	0.095
General Purpose Schools	53,696,151	1.000	1.000	1.000	1.000
School Federal Projects	4,095,440				
School Cafeterias	3,846,000				
School Transportation	2,807,000				
After School Program	260,000				
General Debt Service	3,260,541	0.140	0.140	0.140	0.140
Rural Debt Service	1,626,574	0.140	0.140		
Education Debt Service	311,310	0.020	0.020	0.020	
Capital Projects Fund	2,172,750	0.030	0.030	0.030	0.030
Education Capital Projects	1,039,500	0.040	0.040	0.040	0.040
Wastewater Treatment	2,426,034				
Employee Insurance	529,500				
Workers Compensation	557,000				
Judicial Drug Enforcement	261,410				
Economic & Community Dev	266,274				
Other Funds (122,364,176)	1,279,821				
<b>Total</b>	<b>105,584,109</b>	<b>2.18</b>	<b>2.13</b>	<b>1.99</b>	<b>1.97</b>
Prior Year	111,449,749	2.18	2.13	1.99	1.97

**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 Kelley** seconded by **Commissioner Collier**.

The following Commissioners voted Aye: **Bell, Berry, Brummett, Collier, East, Ellis, Ferguson, Fink, Granger, Hendrickson, Hooks, Johnson, Kelley, Moore, Meadows (12)**

No: **Brummett, Johnson, Kelley (3)**

Passed: -0-

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

**Resolution # 09-14-15 As Amended**

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

**A RESOLUTION making appropriations for various funds, departments, institutions, offices and agencies of Roane County, Tennessee for the fiscal year beginning July 1, 2014 and ending June 30, 2015.**

**SECTION 1. BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled on this 8<sup>th</sup> day of September, 2014 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, 2014 and ending June 30, 2015 according to the following schedule.

	FY 14	FY 15	Variance
<u>101-COUNTY GENERAL FUND</u>			
<u>General Government</u>			
County Commission	140,737	141,216	479
Board of Equalization	14,826	15,200	374
Beer Board	6,090	5,925	(165)
Budget and Finance Committee	12,315	12,315	-
Other Boards and Committees	41,230	41,030	(200)
County Executive	268,033	275,193	7,160
County Attorney	122,731	123,938	1,207
Election Commission	327,062	471,147	144,085
Register of Deeds	309,118	312,176	3,058
Planning & Zoning	95,457	75,950	(19,507)
Code Enforcement	254,689	261,967	7,278
County Buildings	477,115	476,250	(865)
Other General Administration	34,350	34,150	(200)
Preservation of Records	110,465	112,148	1,683
Risk Management	<u>513,342</u>	<u>523,322</u>	<u>9,980</u>
Total General Government	<u>2,727,560</u>	<u>2,881,927</u>	<u>154,367</u>
 <u>Finance</u>			
Accounting and Budgeting	457,108	461,214	4,106
Purchasing	182,258	171,766	(10,492)
Property Assessor's Office	588,171	585,863	(2,308)
Reappraisal Program	230,999	238,684	7,685
County Trustee's Office	284,305	308,592	24,287
County Clerk's Office	<u>587,823</u>	<u>604,295</u>	<u>16,472</u>

Total Finance	<u>2,330,664</u>	<u>2,370,414</u>	<u>39,750</u>
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**Administration of Justice**

Circuit Court	198,461	200,350	1,889
General Sessions Court	506,508	501,538	(4,970)
General Sessions Judge	587,647	600,515	12,868
Chancery Court	304,867	316,359	11,492
Juvenile Court	405,494	419,122	13,628
Other Administration of Justice	<u>23,500</u>	<u>23,500</u>	-
Total Administration of Justice	<u>2,026,477</u>	<u>2,061,384</u>	<u>34,907</u>

**Public Safety**

Sheriff Department	3,665,566	3,637,622	(27,944)
Jail	2,876,300	2,951,995	75,695
Civil Defense	470,833	444,616	(26,217)
Rescue Squad	35,000	55,000	20,000
County Coroner	<u>69,400</u>	<u>68,400</u>	<u>(1,000)</u>
Total Public Safety	<u>7,117,099</u>	<u>7,157,633</u>	<u>40,534</u>

**Public Health and Welfare**

Local Health Center	177,566	173,273	(4,293)
Animal Control (Animal Control OH)	100,000	-	(100,000)
Maternal & Child Health Service	2,780	-	(2,780)
Other Local Health Services	610,948	581,593	(29,355)
State Health Department	6,190	52,781	46,591
Other Local Health & Welfare	<u>100,070</u>	<u>102,850</u>	<u>2,780</u>
Total Public Health & Welfare	<u>997,554</u>	<u>910,497</u>	<u>(87,057)</u>

**Social, Cultural and Recreational Services**

Libraries	16,300	15,800	(500)
Parks and Fair Boards	302,136	354,055	51,919
Total Social, Cultural & Recreational	<u>318,436</u>	<u>369,855</u>	<u>51,419</u>

**Agricultural and Natural Resources**

Agricultural Ext. Service	86,107	86,107	-
Soil Conservation	<u>57,868</u>	<u>57,050</u>	<u>(818)</u>
Total Agricultural & Natural Resources	<u>143,975</u>	<u>143,157</u>	<u>(818)</u>

**Other General Government**

Industrial Development	603,850	588,850	(15,000)
Veteran's Services	21,500	29,720	8,220
Employee Benefits	76,000	64,000	(12,000)
Miscellaneous	<u>428,000</u>	<u>434,200</u>	<u>6,200</u>
Total Other General Government	<u>1,129,350</u>	<u>1,116,770</u>	<u>(12,580)</u>

**Transfers**

Total Transfers (150K is for 171-CHJ)	<u>788,937</u>	<u>160,300</u>	<u>(628,637)</u>
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<b>Total County General Fund</b>	<b><u>17,580,052</u></b>	<b><u>17,171,937</u></b>	<b><u>(408,115)</u></b>
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**SPECIAL REVENUE FUNDS****116-SOLID WASTE/SANITATION FUND**

Convenience Centers	1,040,362	889,471	(150,891)
Transfers Out	175,000	270,000	95,000
Total Sanitation Fund	<u>1,215,362</u>	<u>1,159,471</u>	<u>(55,891)</u>

**118-AMBULANCE SERVICE FUND**

Ambulance	3,062,987	2,989,165	(73,822)
Transfer Out	=	<u>330,000</u>	<u>330,000</u>
Total Ambulance Service Fund	<u>3,062,987</u>	<u>3,319,165</u>	<u>256,178</u>

**121-FIRE & ANIMAL CONTROL FUND**

Fire Prevention	546,233	535,618	(10,615)
Animal Control	<u>326,144</u>	<u>307,844</u>	<u>(18,300)</u>
Total Fire & Animal Control Fund	<u>872,377</u>	<u>843,462</u>	<u>(28,915)</u>

**122-SHERIFF'S DRUG FUND**

Total Sheriff's Drug Fund	<u>101,921</u>	<u>121,921</u>	<u>20,000</u>
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**123-RECYCLING FUND**

Recycling Center	658,649	742,735	84,086
Post Closure Care	61,600	101,800	40,200

Transfer Out	<u>50,000</u>	=	<u>(50,000)</u>
Total Recycling Fund	<u>770,249</u>	<u>844,535</u>	<u>74,286</u>
<u>131-COUNTY ROAD FUND</u>			
Administration	319,281	326,105	6,824
Highway & Bridge Maintenance	1,998,828	2,064,473	65,645
Operation & Maintenance of Equipment	782,247	765,865	(16,382)
Traffic Signs	60,876	57,337	(3,539)
Litter and Trash Collection	49,400	52,400	3,000
Other Charges	212,950	214,850	1,900
Employee Benefits	58,410	66,310	7,900
Capital Outlay	110,000	37,000	(73,000)
Operating Transfers	<u>728,894</u>	<u>225,894</u>	<u>(503,000)</u>
Total Highway Fund	<u>4,320,886</u>	<u>3,810,234</u>	<u>(510,652)</u>
<u>141-GENERAL PURPOSE SCHOOL FUND</u>			
Regular Instruction Program	26,425,946		(26,425,946)
Alternative Schools	109,315		(109,315)
Special Education Program	4,716,490		(4,716,490)
Vocational Education Program	1,593,808		(1,593,808)
Attendance	168,847		(168,847)
Health Services	650,452		(650,452)
Other Student Support	1,773,776		(1,773,776)
Instructional Support	2,946,902		(2,946,902)
Alternative Schools Support	119,866		(119,866)
Special Education Support	883,644		(883,644)
Vocational Education Support	72,529		(72,529)
Board of Education	909,129		(909,129)
Office of Superintendent	319,014		(319,014)
Office of Principal	4,148,264		(4,148,264)
Fiscal Services	340,827		(340,827)
Human Services/Personnel	22,346		(22,346)
Operation of Plant	4,167,671		(4,167,671)
Maintenance of Plant	1,119,180		(1,119,180)
Transportation	216,035		(216,035)
Community Services	661,472		(661,472)
Early Childhood Education	670,285		(670,285)
Capital Outlay	69,220		(69,220)
Education Debt	98,316		(98,316)
Transfers to Other Funds	=	=	=
Total General Purpose School (Bottom Line Set)	<u>52,203,334</u>	<u>52,223,612</u>	<u>20,278</u>



142-SCHOOL FEDERAL PROJECTS FUND

Total School Federal Projects 5,379,261 4,095,440 (1,283,821)

143-SCHOOL CAFETERIA FUND

Total School Cafeteria Fund 3,876,000 3,846,000 (30,000)

144-TRANSPORTATION FUND

Total Transportation Fund 2,897,203 2,277,000 (620,203)

146-EXTENDED SCHOOL PROGRAM

Total Extended School Program 237,500 260,000 22,500

**DEBT SERVICE FUNDS**

151-GENERAL DEBT SERVICE FUND

Principal on Debt 1,835,141 1,895,633 60,492  
Interest on Debt 1,336,433 1,274,227 (62,206)  
Other Debt Service 25,681 25,681 -  
Fixed Charges 75,000 65,000 (10,000)  
Total General Debt Service Fund 3,272,255 3,260,541 (11,714)

152-RURAL DEBT SERVICE

Principal on Debt 1,200,000 1,255,000 55,000  
Interest on Debt 568,165 336,574 (231,591)  
Fixed Charges 35,000 35,000 =  
Total Rural Debt Service Fund 1,803,165 1,626,574 (176,591)

156-EDUCATION DEBT SERVICE

Principal on Debt 240,000 240,000 -  
Interest on Debt 68,873 61,310 (7,563)  
Fixed Charges 10,000 10,000 =  
Total Education Debt Service 318,873 311,310 (7,563)

**SUBTOTAL OF OPERATING BUDGETS** 97,911,425 95,171,202 (2,750,723)

## CAPITAL PROJECTS FUNDS

### 171-GENERAL CAPITAL PROJECTS

AMB - Ambulance Sub Fund	-	120,000	120,000
BAL - Balance Sub Fund	113,000	97,500	(15,500)
CCC - Convenience Center Capital Sub Fund	100,000	270,000	170,000
CHJ - Courthouse/Jail Maintenance Sub Fund	615,000	519,750	(95,250)
GWT - In God We Trust Sub Fund	-	5,000	5,000
OES - Emergency Services Building	-	30,000	30,000
OFI - Other Facility Improvements Sub Fund	297,716	18,500	(279,216)
RCY - Recycling Sub Fund	390,000	300,000	(90,000)
REC - Recreation Sub Fund	200,000	295,000	95,000
RED - FIDP Red Diamond Grant Sub Fund	242,216	100,000	(142,216)
SPC - Swan Pond Sports Complex	-	100,000	100,000
TEQ - TVA Equipment	12,894	-	(12,894)
VEH - Vehicles Sub Fund	338,500	317,000	(21,500)
VWL - Volkswagen Land Grant Sub Fund	186,547	-	(186,547)
VWR - Volkswagen Road Grant Sub Fund	861,945	=	(861,945)
Total General Capital Projects	<u>3,357,818</u>	<u>2,172,750</u>	<u>(1,185,068)</u>

### 176-HIGHWAY CAPITAL PROJECTS FUNDS

BRG - State Aid Bridge Project	-	800,000	800,000
COV - Crystal Cove Subdivision	458,884	-	(458,884)
EQP - Equipment	-	270,000	270,000
014 - FY14 Projects	70,000	-	(70,000)
015 - FY15 Projects	=	<u>50,000</u>	<u>50,000</u>
Total Highway Capital Projects	<u>528,884</u>	<u>1,120,000</u>	<u>591,116</u>

### 177-EDUCATION CAPITAL PROJECTS

Total Education Capital Projects	<u>2,894,500</u>	<u>1,702,953</u>	<u>(1,191,547)</u>
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## AGENCY AND TRUST FUNDS

<u>204-WASTEWATER TREATMENT FUND</u>			
Total Wastewater Treatment Fund	<u>2,580,736</u>	<u>2,426,034</u>	<u>(154,702)</u>
<u>264-EMPLOYEE INSURANCE FUND</u>			
Total Health and Dental Insurance	<u>2,970,000</u>	<u>529,500</u>	<u>(2,440,500)</u>
<u>266-WORKER'S COMPENSATION FUND</u>			
Total Worker's Compensation Fund	<u>657,000</u>	<u>557,000</u>	<u>(100,000)</u>
<u>357-JUDICIAL DISTRICT DRUG FUND</u>			
Total Judicial District Drug Fund	<u>284,314</u>	<u>261,410</u>	<u>(22,904)</u>
<u>359-ECON. &amp; COMMUNITY DEVELOPMENT FUND</u>			
Total Economic & Community Development	<u>216,672</u>	<u>266,274</u>	<u>49,602</u>
<u>364-DISTRICT ATTORNEY GENERAL FUND</u>			
Total District Attorney General	<u>48,400</u>	<u>37,900</u>	<u>(10,500)</u>
<b><u>GRAND TOTAL OF ALL FUNDS</u></b>	<b><u>111,449,749</u></b>	<b><u>104,245,023</u></b>	<b><u>(7,215,226)</u></b>

## 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 2015 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 2015 the County Budget is: not in compliance with our fund balance policy in the Education Debt Service Fund (156) which has higher than required fund balance. The Education Debt Service Fund is using Fund Balance over the next several years to get down to within compliance with the Fund Balance Policy.
- 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) Resolution 07-13-10 section #3 established the Donation Acceptance Policy for Non State or Federal donations.
- g) Roane County's Spending Prioritization Policy is as follows; for the General Fund funds will be spent in the following order; restricted, committed, assigned and finally unassigned. For all special revenue funds, debt funds, capital project funds, trust and agency funds, funds will be spent in the following order, unassigned, assigned, committed and finally restricted.

**SECTION 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	270,000
118 Ambulance Service	730,000
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" Dated 2014/08/06, 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, 2015 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, 2015. 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 2012-13.

**SECTION 10. BE IT FURTHER RESOLVED**, within the budget for the Highway Fund (131) approximately \$1,343,300 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 into the Special Purpose/Fire & Animal Fund (121), and the Solid Waste/Sanitation Fund (116) evenly. 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) be distributed as follows:

Solid Waste/Sanitation Fund	\$200,000
Special Purpose/Fire & Animal Fund	\$100,000
Recycling Fund	\$ 15,000
General Purpose School	\$760,000
General Fund	Remaining

**SECTION 15. BE IT FURTHER RESOLVED**, the budget for the School Federal Projects Fund (142) for the 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, 2015. 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, 2015.

**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. Commissioner pay is set using 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 Moore**, seconded by **Commissioner Kelley**.

The following Commissioners voted Aye: **Bell, Berry, Brummett, Collier, East, Ellis, Ferguson, Fink Granger, Hendrickson, Hooks, Johnson, Kelley, Moore, Meadows. (15)**

No: **-0-** Passed **-0-**

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

**APPROVED:**

*Anna Brummett*  
**County Chairman**

The foregoing Resolution was submitted to the County Executive for his consideration this the 15<sup>th</sup> day of September, 2014.

**ATTESTED:**

*Barbara J. Anthony*  
**County Clerk**

I hereby approve  veto  the foregoing Resolution this 15 day of Sat, 2014.

*Ron Woody*  
**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

September 15, 2014  
Month Day Year

By *Bobbie Lipton* o.c.

APPROVED:

James Bennett  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 15<sup>th</sup> day of September, 2014.

ATTESTED:

Barbara J. Anthony  
County Clerk

I hereby approve/  veto \_\_\_\_\_ the foregoing Resolution this 15 day of Sept, 2014.

Paul Babay  
County Executive

Recommended by Budget Committee

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

September 15, 2014  
Month Day Year

By Bohene Sipton

# *Funds*

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

# *General 101*

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

## Fund 101 General Fund

**Cash calculation of fund**

6/30/2014	Current Cash	4,688,425	
	Anticipated Revenue	914,831	
	<b>Total Anticipated Funds</b>	<b>5,603,256</b>	
	Encumbrances	(21,971)	
	Anticipated Expenditures	(511,017)	
	<b>Total Anticipated Expenditures</b>	<b>(532,989)</b>	
	Rest/Comm/Assign	610,546	
	Ending Unassigned Fund Balance	4,459,721	
6/30/2014	<b>Total Equity</b>	<b>5,070,267</b>	

Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	3,524,180	
	Unassigned	1,338,825	
	<b>Total Fund Balance</b>	<b>4,863,005</b>	
	Revenue Posted	15,665,057	
	Transfers In	33,532	
	Anticipated Revenue	40,803	
	<b>Total Revenue</b>	<b>15,739,392</b>	
	Expenditures	(14,833,674)	
	Transfers Out	(788,937)	
	Encumbrances	(21,971)	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(15,644,583)</b>	
	Rest/Comm/Assign	745,000	
	Ending Unassigned Fund Balance	4,212,814	
6/30/2014	<b>Total Equity</b>	<b>4,957,814</b>	32%

		Proposed	
Tax Rate:	<u>63.5</u>	2015 Tax Rate:	<u>63.5</u>
7/1/2014 Beginning Fund Balance	4,957,814	Penny Value:	<u>120,000</u>
Estimated Revenues	15,993,463	Property Tax:	<u>7,620,000</u>
Estimated Expenditures	<u>(17,011,637)</u>		
Transfer to Capital	<u>(160,300)</u>		
6/30/2015 Budget ending fund balance	<u>3,779,340</u>	Budget effect on fund balance	<u>(1,178,474)</u>
Fall Out (8%)	<u>1,360,931</u>		
6/30/2015 Est. ending fund balance	<u>5,140,271</u>	Estimated effect on fund balance	<u>182,457</u>
FB % of expenditures	36%	includes cash flow money in other funds	
FB Policy 10%-100%+:	Compliant		

# 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 FY2015 of \$15,993,463. 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 53% 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 \$1,207,000 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 \$214,000 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 \$250,000 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 \$194,500 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 \$157,500 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 \$214,800.

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 \$458,100 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. 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 \$239,000 or 1% of budgeted revenue for the General Fund.

### **FEES IN LIEU OF SALARY (45000's)**

Seven (7) of the elected officials are considered "fee offices". These are offices which the general public will pay remuneration to for services they have provided. These fee offices are: County Clerk, Circuit Court Clerk, General Sessions Court Clerk, Clerk & Master, Register of Deeds, Sheriff and Trustee. Each of these offices on a monthly basis turn over their fees in lieu of salary in addition to any other fees, fines or additional revenues they have collected over the prior month. These fees are turned in to the County Trustee.

Fees in lieu of salary are budgeted to bring in approximately \$2,240,000 or 14% 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. (\$566,593)

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 (NT15, RD 15HV-15) - 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. (\$2,500)

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. (\$30,000)

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 \$2,104,093 or 13% 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 \$15,970 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 one operating fund. This transfer is to return money that was fronted to the Ambulance Fund to support the transition between billing companies. When a new billing company takes over there is a delay in payment processing which can lead to a cash shortage. \$330,000 was fronted to the Ambulance Fund to prevent this from occurring. Once the new billing company is entrenched, this money will be repaid to the General Fund.

Total revenue from other sources is budgeted to bring in approximately \$330,000 or 2% of budgeted revenue for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>	<b>COUNTY PROPERTY TAXES</b>			
40110	Current Property Taxes	7,673,858	7,623,481	7,620,000
40120	Trustee's Collection - Prior Year	223,661	305,011	300,000
40130	Clerk & Master's Prior Year	408,828	265,400	330,000
40140	Interest & Penalty	50,686	46,551	50,000
40150	Pick up Taxes	2,888	395	1,000
40161	Payments in Lieu of Tax-TVA	77,350	77,350	77,000
40162	Payments in Lieu of Tax-Clinton	8,818	8,674	9,000
40162	Payment in Lieu of Tax-Oak Ridge	56,718	59,133	54,000
40163	Payment in Lieu of Tax-Other	10,024	11,064	11,000
40163	Payment in Lieu of Tax-Other	100,000	100,000	100,000
	<b>TOTAL</b>	<b><u>8,612,831</u></b>	<b><u>8,497,060</u></b>	<b><u>8,552,000</u></b>
	<b>COUNTY LOCAL OPTION TAXES</b>			
40210	Local Option Sales Tax	-	56,762	-
40220	Hotel/Motel Tax	82,478	85,609	87,000
40250	Litigation Tax	119,811	119,016	130,000
40250	Litigation Tax-JUDGE	224,400	228,712	250,000
40266	Litigation Tax (Jail or Workhouse)	218,907	215,481	240,000
40270	Business Tax	530,066	517,003	500,000
	<b>TOTAL</b>	<b><u>1,175,662</u></b>	<b><u>1,222,582</u></b>	<b><u>1,207,000</u></b>
	<b>STATUTORY LOCAL TAXES</b>			
40320	Bank Excise Tax	35,457	43,695	44,000
40330	Wholesale Beer Tax	169,132	153,751	170,000
	<b>TOTAL</b>	<b><u>204,588</u></b>	<b><u>197,446</u></b>	<b><u>214,000</u></b>
	<b>TOTAL LOCAL TAXES</b>	<b><u>9,993,081</u></b>	<b><u>9,917,088</u></b>	<b><u>9,973,000</u></b>
	<b>LICENSES &amp; PERMITS</b>			
41140	Cable TV Franchise	238,533	254,327	250,000
41510	Beer Permits	3,816	4,782	4,500
41520	Building Permits	141,829	200,884	190,000
	<b>TOTAL</b>	<b><u>384,178</u></b>	<b><u>459,993</u></b>	<b><u>444,500</u></b>
	<b>CIRCUIT COURT</b>			
42110	Fines	914	4,006	2,000
42120	Officers Costs	7,447	5,817	6,000
42150	Jail Fees	4,271	4,181	4,000
42180	DUI Treatment Fines	-	1,677	-
42190	Data Entry Fee Circuit Court	692	1,046	1,000
42191	Courtroom Security Fee	273	246	300
	<b>TOTAL</b>	<b><u>13,597</u></b>	<b><u>16,973</u></b>	<b><u>13,300</u></b>

**GENERAL FUND**

Fund 101 -- Fiscal Year Ending June 30, 2015

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>GENERAL SESSIONS COURT</b>			
42310 Fines	34,395	27,903	40,000
42311 Fines for Littering	219	57	-
42320 Officers Costs	67,044	59,615	60,000
42330 Game & Fish Fines	101	360	-
42350 Jail Fees	10,371	9,254	10,000
42380 DUI Treatment Fines	10,331	9,071	10,000
42390 Data Entry Fee	16,829	17,805	15,000
42391 Courtroom Security Fee	1,026	1,107	1,000
<b>TOTAL</b>	<b>140,316</b>	<b>125,172</b>	<b>136,000</b>
<b>JUVENILE COURT</b>			
42410 Fines	609	38	100
<b>TOTAL</b>	<b>609</b>	<b>38</b>	<b>100</b>
<b>CHANCERY COURT</b>			
42520 Officers Costs	1,655	1,455	1,200
42530 Data Entry Fee	6,860	8,037	6,000
42591 Courtroom Security Fee	314	538	400
42990 Other Fines, Forfeitures & Seizures	329	456	500
<b>TOTAL</b>	<b>9,158</b>	<b>10,486</b>	<b>8,100</b>
<b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>	<b>163,680</b>	<b>152,669</b>	<b>157,500</b>



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>FEES</b>			
43170 Work Release Charges	-	180	-
43190 Other General Service Charges	650	750	800
43340 Recreation Fees-BOATS	205	-	-
43340 Recreation Fees-HOUSE	2,727	3,128	4,000
43340 Recreation Fees-RILEY	19,329	21,361	30,000
43340 Recreation Fees-RILEY-MTH	60,614	72,600	65,000
43340 Recreation Fees-SHEDS	6,613	4,333	4,000
43350 Copy Machine Fees	9,910	9,574	10,000
43365 Archives & Records Mgn't	27,199	27,867	27,000
43366 Greenbelt Late Application Fee	300	50	-
43370 Telephone Commissions	59,619	46,074	45,000
43392 Data Processing Fee - REGISTER	18,044	15,824	16,000
43393 Probation Fees	14,398	11,633	13,000
43394 Data Processing Fee - SHERIFF	4,709	4,274	4,800
43395 Sexual Offender Reg Fee - SHERIFF	4,925	4,145	3,000
43396 Data Processing Fee-COUNTY CLERK	3,360	4,257	4,000
43517 Tuition-CODES	350	1,100	-
43990 Other Charges for Services-SRO	212,473	218,569	221,500
43990 Other Charges for Services-TRU	-	10,000	10,000
<b>TOTAL</b>	<b><u>445,425</u></b>	<b><u>455,719</u></b>	<b><u>458,100</u></b>
<b>RECURRING ITEMS</b>			
44120 Lease/Rentals	8,281	8,388	8,000
44120 Lease/Rentals-MID-E	12,000	5,000	-
44130 Sale Of Materials & Supplies	288	569	1,000
44131 Commissary Sales	26,800	34,198	25,000
44145 Sale of Recycled Materials	441	28	-
44165 Commodity Rebates	968	1,770	1,000
44170 Miscellaneous Refunds	7	13	-
44180 Expenditure Credits	57,077	1,022	-
<b>TOTAL</b>	<b><u>105,862</u></b>	<b><u>50,988</u></b>	<b><u>35,000</u></b>
<b>NON-RECURRING ITEMS</b>			
44530 Sale of Equipment	6,745	1	-
44540 Sale of Property	402	28,038	-
44560 Damages Recovered from Individuals	-	760	-
44570 Contributions & Gifts	3,785	598	-
44570 Contributions & Gifts-REC	3,087	-	-
44570 Contributions & Gifts-SWANS	-	3,000	-
44570 Contributions & Gifts-WLMT	-	1,000	-
<b>TOTAL</b>	<b><u>14,019</u></b>	<b><u>33,397</u></b>	<b><u>-</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>LOCAL REVENUES-OTHER</b>			
44990 Other Local Revenues-GIS	4,500	-	3,000
44990 Other Local Revenues-LCUB	90,000	192,284	190,000
44990 Other Local Revenues-ORUD	4,232	11,080	11,000
<b>TOTAL</b>	<b><u>98,732</u></b>	<b><u>203,364</u></b>	<b><u>204,000</u></b>
<b>TOTAL OTHER LOCAL REVENUES</b>	<b><u>218,613</u></b>	<b><u>287,749</u></b>	<b><u>239,000</u></b>
<b>FEES IN LIEU OF SALARIES</b>			
45510 County Clerk	389,618	408,771	390,000
45520 Circuit Court Clerk	70,022	70,926	70,000
45540 General Sessions Court Clerk	394,773	387,413	400,000
45550 Clerk & Master	375,456	324,837	340,000
45580 Register of Deeds	235,505	197,780	230,000
45590 Sheriff	28,873	27,998	28,000
45590 Sheriff-CHCGP	7,875	3,560	2,000
45610 Trustee	773,477	798,076	780,000
<b>TOTAL</b>	<b><u>2,275,598</u></b>	<b><u>2,219,360</u></b>	<b><u>2,240,000</u></b>
<b>TOTAL FEES FROM COUNTY OFFICIALS</b>	<b><u>2,275,598</u></b>	<b><u>2,219,360</u></b>	<b><u>2,240,000</u></b>
<b>GENERAL GOVERNMENT GRANTS</b>			
46110 Juvenile Services Program	9,000	13,500	9,000
<b>TOTAL</b>	<b><u>9,000</u></b>	<b><u>13,500</u></b>	<b><u>9,000</u></b>
<b>PUBLIC SAFETY GRANT</b>			
46210 Law Enforcement Training Program	22,200	24,000	22,200
<b>TOTAL</b>	<b><u>22,200</u></b>	<b><u>24,000</u></b>	<b><u>22,200</u></b>
<b>LITTER PROGRAM</b>			
46430 Litter Program	53,000	-	-
46430 Litter Program-TVA	3,518	4,915	-
<b>TOTAL</b>	<b><u>56,518</u></b>	<b><u>4,915</u></b>	<b><u>-</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>OTHER STATE REVUES</b>			
46820 Income Tax	131,014	92,593	100,000
46830 Beer Tax	18,586	17,806	18,000
46840 Alcoholic Beverage Tax	75,127	78,334	75,000
46850 Mixed Drink Tax	3,591	1,828	2,000
46851 State Revenue Sharing-T.V.A.	416,648	476,797	400,000
46851 State Revenue Sharing-T.V.A.-IMPAC	440,663	430,681	430,000
46915 Contracted Prisoner Board	348,670	261,587	320,000
46960 Registrar's Salary Supplement	15,164	15,164	15,000
46980 Other State Grants	-	150	-
46980 Other State Grants-BYRNE	135	-	-
46980 Other State Grants-CHILD	14,093	30,024	37,300
46980 Other State Grants-CRIME	6,250	-	-
46980 Other State Grants-DGA	438,450	373,151	566,593
46980 Other State Grants-DIABT	8,158	16,717	15,000
46980 Other State Grants-ELECT	1,000	3,415	-
46980 Other State Grants-EMPG	83,000	83,000	41,500
46980 Other State Grants-HIDTA	12,009	12,201	20,000
46980 Other State Grants-HV14	-	4,991	-
46980 Other State Grants-METH	1,671	931	-
46980 Other State Grants-NT12	5,091	-	-
46980 Other State Grants-NT13	6,894	1,950	-
46980 Other State Grants-NT14	-	7,856	-
46980 Other State Grants-RD12	2,796	-	-
46980 Other State Grants-RD13	18,052	1,527	-
46980 Other State Grants-RD14	-	59,171	-
46980 Other State Grants-RMGMT	21,000	54,752	30,000
46980 Other State Grants-TS	-	38,860	-
46980 Other State Grants-VEST	2,176	-	2,500
46990 Other State Revenues	8,538	8,538	-
<b>TOTAL</b>	<b><u>2,078,776</u></b>	<b><u>2,072,023</u></b>	<b><u>2,072,893</u></b>
<b>TOTAL STATE OF TENNESSEE</b>	<b><u>2,166,494</u></b>	<b><u>2,114,438</u></b>	<b><u>2,104,093</u></b>
<b>FEDERAL THROUGH STATE</b>			
47220 Civil Defense Reimbursement-DOE	-	32,000	16,000
47220 Civil Defense Reimbursement-DOE12	12,264	-	-
47990 Other Direct Federal Revenue-SOIL	7,195	9,980	15,300
<b>TOTAL FEDERAL GOVERNMENT</b>	<b><u>19,459</u></b>	<b><u>41,980</u></b>	<b><u>31,300</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services-HAZ	1,943	-	-
<b>TOTAL</b>	<b>1,943</b>	<b>-</b>	<b>-</b>
<b>OTHER GOVERNMENTS &amp; CITIZENS</b>			
48990 Other-HPPA	1,574	1,200	1,200
48990 Other-KPPA	1,880	1,528	1,500
48990 Other-ORPPA	3,519	2,469	2,400
48990 Other-OSPPA	205	93	100
48990 Other-RPPA	898	771	770
48990 Other-WCOMP	10,000	10,000	10,000
<b>TOTAL</b>	<b>18,076</b>	<b>16,061</b>	<b>15,970</b>
<b>INSURANCE RECOVERY</b>			
49700 Insurance Recovery	14,831	13,532	-
<b>TOTAL</b>	<b>14,831</b>	<b>13,532</b>	<b>-</b>
<b>OPERATING TRANSFERS</b>			
49800 Transfers In	-	-	330,000
49800 Transfers In-F264	10,000	10,000	-
49800 Transfers In-F266	10,000	10,000	-
<b>TOTAL</b>	<b>20,000</b>	<b>20,000</b>	<b>330,000</b>
<b>TOTAL REVENUE</b>	<b>15,721,383</b>	<b>15,698,589</b>	<b>15,993,463</b>
34510 Restricted for General Government-DEEDS	77,656	78,176	73,988
34520 Restricted for Administration of Justice-CHNCY	15,829	19,211	25,909
34520 Restricted for Administration of Justice-CIRCT	4,526	4,743	5,789
34520 Restricted for Administration of Justice-CTSEC	11,116	5,435	7,326
34520 Restricted for Administration of Justice-CTYCL	14,688	(3,406)	356
34520 Restricted for Administration of Justice-RCRDS	-	26,485	52,063
34520 Restricted for Administration of Justice-SESCT	30,283	29,965	34,527
34525 Restricted for Public Safety-SHRFF	9,655	9,792	14,067
34525 Restricted for Public Safety-SOR	8,444	9,246	14,528
34545 Restricted for Other Operations	131,173	131,173	-
34575 Restricted for Capital Outlay-CHJ	501,693	253,247	33,579
34635 Committed for Social, Culteral, Rec Ser-REC	2,191	-	0.00
34635 Committed for Social, Culteral, Rec Ser-RILEY	-	19,714	40,752
34690 Committed for Other Purposes-RET	197,502	193,684	172,365
35110 Designated for Purpose 1	600,000	600,000	270,000
35140 Designated for Purpose 4	41,418	-	-
39000 Beg. Undesignated Fund Balance	3,219,060	3,734,229	4,212,565
<b>TOTAL</b>	<b>4,865,234</b>	<b>5,111,694</b>	<b>4,957,813</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>20,586,617</b>	<b>20,810,283</b>	<b>20,951,276</b>

## **Expenditures General Fund 101**

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

### **County Commission – 51100**

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

District 1 – Rockwood area has three (3) commissioners

District 2 – Harriman area has three (3) commissioners

District 3 – Dyllis area has one (1) commissioner

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

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

District 6 – Kingston area has three (3) commissioners

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

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

The total appropriation for County Commission is \$141,216. Of this, 92% (129,316) is for salaries and benefits while the remainder is for operations.

### **Board of Equalization – 51210**

The total appropriation for Board of Equalization is \$15,200. Of this, 94% (14,300) 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 \$5,925. Of this, 92% (5,425) 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 \$41,030. Of this, 100% is for salaries and benefits.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51230 BUDGET AND FINANCE COMMITTEE</b>			
191 Board & Committee Members Fees	4,689	6,849	9,500
201 Social Security	351	517	800
204 State Retirement	380	575	900
206 Life Insurance	1	2	5
207 Medical Insurance	154	184	200
208 Dental Insurance	4	5	10
299 Other Fringe Benefits	8	12	100
302 Advertising	707	-	800
422 Food Supplies	-	175	-
<b>TOTAL</b>	<b><u>6,295</u></b>	<b><u>8,319</u></b>	<b><u>12,315</u></b>
<b>51240 OTHER BOARDS AND COMMITTEES</b>			
191 Board & Committee Members Fees	24,874	24,436	35,000
201 Social Security	1,896	1,862	2,700
204 State Retirement	1,116	1,125	3,000
206 Life Insurance	1	1	10
207 Medical Insurance	96	134	300
208 Dental Insurance	2	3	10
299 Other Fringe Benefits	4	7	10
524 In-Service/Staff Development	-	275	-
<b>TOTAL</b>	<b><u>27,990</u></b>	<b><u>27,844</u></b>	<b><u>41,030</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 \$97.9 million operating budget. Primarily the office deals with fiscal policy for overall operations, related debt management, capital investments and appropriate fund balance ranges for each of the funds in use by the county. County Executive's staff also schedules and maintains the committee meeting schedule and board meeting schedules for ancillary groups. The office is responsible for applying for and administering grants. 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 \$275,193. Of this 96% (\$265,043) is for salaries and benefits while the remainder is for operations.



**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51300 COUNTY MAYOR/EXECUTIVE</b>			
101 County Official/Adm Officer	88,481	92,567	95,679
103 Assistant(s)	97,487	96,202	100,470
168 Temporary Personnel	-	-	1,471
185 Educational Incentive	-	3,000	3,000
188 Bonus Payments	-	2,250	-
199 Other Per Diem & Fees	1,142	1,164	1,200
201 Social Security	15,202	15,515	16,700
204 State Retirement	18,517	19,273	18,400
206 Life Insurance	263	261	263
207 Medical Insurance	19,931	22,233	25,100
208 Dental Insurance	834	829	840
299 Other Fringe Benefits	1,908	1,854	1,920
307 Communication	22	21	100
320 Dues & Memberships	427	633	500
333 Licenses	410	47	500
349 Printing, Stationery, and Forms	-	184	1,200
351 Rentals	-	180	350
355 Travel	4,554	3,068	4,300
437 Periodicals	50	172	100
508 Premiums on Corporate Surety Bonds	-	-	1,000
524 In-Service/Staff Development	1,670	1,215	2,100
<b>TOTAL</b>	<b><u>250,898</u></b>	<b><u>260,668</u></b>	<b><u>275,193</u></b>

**County Attorney – 51400**

The County Attorney is an elected position.

The total appropriation for County Attorney is \$123,938. Of this 98% (\$121,438) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51400 COUNTY ATTORNEY</b>			
101 County Official	91,846	93,781	95,182
201 Social Security	6,603	6,763	7,300
204 State Retirement	8,389	8,568	8,100
206 Life Insurance	66	66	66
207 Medical Insurance	8,694	9,111	10,100
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	480	480	480
355 Travel	-	803	2,500
<b>TOTAL</b>	<b>116,288</b>	<b>119,782</b>	<b>123,938</b>

**Election Commission – 51500**

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

The total appropriation for Election Commission is \$471,147. Of this 83% (\$391,897) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51500 ELECTION COMMISSION</b>			
105 Supervisor/Director	63,515	66,448	68,682
106 Deputy(ies)	79,415	79,416	81,797
142 Mechanic(s)	2,333	480	6,747
169 Part-Time Personnel	1,459	-	2,060
187 Overtime Pay	4,383	-	6,747
188 Bonus Payments	-	2,250	-
192 Election Commission	13,200	12,400	18,600
193 Election Workers	81,856	-	138,140
201 Social Security	17,291	11,858	25,300
204 State Retirement	13,700	13,533	13,400
206 Life Insurance	268	265	264
207 Medical Insurance	24,520	25,306	27,400
208 Dental Insurance	850	840	840
299 Other Fringe Benefits	1,838	1,920	1,920
302 Advertising	4,931	1,724	7,000
307 Communication	545	158	1,000
320 Dues & Memberships	285	275	400
334 Maintenance Agreements	11,985	9,171	20,000
336 Maint/Repair/Equipment	-	-	1,200
349 Printing, Stationary & Forms	2,956	764	3,900
351 Rentals	4,062	100	5,000
355 Travel	7,499	8,813	11,500
399 Other Contracted Services	10,069	13,553	13,400
411 Data Processing Supplies	791	1,722	2,000
425 Gasoline	186	-	250
432 Library Books	322	278	600
499 Other Supplies & Materials	2,806	2,243	4,000
524 In-Service/Staff Development	1,755	3,210	7,000
707 Building Improvements	3,069	581	1,000
709 Data Processing Equipment	4,527	5,829	1,000
719 Office Equipment	330	-	-
<b>TOTAL</b>	<b>360,747</b>	<b>263,137</b>	<b>471,147</b>

## **Register of Deeds – 51600**

The Register of Deeds is an elected position.

The total appropriation for Register of Deeds is \$312,176. Of this 83% (\$263,026) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51600 REGISTER OF DEEDS</b>			
101 County Official/Adm Officer	70,572	73,830	76,313
106 Deputy(ies)	94,298	94,298	97,127
169 Part-time Personnel	14,629	14,635	17,362
185 Educational Incentives	2,000	2,000	2,000
188 Bonus Payments	-	2,882	-
201 Social Security	13,027	13,683	14,800
204 State Retirement	15,246	15,770	14,900
206 Life Insurance	264	264	264
207 Medical Insurance	37,116	35,708	37,500
208 Dental Insurance	840	840	840
299 Other Fringe Benefits	960	960	1,920
307 Communication	6	115	150
317 Data Processing Services	1,740	2,000	10,000
320 Dues and Memberships	894	932	1,000
334 Maintenance Agreements	1,296	1,188	2,000
334 Maintenance Agreements-DATA	15,784	13,762	22,000
337 Maint/Repair/Office Equipment	-	-	200
349 Printing, Stationary and Forms	1,678	990	3,000
351 Rentals	64	64	100
355 Travel	1,291	1,352	2,700
367 Maint/Repair Service	-	-	2,000
508 Premiums on Corporate Surety Bonds	-	-	1,100
524 In-Service/Staff Development	565	225	900
599 Other Charges	-	-	1,000
709 Data Processing Equipment	-	4,250	1,000
711 Furniture & Fixtures	212	-	2,000
<b>TOTAL</b>	<b><u>272,482</u></b>	<b><u>279,749</u></b>	<b><u>312,176</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 \$75,950. Of this 37% (\$28,450) is for salaries and benefits while the remainder is for operations.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51720 PLANNING &amp; ZONING</b>			
105 Supervisor/Director	28,679	33,989	-
169 Part-Time Personnel	-	-	15,450
188 Bonus Payments	-	750	-
191 Board & Committee Member Fees	7,085	5,855	11,000
199 Other Per Diem & Fees	2,232	1,214	-
201 Social Security	2,748	3,109	2,000
204 State Retirement	2,791	3,311	-
206 Life Insurance	67	61	-
207 Medical Insurance	6,580	6,215	-
208 Dental Insurance	220	193	-
299 Other Fringe Benefits	481	440	-
302 Advertising	146	903	600
307 Communication	130	59	400
309 Contracts w/Gov't Agencies	12,250	12,250	37,000
332 Legal Notices, Recording, & Crt Costs	41	-	300
334 Maintenance Agreements	1,283	1,017	2,000
348 Postal Charges	454	395	500
349 Printing, Stationary and Forms	43	438	400
349 Printing, Stationary and Forms-BOOKS	140	-	700
355 Travel	707	776	1,250
411 Data Processing Supplies	268	132	400
422 Food Supplies	89	30	100
451 Uniforms	147	-	150
599 Other Charges	14	9	200
709 Data Processing Equipment	-	530	1,500
711 Furniture & Fixtures	-	-	2,000
790 Other Equipment	-	4,950	-
<b>TOTAL</b>	<b><u>66,594</u></b>	<b><u>76,627</u></b>	<b><u>75,950</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 \$261,967. Of this 79% (\$207,967) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51750 CODES COMPLIANCE</b>			
103 Assistant(s)	44,498	44,045	45,366
105 Supervisor/Director	53,332	53,218	54,816
188 Bonus Payments	-	3,000	-
189 Other Salaries & Wages	47,032	47,146	48,561
199 Other Per Diem & Fees	2,283	2,328	2,400
201 Social Security	10,764	10,835	11,600
204 State Retirement	13,441	13,686	12,800
206 Life Insurance	264	265	264
207 Medical Insurance	25,774	27,285	29,400
208 Dental Insurance	629	630	840
299 Other Fringe Benefits	969	720	1,920
302 Advertising	1,225	222	1,000
307 Communication	865	(67)	900
320 Dues & Memberships	255	388	800
332 Legal Notices, Recording, & Crt Costs	-	-	500
334 Maintenance Agreements	2,422	9,793	11,000
338 Maint/Repair/Vehicles	2,929	2,105	3,000
348 Postal Charges	435	500	500
349 Printing, Stationary and Forms	903	1,116	2,000
349 Printing, Stationary and Forms-BOOKS	773	155	1,000
355 Travel	1,251	924	2,000
399 Other Contracted Services	-	-	1,000
410 Custodial Supplies	187	183	5,000
411 Data Processing Supplies	450	-	-
413 Drugs & Medical Supplies	25	-	100
415 Electricity	1,366	1,377	3,600
422 Food Supplies	376	160	800
425 Gasoline	6,410	7,153	8,500
434 Natural Gas	458	589	2,000
435 Office Supplies	497	960	1,500
437 Periodicals	99	246	300
450 Tires & Tubes	-	496	-
451 Uniforms	795	735	500
454 Water and Sewer	256	236	1,000
524 In-Service/Staff Development	1,684	680	2,000
599 Other Charges	-	(2)	1,000
709 Data Processing Equipment	1,900	985	3,000
711 Furniture & Fixtures	498	270	500
719 Office Equipment	270	-	500
<b>TOTAL</b>	<b><u>225,315</u></b>	<b><u>232,361</u></b>	<b><u>261,967</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 \$476,250. Of this 38% (\$181,350) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51800 COUNTY BUILDINGS</b>			
141 Foremen	33,454	33,414	34,417
166 Custodial Personnel	45,859	45,264	47,236
167 Maintenance Personnel	57,248	29,237	30,114
169 Part-time Personnel	14,235	13,025	15,759
188 Bonus Payments	-	3,375	-
199 Other Per Diem & Fees	1,712	1,186	1,800
201 Social Security	11,489	9,476	10,000
204 State Retirement	12,636	10,325	9,600
206 Life Insurance	330	264	264
207 Medical Insurance	33,680	28,102	29,400
208 Dental Insurance	1,050	840	840
299 Other Fringe Benefits	1,680	1,240	1,920
305 Audit Services	-	39	-
307 Communication	1,645	24,350	21,000
321 Engineering Services	-	1,800	2,500
332 Legal Notices, Recordings, Court Costs	-	-	1,000
334 Maintenance Agreements	9,910	12,609	20,800
335 Maint/Repair/Building	26,650	23,376	30,000
336 Maint/Repair/Equipment	11,135	27,272	23,000
338 Maint/Repair/Vehicles	1,144	1,485	2,000
355 Travel	14	-	500
359 Disposal Fees	1,244	1,608	1,800
410 Custodial Supplies	14,219	15,689	15,000
411 Data Processing Supplies	-	565	500
415 Electricity	85,814	117,261	120,000
425 Gasoline	3,013	2,864	3,000
434 Natural Gas	17,885	21,116	18,000
435 Office Supplies	-	120	-
451 Uniforms	2,419	1,841	3,000
453 Vehicle Parts	-	-	-
454 Water and Sewer	17,496	17,361	20,000
499 Other Supplies and Materials	8,400	7,119	12,500
524 InService/Staff Development	-	300	300
711 Furniture & Fixtures	210	-	-
<b>TOTAL</b>	<b><u>414,571</u></b>	<b><u>452,526</u></b>	<b><u>476,250</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 100% is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
317 Data Processing Services	409	-	350
334 Maintenance Agreements	13,789	14,175	15,000
337 Maint/Repair/Office Equipment	-	-	800
355 Travel	453	838	4,000
411 Data Processing Supplies	6,171	6,352	5,000
524 In-Service/Staff Development	390	935	3,000
709 Data Processing Equipment	-	4,321	6,000
<b>TOTAL</b>	<b>21,212</b>	<b>26,621</b>	<b>34,150</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 \$112,148. Of this 89% (\$99,373) is for salaries and benefits while the remainder is for operations.



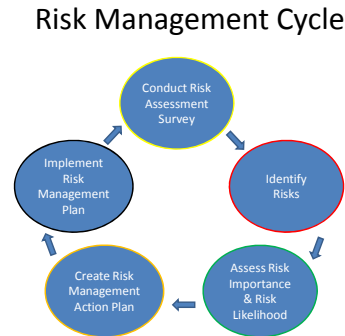
**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51910 PRESERVATION OF RECORDS</b>			
103 Assistant(s)	21,229	21,216	21,852
105 Supervisor/Director	33,727	33,727	34,740
169 Part-time Personnel	10,792	11,343	15,969
188 Bonus Payments	-	1,875	-
201 Social Security	4,973	5,160	5,500
204 State Retirement	5,019	5,159	4,800
206 Life Insurance	132	132	132
207 Medical Insurance	13,723	14,476	15,000
208 Dental Insurance	420	420	420
299 Other Fringe Benefits	960	960	960
334 Maintenance Agreements	760	760	760
349 Printing, Stationary and Forms	1,100	865	1,200
415 Electricity	5,900	6,000	6,000
599 Other Charges	1,533	2,290	4,815
<b>TOTAL</b>	<b><u>100,268</u></b>	<b><u>104,383</u></b>	<b><u>112,148</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 \$523,322. Of this 4% (\$18,532) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>51920 RISK MANAGEMENT</b>			
140 Salary Supplements	15,466	4,998	13,032
185 Educational Incentives	-	1,000	1,000
201 Social Security	753	766	1,100
204 State Retirement	915	926	1,200
206 Life Insurance	15	10	20
207 Medical Insurance	1,484	1,097	2,000
208 Dental Insurance	46	33	60
299 Other Fringe Benefits	95	81	120
320 Dues & Memberships	3,135	1,160	3,100
349 Printing, Stationery & Forms	-	-	150
355 Travel	2,075	1,229	2,500
499 Other Supplies & Materials	278	240	3,500
501 Boiler Insurance	-	-	700
502 Building & Contents Insurance	-	17,029	19,000
506 Liability Insurance	-	212,698	215,000
511 Vehicle & Equipment Insurance	-	57,017	65,000
513 Worker's Compensation	-	120,340	120,340
516 Other Self-Insured Claims	-	95,425	70,000
524 In-Service/Staff Development	1,070	605	3,000
599 Other Charges	309	-	-
599-MVR Other Charges	960	123	2,500
709 Data Processing Equipment	18,612	382	-
<b>TOTAL</b>	<b><u>45,212</u></b>	<b><u>515,161</u></b>	<b><u>523,322</u></b>
 <b>TOTAL GENERAL ADMINISTRATION</b>	 <b><u>2,034,824</u></b>	 <b><u>2,496,597</u></b>	 <b><u>2,881,927</u></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 17% (\$2,881,927) 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 \$461,214. Of this amount 98% (\$452,719) is for salaries and benefits and the remainder is for operations.

## **Purchasing – 52200**

This function falls under the responsibilities of the County Executive. The Purchasing Department operates under the Purchasing Law of 1957, T.C.A. §5-14-101-116, the policies outlined in the Roane County Purchasing Manual and the direction of the Purchasing Commission. The Purchasing Law of 1957 was adopted by the Quarterly Court of Roane County on March 12, 1973. The Roane County Purchasing Manual was approved by the Roane County Commission on April 9, 2012. The Purchasing Agent is an appointee of the County Executive and requires confirmation by the county legislative body. The Purchasing Agent oversees (2) full time positions and one (1) part time position.

As approved by County Commission in Resolution #07-07-12, purchases between \$0-\$2,500 require no informal quotes or sealed competitive bidding; purchases between \$2,501-\$10,000 require informal quotes, and purchases over \$10,000 require sealed competitive bidding.

The Purchasing Department strives to determine what large or recurring supplies, materials, equipment, or services may be needed during the fiscal year. When it is determined that there is a need for such items or services, the Purchasing Agent issues Invitations to Bid or Requests for Proposal for them. The Purchasing Department averages either bidding or renewing 35 annual contracts. In addition to the annual contracts, the Purchasing Department typically does an average of 42 bids for individual items or services.

In an effort to obtain better pricing by means of increased purchasing power, the County Commission in Resolution #08-13-10 approved the use of contracts established by three national cooperatives; U. S. Communities, National Joint Powers Alliance and The Cooperative Purchasing Network. In addition to these contracts, the Purchasing Department also has access to the State of Tennessee's contracts that are bid by the Department of General Services.

The Purchasing Department receives requisitions from most every department in which the County Commission has appropriated funds. The bulk of the requisitions are received from the School Department and the General Fund. The Purchasing Department averages about 4,600 requisitions each year.

The Purchasing Department is responsible for assisting departments to get surplus property sold. As county property becomes of no further use to a department or is deemed obsolete, a list of the items will be submitted to the Purchasing Department to have the property declared "surplus property". The Purchasing Department will first check to see if there is another department within the county that has a need for the property. If not, a resolution is prepared to file with the County Commission to declare the property surplus to the county. Once approved, the Purchasing Department will sell the property on GovDeals, an internet auction site as per resolution #07-07-11.

Total Appropriation for Purchasing is \$171,766. Of this amount 93% (\$159,834) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>52100 ACCOUNTING AND BUDGETING</b>			
105 Supervisor/Director	70,572	73,830	76,313
119 Accountants/Bookkeepers	215,315	207,964	236,385
169 Part-time Personnel	-	-	5,673
185 Educational Inc	4,000	7,000	7,000
188 Bonus Payments	-	3,750	-
201 Social Security	21,118	21,606	25,900
204 State Retirement	27,416	27,807	28,200
206 Life Insurance	522	527	528
207 Medical Insurance	59,465	54,995	67,200
208 Dental Insurance	1,656	1,673	1,680
299 Other Fringe Benefits	3,250	3,264	3,840
307 Communication	43	54	100
320 Dues & Memberships	25	371	500
334 Maintenance Agreements	1,626	2,151	2,000
349 Printing, Stationary and Forms	963	716	1,500
355 Travel	3,011	903	1,300
411 Data Processing Supplies	888	-	-
508 Premium on Corporate Surety Bonds	92	92	95
524 In-Service/Staff Development	1,483	273	2,000
711 Furniture & Fixtures	650	451	1,000
<b>TOTAL</b>	<b><u>412,095</u></b>	<b><u>407,427</u></b>	<b><u>461,214</u></b>
<b>52200 PURCHASING</b>			
105 Supervisor/Director	53,394	55,859	57,737
122 Purchasing Personnel	50,385	48,654	59,003
169 Part-time Personnel	4,275	8,170	10,926
185 Educational Incentive	-	1,000	1,000
188 Bonus Payments	-	1,898	-
199 Other Per Diem & Fees	1,142	1,164	1,200
201 Social Security	7,806	8,555	10,000
204 State Retirement	9,586	9,877	10,200
206 Life Insurance	199	187	198
207 Medical Insurance	15,463	9,388	7,500
208 Dental Insurance	632	595	630
299 Other Fringe Benefits	1,242	1,360	1,440
302 Advertising	679	1,047	1,700
307 Communication	36	28	240
308 Consultants	-	4,000	4,000
320 Dues & Memberships	405	475	500
334 Maintenance Agreements	1,140	955	1,800
355 Travel	1,163	1,673	2,000
508 Premium on Corporate Surety Bonds	75	75	92
524 InService/Staff Development	1,613	1,738	1,600
<b>TOTAL</b>	<b><u>149,235</u></b>	<b><u>156,700</u></b>	<b><u>171,766</u></b>
<b>52300 PROPERTY ASSESSOR'S OFFICE</b>			
101 County Official/Adm Officer	70,572	73,830	76,313
103 Assistants	60,965	67,154	72,100

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
133 Para/Professionals	118,767	121,134	172,046
188 Bonus Payments	-	4,375	-
199 Other Per Diem & Fees	819	1,150	1,800
201 Social Security	18,198	19,196	24,900
204 State Retirement	20,130	23,295	27,400
206 Life Insurance	444	458	594
207 Medical Insurance	55,751	61,143	76,400
208 Dental Insurance	1,385	1,453	1,890
210 Unemployment Compensation	14,300	-	-
299 Other Fringe Benefits	2,220	2,860	4,320
302 Advertising	-	68	-
307 Communication	314	83	300
309 Contracts w/ Gov't Agencies	14,834	28,288	3,000
312 Contracts with Private Agencies	36,081	54,350	72,000
320 Dues & Memberships	1,939	2,270	3,500
333 Licenses	48	-	-
337 Maint/Repair/Office Equipment	2,218	3,903	4,500
349 Printing, Stationary and Forms	1,756	2,860	20,200
355 Travel	2,901	1,984	2,000
425 Gasoline	781	1,235	7,000
499 Other Supplies and Materials	1,735	2,243	2,800
508 Premiums on Corporate Surety Bonds	767	-	-
524 In-Service/Staff Development	1,420	615	3,500
709 Data Processing Equipment	-	10,269	6,200
719 Office Equipment	-	3,582	3,100
<b>TOTAL</b>	<b><u>428,349</u></b>	<b><u>487,797</u></b>	<b><u>585,863</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 \$585,863. Of this amount 78% (\$457,763) 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 \$238,684. Of this amount 85% (\$202,684) is for salaries and benefits and the remainder is for operations.



**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
133 Para/Professionals	118,767	121,134	172,046
188 Bonus Payments	-	4,375	-
199 Other Per Diem & Fees	819	1,150	1,800
201 Social Security	18,198	19,196	24,900
204 State Retirement	20,130	23,295	27,400
206 Life Insurance	444	458	594
207 Medical Insurance	55,751	61,143	76,400
208 Dental Insurance	1,385	1,453	1,890
210 Unemployment Compensation	14,300	-	-
299 Other Fringe Benefits	2,220	2,860	4,320
302 Advertising	-	68	-
307 Communication	314	83	300
309 Contracts w/ Gov't Agencies	14,834	28,288	3,000
312 Contracts with Private Agencies	36,081	54,350	72,000
320 Dues & Memberships	1,939	2,270	3,500
333 Licenses	48	-	-
337 Maint/Repair/Office Equipment	2,218	3,903	4,500
349 Printing, Stationary and Forms	1,756	2,860	20,200
355 Travel	2,901	1,984	2,000
425 Gasoline	781	1,235	7,000
499 Other Supplies and Materials	1,735	2,243	2,800
508 Premiums on Corporate Surety Bonds	767	-	-
524 In-Service/Staff Development	1,420	615	3,500
709 Data Processing Equipment	-	10,269	6,200
719 Office Equipment	-	3,582	3,100
<b>TOTAL</b>	<b><u>428,349</u></b>	<b><u>487,797</u></b>	<b><u>585,863</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>52310 REAPPRAISAL PROGRAM</b>			
121 Data Processing Personnel	10,031	22,914	26,861
133 Paraprofessionals	104,489	91,011	109,180
169 Part-time Personnel	8,443	9,115	17,819
187 Overtime Pay	-	-	-
188 Bonus Payments	-	2,850	-
201 Social Security	9,173	9,226	11,800
204 State Retirement	10,893	10,497	11,500
206 Life Insurance	230	240	264
207 Medical Insurance	10,527	18,724	22,500
208 Dental Insurance	522	552	840
299 Other Fringe Benefits	1,369	1,263	1,920
302 Advertising	-	409	-
307 Communication	-	-	1,000
334 Maintenance Agreements	393	854	1,500
337 Main/Rpr/Equip	-	-	2,000
338 Main/Rpr/Vehicles	4,145	2,780	8,000
348 Postal Charges	1,093	1,604	9,000
355 Travel	466	581	2,000
412 Diesel Fuel	-	59	-
425 Gasoline	6,598	7,162	7,000
499 Other Supplies & Materials	3,075	1,752	3,000
499 Other Supplies & Materials-MAPS	-	-	1,000
599 Other Charges	335	981	1,500
707 Building Improvements	-	8,000	-
<b>TOTAL</b>	<b><u>171,782</u></b>	<b><u>190,573</u></b>	<b><u>238,684</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 \$308,592. Of this amount 80% (\$248,387) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>52400 COUNTY TRUSTEE'S OFFICE</b>			
101 County Official/Adm Officer	70,572	73,830	76,313
106 Deputy(ies)	90,737	90,748	93,470
169 Part-time Personnel	6,515	6,980	16,480
188 Bonus Payments	-	2,785	-
201 Social Security	12,692	13,181	14,500
204 State Retirement	14,746	15,282	14,600
206 Life Insurance	265	265	264
207 Medical Insurance	27,108	28,231	30,000
208 Dental Insurance	840	841	840
299 Other Fringe Benefits	1,441	1,441	1,920
302 Advertising	254	154	800
307 Communication	9	11	130
309 Contracts w/ Gov't Agencies	9,595	9,560	16,000
320 Dues & Memberships	687	687	800
332 Legal Notices, Recordings, and Court Costs	-	-	50
334 Maintenance Agreements	6,790	6,941	12,000
337 Maint/Repair/Office Equipment	276	-	1,000
349 Printing, Stationary and Forms	722	2,144	4,000
351 Rentals	-	100	125
355 Travel	63	99	700
411 Data Processing Supplies	2,274	3,007	4,000
508 Premiums on Corporate Surety Bonds	-	-	15,000
524 In-Service/Staff Development	-	-	600
719 Office Equipment	-	-	5,000
<b>TOTAL</b>	<b><u>245,585</u></b>	<b><u>256,288</u></b>	<b><u>308,592</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 \$604,295. Of this amount 89% (\$539,447) is for salaries and benefits and the remainder is for operations.

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

The previous functions are the sum total of the Finance major category in the chart of accounts. This major category entails functions 52100 through 52900 and they account for 14% (\$2,370,414) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>52500 COUNTY CLERK'S OFFICE</b>			
101 County Official/Adm Officer	70,611	73,830	76,313
106 Deputy(ies)	270,055	270,015	278,303
169 Part-time Personnel	22,941	19,730	36,771
185 Educational Incentive	5,000	5,000	5,000
188 Bonus Payments	-	7,325	-
201 Social Security	26,809	27,536	30,500
204 State Retirement	31,580	32,499	30,600
206 Life Insurance	659	659	660
207 Medical Insurance	69,104	68,588	74,400
208 Dental Insurance	2,090	2,089	2,100
299 Other Fringe Benefits	3,721	3,814	4,800
307 Communication	77	117	2,272
320 Dues & Memberships	727	677	1,549
334 Maintenance Agreements	17,082	18,536	21,672
337 Maint/Repair/Office Equipment	-	-	1,000
349 Printing, Stationary and Forms	2,684	1,690	12,000
351 Rentals	-	180	184
355 Travel	1,945	1,768	5,000
432 Library Books/Media	51	-	51
437 Periodicals	129	162	325
499 Other Supplies & Materials	1,132	1,142	7,100
508 Premium on Corporate Surety Bonds	-	-	595
524 In-Service/Staff Development	20	370	900
709 Data Processing Equipment	384	495	3,300
711 Furniture & Fixtures	242	-	1,000
719 Office Equipment	-	13,190	7,900
<b>TOTAL</b>	<b><u>527,043</u></b>	<b><u>549,412</u></b>	<b><u>604,295</u></b>
 <b>TOTAL FINANCE</b>	 <b><u>1,934,089</u></b>	 <b><u>2,048,196</u></b>	 <b><u>2,370,414</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 Michael Pemberton serves as the Circuit Court Judge for the Ninth Judicial District which includes Roane, Loudon, Morgan and Meigs counties. Judge Pemberton presides over cases in Roane County during three scheduled terms beginning in January, May and September of each year. The deputy clerks maintain all court records for the efficient operation of the Circuit Court. The Circuit Court Clerk's office will issue Summons for Jury Service for each term of court.

Criminal Courts have jurisdiction over felony and misdemeanor cases in Tennessee. Criminal cases originate from indictments from the Roane County Grand Jury or from probable cause hearings in the General Sessions Court. The Honorable E. Eugene Eblen serves as the Criminal Court Judge for the Ninth Judicial District which includes Roane, Loudon, Morgan and Meigs counties. Criminal Cases are prosecuted by the District Attorney General's Office. The Honorable Russell Johnson serves as the District Attorney General for the Ninth Judicial District. Judge Eblen presides over cases in Roane County during three scheduled terms beginning in March, June, and October of each year. The deputy clerks maintain all court records for the efficient operation of the Criminal Court. The Circuit Court Clerk's office will issue Summons for Jury Service for each term of court.

Circuit/Criminal Personnel consist of one (1) Elected Official and three (3) Deputy Clerks.

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

Total Appropriation for Circuit Court is \$200,350. Of this amount 94% (\$188,100) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>53100 CIRCUIT COURT</b>			
101 County Official/Adm Officer	70,572	73,830	76,313
106 Deputy(ies)	58,054	59,200	66,035
169 Part-time Personnel	3,060	3,057	3,152
188 Bonus Payments	-	1,850	-
201 Social Security	10,011	10,355	11,200
204 State Retirement	11,752	12,290	12,300
206 Life Insurance	208	208	210
207 Medical Insurance	16,915	15,432	16,700
208 Dental Insurance	467	449	670
299 Other Fringe Benefits	1,015	1,027	1,520
307 Communication	43	57	100
312 Contracts with Private Agencies	-	105	400
320 Dues & Memberships	559	1,034	700
334 Maintenance Agreements	1,361	1,513	2,500
337 Maint/Repair/Office Equip	-	108	400
349 Printing, Stationary and Forms	3,020	2,187	3,000
351 Rentals	-	-	50
355 Travel	454	86	1,800
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>177,965</u></b>	<b><u>183,039</u></b>	<b><u>200,350</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 \$501,538. Of this amount 93% (\$467,238) is for salaries and benefits and the remainder is for operations.

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

Total Appropriation for General Sessions Judges is \$600,515. Of this amount 85% (\$508,265) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>53300 GENERAL SESSIONS COURT</b>			
106 Deputy(ies)	302,814	302,606	314,836
169 Part-time Personnel	5,188	11,730	12,082
188 Bonus Payments	-	8,600	-
201 Social Security	22,076	23,508	25,000
204 State Retirement	27,670	28,412	26,600
206 Life Insurance	704	704	720
207 Medical Insurance	71,141	70,758	80,500
208 Dental Insurance	1,813	1,814	2,300
210 Unemployment Compensation	3,154	660	-
299 Other Fringe Benefits	2,728	2,707	5,200
307 Communication	159	177	150
312 Contracts with Private Agencies	-	-	1,380
320 Dues & Memberships	1,526	807	1,400
334 Maintenance Agreements	13,806	14,907	16,950
335 Maintenance and	6,190	-	-
349 Printing, Stationary and Forms	-	5,449	6,500
355 Travel	182	-	-
435 Office Supplies	1,130	-	-
524 In-Service/Staff Development	-	475	-
531 Access Fees	-	1,440	2,000
709 Data Processing Equipment	3,461	-	5,000
711 Furniture & Fixtures	407	-	420
719 Office Equipment	-	-	500
<b>TOTAL</b>	<b><u>464,149</u></b>	<b><u>474,754</u></b>	<b><u>501,538</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>53310 GENERAL SESSIONS JUDGE</b>			
102 Judge(s)	306,154	312,605	317,272
103 Assistants	31,826	-	-
133 Paraprofessionals	40,498	80,999	83,469
164 Attendants	13,954	-	-
169 Part-time Personnel-MAG	8,740	-	-
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	-	1,500	-
199 Other Per Diem & Fees	4,065	3,656	4,500
201 Social Security	25,727	25,287	31,800
204 State Retirement	36,793	36,628	35,200
206 Life Insurance	282	267	264
207 Medical Insurance	30,216	29,797	32,000
208 Dental Insurance	895	846	840
299 Other Fringe Benefits	1,311	1,174	1,920
307 Communication	85	-	6,000
309 Contracts with Government Agencies	-	1,050	10,350
312 Contracts with Private Agencies	780	1,805	45,000
320 Dues and Memberships	150	820	1,000
329 Laundry Service	-	-	250
331 Legal Services	-	554	-
333 Licenses	530	(530)	500
349 Printing, Stationary and Forms	-	900	2,500
355 Travel	4,337	3,326	6,800
355 Travel-MAG	5,224	3,123	6,000
411 Data Processing	234	1,411	3,000
432 Library Books/Magazines	-	-	2,500
451 Uniforms	-	-	600
524 In-Service/Staff Development	702	1,110	1,750
524 In-Service/Staff Development-MAG	898	-	1,000
709 Data Processing	-	-	5,000
<b>TOTAL</b>	<b>514,400</b>	<b>507,330</b>	<b>600,515</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 \$316,359. Of this amount 92% (\$292,359) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>53400 CHANCERY COURT</b>			
101 County Official/Adm Officer	70,572	73,830	76,313
106 Deputy(ies)	116,003	104,620	122,221
169 Part-time Personnel	14,042	19,897	14,445
187 Overtime Pay	-	-	2,000
188 Bonus Payments	-	3,542	-
201 Social Security	14,515	14,666	16,600
204 State Retirement	17,002	16,639	17,200
206 Life Insurance	331	293	330
207 Medical Insurance	28,058	29,311	39,800
208 Dental Insurance	1,050	928	1,050
299 Other Fringe Benefits	2,400	2,120	2,400
307 Communication	37	41	50
312 Contracts w/Private Agencies	-	-	500
320 Dues and Memberships	947	647	750
334 Maintenance Agreements	10,551	11,114	12,000
349 Printing, Stationary and Forms	3,654	3,957	5,000
351 Rentals	100	100	100
355 Travel	588	363	450
437 Periodicals	423	357	650
499 Other Supplies & Materials	375	663	1,500
508 Premium on Corporate Surety Bonds	275	275	300
524 In-Service/Staff Development	195	195	200
709 Data Processing Equipment	3,478	1,340	2,500
<b>TOTAL</b>	<b><u>284,598</u></b>	<b><u>284,897</u></b>	<b><u>316,359</u></b>

### **Juvenile Court – 53500**

Total Appropriation for Juvenile Court is \$419,122. Of this amount 75% (\$312,872) 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 85% (\$20,000) 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% (\$2,061,384) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>53500 JUVENILE COURT</b>			
103 Assistants	42,799	42,799	44,084
105 Supervisor/Director	42,799	42,799	44,084
112 Youth Service Officer	102,000	102,000	105,060
164 Attendants	910	8,772	6,000
170 School Resource Officer	201,304	-	-
187 Overtime Pay	20,880	21,965	24,164
187 Overtime Pay-SRO	10,909	-	-
188 Bonus Payments	-	3,750	-
199 Other Per Diem & Fees	10,112	6,070	6,000
201 Social Security	31,126	16,529	17,600
204 State Retirement	39,347	20,579	19,400
206 Life Insurance	729	350	330
207 Medical Insurance	83,136	41,454	42,700
208 Dental Insurance	2,315	1,114	1,050
299 Other Fringe Benefits	3,984	2,049	2,400
307 Communication	3,521	4,118	3,500
312 Contracts with Private Agencies	3,920	-	4,500
320 Dues and Memberships	2,145	175	1,000
322 Evaluation & Testing	1,400	-	15,000
333 Licenses	50	177	-
334 Maintenance Agreements	4,728	-	5,000
335 Maint/Repair/Buildings	5,485	7,574	6,000
337 Maint/Repair/Office Equip	-	2,977	3,000
338 Maint/Repair/Vehicles	11,020	3,201	7,500
340 Medical & Dental Charges	3,009	-	4,000
349 Printing, Stationary and Forms	1,269	43	3,000
355 Travel	8,932	2,175	15,000
399 Other Contracted Services	961	10,623	15,000
411 Data Processing Supplies	5,012	265	2,000
415 Electricity	742	-	-
422 Food Supplies	210	-	1,000
425 Gasoline	14,774	6,815	8,000
431 Law Enforcement Supplies	1,922	-	-
432 Library Books	2,065	-	2,000
441 Prisoners Clothing	-	-	500
450 Tires & Tubes	3,829	1,017	2,500
451 Uniforms	6,601	618	2,000
508 Premiums on Corporate Bonds	451	534	750
524 In-Service Staff/Development	985	740	-
599 Other Charges	2,937	1,474	5,000
718 Motor Vehicles	17,000	-	-
<b>TOTAL</b>	<b>695,319</b>	<b>352,756</b>	<b>419,122</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>			
194 Jury and Witness Fees	7,204	7,703	20,000
201 Social Security	34	34	100
302 Advertising	549	478	500
422 Food Supplies	896	1,623	2,900
<b>TOTAL</b>	<b>8,683</b>	<b>9,839</b>	<b>23,500</b>
<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b>2,145,114</b>	<b>1,812,615</b>	<b>2,061,384</b>



## **Sheriff's Department – 54110**

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

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

- **Administrative operations:** Personnel management, budget preparation, and community policing.
- **Records Division:** Tennessee Incident Based Reporting Systems (TIBRS) management, Titian Accident management, NCIC file management and filing of department documents.
- **Dispatch Operations:** Liaison between the public and other office officials including deputies and correctional staff.
- **Patrol Division:** The Roane County patrol division consist of (25) deputies including supervisors. This division is responsible for covering 395 square miles and extending service to approximately 54,000 citizens. Our deputies answer approximately 1,700 calls for service monthly, ranging from severe and violent offenses to minor traffic offense. 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 \$3,637,622. Of this amount 77% (\$2,788,274) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT</b>			
101 County Official	77,638	81,214	83,945
103 Assistant (Chief Deputy)	49,283	60,005	61,800
106 Deputy(ies)	615,571	640,893	541,681
106 Deputy(ies)-CHILD	15,403	32,869	33,855
106 Deputy(ies)-CORPL	-	-	104,043
106 Deputy(ies)-CRTHS	32,557	33,285	33,855
108 Investigator(s)	233,157	234,168	241,190
109 Captain(s)	40,800	40,801	42,024
110 Lieutenant(s)	73,782	73,045	75,334
110 Lieutenant(s)-DOE12	1,283	-	-
115 Sergeant(s)	72,344	72,876	106,522
140 Salary Supplements	24,840	26,700	28,000
141 Foremen (Courts)	105,784	94,636	133,900
148 Dispatchers	60,795	58,954	62,620
161 Secretary(s)	65,595	65,590	67,558
169 Part-Time Personnel	33,222	31,136	33,063
170 School Resource Officer(s)	-	200,912	206,939
187 Overtime Pay	90,278	72,645	88,770
187 Overtime Pay-HIDTA	14,262	18,129	20,000
187 Overtime Pay-HOLI	41,946	32,184	48,055
187 Overtime Pay-NT12	2,349	-	-
187 Overtime Pay-NT13	4,920	2,370	-
187 Overtime Pay-NT14	-	6,060	-
187 Overtime Pay-RD12	2,538	-	-
187 Overtime Pay-RD13	4,567	1,465	-
187 Overtime Pay-RD14	-	7,545	-
187 Overtime Pay-SRO	-	9,807	11,500
188 Bonus Payments	-	39,044	-
199 Other Per Diem & Fees	9,047	13,536	16,800
201 Social Security	123,059	142,461	156,700
204 State Retirement	139,029	164,057	172,600
206 Life Insurance	2,460	3,083	2,970
207 Medical Insurance	280,624	346,550	383,500
208 Dental Insurance	7,565	9,381	9,450
210 Unemployment Compensation	-	1,736	-
299 Other Fringe Benefits	6,853	10,295	21,600
307 Communication	18,519	19,055	23,000
309 Contracts w/ Gov't Agencies	2,010	2,680	6,860
309 Contracts w/ Gov't Agencies-E-911	130,311	153,533	177,451
309 Contracts w/ Gov't Agencies-NCIC	39,200	39,686	40,877
312 Contracts w/Private Agencies	-	-	30,000
320 Dues and Memberships	3,080	3,168	3,200
332 Legal Notices	40	69	490
333 Licenses	243	240	500
334 Maintenance Agreements	48,943	59,129	89,449
335 Maint/Repair/Buildings	1,204	1,244	2,000
337 Maint/Repair/Office Equipment	249	499	490
338 Maint/Repair/Vehicles	63,315	51,417	75,029

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT CON'T</b>			
340 Medical & Dental Services	-	41	-
348 Postal Charges	487	730	1,400
349 Printing, Stationary and Forms	3,827	2,507	6,000
351 Rentals	-	-	196
353 Tow-In Services	515	100	1,960
355 Travel	11,461	14,316	11,000
355 Travel-CHILD	-	-	5,000
355 Travel-NT12	873	-	-
355 Travel-NT13	269	-	-
355 Travel-NT14	-	1,325	-
357 Veterinary Services	-	419	400
399 Other Contracted Services	3,200	8,429	9,200
399 Other Contracted Services-SOR	1,673	1,363	2,700
401 Animal Food	403	374	800
415 Electricity	52	497	-
425 Gasoline	165,914	193,514	210,000
431 Law Enforcement Supplies	39,357	31,260	37,500
431 Law Enforcement Supplies-VEST	4,452	6,601	10,000
432 Library Books/Media	272	204	1,400
437 Periodicals	43	47	931
450 Tires and Tubes	19,513	25,606	27,000
451 Uniforms	9,066	11,031	15,633
451 Uniforms-WLMT	-	2,000	1,000
499 Other Supplies & Materials	5,113	5,866	4,900
499 Other Supplies & Materials-CHILD	-	912	5,000
508 Premium on Corporate Surety Bonds	900	900	1,382
516 Other Self-Insured Claims	5,000	5,000	5,000
524 In-Service/Staff Development	13,961	9,708	20,600
599 Other Charges	-	15	-
599 Other Charges-CHCGP	5,247	6,773	7,000
709 Data Processing Equipment	2,540	-	4,000
709 Data Processing Equipment-JAG11	2,473	-	-
711 Furniture & Fixtures	-	-	5,000
719 Office Equipment	2,725	-	5,000
790 Other Equipment-HV14	-	4,991	-
790 Other Equipment-NT13	1,705	150	-
790 Other Equipment-NT14	-	1,273	-
790 Other Equipment-RD	13,485	53,840	-
<b>TOTAL</b>	<b><u>2,853,191</u></b>	<b><u>3,347,945</u></b>	<b><u>3,637,622</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. 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 a 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 are 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 \$2,951,995. Of this amount 63% (\$1,869,495) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54210 JAIL</b>			
103 Assistant(s)	89,943	89,943	92,641
110 Lieutenant(s)	37,807	75,618	77,882
115 Sergeant(s)	122,471	104,839	106,137
160 Guards (Jailers)	794,935	750,034	710,956
160 Guards (Jailers)-CORPL	-	-	104,043
165 Cafeteria Personnel	30,703	32,869	33,855
167 Maintenance Personnel	(539)	28,590	33,855
169 Part-time Personnel	32,086	23,571	46,242
187 Overtime Pay	99,139	83,119	106,702
187 Overtime Pay-COURT	-	-	1,051
187 Overtime Pay-HOLI	46,270	39,939	47,483
188 Bonus Payments	-	26,433	-
199 Other Per Diem & Fees	2,883	4,087	4,200
201 Social Security	92,138	92,596	104,400
204 State Retirement	111,729	112,882	111,500
206 Life Insurance	2,141	2,325	2,178
207 Medical Insurance	220,191	242,633	263,600
208 Dental Insurance	6,578	6,975	6,930
210 Unemployment Compensation	-	5,880	-
299 Other Fringe Benefits	3,960	5,786	15,840
307 Communication	842	569	4,000
329 Laundry Service	8,551	8,734	8,700
334 Maintenance Agreements	22,616	29,044	33,000
335 Maint/Repair/Building	20,562	27,656	35,000
336 Maint/Repair/Equipment	13,982	13,868	18,500
338 Main/Repair/Vehicles	3,420	950	8,000
340 Medical and Dental Service	181,728	188,296	175,000
340 Medical and Dental Service-ADMIN	25,026	27,491	25,000
340 Medical and Dental Service-HMANA	149,450	79,835	50,000
340 Medical and Dental Service-INPAT	14,300	-	100,000
349 Printing, Stationery, Forms	1,028	1,704	6,000
355 Travel	3,942	2,873	9,800
359 Disposal Fees	4,458	4,825	5,250
410 Custodial Supplies	46,658	46,415	50,000
412 Diesel Fuel	824	-	2,500
415 Electricity	64,286	73,038	100,000
421 Food Preparation Supplies	-	134	3,000
422 Food Supplies	251,316	203,823	223,000
425 Gasoline	11,363	8,074	15,000
431 Law Enforcement Supplies	-	4,755	6,000
432 Library Books	119	80	4,200
434 Natural Gas	27,704	30,606	30,050
441 Prisoner Clothing	24,949	24,441	25,000
450 Tires and Tubes	-	632	2,500
451 Uniforms	6,053	8,219	9,500
454 Water and Sewer	104,258	72,477	100,000
499 Other Supplies	4,417	5,543	4,500
524 In-Service/Staff Development	5,121	4,380	10,000

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
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<b>EXPENDITURES</b>			
<b>54210 JAIL CON'T</b>			
707 Building Improvements	-	45,677	10,000
790 Other Equipment	1,600	-	9,000
<b>TOTAL</b>	<b><u>2,691,008</u></b>	<b><u>2,642,261</u></b>	<b><u>2,951,995</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 \$444,616. Of this amount 46% (\$206,376) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54410 CIVIL DEFENSE</b>			
103 Assistant(s)	26,327	25,852	28,366
103 Assistant(s)-EMPG	28,598	-	35,560
105 Supervisor/Director	45,199	38,387	51,812
140 Salary Supplement-DOE	3,751	4,999	5,000
169 Part-Time Personnel	9,564	14,656	22,063
169 Part-Time Personnel-HAZ	2,432	763	16,810
188 Bonus Payments	-	2,250	-
199 Other Per Diem & Fees	5,462	3,492	6,000
201 Social Security	10,035	6,842	12,700
204 State Retirement	9,920	6,725	10,815
206 Life Insurance	173	160	180
207 Medical Insurance	27,309	12,911	15,000
208 Dental Insurance	549	509	630
210 Unemployment Compensation	221	36	-
299 Other Fringe Benefits	1,265	1,138	1,440
307 Communication	5,920	6,202	6,000
312 Contracts w/Private Agencies	12,689	16,197	21,330
320 Dues and Memberships	10	250	500
330 Operating Lease Payments	21,600	21,600	21,600
333 Licenses	-	35	1,300
334 Maintenance Agreements	8,723	7,602	15,000
335 Maint/Repair/Building	167	357	2,500
336 Maint/Repair/Equip't	4,763	5,251	10,000
337 Maint/Repair/Office Equip	-	1,750	3,000
338 Maint/Repair/Vehicles	20,964	15,873	30,000
348 Postal Charges	278	79	500
351 Rentals	-	-	500
355 Travel	952	258	450
410 Custodial Supplies	-	166	1,000
412 Diesel Fuel	6,501	2,928	9,000
415 Electricity	316	530	1,000
425 Gasoline	8,834	7,760	10,000
429 Instructional Supplies & Materials	1,265	120	2,500
435 Office Supplies	1,649	792	1,800
442 Propane Gas	106	-	200
446 Small Tools	584	-	2,000
450 Tires & Tubes	1,135	359	3,500
451 Uniforms	2,713	349	3,000
454 Water & Sewer	296	329	400
499 Other Supplies & Materials	237	1,824	10,000
499 Other Supplies & Materials-DOE	-	10,000	10,160
499 Other Supplies & Materials-DOE12	6,613	-	-
524 In-Service/Staff Development	685	380	5,000
599 Other Charges	17,140	1,115	15,500
708 Communication Equipment	751	-	5,500
709 Data Processing Equipment	328	7,910	-
790 Other Equipment	18,123	336	45,000
<b>TOTAL</b>	<b>314,147</b>	<b>229,074</b>	<b>444,616</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 \$55,000 to the Rescue Squad. Of this money \$19,000 is for operations, \$20,000 is a donation restricted for paving the location south of the river 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 \$68,400. Of this 100% (\$68,400) 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 42% (\$7,157,633) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<hr/>			
<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>36,000</u>
<b>TOTAL</b>	<b><u>35,000</u></b>	<b><u>35,000</u></b>	<b><u>55,000</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54610 COUNTY CORONER/MEDICAL EXAMINER</b>			
312 Contracts w/Private Agencies	20,500	24,000	25,000
508 Premiums on Corporate Surety Bonds	-	-	400
599 Other Charges	10,750	50,000	40,000
599 Other Charges-BAGS	1,524	1,750	3,000
<b>TOTAL</b>	<b><u>32,774</u></b>	<b><u>75,750</u></b>	<b><u>68,400</u></b>
<b>TOTAL PUBLIC SAFETY</b>	<b><u>5,926,120</u></b>	<b><u>6,330,030</u></b>	<b><u>7,157,633</u></b>

### **Local Heath 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 \$173,273. Of this amount 36% (\$61,673) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55110 LOCAL HEALTH CENTER</b>			
167 Maintenance Personnel	30,859	30,859	31,938
169 Part-time Personnel	9,033	8,464	14,719
188 Bonus Payments	-	1,125	-
199 Other Per Diem & Fees	342	349	360
201 Social Security	3,049	3,100	3,600
204 State Retirement	2,851	2,921	2,800
206 Life Insurance	66	66	66
207 Medical Insurance	6,711	7,024	7,500
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	480	480	480
302 Advertising	-	111	150
307 Communication	5,946	6,381	11,500
320 Dues & Memberships	494	929	2,800
334 Maintenance Agreements	7,077	3,570	7,000
335 Maint/Repair/Buildings	10,427	9,023	11,000
336 Maint/Repair Services	1,186	846	2,000
348 Postal Charges	4,065	110	500
349 Printing, Stationary and Forms	-	135	200
351 Rentals	121	-	-
355 Travel	2,250	1,684	2,500
359 Disposal Fees	754	865	1,000
410 Custodial Supplies	1,895	722	1,700
412 Diesel Fuel	-	-	200
413 Drugs & Medical Supplies	1,696	3,425	3,500
415 Electricity	29,637	30,573	30,000
425 Gasoline	108	59	500
434 Natural Gas	5,351	6,409	25,000
435 Office Supplies	2,801	4,029	4,800
437 Periodicals	229	191	200
454 Water & Sewer	4,993	4,417	6,250
599 Other Charges	1,331	592	800
<b>TOTAL</b>	<b>133,962</b>	<b>128,671</b>	<b>173,273</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55120 RABIES AND ANIMAL CONTROL</b>			
599 Other Charges	148,000	100,000	-
<b>TOTAL</b>	<b>148,000</b>	<b>100,000</b>	<b>-</b>
<b>55150 MATERNAL AND CHILD HEALTH SERVICES</b>			
316 Contributions	2,780	2,780	-
<b>TOTAL</b>	<b>2,780</b>	<b>2,780</b>	<b>-</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 \$581,593. Of this amount 96% (\$555,663) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55190 OTHER LOCAL HEALTH SERVICES</b>			
103 Assistants	85,570	56,734	92,612
131 Medical Personnel	201,865	186,502	296,520
140 Salary Supplement-DIABT	2,191	4,545	5,000
169 Part-time Personnel	10,542	11,810	11,329
188 Bonus Payments	-	4,875	-
201 Social Security	21,223	23,579	30,694
204 State Retirement	26,373	23,002	32,960
206 Life Insurance	502	397	528
207 Medical Insurance	67,593	48,386	80,500
208 Dental Insurance	1,593	1,251	1,680
210 Unemployment Compensation	-	1,526	-
299 Other Fringe Benefits	2,940	2,150	3,840
355 Travel	4,881	5,609	10,000
355 Travel-DIABT	-	-	700
499 Other Supplies-DIABT	5,967	9,033	9,300
506 Liability Insurance	3,110	1,528	3,000
513 Workman's Comp Insurance	2,530	2,530	2,530
524 In-Service/Staff Development	800	400	400
599 Other Charges-TS	-	2,589	-
<b>TOTAL</b>	<b><u>437,680</u></b>	<b><u>386,446</u></b>	<b><u>581,593</u></b>
<b>55390 APPROPRIATION TO STATE</b>			
399 Other Contracted Services	<u>52,781</u>	<u>6,190</u>	<u>52,781</u>
<b>TOTAL</b>	<b><u>52,781</u></b>	<b><u>6,190</u></b>	<b><u>52,781</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 \$102850. Of this amount 100% is for operations.

### **55000' s Public Health and Welfare Totals**

The previous functions are the sum total of the Public Health and Welfare major category in the chart of accounts. This major category entails functions 55100 through 55900 and they account for 5% (\$910,497) of the total budget for the General Fund.

### **Libraries – 56500**

The county appropriates a contribution to the Roane County Library Board. Additionally this function is used to update the library maintained within the County Executive suite.

Total Appropriation for Libraries is \$15,800. Of this amount 100% is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55590 OTHER LOCAL WELFARE SERVICES</b>			
316 Contributions	-	-	102,850
316 Contributions-AGING	13,547	14,547	-
316 Contributions-CAC	25,000	25,000	-
316 Contributions-CRF	-	1,000	-
316 Contributions-DAYCA	10,823	10,823	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-HERTG	1,500	6,500	-
316 Contributions-MDUNN	30,000	30,000	-
316 Contributions-RA	-	2,000	-
316 Contributions-RCADC	-	1,000	-
<b>TOTAL</b>	<b><u>90,070</u></b>	<b><u>100,070</u></b>	<b><u>102,850</u></b>
<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b><u>865,273</u></b>	<b><u>724,158</u></b>	<b><u>910,497</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>56500 LIBRARIES</b>			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	2,674	2,438	5,000
711 Furniture & Fixtures	162	-	500
<b>TOTAL</b>	<b>12,836</b>	<b>12,438</b>	<b>15,800</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 \$354,055. Of this amount 43% (\$151,355) is for salaries and benefits and the remainder is for operations.

### **56000's Social, Cultural and Recreational Services Totals**

The previous functions are the sum total of the Social, Cultural and Recreational Services major category in the chart of accounts. This major category entails functions 56100 through 56900 and they account for 2% (\$369,855) of the total budget for the General Fund.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS</b>			
103 Assistant(s)	28,605	32,172	31,147
105 Supervisor/Director	17,467	31,892	51,397
169 Part-time Personnel	20,871	20,242	22,660
169 Part-time Personnel-REC	1,068	-	-
169 Part-time Personnel-RILEY	15,823	18,122	19,879
187 Overtime Pay	22	-	-
188 Bonus Payments	-	2,650	-
199 Other Per Diem & Fees	2,554	2,673	2,760
201 Social Security	6,026	8,110	8,600
204 State Retirement	4,052	6,232	5,900
206 Life Insurance	108	143	132
207 Medical Insurance	10,900	13,220	7,500
208 Dental Insurance	343	403	420
299 Other Fringe Benefits	32	-	960
302 Advertising	92	-	500
307 Communication	2,980	3,140	3,000
320 Dues & Memberships	-	-	100
333 Licenses	-	44	100
334 Maintenance Agreements	1,464	1,772	2,200
335 Maint/Repair/Building	15	24	3,000
335 Maint/Repair/Building-EMORY	410	2,343	2,900
335 Maint/Repair/Building-RILEY	-	-	2,500
335 Maint/Repair/Building-ROANE	13,194	7,879	24,000
336 Maint/Repair/Equipment	6,570	5,016	9,000
338 Maint/Repair/Vehicles	870	2,191	3,500
351 Rentals	1,395	1,619	1,800
351 Rentals-REC	200	-	-
355 Travel	815	916	1,200
359 Disposal Fee	1,415	1,298	1,800
359 Disposal Fee-RILEY	924	1,034	2,200
399 Other Contracted Services	575	28	1,000
399 Other Contracted Services-REC	154	-	-
399 Other Contracted Services-RILEY	12,613	14,156	18,400
410 Custodial Supplies	842	2,410	2,000
410 Custodial Supplies-RILEY	1,789	1,310	1,500
412 Diesel Fuel	1,750	1,976	3,000
412 Diesel Fuel-RILEY	33	17	200
413 Drugs and Medical Supplies	110	-	200
415 Electricity	13,135	14,567	16,000
415 Electricity-RILEY	12,731	16,274	11,000
422 Food Supplies	321	163	1,000
425 Gasoline	6,037	6,879	8,500
425 Gasoline-RILEY	1,247	1,187	2,000
435 Office Supplies	-	306	700
442 Propane Gas	742	1,495	1,300
450 Tires and Tubes	551	947	1,000
451 Uniforms	602	711	1,000
453 Vehicle Parts	241	798	1,600

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS CON'T</b>			
454 Water and Sewer	6,979	12,329	13,000
454 Water and Sewer-RILEY	3,816	2,471	5,000
463 Testing	-	-	500
499 Other Supplies-RILEY	1,548	3,227	-
524 In-Service/Staff Development	-	340	-
599 Other Charges	3,287	1,119	3,500
599 Other Charges-REC	3,944	-	-
599 Other Charges-RILEY	3,993	9,641	7,500
599 Other Charges-TABLE	1,106	-	-
709 Data Processing Equipment	4,000	-	1,000
791 Other Construction-RILEY	7,359	-	30,000
791 Other Construction-SIGN	1,727	-	4,000
799 Other Capital Outlay	14,200	-	10,000
<b>TOTAL</b>	<b><u>243,647</u></b>	<b><u>255,488</u></b>	<b><u>354,055</u></b>
 <b>TOTAL SOCIAL, CULTURAL AND REC. SERV.</b>	 <b><u>256,483</u></b>	 <b><u>267,926</u></b>	 <b><u>369,855</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% is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>57100 AGRICULTURAL EXTENSION SERVICE</b>			
307 Communication	322	288	1,350
309 Contracts w/Gov't Agencies	76,355	76,639	77,469
316 Contributions	500	-	500
348 Postal Charges	-	-	150
351 Rentals	1,146	1,010	2,190
499 Other Supplies and Materials	4,298	-	4,448
<b>TOTAL</b>	<b>82,621</b>	<b>77,937</b>	<b>86,107</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 \$57,050. Of this amount 94% (\$53,850) 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% (\$143,157) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>57500 SOIL CONSERVATION</b>			
105 Supervisor/Director	24,266	24,266	24,994
169 Part-time Personnel	7,705	10,860	15,300
188 Bonus Payments	-	1,125	-
201 Social Security	2,417	2,745	3,100
204 State Retirement	2,217	2,286	2,200
206 Life Insurance	66	66	66
207 Medical Insurance	6,711	7,024	7,500
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	-	300	480
312 Contracts w/Private Agencies	3,200	3,200	3,200
<b>TOTAL</b>	<b><u>46,792</u></b>	<b><u>52,082</u></b>	<b><u>57,050</u></b>
<b>TOTAL AGRICULTURAL AND NAT. RESOURCES</b>	<b><u>129,413</u></b>	<b><u>130,019</u></b>	<b><u>143,157</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 \$588,850. Of this amount 100% is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</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	15,000	15,000
320 Dues & Memberships	87	-	500
321 Engineering Services	10,886	2,464	20,000
355 Travel	401	1,035	500
524 In-Service/Staff Development	875	-	1,000
599 Other Charges	4,809	4,240	10,000
724 Site Development-WET	17,191	-	5,000
<b>TOTAL</b>	<b>596,099</b>	<b>559,589</b>	<b>588,850</b>



**Veterans' Services – 58300**

Total Appropriation for Veterans' Services is \$29,720. Of this amount 94% (\$27,920) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>58300 VETERANS BENEFITS</b>			
169 Part-Time Personnel	-	6,720	24,720
199 Other Per Diem and Fees	-	185	-
201 Social Security	-	501	2,000
316 Contributions	3,000	1,500	-
355 Travel	-	2,038	1,000
425 Gasoline	-	103	1,000
524 In-Service/Staff Development	-	150	1,000
599 Other Charges	-	845	-
709 Data Processing	-	958	-
<b>TOTAL</b>	<b>3,000</b>	<b>13,000</b>	<b>29,720</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 \$64,000. Of this amount 100% is for salaries and benefits.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>58600 EMPLOYEE BENEFITS</b>			
207 Employee Insurance - Health-RET	48,818	63,919	60,000
210 Unemployment Compensation	-	-	4,000
513 Worker's Compensation Insurance	120,340	-	-
<b>TOTAL</b>	<b>169,158</b>	<b>63,919</b>	<b>64,000</b>

### **Miscellaneous – 58900**

The Miscellaneous Budget is used for paying for supplies or services that are for the benefit of the entire General Fund. This budget does not pay for supplies or services that are specific to one department. Below is a sampling of the types of things that are funded through this budget:

1. Office Supplies, Duplicating Supplies & Printing
2. County Memberships to Various Organizations
3. Contracts with Government Agencies
4. Bank Charges
5. Postal Charges

Total Appropriation for Miscellaneous is \$434,200. Of this amount 100% is for operations.

### **58000's Other Operations Totals**

The previous functions are the sum total of the Other Operations major category in the chart of accounts. This major category entails functions 58100 through 58900 and they account for 7% (\$1,116,770) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>58900 MISCELLANEOUS</b>			
302 Advertising	350	864	2,000
305 Audit Services	7,015	-	-
306 Bank Charges	-	-	250
306 Bank Charges-EDDEP	1,740	1,213	2,000
307 Communication	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	-	25	-
320 Dues & Memberships-ACM	-	1,950	1,950
320 Dues & Memberships-ATVG	830	830	900
320 Dues & Memberships-CHAMB	956	1,158	1,100
320 Dues & Memberships-ETDD	5,297	5,297	5,300
320 Dues & Memberships-NACO	-	1,084	1,500
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCEA	1,950	-	1,950
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	495	1,803	4,000
333 Licenses	410	-	50
334 Maintenance Agreements	12,495	2,026	3,600
341 Pauper Burials	1,800	800	2,500
348 Postal Charges	88,943	83,166	95,000
349 Printing, Stationary and Forms	6,222	5,538	6,000
413 Drugs & Medical Supplies	611	300	700
414 Duplicating Supplies	11,805	10,849	12,000
435 Office Supplies	16,332	17,792	18,000
502 Building and Contents Insurance	16,364	-	-
506 Liability Insurance	184,834	-	-
510 Trustee's Commission	215,854	213,005	218,000
511 Vehicle and Equipment Insurance	68,656	-	-
516 Other Self-Insured Claims	80,247	-	-
599 Other Charges	3,199	2,809	17,100
599 Other Charges-FD	586	214	-
599 Other Charges-FSA	1,391	1,441	3,000
<b>TOTAL</b>	<b><u>778,299</u></b>	<b><u>387,624</u></b>	<b><u>434,200</u></b>
 <b>TOTAL GENERAL COUNTY OPERATIONS</b>	 <b><u>1,546,556</u></b>	 <b><u>1,024,133</u></b>	 <b><u>1,116,770</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 \$160,300. Of this amount 100% is for capital outlay.

### **Fund Balance**

The estimated ending fund balance of the General fund on June 30, 2015 is \$5,140,271. 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 36% of appropriations which is within policy.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>64000 LITTER &amp; TRASH COLLECTION</b>			
105 Supervisor/Director	14,494	-	-
169 Part-time Personnel	9,595	-	-
201 Social Security	1,883	-	-
204 State Retirement	1,414	-	-
206 Life Insurance	41	-	-
207 Medical Insurance	4,189	-	-
208 Dental Insurance	129	-	-
299 Other Fringe Benefits	18	-	-
599 Other Charges	7,527	-	-
599 Other Charges-EDU	13,780	-	-
599 Other Charges-TVA	3,518	-	-
<b>TOTAL</b>	<b><u>56,589</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>14,894,463</u></b>	<b><u>14,833,674</u></b>	<b><u>17,011,637</u></b>
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers to Other Funds-118	-	330,000	-
590 Transfers to Other Funds-141	-	87,743	-
590 Transfers to Other Funds-356	-	5,835	-
590 Transfers to Other Funds-CHJ	400,000	300,000	157,300
590 Transfers to Other Funds-OFI	41,418	60,591	3,000
590 Transfers to Other Funds-TEQ	-	4,768	-
<b>TOTAL</b>	<b><u>441,418</u></b>	<b><u>788,937</u></b>	<b><u>160,300</u></b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b><u>15,335,881</u></b>	<b><u>15,622,611</u></b>	<b><u>17,171,937</u></b>
34110 Reserved for Encumbrances Pr Yr	N/A	N/A	N/A
34510 Restricted for General Government-DEEDS	78,176	73,988	73,988
34520 Restricted for Administration of Justice-CHNCY	19,211	25,909	25,909
34520 Restricted for Administration of Justice-CIRCT	4,743	5,789	5,789
34520 Restricted for Administration of Justice-CTSEC	5,435	7,326	7,326
34520 Restricted for Administration of Justice-CTYCL	(3,406)	356	356
34520 Restricted for Administration of Justice-RCRDS	26,485	52,063	52,063
34520 Restricted for Administration of Justice-SESCT	29,965	34,527	34,527
34525 Restricted for Public Safety-SHRFF	9,792	14,067	14,067
34525 Restricted for Public Safety-SOR	9,246	14,528	14,528
34545 Restricted for Other Operations	131,173	-	-
34575 Restricted for Capital Outlay-CHJ	253,247	33,579	120,000
34635 Committed for Social, Culteral, Rec Ser-RILEY	19,714	40,752	50,000
34690 Committed for Other Purposes-RET	193,684	172,365	172,365
35110 Designated for Purpose 1	600,000	270,000	600,000
<b>TOTAL</b>	<b><u>1,377,465</u></b>	<b><u>745,248</u></b>	<b><u>1,170,918</u></b>
Adjustments/Deleted Purchase Orders	142,042	975,107	745,248
<b>39000 END UNASSIGNED FUND BALANCE</b>	<b><u>3,731,229</u></b>	<b><u>4,209,565</u></b>	<b><u>3,031,091</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

### Cash calculation of fund

6/30/2014	Current Cash	846,964	
	Anticipated Revenue	<u>1,220</u>	
	<b>Total Anticipated Funds</b>	<b>848,184</b>	
	Encumbrances	-	
	Anticipated Expenditures	<u>(34,147)</u>	
	<b>Total Anticipated Expenditures</b>	<b>(34,147)</b>	
	Rest/Comm/Assign	<u>814,037</u>	
6/30/2014	<b>Total Equity</b>	<b><u>814,037</u></b>	

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	<u>967,380</u>	
	<b>Total Fund Balance</b>	<b>967,380</b>	
	Revenue Posted	<u>888,109</u>	
	Anticipated Revenue	<u>-</u>	
	<b>Total Revenue</b>	<b>888,109</b>	
	Expenditures	<u>(865,777)</u>	
	Transfers Out	<u>(175,000)</u>	
	Encumbrances	-	
	Anticipated Expenditures	<u>(676)</u>	
	<b>Total Expenditures</b>	<b>(1,041,453)</b>	
	Rest/Comm/Assign	<u>814,037</u>	
6/30/2014	<b>Total Equity</b>	<b><u>814,037</u></b>	

	3.0	Proposed 2015 Tax Rate:	<u>3.0</u>
7/1/2014 Beginning Fund Balance	814,037	Penny Value:	<u>70,000</u>
Estimated Revenues	799,000	Property Tax:	<u>210,000</u>
Estimated Expenditures	<u>(889,471)</u>	Sales Tax:	<u>360,000</u>
Transfer to Capital	<u>(270,000)</u>		
6/30/2015 Budget ending fund balance	<u>453,566</u>	Budget effect on fund balance	<u>(360,471)</u>
Fall Out (10%)	<u>88,947</u>		
6/30/2015 Est. ending fund balance	<u>542,514</u>	Estimated effect on fund balance	<u>(271,524)</u>
FB % of expenditures	61%		
FB Policy 10%-100%+:	Compliant		

**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 and twenty-three (23) 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 \$239,000.

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 \$360,000.

TVA gives the State of Tennessee a lump sum, and the state has set out a formula for distributing this revenue to local governments. In the state revenue sharing portion, the remaining revenue received by the county, each county's share of the revenue is based on their percent of the state population, a percent of state land and on the percent of TVA acreage in TN. Of the total, \$200,000 is allocated to the solid waste fund.

These revenues together are budgeted to bring in approximately \$799,000 for FY15.

#### EXPENDITURES:

There are two functions within the solid waste fund; Other Waste Collection and Transfers Out. Total Appropriation for Other Waste Collection is \$889,471. 49% or \$431,578 is for salaries and benefits while the remainder is for operations 51%. The bulk of this is for waste disposal fees associated with the removal of waste by a contractor.

Appropriation for Transfers Out is \$270,000. All of this money is budgeted to be transferred into the Convenience Center Capital subfund in the 171 General Capital Projects Fund. It will be used for the purchase of a compactor and chute, a truck, a roll off truck and site development (paving or graveling). More detail is provided in the Capital Report available on the county website.

These expenditures together are budgeted to be approximately \$1,159,471.

#### FUND BALANCE:

The estimated ending fund balance of the Solid Waste fund on June 30, 2015 is \$542,514. 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 61% 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, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	214,559	216,121	210,000
40120 Trustee's Collections - Prior Year	7,894	8,600	8,000
40130 Clerk & Master's Coll. - Prior Year	29,148	11,960	20,000
40140 Interest & Penalty	1,592	1,400	1,000
40150 Pick Up Taxes	136	19	-
40210 Local Option Sales Tax	332,889	350,000	360,000
<b>TOTAL</b>	<b><u>586,219</u></b>	<b><u>588,100</u></b>	<b><u>599,000</u></b>
<b>OTHER STATE REVENUE</b>			
46851 State Revenue Sharing - TVA	415,000	300,000	200,000
46980 Other State Grants-WOIL	13,900	-	-
<b>TOTAL</b>	<b><u>428,900</u></b>	<b><u>300,000</u></b>	<b><u>200,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>1,015,119</u></b>	<b><u>888,109</u></b>	<b><u>799,000</u></b>
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	923,822	967,250	814,037
<b>TOTAL</b>	<b><u>923,822</u></b>	<b><u>967,250</u></b>	<b><u>814,037</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,938,941</u></b>	<b><u>1,855,359</u></b>	<b><u>1,613,037</u></b>

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55732 CONVENIENCE CENTERS</b>			
141 Foremen	7,293	7,293	7,512
162 Clerical Personnel	4,845	280	4,990
169 Part-time Personnel	283,847	261,811	283,942
187 Overtime Pay	929	683	2,101
188 Bonus Payments	-	11,990	-
189 Other Salaries & Wages	61,478	69,720	71,865
199 Other Per Diem & Fees	582	582	600
201 Social Security	26,485	26,895	28,400
204 State Retirement	6,829	7,395	7,400
206 Life Insurance	171	198	198
207 Medical Insurance	17,734	21,415	22,500
208 Dental Insurance	543	630	630
210 Unemployment Compensation	1,232	1,664	-
299 Other Fringe Benefits	920	960	1,440
307 Communication	628	800	1,000
335 Maint/Repair/Building	3,067	2,884	3,300
336 Maint/Repair/Equipment	4,798	8,260	6,000
338 Maint/Repair/Vehicles	1,406	1,827	3,000
348 Postal Charges	416	313	600
359 Disposal Fees	383,348	380,142	390,000
408 Concrete	688	13,376	2,000
409 Crushed Stone	109	-	1,500
413 Drugs & Medical Supplies	60	-	500
415 Electricity	9,961	10,484	12,000
420 Fertilizer, Lime, & Chemicals	381	526	1,000
425 Gasoline	3,123	1,762	400
438 Pipe	-	218	-
443 Road Signs	3,360	-	1,000
499 Other Supplies and Materials	813	144	1,000
506 Liability Insurance	11,725	11,584	12,163
510 Trustee's Commission	11,880	11,711	12,200
513 Workman's Comp. Insurance	10,230	10,230	10,230
733 Solid Waste Equipment-WOIL	13,900	-	-
799 Other Capital Outlay	10,872	-	-
<b>TOTAL</b>	<b>883,652</b>	<b>865,777</b>	<b>889,471</b>

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers Out-171	<u>100,000</u>	<u>175,000</u>	<u>270,000</u>
<b>TOTAL</b>	<u><b>100,000</b></u>	<u><b>175,000</b></u>	<u><b>270,000</b></u>
<b>TOTAL SANITATION FUND</b>	<u><b>983,652</b></u>	<u><b>1,040,777</b></u>	<u><b>1,159,471</b></u>
Adjustments/Deleted Purchase Orders	(11,961)	545	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<u><b>967,250</b></u>	<u><b>814,037</b></u>	<u><b>453,566</b></u>



# *Ambulance Service 118*

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

## Fund 118 Ambulance

### Cash calculation of fund

6/30/2014	Current Cash	1,037,884	
	Anticipated Revenue	156,239	
	<b>Total Anticipated Funds</b>	<b>1,194,123</b>	
	Encumbrances	(78,622)	
	Anticipated Expenditures	(117,555)	
	<b>Total Anticipated Expenditures</b>	<b>(196,177)</b>	
	Assigned for Cash Flow	730,000	
	Rest/Comm/Assign	267,947	
6/30/2014	<b>Total Equity</b>	<b>997,947</b>	

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Assigned for Cash Flow	400,000	
	Rest/Comm/Assign	327,490	
	<b>Total Fund Balance</b>	<b>727,490</b>	
	Revenue Posted	2,548,854	
	Transfers In	331,000	
	Anticipated Revenue	101	
	<b>Total Revenue</b>	<b>2,879,955</b>	
	Expenditures	(2,526,633)	
	Encumbrances	(78,622)	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(2,605,255)</b>	
	Rest/Comm/Assign	730,000	
	Ending Fund Balance	272,090	
6/30/2014	<b>Total Equity</b>	<b>1,002,090</b>	

	1.00	Proposed 2015 Tax Rate:	1.00
7/1/2014	Beginning Fund Balance	1,002,090	
	Estimated Revenues	2,549,100	Penny Value: <span style="float: right;">120,000</span>
	Estimated Expenditures	(3,319,165)	Property Tax: <span style="float: right;">120,000</span>
6/30/2015	Budget Ending fund balance	232,025	Budget Effect on Fund Balance: <span style="float: right;">(770,065)</span>
	Fall Out (5%)	165,958	
6/30/2015	Estimated Ending Fund Balance	397,983	Estimated Effect on Fund Balance Restricted for Public Health <span style="float: right;">(604,107)</span>
	FB % of expenditures	12%	(2,017)
	FB Policy 10%-100%+:	Compliant	

## 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 one revenue source and it is patient charges. 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 \$2,535,000

This along with various small revenues are budgeted to bring in approximately \$2,549,100.

#### EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$1,925,054 or 64% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, Contract with 3<sup>rd</sup> party billers and Health Equipment for the Ambulances. The billing company which is utilized to bill and collect patients charges a 5.504% collection fee. The actual amount is dependent on the amount of revenue collected and thus is a moving target. The current budget allows for \$150,000.

Additionally the Ambulance Fund has a contract for \$59,000 with Anderson County for Anderson County EMS to provide ambulance service to a small northern portion of Roane County. The Ambulance Service also has a contract with E-911 of \$65,141 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 ambulance service provides medical transports for all residents of the county, regardless of the ability to pay.

The Ambulance Fund has a transfer out of \$330,000 to return money to the General Fund which was a cash flow item during the transition of a new billing company for the ambulance service.

The total appropriation for the Ambulance Fund is \$3,319,165. Of this, 64% (\$1,925,054) is for salaries and benefits while the remainder is for operations.

#### 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 \$397,983. The fund balance equates to 12% of expenditures which is between the 10% and 100% of expenditures which set an acceptable level. However, this fund without the \$400,000 has 0% 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, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	120,844	119,819	-
40120 Trustee's Collections - Prior Year	3,469	5,130	5,000
40130 Clerk & Master Collections - Prior Year	9,943	3,776	8,000
40140 Interest & Penalty	805	732	600
40150 Pick Up Taxes	45	6	-
<b>TOTAL</b>	<b><u>135,106</u></b>	<b><u>129,463</u></b>	<b><u>13,600</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43120 Ambulance Charges-INSUR	1,083,738	815,401	900,000
43120 Ambulance Charges-MCAIE	63,043	36,302	50,000
43120 Ambulance Charges-MCARE	1,209,494	1,369,717	1,400,000
43120 Ambulance Charges-PRIV	144,294	187,454	175,000
43130 Past Due Collections-Ambulance	11,208	9,827	10,000
<b>TOTAL</b>	<b><u>2,511,777</u></b>	<b><u>2,418,701</u></b>	<b><u>2,535,000</u></b>
<b>NON-RECURRING ITEMS</b>			
43350 Copy Fees	510	690	500
44170 Miscellaneous Refunds	7,467	-	-
<b>TOTAL</b>	<b><u>7,977</u></b>	<b><u>690</u></b>	<b><u>500</u></b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	17,790	1,000	-
49800 Transfers In-F101	-	330,000	-
<b>TOTAL</b>	<b><u>17,790</u></b>	<b><u>331,000</u></b>	<b><u>-</u></b>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,672,651</u></b>	<b><u>2,879,854</u></b>	<b><u>2,549,100</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	384,086	327,359	272,190
35110 Designated for Purpose 1	400,000	400,000	730,000
<b>TOTAL</b>	<b><u>784,086</u></b>	<b><u>727,359</u></b>	<b><u>1,002,190</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>3,456,737</u></b>	<b><u>3,607,213</u></b>	<b><u>3,551,290</u></b>

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE</b>			
103 Assistant(s)	44,969	44,394	45,727
105 Supervisor/Director	23,121	22,980	26,265
162 Clerical Personnel	48,613	55,601	56,650
164 Attendants	607,846	629,995	695,250
169 Part-Time Personnel	152,987	117,740	180,250
187 Overtime Pay	443,193	426,243	463,500
188 Bonus Payments	-	22,125	-
199 Other Per Diem & Fees	1,154	1,200	1,200
201 Social Security	95,171	96,086	112,300
204 State Retirement	101,850	107,132	108,900
206 Life Insurance	1,686	1,769	1,782
207 Medical Insurance	187,085	196,965	209,600
208 Dental Insurance	4,932	5,198	5,670
210 Unemployment Compensation	758	6,419	5,000
299 Other Fringe Benefits	8,660	8,620	12,960
307 Communication	14,751	14,364	14,000
309 Contracts w/Gov't Agencies-ANDER	44,250	73,750	59,000
309 Contracts w/Gov't Agencies-E/911	47,837	56,361	65,141
312 Contracts w/Private Agencies	147,040	143,465	150,000
320 Dues & Memberships	803	470	1,000
329 Laundry Service	8,062	-	2,400
333 Licenses	2,040	2,000	5,000
334 Maintenance Agreements	4,921	14,071	15,000
335 Maint/Repair/Building	13,102	2,773	11,500
336 Maint/Repair/Equipment	6,558	4,635	7,000
338 Maint/Repair/Vehicles	72,383	16,726	60,000
340 Medical & Dental Services	-	-	8,000
348 Postal Charges	681	289	500
349 Printing, Stationary and Forms	960	-	1,500
353 Towing Services	530	-	1,000
355 Travel	3,406	1,050	3,500
770 Disposal Fees	6,384	7,013	10,000
410 Custodial Supplies	2,763	3,007	4,000
411 Data Processing Supplies	-	-	1,000
412 Diesel Fuel	99,231	96,657	102,000
413 Drugs & Medical Supplies	51,239	46,041	55,000

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE CON'T</b>			
413 Drugs & Medical Supplies-O2	14,136	10,495	15,000
413 Drugs & Medical Supplies-PHARM	10,640	8,701	12,000
415 Electricity	12,431	13,229	13,000
425 Gasoline	3,506	3,261	4,500
429 Instructional Supplies & Materials	-	-	1,000
434 Natural Gas	2,968	3,108	3,500
442 Propane Gas	-	-	2,000
450 Tires and Tubes	5,942	6,225	12,000
451 Uniforms	15,486	13,400	15,000
454 Water and Sewer	3,132	6,147	4,500
499 Other Supplies & Materials	3,527	2,780	9,500
502 Building & Contents Insurance	353	632	800
506 Liability Insurance	60,460	65,074	67,000
510 Trustee's Commission	29,564	27,743	29,000
511 Vehicle & Equipment Insurance	7,615	7,571	8,000
513 Worker's Comp. Insurance	107,140	107,140	107,140
516 Other Self Insured Claims	-	-	500
524 In-Service/Staff Development	7,859	1,146	9,500
709 Data Processing Equipment	1,265	1,745	1,200
711 Furniture & Fixtures	400	1,200	1,150
718 Motor Vehicles	157,715	-	55,000
735 Health Equipment	36,044	21,458	100,880
790 Other Equipment	-	437	15,400
<b>TOTAL</b>	<b><u>2,729,148</u></b>	<b><u>2,526,633</u></b>	<b><u>2,989,165</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers Out	-	-	330,000
	-	-	330,000
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,729,148</u></b>	<b><u>2,526,633</u></b>	<b><u>3,319,165</u></b>
<b>DESIGNATIONS</b>			
35110 Designated For Purpose 1	400,000	730,000	400,000
<b>TOTAL</b>	<b><u>400,000</u></b>	<b><u>730,000</u></b>	<b><u>400,000</u></b>
Adjustments/Deleted Purchase Orders	230	78,390	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>327,359</u></b>	<b><u>272,190</u></b>	<b><u>(167,875)</u></b>



# *Special Purpose*

## *121*

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

## Fund 121 Special Purpose (Fire Animal)

Cash calculation of fund

6/30/2014	Current Cash	591,789	
	Anticipated Revenue	4,938	
	<b>Total Anticipated Funds</b>	<b>596,727</b>	
	Encumbrances	(2,035)	
	Anticipated Expenditures	(17,714)	
	<b>Total Anticipated Expenditure</b>	<b>(19,749)</b>	
	Rest/Comm/Assign	576,978	
6/30/2014	<b>Total Equity</b>	<b>576,978</b>	

Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	614,602	
	<b>Total Fund Balance</b>	<b>614,602</b>	
	Revenue Posted	677,673	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>677,673</b>	
	Expenditures	(715,053)	
	Encumbrances	(2,034)	
	Anticipated Expenditures		
	<b>Total Expenditures</b>	<b>(717,087)</b>	
	Rest/Comm/Assign	575,185	
6/30/2014	<b>Total Equity</b>	<b>575,185</b>	

	Tax Rate:	<u>2.00</u>		Proposed 2015 Tax Rate:	<u>2.00</u>
7/1/2014	Beginning Fund Balance	575,185		Penny Value:	<u>70,000</u>
	Estimated Revenues	672,100		Property Tax:	<u>140,000</u>
	Estimated Expenditures	<u>(843,462)</u>		Sales Tax:	<u>360,000</u>
6/30/2015	Budget Ending Fund Balance	<u>403,823</u>		Budget Effect on Fund Balance	<u>(171,362)</u>
	Fall Out (10%)	84,346			
6/30/2015	Estimated Ending Fund Balance	488,169		Est. Effect on Fund Balance	(87,016)
	FB % of expenditures	58%			
	FB Policy 10%-100%+:	Compliant			

## **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 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 37% 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.

## **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 \$162,000.

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 \$360,000.

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 \$672,100.

## EXPENDITURES:

There are two functions within this fund, fire protection which is 64% of the fund and animal shelter which is the remaining 36%. 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 \$535,618. 27% or \$144,707 is for salaries and benefits while the remainder is for operations. The bulk of this money \$200,000 is contributions to the volunteer fire departments along with \$36,000 towards the purchase and installation of fire plugs throughout the county.

Total Appropriation for Animal Shelter is \$307,844. 77% or \$236,534 is for salaries and benefits while the remainder is for operations. The largest operational expense is gasoline and utilities.

## FUND BALANCE:

The estimated ending fund balance of the Special Purpose fund on June 30, 2015 is \$488,169. 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 58% of expenditures which is an acceptable level.

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	143,035	144,074	140,000
40120 Trustee's Collections - Prior	5,261	5,868	6,000
40130 Cir Clk/Clk & Mst Collections	24,270	7,973	15,000
40140 Interest and Penalty	1,064	935	1,000
40150 Pick-Up Taxes	91	12	-
<b>TOTAL</b>	<b><u>173,721</u></b>	<b><u>158,863</u></b>	<b><u>162,000</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40210 Local Option Sales Tax	330,000	370,000	360,000
<b>TOTAL</b>	<b><u>330,000</u></b>	<b><u>370,000</u></b>	<b><u>360,000</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43190 Other General Service Charges	25	(10)	-
43190 Other General Service Charges-ADOPT	9,930	10,645	10,000
43190 Other General Service Charges-BOARD	4,036	3,765	5,000
43190 Other General Service Charges-DISP	70	125	-
43190 Other General Service Charges-F101	148,000	100,000	-
43190 Other General Service Charges-HARRI	13,720	10,500	10,000
43190 Other General Service Charges-KINGS	2,720	3,500	3,000
43190 Other General Service Charges-MERCH	89	30	100
43190 Other General Service Charges-OS	2,260	4,090	4,000
43190 Other General Service Charges-OTI	1,190	605	1,000
43190 Other General Service Charges-ROCKW	4,350	2,350	2,000
43190 Other General Service Charges-RSRCH	1,002	516	1,000
43190 Other General Service Charges-SHFEE	5,980	5,410	6,000
<b>TOTAL</b>	<b><u>193,372</u></b>	<b><u>141,526</u></b>	<b><u>42,100</u></b>
<b>NONRECURRING ITEMS</b>			
44530 Sale of Equipment	728	-	-
44570 Contributions & Gifts	5,931	7,284	5,000
<b>TOTAL</b>	<b><u>6,659</u></b>	<b><u>7,284</u></b>	<b><u>5,000</u></b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION AND CONTROL</b>			
103 Assistant(s)	55,078	55,078	56,732
105 Supervisor/Director	27,969	28,203	29,757
140 Salary Supplement	3,000	-	3,000
187 Overtime Pay	17,723	15,842	16,810
188 Bonus Payments	-	2,250	-
199 Other Per Diem & Fees	1,142	1,164	1,200
201 Social Security	7,668	7,569	8,240
204 State Retirement	9,608	9,340	9,100
206 Life Insurance	198	198	198
207 Medical Insurance	15,997	16,746	17,600
208 Dental Insurance	630	631	630
299 Other Fringe Benefits	1,200	1,201	1,440
307 Communication	-	295	4,000
309 Contracts w/Government Agencies	2,000	2,000	2,000
309 Contracts w/Government Agencies-E-911	47,837	56,361	65,141
316 Contributions-BLAIR	24,000	24,000	24,000
316 Contributions-EAST	24,000	24,000	24,000
316 Contributions-MID	24,000	24,000	24,000
316 Contributions-SOUTH	24,000	24,000	24,000
316 Contributions-WEST	24,000	24,000	24,000
320 Dues & Memberships	150	-	150
335 Maint/Rpr/Building	3,882	-	4,000
336 Maint/Rpr/Equipment	510	800	2,200
340 Medical and Dental	-	-	2,500
410 Custodial Supplies	1,359	1,659	2,000
437 Periodicals	50	-	-
446 Small Tools	1,827	1,267	10,000
451 Uniforms	313	408	1,500
468 Chemicals	-	-	8,000
499 Other Supplies	1,841	116	4,000
506 Liability Insurance	6,682	7,181	7,300
510 Trustee's Commission	4,260	4,389	5,500
513 Workman's Comp Insur	15,620	15,620	15,620
524 In-Service/Staff Development	811	395	1,000

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION &amp; CONTROL CON'T</b>			
709 Data Processing Equipment	1,334	1,204	-
735 Health Equipment	-	-	6,000
790 Other Equipment	6,625	-	5,000
790 Other Equipment-BLAIR	-	-	9,000
790 Other Equipment-EAST	-	2,250	9,000
790 Other Equipment-MID	-	-	9,000
790 Other Equipment-PLUGS	1,773	11,724	-
790 Other Equipment-SOUTH	-	3,000	9,000
790 Other Equipment-WEST	-	-	9,000
799 Other Capital Outlay-BLAIR	16,000	16,000	16,000
799 Other Capital Outlay-EAST	16,000	16,000	16,000
799 Other Capital Outlay-MID	160,000	16,000	16,000
799 Other Capital Outlay-SOUTH	16,000	16,000	16,000
799 Other Capital Outlay-WEST	16,000	16,000	16,000
<b>TOTAL</b>	<b><u>581,085</u></b>	<b><u>446,892</u></b>	<b><u>535,618</u></b>
<b>55120 RABIES &amp; ANIMAL CONTROL</b>			
105 Supervisor/Director	42,186	42,204	43,471
106 Deputies	56,560	56,348	61,267
164 Attendants	43,543	43,543	46,416
169 Part-time Personnel	4,945	5,712	9,900
188 Bonus Payments	-	4,111	-
199 Other Per Diem & Fees	2,216	2,328	2,400
201 Social Security	10,323	10,630	12,500
204 State Retirement	13,206	13,543	13,000
206 Life Insurance	320	331	330
207 Medical Insurance	37,953	40,642	43,800
208 Dental Insurance	805	840	1,050
210 Unemployment Compensation	1,013	-	-
299 Other Fringe Benefits	360	1,440	2,400
302 Advertising	-	-	100
307 Communication	2,111	2,211	1,800
333 Licenses	-	810	600
335 Maint/Repair/Building	3,460	-	4,000
336 Maint/Repair/Equipment	488	570	800
338 Maint/Repair/Vehicles	83	303	5,100
348 Postal Charges	37	37	50
349 Printing, Stationery, Forms	447	285	600
355 Travel	129	-	1,200
359 Disposal Fees	880	804	2,000



**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55120 RABIES &amp; ANIMAL CONTROL CON'T</b>			
399 Other Contracted Services	1,856	1,543	3,500
401 Animal Food & Supplies	1,383	1,742	4,000
410 Custodial Supplies	1,976	2,457	2,800
411 Data Processing Supplies	398	-	-
413 Drugs & Medical Supplies	2,489	1,148	3,500
415 Electricity	4,721	4,874	4,000
425 Gasoline	7,275	7,757	10,000
434 Natural Gas	1,956	2,871	2,100
435 Office Supplies	-	3	-
450 Tires & Tubes	651	1,193	800
451 Uniforms	448	927	1,000
454 Water & Sewer	4,899	2,865	5,100
499 Other Supplies and Materials	1,081	1,273	1,000
502 Building & Contents Insurance	441	459	500
506 Liability Insurance	3,017	3,173	3,400
510 Trustee's Commission	2,840	2,926	3,500
511 Vehicle & Equipment Insurance	2,068	2,790	3,000
513 Workman's Comp. Insurance	2,860	2,860	2,860
524 In-Service/Staff Development	-	-	2,500
709 Data Processing Equipment	-	608	1,500
711 Furniture & Fixtures	105	-	-
<b>TOTAL</b>	<b><u>261,528</u></b>	<b><u>268,161</u></b>	<b><u>307,844</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>842,613</u></b>	<b><u>715,053</u></b>	<b><u>843,462</u></b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b><u>842,613</u></b>	<b><u>715,053</u></b>	<b><u>843,462</u></b>
34625 Committed for Public Safety - BLAIR	-	3,991	3,991
34625 Committed for Public Safety - EAST	-	1,730	1,730
34625 Committed for Public Safety - MID	-	37,500	37,500
34625 Committed for Public Safety - SOUTH	-	(194)	(194)
34625 Committed for Public Safety - WEST	-	7,500	7,500
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>50,526</u></b>	<b><u>50,526</u></b>
Adjustments/Deleted Purchase Orders	(130,660)	88	-
<b>34525 RESTRICTED FOR PUBLIC SAFETY</b>	<b><u>614,516</u></b>	<b><u>526,522</u></b>	<b><u>355,160</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.*

## Fund 122 Drug Control

Cash calculation of fund

	Total	
6/30/2014 Current Cash	149,269	
Anticipated Revenue	<u>1,140</u>	
<b>Total Anticipated Funds</b>	<b>150,409</b>	
Encumbrances	-	
Anticipated Expenditures	<u>(10,462)</u>	
<b>Total Anticipated Expenditures</b>	<b>(10,462)</b>	
Rest/Comm/Assign	<u>139,947</u>	
6/30/2014 <b>Total Equity</b>	<b><u>139,947</u></b>	

Fund Balance calculation from 6/30/12 audit

7/1/2013 Rest/Comm/Assign	<u>115,110</u>	
<b>Total Fund Balance</b>	<b>115,110</b>	
Revenue Posted	58,425	
Anticipated Revenue	<u>-</u>	
<b>Total Revenue</b>	<b>58,425</b>	
Expenditures	(33,587)	
Encumbrances	-	
Anticipated Expenditures	<u>-</u>	
<b>Total Expenditures</b>	<b>(33,587)</b>	
Rest/Comm/Assign	139,948	
6/30/2014 <b>Total Equity</b>	<b><u>139,948</u></b>	

Tax Rate: -

7/1/2014 Beginning Fund Balance	140,000		
Estimated Revenues	40,000		
Estimated Expenditures	(121,921)		
6/30/2015 Ending fund balance	<b><u>58,079</u></b>	Effect on Fund Balance:	(81,921)
FB % of expenditures	48%		
FB Policy 10%-100%+:	Compliant		

## **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, 2015 is \$58,079. The fund balance policy of Roane County requires that this fund maintain a fund balance between 10% and 100% of its budgeted expenditures. This fund balance equates to 48% of expenditures which is an acceptable level.

**DRUG CONTROL FUND**

**Fund 122 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>DRUG CONTROL FINES</b>			
42140 Drug Control Fines	8,643	2,950	6,000
42340 Drug Control Fines	13,933	15,145	16,000
42865 Drug Task Force Forfeitures	13,045	12,401	7,800
42865 Drug Task Force Forfeitures-EQS	23,616	10,043	-
42865 Drug Task Force Forfeitures-GAMBL	4,521	-	-
<b>TOTAL</b>	<b><u>63,758</u></b>	<b><u>40,539</u></b>	<b><u>29,800</u></b>
<b>NONRECURRING ITEMS</b>			
44110 Investment Income	18	-	200
44110 Investment Income-EQS	-	45	-
44145 Sale of Recycled Materials	406	-	-
44530 Sale of Equipment	21	-	-
44570	16,649	17,840	10,000
<b>TOTAL</b>	<b><u>17,094</u></b>	<b><u>17,885</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>9,775</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>OTHER GOVTS &amp; CITIZENS GROUPS</b>			
48990 Other	5,915	-	-
<b>TOTAL</b>	<b><u>5,915</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL DRUG CONTROL</b>	<b><u>96,541</u></b>	<b><u>58,425</u></b>	<b><u>40,000</u></b>
<b>RESTRICTIONS</b>			
34525 Restricted for Public Safety	92,591	115,110	139,948
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>189,132</u></b>	<b><u>173,535</u></b>	<b><u>179,948</u></b>

**DRUG CONTROL FUND**

**Fund 122 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT</b>			
199 Other Per Diem & Fees	2,400	2,400	2,400
302 Advertising	-	-	20,000
307 Communication	1,846	1,710	5,000
309 Contracts w/Government Agencies	1,727	2,173	2,000
334 Maintenance Agreements	1,125	1,859	2,000
338 Maint/Repair/Vehicles	2,408	898	2,400
351 Rentals	-	-	4,000
355 Travel	2,855	3,213	5,000
357 Veterinary Services	350	-	4,000
401 Animal Food & Supplies	1,306	54	6,000
415 Electricity	-	-	3,600
431 Law Enforcement Supplies	14,068	510	10,000
431 Law Enforcement Supplies-VEST	-	2,280	2,000
450 Tires & Tubes	-	795	-
499 Other Supplies & Materials	12,993	15,793	16,000
499 Other Supplies & Materials-GAMBL	-	-	4,521
510 Trustee's Commission	416	625	1,000
524 In-Service/Staff Development	778	1,275	2,000
718 Motor Vehicles	31,750	-	30,000
<b>TOTAL</b>	<b><u>74,022</u></b>	<b><u>33,587</u></b>	<b><u>121,921</u></b>
Adjustments/Deleted Purchase Orders	-	-	-
<b>34545 RESTRICTED FOR PUBLIC SAFETY</b>	<b><u>115,110</u></b>	<b><u>139,948</u></b>	<b><u>58,027</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/Landfill

Cash calculation of fund

6/30/2014	Current Cash	342,347	
	Anticipated Revenue	5,155	
	<b>Total Anticipated Funds</b>	<b>347,501</b>	
	Encumbrances	-	
	Anticipated Expenditures	(24,668)	
	<b>Total Anticipated Expenditures</b>	<b>(24,668)</b>	
	Rest/Comm/Assign	322,833	
6/30/2014	<b>Total Equity</b>	<b>322,833</b>	

Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	308,074	
	<b>Total Fund Balance</b>	<b>308,074</b>	
	Revenue Posted	647,646	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>647,646</b>	
	Expenditures	(582,621)	
	Transfers Out	(50,000)	
	Encumbrances	-	
	Anticipated Expenditures	(266)	
	<b>Total Expenditures</b>	<b>(632,887)</b>	
	Rest/Comm/Assign	322,833	
6/30/2014	<b>Total Equity</b>	<b>322,833</b>	

		Proposed	
Tax Rate:	<u>2.00</u>	2015 Tax Rate:	<u>2.0</u>
7/1/2014	Beginning Fund Balance	322,833	
	Estimated Revenues	672,500	Penny Value: <u>120,000</u>
	Estimated Expenditures	(844,535)	Property Tax: <u>240,000</u>
6/30/2015	Budget Ending Fund Balance	<u>150,798</u>	Budget Effect on Fund Balance: <u>(172,035)</u>
	Fall Out (5%)	42,227	
6/30/2015	Estimated Ending Fund Balance	<u><u>193,025</u></u>	Estimated Effect on Fund Balance <u>(129,808)</u>
	FB % of expenditures	23%	
	FB Policy 10%-100%+:	Compliant	



## 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 2015 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 \$163,000 in revenue for fiscal 2015.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$213,000 for fiscal 2015. The county also receives a State of Tennessee tire disposal grant of approximately \$20,000. Other grants are available periodically.

**Estimated revenue for fiscal 2015:** \$672,500

## **FUND EXPENDITURES**

The recycling center and county-wide convenience center operations accounts for expenditures of \$742,735 of which:

\$316,901 is salary and benefits (43%);

\$140,000 is disposal fees (19%); and

The balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$285,834 (38%).

Postclosure care cost of the landfill budget is \$101,800.

**Total Budget Expenditures for fiscal 2015:** \$844,535

## **FUND BALANCE**

The fund balance for the recycling/landfill fund is within county policy. The RCY sub-fund is used to account for capital improvements for the county recycling operations.

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

**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2015**

<b>REVENUE</b>	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	241,689	240,089	240,000
40120 Trustee's Collections - Prior Year	6,920	9,626	9,000
40130 Clerk & Master's Coll. - Prior Year	12,474	7,973	10,000
40140 Interest & Penalty	1,606	1,467	1,500
40150 Pick Up Taxes	91	12	-
<b>TOTAL</b>	<b>262,780</b>	<b>259,167</b>	<b>260,500</b>
<b>GENERAL SERVICE CHARGES</b>			
43109 Transfer Waste Stations Coll. Charges	22,131	23,985	30,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	5,187	8,535	6,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	4,812	6,484	7,000
43114 Solid Waste Disposal Fee	116,844	107,517	120,000
<b>TOTAL</b>	<b>148,974</b>	<b>146,522</b>	<b>163,000</b>
<b>RECURRING ITEMS</b>			
44145 Sale of Recycled Materials	6,893	5,730	6,000
44145 Sale of Recycled Materials-ALUM	8,308	11,927	10,000
44145 Sale of Recycled Materials-CBATT	-	1,081	-
44145 Sale of Recycled Materials-CPO	-	687	-
44145 Sale of Recycled Materials-METAL	75,875	81,172	80,000
44145 Sale of Recycled Materials-MPLAS	12,827	-	-
44145 Sale of Recycled Materials-MULCH	3,962	2,970	2,000
44145 Sale of Recycled Materials-OCC	58,881	75,794	90,000
44145 Sale of Recycled Materials-ONP	12,785	8,302	10,000
44145 Sale of Recycled Materials-PLAS1	6,373	4,049	8,000
44145 Sale of Recycled Materials-WOIL	3,367	6,481	7,000
44180 Expenditure Credits	-	4	-
44530 Sale of Equipment	11,250	736	-
44570 Contributions & Gifts	19	63	1,000
<b>TOTAL</b>	<b>200,539</b>	<b>198,996</b>	<b>214,000</b>
<b>STATE OF TENNESSEE</b>			
46170 Solid Waste Grants-TIRES	24,324	23,412	20,000
<b>TOTAL</b>	<b>24,324</b>	<b>23,412</b>	<b>20,000</b>
<b>OTHER STATE REVENUES</b>			
46851 State Revenue Sharing	-	15,000	15,000
<b>TOTAL</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	-	4,550	-
	<b>-</b>	<b>4,550</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>636,617</b>	<b>647,646</b>	<b>672,500</b>

**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<hr/>			
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	497,629	307,807	322,832
<b>TOTAL</b>	<b><u>497,629</u></b>	<b><u>307,807</u></b>	<b><u>322,832</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,134,246</u></b>	<b><u>955,453</u></b>	<b><u>995,332</u></b>

## RECYCLING FUND

Fund 123 -- Fiscal Year Ending June 30, 2015

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Unaudited Actual 2014-2015
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER</b>			
103 Assistant(s)	-	5,095	10,000
105 Supervisor/Director	45,900	48,022	51,397
169 Part-time Personnel	31,543	24,635	31,812
188 Bonus Payments	-	5,600	-
189 Other Salaries & Wages	108,077	105,792	133,900
199 Other Per Diem & Fees	835	1,513	2,400
201 Social Security	14,336	14,321	18,900
204 State Retirement	14,686	15,663	18,200
206 Life Insurance	348	389	462
207 Medical Insurance	29,393	35,248	45,000
208 Dental Insurance	1,079	1,242	1,470
299 Other Fringe Benefits	1,240	1,440	3,360
302 Advertising	582	-	500
307 Communication	2,063	2,180	2,000
309 Contracts with Government Agencies	-	1,600	-
312 Contracts with Private Agencies	1,226	-	6,000
312 Contracts with Private Agencies-MDUNN	25,540	29,412	31,000
320 Dues & Memberships	364	570	500
333 Licenses	36	-	175
334 Maintenance Agreements	1,474	1,415	6,500
335 Maint/Repair/Buildings	612	555	5,000
336 Maint/Repair/Equipment	39,626	24,927	55,000
337 Maint/Repair/Office Equipment	-	-	1,000
338 Maint/Repair/Vehicles	733	-	2,500
348 Postal Charges	-	69	120
349 Printing, Stationery, Forms	51	-	300
355 Travel	1,482	1,841	3,000
359 Disposal Fees	83,815	91,146	90,000
359 Disposal Fees-TIRES	38,193	37,473	50,000
409 Crushed Stone	-	1,955	2,000
410 Custodial Supplies	529	1,010	1,000
411 Data Processing Supplies	-	190	500
412 Diesel Fuel	42,277	38,232	45,000
413 Drugs & Medical Supplies	125	255	300
415 Electricity	12,406	13,269	10,500
422 Food Supplies	191	80	500
425 Gasoline	1,790	2,059	2,000
435 Office Supplies	436	38	500

**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER CONT</b>			
437 Periodicals	-	-	200
443 Road Signs	770	120	2,000
450 Tires & Tubes	5,595	6,553	10,000
451 Uniforms	2,568	2,641	5,000
454 Water & Sewer	2,003	2,324	3,000
499 Other Supplies & Materials	5,246	6,460	8,500
502 Building & Contents Insurance	441	459	482
506 Liability Insurance	11,839	10,431	10,953
510 Trustee's Commission	8,279	8,508	8,500
511 Vehicle & Equipment Insurance	5,030	5,450	5,724
513 Worker's Comp. Insurance	4,180	4,180	4,180
516 Other Self Insured Claims	-	261	-
524 In-Service/Staff Development	475	1,120	400
599 Other Charges	1,572	9,500	50,000
719 Office Equipment	376	-	1,000
<b>TOTAL</b>	<b><u>549,362</u></b>	<b><u>565,246</u></b>	<b><u>742,735</u></b>
<b>55770 POSTCLOSURE CARE COSTS</b>			
321 Engineering Services	600	300	5,000
361 Permits	1,000	1,000	1,000
366 Contracts for Postclosure Care	10,650	10,769	70,000
366 Contracts for Postclosure Care-GWM	11,183	4,326	20,000
415 Electricity	1,130	981	1,000
420 Fertilizer, Lime, & Seed	-	-	4,800
<b>TOTAL</b>	<b><u>24,563</u></b>	<b><u>17,375</u></b>	<b><u>101,800</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers To Other Funds-171	300,000	50,000	-
<b>TOTAL</b>	<b><u>300,000</u></b>	<b><u>50,000</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>873,925</u></b>	<b><u>632,621</u></b>	<b><u>844,535</u></b>
Adjustments/Deleted Purchase Orders	(47,486)	-	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>307,807</u></b>	<b><u>322,832</u></b>	<b><u>150,797</u></b>

# *County Road 131*

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



## Fund 131 Highway

Cash calculation of fund

6/30/2014	Current Cash	423,471	
	Anticipated Revenue	449,567	
	<b>Total Anticipated Funds</b>	<b>873,037</b>	
	Encumbrances	(4,600)	
	Anticipated Expenditures	(60,091)	
	<b>Total Anticipated Expenditures</b>	<b>(64,691)</b>	
	Rest/Comm/Assign	-	
	Ending Fund Balance	808,346	
6/30/2014	<b>Total Equity</b>	<b>808,346</b>	

Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	878,858	
	Committed	146,000	Prior Year Encumbrance
	<b>Total Fund Balance</b>	<b>1,024,858</b>	
	Revenue Posted	3,642,116	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>3,642,116</b>	
	Expenditures	(3,073,485)	
	Transfers Out	(728,894)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(3,802,379)</b>	
	Rest/Comm/Assign	-	
	Ending Fund Balance	864,595	
6/30/2014	<b>Total Equity</b>	<b>864,595</b>	

	Tax Rate:	<u>9.50</u>		Proposed 2014 Tax Rate: <u>9.50</u>
7/1/2014	Beginning Fund Balance	808,887		
	Estimated Revenues	3,449,200		Penny Value: <u>120,000</u>
	Estimated Expenditures	<u>(3,584,340)</u>		Property Tax: <u>1,140,000</u>
	Transfer to Debt and Capital	<u>(225,894)</u>		
6/30/2015	Budget ending fund balance	<u>447,853</u>		Budget effect on Fund Balance: <u>(361,034)</u>
	Fall Out (5%)	<u>179,217</u>		
6/30/2015	Est. ending fund balance	<u>627,070</u>		(181,817)
	Est. FB% of expenditures	17%		
	FB Policy 7%-15%:	Compliant		

## 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, 2015 is \$627,070. The fund balance policy of Roane County requires that this fund maintain a fund balance between 7% and 15% of its budgeted expenditures. This fund balance equates to 17% 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, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	1,148,061	1,140,269	1,140,000
40120 Trustee's Collection Prior Year	32,874	45,986	53,000
40130 Clerk and Master's Prior Year	62,311	37,872	64,000
40140 Interest and Penalty	7,620	6,959	10,000
40150 Pick Up Taxes	432	59	1,000
40280 Mineral Severance Tax	50,519	57,824	75,300
<b>TOTAL</b>	<b><u>1,301,817</u></b>	<b><u>1,288,969</u></b>	<b><u>1,343,300</u></b>
<b>OTHER LOCAL REVENUES</b>			
44130 Sale of Materials & Supplies	10,550	3,581	2,000
44135 Sale of Gasoline	75,768	157,153	10,000
44145 Sale of Recycled Materials	16,347	4,692	1,500
44530 Sale of Equipment	21,746	26,591	1,000
44560 Damages Recovered from Individuals	2,200	-	-
44570 Contributions & Gifts	-	27	-
44570 Contributions & Gifts-CIGS	-	2,000	-
<b>TOTAL</b>	<b><u>126,611</u></b>	<b><u>194,044</u></b>	<b><u>14,500</u></b>
<b>STATE OF TENNESSEE</b>			
46420 State Aid Program	202,121	250,932	200,000
46430 Litter Program	-	39,472	44,400
46430 Litter Program-TVA	-	5,000	8,000
46920 Gasoline and Motor Fuel Tax	1,758,784	1,784,205	1,800,000
46930 Petroleum Special Tax	39,094	35,836	39,000
<b>TOTAL</b>	<b><u>1,999,999</u></b>	<b><u>2,115,445</u></b>	<b><u>2,091,400</u></b>
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services	117,506	32,339	-
<b>TOTAL</b>	<b><u>117,506</u></b>	<b><u>32,339</u></b>	<b><u>-</u></b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	-	11,318	-
	<u>-</u>	<b><u>11,318</u></b>	<u>-</u>
<b>TOTAL REVENUES</b>	<b><u>3,545,934</u></b>	<b><u>3,642,116</u></b>	<b><u>3,449,200</u></b>
<b>FUND BALANCE RESTRICTIONS</b>			
34550 Restricted for Highways	1,000,774	1,076,384	808,346
<b>TOTAL</b>	<b><u>1,000,774</u></b>	<b><u>1,076,384</u></b>	<b><u>808,346</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,546,708</u></b>	<b><u>4,718,500</u></b>	<b><u>4,257,546</u></b>

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2015**

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>EXPENDITURES</b>			
<b>61000 ADMINISTRATION</b>			
101 County Official	77,629	81,214	83,945
103 Assistant	54,135	57,000	58,710
161 Secretary(s)	58,305	73,268	91,670
169 Part-Time Personnel	9,059	-	-
187 Overtime Pay	537	763	-
188 Bonus Payments	-	2,250	-
199 Other Per Diem & Fees	2,091	2,328	3,600
201 Social Security	14,690	16,339	18,400
204 State Retirement	17,198	19,739	20,300
206 Life Insurance	207	314	330
207 Medical Insurance	17,306	26,413	31,600
208 Dental Insurance	674	998	1,050
299 Other Fringe Benefits	1,110	1,780	2,400
320 Dues	3,174	3,133	3,200
332 Legal Notices, Recording, & Cost	-	-	200
335 Maint/Repair/Building	1,036	1,003	1,500
337 Maint/Repair/Office Equipment	265	770	1,000
348 Postal Charges	112	132	350
349 Printing, Stationary and Forms	480	59	800
355 Travel	1,800	940	1,800
399 Other Contracted Services	8,220	655	500
411 Data Processing Supplies	818	560	1,000
413 Drugs & Medical Supplies	769	1,162	1,250
435 Office Supplies	1,258	658	1,500
524 In-Service/Staff Development	230	200	1,000
719 Office Equipment	-	686	-
<b>TOTAL</b>	<b><u>271,103</u></b>	<b><u>292,365</u></b>	<b><u>326,105</u></b>
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE</b>			
141 Foremen	9,736	-	-
141 Foremen-ASST	102,356	103,848	87,664
143 Equipment Operator	132,027	124,529	128,084
145 Equipment Operators-Light	35,028	7,686	77,543
147 Truck Drivers	108,176	81,328	126,885
149 Laborers	118,889	113,899	147,133
169 Part-Time Personnel	4,792	30,049	56,650
187 Overtime Pay	27,009	31,169	47,380
188 Bonus Payments	-	11,250	-
199 Other Per Diem & Fees	6,222	6,146	7,400
201 Social Security	39,991	37,035	51,900

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE CONT</b>			
204 State Retirement	48,873	44,592	52,500
206 Life Insurance	1,069	972	1,320
207 Medical Insurance	116,636	121,282	159,700
208 Dental Insurance	3,251	3,084	4,200
210 Unemployment Compensation	16,684	302	-
299 Other Fringe Benefits	3,125	2,770	9,600
312 Contracts with Private Agencies	1,600	17,044	4,000
321 Engineering Services	-	5,544	5,000
404 Asphalt - Hot Mix	368,626	844,708	937,714
408 Concrete	871	230	2,000
409 Crushed Stone	41,122	37,458	45,000
420 Fertilizer/Lime/Chemicals/Seed	-	5,580	10,000
438 Pipe	20,677	14,311	35,000
443 Road Signs	20,085	34,278	40,000
444 Salt	8,929	12,950	15,000
445 Sand	363	-	2,000
447 Structural Steel	3,354	2,862	10,000
455 Wood Products	165	164	600
499 Other Supplies & Materials	489	189	200
<b>TOTAL</b>	<b><u>1,240,144</u></b>	<b><u>1,695,260</u></b>	<b><u>2,064,473</u></b>
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT</b>			
142 Mechanic(s)	123,842	97,469	100,396
187 Overtime Pay	679	1,108	2,781
188 Bonus Payments	-	2,250	-
199 Other Per Diem & Fees	572	1,019	720
201 Social Security	8,864	7,012	8,000
204 State Retirement	10,572	9,363	8,800
206 Life Insurance	230	197	198
207 Medical Insurance	30,305	29,765	33,900
208 Dental Insurance	733	626	630
299 Other Fringe Benefits	1,435	950	1,440
336 Maintenance/Repair/Equipment	26,345	54,160	50,000
338 Maintenance/Repair/Vehicles	-	4,401	25,000
351 Rentals	2,500	452	3,500
353 Tow In Services	-	550	-
410 Custodial Supplies	2,118	3,087	3,500

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2015

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>EXPENDITURES</b>			
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT CON'T</b>			
412 Diesel Fuel	117,794	201,069	215,000
418 Equipment and Machinery Parts	107,114	90,016	120,000
424 Garage Supplies	11,146	15,202	17,000
425 Gasoline	94,173	77,285	129,000
433 Lubricants	4,410	7,589	9,000
450 Tires and Tubes	15,965	15,774	22,000
451 Uniforms	15,310	9,182	15,000
499 Other Supplies & Materials	-	160	-
<b>TOTAL</b>	<b><u>574,109</u></b>	<b><u>628,688</u></b>	<b><u>765,865</u></b>
<b>63600 TRAFFIC CONTROL</b>			
167 Maintenance Personnel	24,566	24,627	26,846
187 Overtime Pay	1,110	593	2,575
188 Bonus Payments	-	750	-
199 Other Per Diem & Fees	348	354	360
201 Social Security	2,565	1,949	2,300
204 State Retirement	2,391	2,404	2,600
206 Life Insurance	68	66	66
207 Medical Insurance	7,008	7,081	7,900
208 Dental Insurance	216	210	210
299 Other Fringe Benefits	480	480	480
728 Traffic Control Equipment	14,135	4,980	14,000
<b>TOTAL</b>	<b><u>52,887</u></b>	<b><u>43,496</u></b>	<b><u>57,337</u></b>
<b>64000 LITTER AND TRASH COLLECTION</b>			
105 Supervisor/Director	-	15,000	15,450
149 Laborers	-	9,985	10,300
201 Social Security	-	1,911	1,970
204 State Retirement	-	1,371	2,176
206 Life Insurance	-	33	-
207 Medical Insurance	-	3,800	-
208 Dental Insurance	-	105	-
299 Other Fringe Benefits	-	240	-
422 Food Supplies	-	-	1,200
599 Other Charges	-	11,022	13,304
599 Other Charges-TVA	-	5,073	8,000
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>48,541</u></b>	<b><u>52,400</u></b>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2015

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>EXPENDITURES</b>			
<b>65000 OTHER CHARGES</b>			
307 Communication	5,421	8,111	12,000
333 Licenses	99	510	250
334 Maintenance Agreements	2,135	1,360	2,000
359 Disposal Fees	5,989	3,672	5,000
415 Electricity	9,417	9,409	20,000
422 Food Supplies	649	667	1,000
434 Natural Gas	4,347	6,694	5,500
454 Water and Sewer	1,599	3,331	2,000
502 Building and Contents Insurance	529	1,253	600
506 Liability Insurance	72,239	74,289	75,900
508 Premiums on Bonds	992	-	-
510 Trustee's Commission	43,171	43,005	50,000
511 Vehicle & Equipment Insurance	24,368	26,762	25,600
516 Other Self-Insured Claims	11,191	11,269	15,000
599 Other Charges-CIGS	-	1,877	-
719 Office Equipment	4,950	-	-
<b>TOTAL</b>	<b><u>187,095</u></b>	<b><u>192,211</u></b>	<b><u>214,850</u></b>
<b>66000 EMPLOYEE BENEFITS</b>			
207 Medical Insurance	-	-	7,900
513 Workmen's Compensation	58,410	58,410	58,410
<b>TOTAL</b>	<b><u>58,410</u></b>	<b><u>58,410</u></b>	<b><u>66,310</u></b>
<b>68000 CAPITAL OUTLAY</b>			
707 Building Improvements	36,140	30,261	27,000
711 Furniture & Fixtures	-	1,000	-
713 Highway Construction	3	-	-
714 Highway Equipment	30,736	15,000	-
718 Motor Vehicles	31,075	68,254	-
719 Office Equipment	-	-	3,000
790 Other Equipment	-	-	7,000
<b>TOTAL</b>	<b><u>97,954</u></b>	<b><u>114,515</u></b>	<b><u>37,000</u></b>
<b>TOTAL</b>	<b><u>2,481,702</u></b>	<b><u>3,073,486</u></b>	<b><u>3,584,340</u></b>
<b>OPERATING TRANSFERS</b>			
99100 Operating Transfers			
590 Transfers to Other Funds-176	600,000	600,000	100,000
590 Transfers to Other Funds-FD151	130,894	128,894	125,894
<b>TOTAL</b>	<b><u>730,894</u></b>	<b><u>728,894</u></b>	<b><u>225,894</u></b>
<b>TOTAL HIGHWAYS</b>	<b><u>3,212,596</u></b>	<b><u>3,802,380</u></b>	<b><u>3,810,234</u></b>
Adjustments	257,728	107,774	-
<b>34550 RESTRICTED FOR HIGHWAYS</b>	<b><u>1,076,384</u></b>	<b><u>808,346</u></b>	<b><u>447,312</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, 2015**

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	11,399,137	11,321,411	11,300,000
40120 Trustee's Collection - Prior Year	326,349	454,677	400,000
40130 Clerk and Master's Prior Year	586,464	375,807	400,000
40140 Interest and Penalty	75,754	69,068	80,000
40150 Pick Up Taxes	4,290	596	-
40162 Payments in Lieu of Tax - Local	231,670	219,607	200,000
40210 Local Option Sales Tax	5,513,320	5,625,882	5,600,000
40350 Interstate Telecommunications Tax	4,354	5,199	4,500
<b>TOTAL</b>	<b><u>18,141,338</u></b>	<b><u>18,072,247</u></b>	<b><u>17,984,500</u></b>
<b>LICENSES AND PERMITS</b>			
41110 Marriage Licenses	2,732	2,722	3,500
<b>TOTAL</b>	<b><u>2,732</u></b>	<b><u>2,722</u></b>	<b><u>3,500</u></b>
<b>EDUCATION CHARGES</b>			
43517 Tuition - Other-DRIVE	8,600	1,950	-
43542 Contract for Instruct Serv	-	-	5,000
43542 Contract for In-ESL	2,732	2,258	-
43570 Receipts From Individual Schools	44,766	38,260	45,000
43990 Other Charges for Services	2,379	4,545	-
<b>TOTAL</b>	<b><u>58,477</u></b>	<b><u>47,013</u></b>	<b><u>50,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	19,548	16,161	30,000
44120 Lease/Rentals	640	220	750
44145 Sale of Recycled Materials	3,197	4,456	2,500
44146 E-Rate Funding	37,207	27,015	30,000
44170 Miscellaneous Refunds	7,684	6,686	1,000
44180 Expenditure Credits	208	21	-
44530 Sale of Equipment	10,314	4,185	1,500
44560 Damages from Individuals	5,699	1,947	1,500
44570 Contributions & Gifts	408	2,227	4,000
44570 Contributions & Gifts-CSH	8,455	3,420	-
44990 Other Local Revenues	1,708	2,044	1,500
<b>TOTAL</b>	<b><u>95,068</u></b>	<b><u>68,382</u></b>	<b><u>72,750</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46511 Basic Educ. Program	27,546,443	27,640,000	27,660,000
46515 Early Childhood Education	616,133	633,413	633,579
46550 Driver's Education	13,390	-	-
46590 Other State Education Funds	50,679	48,427	51,488
46590 Other State Education Funds-CSH	90,000	90,000	90,000
46590 Other State Education Funds-FRC	29,612	28,927	29,612
46590 Other State Education Funds-LEAPS	59,839	82,460	500,000
46590 Other State Education Funds-PARCC	-	354,739	-
46610 Career Ladder Program	297,422	265,909	268,270
46612 Career Ladder Extended Contracts	85,400	67,420	64,100
46850 Mixed Drink Tax	-	107,487	17,000
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	31,400	33,900	33,900
46980 Other State Grants-STS	2,670	3,000	-
<b>TOTAL</b>	<b><u>29,582,989</u></b>	<b><u>30,115,682</u></b>	<b><u>30,107,949</u></b>
<b>FEDERAL GOVERNMENT</b>			
47143 Special Education-Grants to States	42,262	44,222	30,000
47590 Other Federal Through State	587,453	531,143	-
47630 Public Law 874 - Maint. & Oper.	68,512	47,596	70,000
<b>TOTAL</b>	<b><u>698,227</u></b>	<b><u>622,961</u></b>	<b><u>100,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	4,706	19,134	-
49800 Operating Transfers	25,962	24,728	21,768
<b>TOTAL</b>	<b><u>30,668</u></b>	<b><u>43,862</u></b>	<b><u>21,768</u></b>
<b>TOTAL REVENUES/TRANSFERS</b>	<b><u>48,609,501</u></b>	<b><u>48,972,870</u></b>	<b><u>48,340,467</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>FUND BALANCE/RESTRICTIONS</b>			
34240 Prepaid Items	1,969	3,691	4,322
34555 Restricted for Education-EXTC	20,552	15,128	9,673
34560 Restricted for Instruction-CL	1,023	2,577	2,207
34660 Committed for Instruction	813,760	1,251,896	804,678
34675 Committed for Capital Outlay	934,000	764,000	764,000
34760 Assigned for Instruction-DRIVE	28,801	33,248	30,491
34790 Assigned for Other Purposes-ERI	693,128	726,022	670,092
34790 Assigned for Other Purposes-LEAVE	126,332	140,587	132,530
39000 Beg. Unassigned Fund Balance	7,320,137	5,219,627	4,115,283
<b>TOTAL</b>	<b><u>9,939,702</u></b>	<b><u>8,156,776</u></b>	<b><u>6,533,276</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>58,549,203</u></b>	<b><u>57,129,646</u></b>	<b><u>54,873,743</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>				
<b>71100</b>	<b>REGULAR INSTRUCTION PROGRAM</b>			
116	Teachers	17,756,373	17,473,307	17,649,561
117	Career Ladder Program	170,570	152,526	151,000
127	Career Ladder Extended Contr	75,340	60,338	61,332
128	Homebound Teachers	3,790	3,990	5,000
163	Educational Assistants	629,563	639,907	665,112
189	Other Salaries & Wages	78,623	65,768	80,000
195	Certified Substitute Teachers	19,515	14,830	24,000
198	Non-Certified Substitute Teachers	232,857	230,320	238,000
201	Social Security	1,120,003	1,097,633	1,174,773
204	State Retirement	1,626,377	1,616,476	1,706,952
206	Life Insurance	14,689	15,291	15,366
207	Medical Insurance	3,197,597	3,335,137	3,405,493
208	Dental Insurance	92,550	108,690	118,200
210	Unemployment Compensation	25,372	15,477	45,000
212	Medicare	263,865	257,551	274,745
299	Other Fringe Benefits	169,100	160,095	180,000
399	Other Contracted Services	135,418	115,314	283,600
399	Other Contracted Services-DRIVE	225	-	-
399	Other Contracted Services-ESL	-	2,235	-
399	Other Contracted Services-TECH	113,963	109,691	-
429	Instructional Suppl & Materials	2,026	439	252,000
429	Instructional Suppl & Materials-BES	19,398	17,607	-
429	Instructional Suppl & Materials-CMS	20,794	18,215	-
429	Instructional Suppl & Materials-DSES	14,225	12,817	-
429	Instructional Suppl & Materials-ESL	118	339	-
429	Instructional Suppl & Materials-HHS	11,052	8,932	-
429	Instructional Suppl & Materials-HMS	9,045	8,259	-
429	Instructional Suppl & Materials-KES	23,892	19,436	-
429	Instructional Suppl & Materials-LIT	5,217	6,042	-
429	Instructional Suppl & Materials-MES	13,956	9,447	-
429	Instructional Suppl & Materials-MHS	10,365	8,241	-
429	Instructional Suppl & Materials-MMS	3,539	7,221	-
429	Instructional Suppl & Materials-MTOWN	12,536	10,199	-
429	Instructional Suppl & Materials-OSHS	12,615	9,540	-
429	Instructional Suppl & Materials-OSMS	12,307	6,872	-
429	Instructional Suppl & Materials-RCHS	24,345	21,274	-
429	Instructional Suppl & Materials-RHS	10,232	14,540	-
429	Instructional Suppl & Materials-RMS	8,394	7,814	-
429	Instructional Suppl & Materials-RVES	25,069	17,038	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM CONT</b>			
449 Textbooks	61,864	64,711	600,000
535 Fee Waivers	500	956	10,000
599 Other Charges	-	-	2,000
722 Regular Instruction Equipment	2,415	-	225,000
722 Regular Instruction Equipment-BES	17,438	17,104	-
722 Regular Instruction Equipment-CMS	16,539	17,145	-
722 Regular Instruction Equipment-DSES	11,514	15,800	-
722 Regular Instruction Equipment-ESL	648	598	-
722 Regular Instruction Equipment-HHS	9,697	10,305	-
722 Regular Instruction Equipment-HMS	8,018	9,339	-
722 Regular Instruction Equipment-KES	16,357	20,947	-
722 Regular Instruction Equipment-MES	9,071	14,394	-
722 Regular Instruction Equipment-MHS	6,392	7,965	-
722 Regular Instruction Equipment-MMS	10,407	6,973	-
722 Regular Instruction Equipment-MTOWN	8,338	9,953	-
722 Regular Instruction Equipment-OSHS	11,550	16,867	-
722 Regular Instruction Equipment-OSMS	9,103	9,324	-
722 Regular Instruction Equipment-RCHS	12,706	20,744	-
722 Regular Instruction Equipment-RHS	16,668	12,130	-
722 Regular Instruction Equipment-RMS	12,028	14,504	-
722 Regular Instruction Equipment-RVES	9,843	20,168	-
<b>TOTAL</b>	<b><u>26,216,011</u></b>	<b><u>25,968,776</u></b>	<b><u>27,167,134</u></b>
<b>71150 ALTERNATIVE SCHOOLS</b>			
116 Teachers	131,238	46,862	46,862
117 Career Ladder Program	1,000	1,000	1,000
163 Educational Assistants	31,178	28,249	28,419
195 Certified Substitute Teachers	85	23	400
198 Non-Certified Substitute Teacher	1,410	397	2,900
201 Social Security	9,946	4,667	4,934
204 State Retirement	12,374	6,832	7,007
206 Life Insurance	146	98	98
207 Medical Insurance	27,278	13,228	13,592
208 Dental Insurance	850	750	750
212 Medicare	2,326	1,092	1,154
299 Other Fringe Benefits	750	500	1,000
429 Instructional Supplies & Materials	6,486	-	1,500
<b>TOTAL</b>	<b><u>225,068</u></b>	<b><u>103,697</u></b>	<b><u>109,616</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116 Teachers	2,528,153	2,571,595	2,581,853
117 Career Ladder Program	24,499	20,709	21,000
128 Homebound Teachers	3,290	5,499	5,000
163 Educational Assistants	367,948	374,369	375,886
171 Speech Pathologist	271,843	275,326	279,058
195 Certified Substitute Teachers	1,515	1,358	4,000
198 Non-Certified Substitute Teachers	24,810	22,699	30,000
201 Social Security	187,735	189,202	204,401
204 State Retirement	280,274	281,879	295,612
206 Life Insurance	3,276	3,124	3,218
207 Medical Insurance	564,676	603,182	627,411
208 Dental Insurance	18,350	22,650	24,750
210 Unemployment Compensation	6,439	4,772	5,000
212 Medicare	44,563	45,062	47,804
299 Other Fringe Benefits	27,575	27,240	31,500
312 Contracts w/Private Agencies	100,000	100,000	125,000
399 Other Contracted Services	16,860	16,884	25,000
429 Instructional Suppl & Materials	20,630	17,231	20,000
449 Textbooks	4,073	540	5,000
499 Other Supplies & Materials	147	1,370	1,000
725 Special Education Equipment	7,375	9,355	5,000
<b>TOTAL</b>	<b><u>4,504,031</u></b>	<b><u>4,594,047</u></b>	<b><u>4,717,493</u></b>
<b>71300 VOCATIONAL EDUCATION PROGRAM</b>			
116 Teachers	987,863	1,011,040	1,001,044
117 Career Ladder Program	9,000	8,485	8,000
195 Certified Substitute Teachers	1,170	809	2,500
198 Non-Certified Substitute Teacher	19,180	13,711	20,000
201 Social Security	59,895	61,815	63,956
204 State Retirement	85,951	89,850	93,119
206 Life Insurance	838	831	858
207 Medical Insurance	167,008	198,540	195,790
208 Dental Insurance	5,050	6,090	6,600
210 Unemployment Compensation	12,005	4,504	12,500
212 Medicare	14,133	14,457	14,957
299 Other Fringe Benefits	10,050	9,750	11,250
399 Other Contracted Services	2,425	1,982	4,000
429 Instructional Suppl & Materials	51,917	58,786	55,000
449 Textbooks	20,946	21,061	20,000
499 Other Supplies & Materials	6,296	6,608	7,500
730 Vocational Equipment	33,390	50,619	30,000
<b>TOTAL</b>	<b><u>1,487,118</u></b>	<b><u>1,558,937</u></b>	<b><u>1,547,074</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72110 ATTENDANCE</b>			
105 Supervisor	17,889	17,889	17,889
117 Career Ladder Program	1,500	1,775	1,800
189 Other Salaries & Wages	39,680	44,078	50,878
201 Social Security	2,460	2,733	4,375
204 State Retirement	3,627	4,029	6,080
206 Life Insurance	39	39	39
207 Medical Insurance	6,172	6,614	6,796
208 Dental Insurance	250	300	300
212 Medicare	856	924	1,023
299 Other Fringe Benefits	250	500	500
355 Travel	-	-	500
399 Other Contracted Services	18,572	71,378	45,000
499 Other Supplies & Materials	862	2,867	3,000
524 In-Service/Staff Development	2,799	2,822	5,000
704 Attendance Equipment	655	3,492	5,000
<b>TOTAL</b>	<b>95,611</b>	<b>159,439</b>	<b>148,180</b>
<b>72120 HEALTH SERVICES</b>			
105 Supervisor/Director	-	-	63,651
105 Supervisor/Director-CSH	63,649	63,650	-
131 Medical Personnel	328,943	331,099	337,999
162 Clerical Personnel	-	-	12,000
162 Clerical Personnel-CSH	11,162	8,511	-
201 Social Security	19,048	19,067	25,646
201 Social Security-CSH	4,638	4,474	-
204 State Retirement	30,015	30,248	34,315
204 State Retirement-CSH	6,672	5,652	-
206 Life Insurance	351	351	429
206 Life Insurance-CSH	59	39	-
207 Medical Insurance	60,895	65,185	72,172
207 Employee Insurance - Health-CSH	4,784	5,104	-
208 Dental Insurance	1,750	2,100	3,300
208 Dental Insurance-CSH	375	300	-
212 Medicare	4,455	4,459	5,998
212 Medicare-CSH	1,085	1,046	-
299 Other Fringe Benefits	1,250	2,025	3,000
299 Other Fringe Benefits-CSH	500	500	-
320 Dues and Memberships	126	226	500
355 Travel	113	-	1,500
399 Other Contracted Services	13,751	13,344	22,500
399 Other Contracted Services-CSH	5,000	5,000	-
413 Drugs & Medical Supplies	4,679	4,553	12,500

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72120 HEALTH SERVICES CONT</b>			
413 Drugs & Medical Supplies-BES	640	682	-
413 Drugs & Medical Supplies-CMS	709	677	-
413 Drugs & Medical Supplies-DSES	428	547	-
413 Drugs & Medical Supplies-HHS	358	217	-
413 Drugs & Medical Supplies-HMS	326	201	-
413 Drugs & Medical Supplies-KES	776	789	-
413 Drugs & Medical Supplies-MES	426	411	-
413 Drugs & Medical Supplies-MHS	500	303	-
413 Drugs & Medical Supplies-MMS	258	255	-
413 Drugs & Medical Supplies-MTOWN	385	381	-
413 Drugs & Medical Supplies-OSHS	493	487	-
413 Drugs & Medical Supplies-OSMS	391	304	-
413 Drugs & Medical Supplies-RCHS	753	794	-
413 Drugs & Medical Supplies-RHS	474	494	-
413 Drugs & Medical Supplies-RMS	410	437	-
413 Drugs & Medical Supplies-RVES	-	103	-
499 Other Supplies & Materials	12,404	10,302	-
499 Other Supplies & Materials-CSH	23,387	25,268	39,200
524 In-Service/Staff Development	1,864	1,379	8,000
524 In-Service Staff Development-CSH	2,544	4,850	-
599 Other Charges	600	700	1,000
790 Other Equipment	1,088	468	1,500
<b>TOTAL</b>	<b>612,515</b>	<b>616,981</b>	<b>645,210</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
117 Career Ladder Program	4,500	4,500	4,500
123 Guidance Personnel	820,957	831,250	841,102
189 Other Salaries & Wages	238,560	225,459	260,193
189 Other Salaries & Wages-FRC	34,344	32,733	-
201 Social Security	63,123	62,619	68,559
201 Social Security-FRC	2,129	2,029	-
204 State Retirement	93,366	94,818	98,429
204 State Retirement-FRC	3,139	2,992	-
206 Life Insurance	858	844	878
206 Life Insurance-FRC	39	33	-
207 Medical Insurance	156,190	170,709	181,506
207 Medical Insurance-FRC	7,619	7,484	-
208 Dental Insurance	5,250	6,195	6,750
208 Dental Insurance-FRC	250	255	-
212 Medicare	14,763	14,645	16,034



**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72130 OTHER STUDENT SUPPORT CONT</b>			
212 Medicare-FRC	498	475	-
299 Other Fringe Benefits	9,125	9,238	11,250
299 Other Fringe Benefits-FRC	125	213	-
307 Communication	2,101	693	2,500
309 Contracts w/ Gov't Agencies	183,000	210,000	210,000
322 Evaluation & Testing	27,403	27,485	35,000
355 Travel	872	1,389	3,500
399 Other Contracted Services	27,329	21,070	26,500
499 Other Supplies & Materials	2,398	861	6,200
499 Other Supplies & Materials-BES	193	198	-
499 Other Supplies & Materials-CMS	186	39	-
499 Other Supplies & Materials-DSES	201	205	-
499 Other Supplies & Materials-FRC	246	57	-
499 Other Supplies & Materials-HHS	201	223	-
499 Other Supplies & Materials-HMS	198	154	-
499 Other Supplies & Materials-KES	26	197	-
499 Other Supplies & Materials-MES	189	200	-
499 Other Supplies & Materials-MHS	279	139	-
499 Other Supplies & Materials-MMS	196	179	-
499 Other Supplies & Materials-MTOWN	-	200	-
499 Other Supplies & Materials-OSHS	189	176	-
499 Other Supplies & Materials-OSMS	371	207	-
499 Other Supplies & Materials-RCHS	415	227	-
499 Other Supplies & Materials-RHS	200	194	-
499 Other Supplies & Materials-RMS	110	207	-
499 Other Supplies & Materials-RVES	-	157	-
524 In-Service/Staff Development	4,667	6,161	9,500
524 In-Service/Staff Development-FRC	315	768	-
599 Other Charges	945	2,438	4,000
599 Other Charges-FRC	1,296	1,961	-
790 Other Equipment	1,190	1,887	3,500
<b>TOTAL</b>	<b><u>1,709,550</u></b>	<b><u>1,744,161</u></b>	<b><u>1,789,901</u></b>
<b>72210 REGULAR INSTRUCTIONAL PROGRAM</b>			
105 Supervisors	204,381	205,761	205,870
117 Career Ladder Program	12,600	9,600	11,600
127 Career Ladder Ext Contracts	400	200	800
129 Librarians	753,954	775,710	784,474
137 Education Media Personnel	106,017	109,707	110,189
138 Instructional Computer Personnel	320,207	317,891	318,999
161 Secretary(s)	44,145	46,190	47,508
189 Other Salaries & Wages	32,472	32,352	182,082
201 Social Security	86,784	88,015	103,014
204 State Retirement	123,821	125,298	150,532

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTIONAL PROGRAM CONT</b>			
206 Life Insurance	1,046	1,035	1,151
207 Medical Insurance	248,028	268,213	276,639
208 Dental Insurance	6,208	7,419	8,829
210 Unemployment Compensation	-	-	500
212 Medicare	20,296	20,584	24,092
299 Other Fringe Benefits	10,965	11,840	14,015
355 Travel	1,797	1,283	5,000
355 Travel-ESL	1,960	1,643	2,500
399 Other Contracted Services	21,450	18,876	80,000
399 Other Contracted Services-PARCC	-	19,745	-
399 Other Contracted Services-TECH	216,771	191,496	246,700
432 Library Books	2	605	105,000
432 Library Books-BES	7,979	7,969	-
432 Library Books-CMS	8,733	8,160	-
432 Library Books-DSES	5,768	6,718	-
432 Library Books-HHS	4,865	4,506	-
432 Library Books-HMS	4,032	4,164	-
432 Library Books-KES	9,763	9,937	-
432 Library Books-MES	5,368	5,183	-
432 Library Books-MHS	3,942	3,968	-
432 Library Books-MMS	3,364	3,297	-
432 Library Books-MTOWN	4,805	4,767	-
432 Library Books-OSHS	4,762	6,145	-
432 Library Books-OSMS	4,875	3,774	-
432 Library Books-RCHS	9,639	9,234	-
432 Library Books-RHS	5,731	6,199	-
432 Library Books-RMS	5,183	5,648	-
432 Library Books-RVES	9,517	9,180	-
499 Other Supplies & Materials	17,581	12,540	61,500
499 Other Supplies & Materials-ESL	92	129	-
499 Other Supplies & Materials-TECH	13,751	37,486	-
524 In-Service/Staff Development	13,735	17,897	24,000
524 In-Service/Staff Development-ESL	357	64	-
524 In-Service/Staff Development-TECH	2,341	6,488	-
599 Other Charges	-	1,200	5,000
599 Other Charges-TECH	399	976	-
790 Other Equipment	2,197	3,440	50,000
790 Other Equipment-PARCC	-	46,129	-
790 Other Equipment-PARCC-CAP	-	229,997	-
790 Other Equipment-TECH	26,783	47,214	-
<b>TOTAL</b>	<b><u>2,388,863</u></b>	<b><u>2,755,871</u></b>	<b><u>2,819,994</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72215 ALTERNATIVE SCHOOL SUPPORT</b>			
105 Supervisor/Director	78,277	73,601	73,601
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	11,162	11,330	11,500
201 Social Security	5,474	5,181	5,338
204 State Retirement	8,060	7,660	7,716
206 Life Insurance	59	59	59
207 Medical Insurance	14,502	15,602	16,031
208 Dental Insurance	375	450	450
212 Employee Medicare	1,280	1,212	1,248
299 Other Fringe Benefits	500	500	500
355 Travel	42	-	500
499 Other Supplies & Materials	1,993	-	1,000
524 In-Service/Staff Development	1,323	-	-
599 Other Charges	397	-	-
<b>TOTAL</b>	<b><u>124,444</u></b>	<b><u>116,593</u></b>	<b><u>118,943</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
105 Supervisors	88,272	88,272	88,273
117 Career Ladder Program	3,000	3,000	3,000
124 Psychological Personnel	275,635	268,374	289,401
162 Clerical Personnel	39,818	40,415	42,895
189 Other Salaries & Wages	148,479	157,599	175,000
201 Social Security	32,378	32,696	37,111
204 State Retirement	48,192	47,677	52,825
206 Life Insurance	748	767	895
207 Medical Insurance	115,353	105,214	126,222
208 Dental Insurance	3,718	4,371	6,891
210 Unemployment Compensation	9,823	8,709	10,000
212 Medicare	7,572	7,647	8,679
299 Other Fringe Benefits	3,610	3,525	3,985
307 Communication	2,361	692	2,500
336 Maint/Repair/Equipment	1,997	3,153	3,500
355 Travel	5,355	4,394	6,500
399 Other Contracted Services	-	-	25,000
499 Other Supplies & Materials	131	251	500
524 In-Service/Staff Development	1,500	312	2,000
599 Other Charges	-	194	-
<b>TOTAL</b>	<b><u>787,942</u></b>	<b><u>777,263</u></b>	<b><u>885,177</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
105 Supervisor Director	33,037	33,080	33,637
161 Secretary	12,824	13,016	29,330
201 Social Security	2,828	2,854	3,904
204 State Retirement	4,106	4,127	5,519
206 Life Insurance	39	39	59
207 Medical Insurance	6,172	6,614	10,160
208 Dental Insurance	250	300	450
212 Medicare	661	667	913
299 Other Fringe Benefits	250	250	750
355 Travel	13,369	4,616	20,000
499 Other Supplies & Materials	4,599	4,948	5,000
524 In-Service/Staff Development	2,137	691	3,000
<b>TOTAL</b>	<b><u>80,272</u></b>	<b><u>71,203</u></b>	<b><u>112,722</u></b>
<b>72310 BOARD OF EDUCATION</b>			
118 Secretary to Board	9,350	4,000	4,000
191 Board Member Fees	30,227	34,146	35,000
201 Social Security	2,383	2,358	2,418
204 State Retirement	2,381	2,040	3,296
212 Medicare	557	551	566
215 On-Behalf Pym't for Opeb	182,106	223,364	265,000
305 Audit Services	-	-	20,000
320 Dues & Memberships	28,222	27,452	28,500
331 Legal Services	18,497	12,156	30,000
399 Other Contracted Services	-	500	5,000
506 Liability Insurance	35,756	74,626	107,150
508 Premium on Bonds	224	207	600
510 Trustee's Commission	258,085	287,858	300,000
513 Workman's Compensation	161,780	136,780	134,800
516 Self-Insured Claims	34,777	20,000	20,000
524 In-Service/Staff Development	9,584	16,313	15,000
533 Criminal Investigation of Appl	-	-	200
534 Rfnd to Appl-Crmn'l Investigation	2,988	2,016	5,000
599 Other Charges	3,766	200	5,000
<b>TOTAL</b>	<b><u>780,683</u></b>	<b><u>844,567</u></b>	<b><u>981,530</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72320 OFFICE OF THE SUPERINTENDENT</b>			
101 County Official	110,250	110,250	113,250
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	66,653	75,910	78,300
201 Social Security	11,465	11,314	12,961
204 State Retirement	17,021	17,826	19,792
206 Life Insurance	117	117	117
207 Medical Insurance	26,041	26,881	27,611
208 Dental Insurance	750	900	900
212 Medicare	2,694	2,781	3,031
299 Other Fringe Benefits	14,500	13,750	16,500
307 Communication	14,654	7,638	15,000
320 Dues & Memberships	3,261	4,576	5,000
348 Postal Charges	4,544	6,901	7,500
355 Travel	-	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	1,843	1,516	5,000
524 In-Service/Staff Development	5,825	4,064	8,500
599 Other Charges	3,392	1,251	5,000
701 Administration Equipment	-	-	2,500
<b>TOTAL</b>	<b><u>284,010</u></b>	<b><u>286,674</u></b>	<b><u>323,962</u></b>
<b>72410 OFFICE OF THE PRINCIPAL</b>			
104 Principals	1,228,761	1,221,196	1,225,037
117 Career Ladder Program	27,000	26,000	26,000
127 Career Ladder Ext Contracts	2,200	2,000	2,800
139 Assistant Principals	761,169	785,423	776,567
161 Secretary(s)	952,014	954,569	976,487
201 Social Security	177,389	177,779	186,427
204 State Retirement	260,789	263,037	266,062
206 Life Insurance	2,359	2,367	2,574
207 Medical Insurance	429,705	464,675	475,198
208 Dental Insurance	15,050	18,360	19,800
212 Medicare	41,500	41,581	43,600
299 Other Fringe Benefits	18,750	23,382	23,750
307 Communication	20,648	6,820	50,000
355 Travel	4,652	3,676	5,000
399 Other Contracted Services	4,705	5,268	5,000
524 In-Service/Staff Development	17,959	13,343	20,000

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</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	2,660	3,000	-
701 Administration Equipment	380	1,116	40,000
701 Administration Equipment-BES	741	2,933	-
701 Administration Equipment-CMS	3,287	2,843	-
701 Administration Equipment-DSES	-	2,403	-
701 Administration Equipment-HHS	1,810	1,686	-
701 Administration Equipment-HMS	1,441	1,576	-
701 Administration Equipment-KES	3,712	3,439	-
701 Administration Equipment-MES	2,000	319	-
701 Administration Equipment-MHS	1,498	1,399	-
701 Administration Equipment-MMS	1,099	1,145	-
701 Administration Equipment-MTOWN	1,685	1,713	-
701 Administration Equipment-OSHS	2,301	1,938	-
701 Administration Equipment-OSMS	1,736	-	-
701 Administration Equipment-RCHS	3,600	3,565	-
701 Administration Equipment-RHS	695	1,979	-
701 Administration Equipment-RMS	1,558	1,718	-
701 Administration Equipment-RVES	3,666	1,898	-
<b>TOTAL</b>	<b><u>3,999,956</u></b>	<b><u>4,044,146</u></b>	<b><u>4,145,302</u></b>
<b>72510 FISCAL SERVICES</b>			
105 Supervisor/Director	82,796	82,796	82,796
119 Bookkeepers	130,157	143,091	157,548
189 Other Salaries & Wages	17,620	10,286	10,000
201 Social Security	12,793	13,544	15,521
204 State Retirement	19,464	20,646	21,154
206 Life Insurance	156	156	195
207 Medical Insurance	19,335	20,715	27,771
208 Dental Insurance	1,000	1,200	1,500
212 Medicare	3,244	3,314	3,630
299 Other Fringe Benefits	1,000	2,000	2,500
355 Travel	-	18	500
399 Other Contracted Services	4,314	4,960	6,500
499 Other Supplies & Materials	4,368	5,179	6,000
524 In-Service/Staff Development	2,062	2,594	2,500
599 Other Charges	1,872	1,500	2,000
701 Administration Equipment	2,153	2,886	2,500
<b>TOTAL</b>	<b><u>302,334</u></b>	<b><u>314,885</u></b>	<b><u>342,615</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72520 HUMAN SERVICES/PERSONNEL</b>			
105 Supervisor/Director	17,889	17,889	17,889
201 Social Security	-	-	1,109
204 State Retirement	-	-	1,617
212 Medicare	259	259	259
302 Advertising	-	84	500
399 Other Contracted Services	100	100	500
499 Other Supplies & Materials	-	-	250
524 In-Service/Staff Development	-	-	250
<b>TOTAL</b>	<b><u>18,248</u></b>	<b><u>18,332</u></b>	<b><u>22,374</u></b>
<b>72610 OPERATION OF PLANT</b>			
166 Custodial Personnel	45,984	45,984	45,984
201 Social Security	2,828	2,817	2,851
204 State Retirement	4,203	4,203	3,886
206 Life Insurance	78	78	78
207 Medical Insurance	12,264	12,988	13,349
208 Dental Insurance	500	600	600
212 Medicare	661	659	667
328 Janitorial Services	1,183,538	1,183,158	1,270,000
333 Licenses	3,340	2,925	5,000
347 Pest Control	13,080	13,080	15,000
351 Rentals	960	986	1,500
359 Disposal Fees	34,304	35,195	35,000
399 Other Contracted Services	18,075	15,170	20,000
410 Custodial Supplies	64,003	49,462	68,000
415 Electricity	1,640,194	1,680,296	1,715,000
434 Natural Gas	306,888	381,971	440,000
454 Water & Sewer	248,419	237,704	265,000
499 Other Supplies & Materials	23,175	23,743	25,000
501 Boiler Insurance	-	-	10,750
502 Building & Contents Insurance	112,574	122,148	130,050
599 Other Charges	101,250	93,158	105,000
720 Plant Operation Equipment	9,107	7,266	10,000
<b>TOTAL</b>	<b><u>3,825,425</u></b>	<b><u>3,913,590</u></b>	<b><u>4,182,715</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72620 MAINTENANCE OF PLANT</b>			
105 Supervisor	69,022	69,022	69,022
167 Maintenance Personnel	471,225	479,007	503,355
189 Other Salaries & Wages	7,940	1,321	-
201 Social Security	32,467	32,227	35,487
204 State Retirement	49,379	50,090	48,366
206 Life Insurance	507	507	546
207 Medical Insurance	109,254	123,562	128,947
208 Dental Insurance	3,750	4,200	4,200
212 Medicare	7,593	7,537	8,299
299 Other Fringe Benefits	1,950	3,200	4,000
307 Communication	9,147	8,587	20,000
335 Maint/Repair/Building	41,399	49,751	50,000
336 Maint/Repair/Equipment	66,431	61,414	75,000
399 Other Contracted Services	14,885	23,620	45,000
499 Other Supplies & Materials	91,071	69,641	100,000
599 Other Charges	19,365	16,048	25,000
717 Maintenance Equipment	10,655	3,125	10,000
790 Other Equipment	-	1,460	5,000
<b>TOTAL</b>	<b><u>1,006,040</u></b>	<b><u>1,004,320</u></b>	<b><u>1,132,222</u></b>
<b>72710 TRANSPORTATION</b>			
146 Bus Drivers	121,198	118,505	127,188
189 Other Salaries	26,046	25,536	45,000
201 Social Security	7,702	7,695	10,676
204 State Retirement	10,598	10,471	14,550
206 Life Insurance	78	78	273
207 Medical Insurance	12,955	8,614	16,796
208 Dental Insurance	500	300	2,100
212 Employer Medicare	2,054	2,041	2,497
299 Other Fringe Benefits	250	850	900
313 Contracts w/Parents	-	-	2,500
<b>TOTAL</b>	<b><u>181,381</u></b>	<b><u>174,091</u></b>	<b><u>222,480</u></b>
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	431,710	415,321	359,000
189 Other Salaries & Wages-LEAPS	48,000	68,241	-
201 Social Security	25,356	24,172	22,258
201 Social Security-LEAPS	2,818	3,972	-
204 State Retirement	34,506	32,367	32,307
204 State Retirement-LEAPS	3,834	5,318	-
212 Medicare	6,021	5,758	5,206
212 Medicare-LEAPS	669	946	-



**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES CONT</b>			
399 Other Contracted Services	12,609	5,355	12,000
399 Other Contracted Services-LEAPS	4,120	3,410	-
499 Other Supplies & Materials	48,167	23,272	28,000
499 Other Supplies & Materials-LEAPS	-	-	-
524 In-Service/Staff Development	1,082	2,072	2,000
599 Other Charges	22,216	19,135	36,000
790 Other Equipment	1,819	-	-
<b>TOTAL</b>	<b><u>642,927</u></b>	<b><u>609,338</u></b>	<b><u>496,771</u></b>
<b>73400 EARLY CHILDHOOD EDUCATION</b>			
116 Teachers	142,498	139,619	141,032
163 Educational Assistants	45,291	45,596	46,659
195 Certified Substitute Teachers	105	97	500
198 Non-Certified Substitute Teacher	1,715	1,643	2,500
201 Social Security	10,992	10,763	11,823
204 State Retirement	16,793	16,566	16,692
206 Life Insurance	234	234	234
207 Medical Insurance	54,156	55,567	55,581
208 Dental Insurance	1,500	1,800	1,800
212 Medicare	2,571	2,517	2,765
299 Other Fringe Benefits	1,750	1,400	1,750
310 Contracts W/other Public Agencies	344,600	361,879	362,045
355 Travel	80	42	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	3,996	4,191	5,000
499 Other Supplies & Materials	3,240	3,451	4,500
524 In-Service/Staff Development	1,030	1,447	1,500
<b>TOTAL</b>	<b><u>639,551</u></b>	<b><u>655,811</u></b>	<b><u>663,881</u></b>
<b>76100 Capital Outlay</b>			
711 Furniture & Fixtures	19,319	12,508	20,000
718 Motor Vehicles	-	-	10,000
799 Other Capital Outlay	16,520	6,240	20,000
<b>TOTAL</b>	<b><u>35,839</u></b>	<b><u>18,748</u></b>	<b><u>50,000</u></b>
<b>82130 Principal on Debt</b>			
612 Principal on Other Loans	69,372	98,316	98,316
<b>TOTAL</b>	<b><u>69,372</u></b>	<b><u>98,316</u></b>	<b><u>98,316</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>				
<b>OPERATING TRANSFERS</b>				
590	Transfers to Other Funds	170,000	-	400,000
	<b>TOTAL</b>	<b>170,000</b>	<b>-</b>	<b>400,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>50,187,191</b>	<b>50,449,785</b>	<b>53,123,612</b>
34240	Prepaid Items	3,691	4,322	4,322
34555	Restricted for Education-EXTC	15,128	9,673	9,673
34560	Restricted for Instruction-CL	2,577	2,207	2,207
34660	Committed for Instruction	1,251,896	804,678	767,613
34675	Committed for Capital Outlay	764,000	764,000	-
34760	Assigned for Instruction-DRIVE	33,248	30,491	30,491
34790	Assigned for Other Purposes-ERI	726,022	670,092	670,092
34790	Assigned for Other Purposes-LEAVE	140,587	132,530	132,530
	<b>TOTAL</b>	<b>2,937,149</b>	<b>2,417,993</b>	<b>1,616,928</b>
	Adjustments/Deleted Purchase Orders	205,236	146,585	-
<b>39000</b>	<b>END. UNASSIGNED FUND BALANCE</b>	<b>5,219,627</b>	<b>4,115,283</b>	<b>133,203</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, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>TITLE 1-A</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47141	ESEA Title I	<u>1,601,009</u>	<u>1,490,805</u>	<u>1,638,344</u>
<b>FUND BALANCE/RESTRICTIONS</b>				
34410	Reserved For Title 1	<u>877</u>	<u>526</u>	<u>-</u>
<b>TOTAL AVAILABLE FUNDS</b>		<b><u>1,601,886</u></b>	<b><u>1,491,331</u></b>	<b><u>1,638,344</u></b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-101	Teachers	681,547	666,068	650,611
163-101	Educational Assistants	271,452	265,176	280,670
195-101	Certified Substitutes	455	770	2,800
198-101	Non-Certified Substitutes	11,995	2,440	17,500
201-101	Social Security	52,890	49,205	58,998
204-101	State Retirement	79,947	75,678	82,532
206-101	Life Insurance	1,193	1,162	1,209
207-101	Medical Insurance	199,489	198,340	212,091
208-101	Dental Insurance	6,900	8,340	9,300
212-101	Medicare	13,179	12,766	13,798
299-101	Other Fringe Benefits	7,725	8,676	8,750
399-101	Other Contracted Services	25,123	7,241	20,000
429-101	Instructional Supplies	27,560	17,654	38,500
722-101	Regular Instructional Equipment	<u>37,583</u>	<u>33,618</u>	<u>42,500</u>
<b>TOTAL</b>		<b><u>1,417,038</u></b>	<b><u>1,347,134</u></b>	<b><u>1,439,259</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>				
599-101	Other Charges	<u>13,188</u>	<u>14,812</u>	<u>24,300</u>
<b>TOTAL</b>		<b><u>13,188</u></b>	<b><u>14,812</u></b>	<b><u>24,300</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
105-101 Supervisor/Director	51,162	51,162	51,162
161-101 Secretary(s)	19,921	20,220	21,461
196-101 In-Service Training	730	-	4,000
201-101 Social Security	4,452	4,426	4,751
204-101 State Retirement	6,373	6,391	6,800
206-101 Life Insurance	47	47	47
207-101 Medical Insurance	11,157	11,879	12,900
208-101 Dental Insurance	300	360	360
212-101 Medicare	1,041	1,035	1,111
355-101 Travel	-	-	2,000
499-101 Other Supplies & Materials	5,188	1,579	7,000
524-101 In-Service/Staff Developmen	60,878	20,405	52,887
<b>TOTAL</b>	<b><u>161,249</u></b>	<b><u>117,504</u></b>	<b><u>164,479</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-101 Indirect Cost	10,411	10,121	10,306
<b>TOTAL</b>	<b><u>10,411</u></b>	<b><u>10,121</u></b>	<b><u>10,306</u></b>
Adjustments/Deleted Purchase Orders	526	1,760	-
<b>UNASSIGNED FUND BALANCE</b>	<b><u>(526)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>TITLE 11-A</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47189 Eisenhower Prof Development State Grants	317,641	370,211	355,994
<b>RESTRICTED FOR EDUCATION</b>			
	8,620	-	-
<b>TOTAL AVAILABLE FUNDS</b>	<b>326,261</b>	<b>370,211</b>	<b>355,994</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-201 Teachers	243,585	-	-
195-201 Certified Substitutes	-	-	-
198-201 Non-Certified Substitutes	-	-	-
201-201 Social Security	14,572	-	-
204-201 State Retirement	21,630	-	-
206-201 Life Insurance	195	-	-
207-201 Medical Insurance	27,733	-	-
208-201 Dental Insurance	1,250	-	-
212-201 Medicare	3,408	-	-
299-201 Other Fringe Benefits	2,400	-	-
<b>TOTAL</b>	<b>314,773</b>	<b>-</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
189-201 Other Salaries	-	257,278	204,405
196-201 In-Service Training	-	-	10,000
201-201 Social Security	-	15,179	13,294
204-201 State Retirement	-	22,846	18,479
206-201 Life Insurance	-	195	156
207-201 Medical Insurance	-	47,639	51,168
208-201 Dental Insurance	-	1,500	1,200
212-201 Medicare	-	3,517	3,109
299-201 Other Fringe Benefits	-	2,010	2,200
524-201 In-Service/Staff Development	11,488	20,047	51,983
<b>TOTAL</b>	<b>11,488</b>	<b>370,211</b>	<b>355,994</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>(0)</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>S-3 SCHOOL CLIMATE</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47590	Other Federal Through State	24,390	19,717	50,000
	<b>TOTAL</b>	<b>24,390</b>	<b>19,717</b>	<b>50,000</b>
<b>EXPENDITURES</b>				
	<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
399-421	Other Contracted Services	-	7,347	10,000
499-421	Other Supplies & Materials	-	3,210	20,000
524-421	In-Service/Staff Development	14,390	7,126	15,000
790-421	Other Equipment	10,000	2,034	5,000
	<b>TOTAL</b>	<b>24,390</b>	<b>19,717</b>	<b>50,000</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, 2015**

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>RACE TO THE TOP-FOCUS</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47311	Race To The Top-ARRA	218,720	360,968	-
	<b>TOTAL</b>	<b>218,720</b>	<b>360,968</b>	<b>-</b>
<b>EXPENDITURES</b>				
	<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-541	Teachers	4,925	38,391	-
163-541	Educational Assistants	18,031	32,496	-
201-541	Social Security	1,423	2,708	-
204-541	State Retirement	2,077	3,842	-
206-541	Life Insurance	35	78	-
207-541	Medical Insurance	-	9,525	-
208-541	Dental Insurance	150	300	-
212-541	Medicare	333	992	-
299-541	Other Fringe Benefits	-	336	-
399-541	Other Contracted Services	93,310	90,001	-
722-541	Regular Instructional Equipment	48,654	150,643	-
	<b>TOTAL</b>	<b>168,938</b>	<b>329,312</b>	<b>-</b>
	<b>72130 OTHER STUDENT SUPPORT</b>			
189-541	Other Salaries & Wages	8,610	3,195	-
201-541	Social Security	534	198	-
212-541	Medicare	125	46	-
355-541	Travel	416	194	-
399-541	Other Contracted Services	3,031	6,057	-
499-541	Other Supplies & Materials	682	-	-
599-541	Other Charges	7,408	13,020	-
790-541	Other Equipment	1,578	-	-
	<b>TOTAL</b>	<b>22,384</b>	<b>22,710</b>	<b>-</b>
	<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-541	In-Service/Staff Development	27,398	8,946	-
	<b>TOTAL</b>	<b>27,398</b>	<b>8,946</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, 2015**

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>RACE TO THE TOP</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47311	Race To The Top	561,925	441,849	30,000
	<b>TOTAL</b>	<b>561,925</b>	<b>441,849</b>	<b>30,000</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-581	Teachers	274,956	269,483	-
201-581	Social Security	9,471	10,804	-
204-581	State Retirement	13,925	15,557	-
206-581	Life Insurance	78	98	-
207-581	Medical Insurance	15,932	11,016	-
208-581	Dental Insurance	500	450	-
212-581	Medicare	3,928	3,882	-
299-581	Other Fringe Benefits	1,000	1,250	-
429-581	Instructional Supplies	25,116	18,004	-
722-581	Regular Instructional Equipment	12,596	31,335	-
	<b>TOTAL</b>	<b>357,502</b>	<b>361,878</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
599-581	Other Charges	3,027	1,157	-
	<b>TOTAL</b>	<b>3,027</b>	<b>1,157</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
196-581	In-Service Training	42,730	15,380	-
201-581	Social Security	2,649	954	-
204-581	State Retirement	3,741	1,304	-
212-581	Medicare	620	223	-
355-581	Travel	-	-	-
399-581	Other Contracted Services	105,777	59,299	29,804
499-581	Other Supplies & Materials	4,509	585	-
524-581	In-Service/Staff Development	31,446	4,481	-
	<b>TOTAL</b>	<b>191,472</b>	<b>82,226</b>	<b>29,804</b>
<b>99100 OPERATING TRANSFERS</b>				
504-581	Indirect Cost	3,614	2,897	196
	Adjustments	6,310	(6,309)	-
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>RACE TO THE TOP-FOCUS</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47311	Race To The Top-ARRA	218,720	360,968	-
	<b>TOTAL</b>	<b>218,720</b>	<b>360,968</b>	<b>-</b>
<b>EXPENDITURES</b>				
	<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-541	Teachers	4,925	38,391	-
163-541	Educational Assistants	18,031	32,496	-
201-541	Social Security	1,423	2,708	-
204-541	State Retirement	2,077	3,842	-
206-541	Life Insurance	35	78	-
207-541	Medical Insurance	-	9,525	-
208-541	Dental Insurance	150	300	-
212-541	Medicare	333	992	-
299-541	Other Fringe Benefits	-	336	-
399-541	Other Contracted Services	93,310	90,001	-
722-541	Regular Instructional Equipment	48,654	150,643	-
	<b>TOTAL</b>	<b>168,938</b>	<b>329,312</b>	<b>-</b>
	<b>72130 OTHER STUDENT SUPPORT</b>			
189-541	Other Salaries & Wages	8,610	3,195	-
201-541	Social Security	534	198	-
212-541	Medicare	125	46	-
355-541	Travel	416	194	-
399-541	Other Contracted Services	3,031	6,057	-
499-541	Other Supplies & Materials	682	-	-
599-541	Other Charges	7,408	13,020	-
790-541	Other Equipment	1,578	-	-
	<b>TOTAL</b>	<b>22,384</b>	<b>22,710</b>	<b>-</b>
	<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-541	In-Service/Staff Development	27,398	8,946	-
	<b>TOTAL</b>	<b>27,398</b>	<b>8,946</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, 2015**

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>RACE TO THE TOP</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47311	Race To The Top	561,925	441,849	30,000
	<b>TOTAL</b>	<b>561,925</b>	<b>441,849</b>	<b>30,000</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-581	Teachers	274,956	269,483	-
201-581	Social Security	9,471	10,804	-
204-581	State Retirement	13,925	15,557	-
206-581	Life Insurance	78	98	-
207-581	Medical Insurance	15,932	11,016	-
208-581	Dental Insurance	500	450	-
212-581	Medicare	3,928	3,882	-
299-581	Other Fringe Benefits	1,000	1,250	-
429-581	Instructional Supplies	25,116	18,004	-
722-581	Regular Instructional Equipment	12,596	31,335	-
	<b>TOTAL</b>	<b>357,502</b>	<b>361,878</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
599-581	Other Charges	3,027	1,157	-
	<b>TOTAL</b>	<b>3,027</b>	<b>1,157</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
196-581	In-Service Training	42,730	15,380	-
201-581	Social Security	2,649	954	-
204-581	State Retirement	3,741	1,304	-
212-581	Medicare	620	223	-
355-581	Travel	-	-	-
399-581	Other Contracted Services	105,777	59,299	29,804
499-581	Other Supplies & Materials	4,509	585	-
524-581	In-Service/Staff Development	31,446	4,481	-
	<b>TOTAL</b>	<b>191,472</b>	<b>82,226</b>	<b>29,804</b>
<b>99100 OPERATING TRANSFERS</b>				
504-581	Indirect Cost	3,614	2,897	196
	Adjustments	6,310	(6,309)	-
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>TITLE VI</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47148	Rural Education	137,079	113,012	142,896
	<b>TOTAL</b>	<b>137,079</b>	<b>113,012</b>	<b>142,896</b>
<b>TOTAL AVAILABLE FUNDS</b>		<b>137,079</b>	<b>113,012</b>	<b>142,896</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-601	Teachers	61,123	61,201	-
195-601	Certified Substitute Teachers	-	420	-
201-601	Social Security	3,762	3,790	-
204-601	State Retirement	5,427	5,435	-
206-601	Life Insurance	39	39	-
208-601	Dental Insurance	250	300	-
212-601	Medicare	880	886	-
299-601	Other Fringe Benefits	500	500	-
399-601	Other Contracted Services	23,478	21,178	32,000
	<b>TOTAL</b>	<b>95,460</b>	<b>93,749</b>	<b>32,000</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
599-601	Other Charges	442	-	-
	<b>TOTAL</b>	<b>442</b>	<b>-</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
189-601	Other Salaries	-	-	53,921
201-601	Social Security	-	-	3,344
204-601	State Retirement	-	-	4,875
206-601	Life Insurance	-	-	39
207-601	Medical Insurance	-	-	6,729
208-601	Dental Insurance	-	-	300
212-601	Medicare	-	-	782
299-601	Other Fringe Benefits	-	-	500
499-601	Other Supplies	-	-	6,500
524-601	In-Service/Staff Development	41,177	19,263	33,906
	<b>TOTAL</b>	<b>41,177</b>	<b>19,263</b>	<b>110,896</b>
<b>RESTRICTED FOR EDUCATION</b>		<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>CARL PERKINS</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47131 Vocational Program Improvement	108,920	100,236	109,322
<b>TOTAL</b>	<b>108,920</b>	<b>100,236</b>	<b>109,322</b>
<b>EXPENDITURES</b>			
<b>71300 VOCATIONAL EDUCATION</b>			
336-801 Maintenance & Repair-Equipment	90	-	-
429-801 Instructional Supplies & Materials	-	-	-
730-801 Vocational Instructional Equipment	70,163	58,354	65,077
<b>TOTAL</b>	<b>70,253</b>	<b>58,354</b>	<b>65,077</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
355-801 Travel	26,374	20,215	22,500
399-801 Other Contracted Services	11,793	21,113	20,745
<b>TOTAL</b>	<b>38,167</b>	<b>41,328</b>	<b>43,245</b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
355-801 Travel	-	554	1,000
524-801 In-Service/Staff Development	500	-	-
<b>TOTAL</b>	<b>500</b>	<b>554</b>	<b>1,000</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>0</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>IDEA DISCRETIONARY</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	50,000	111,119	-
	<b>TOTAL</b>	<b>50,000</b>	<b>111,119</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>				
		-	-	-
<b>AVAILABLE FUNDS</b>				
		<b>50,000</b>	<b>111,119</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116-891	Teachers	47,807	84,850	-
201-891	Social Security	-	299	-
204-891	State Retirement	-	428	-
212-891	Medicare	693	1,230	-
399-891	Other Contracted Services	-	8,000	-
429-891	Instructional Supplies	1,500	1,006	-
725-891	Special Education Equipment	-	7,754	-
	<b>TOTAL</b>	<b>50,000</b>	<b>103,568</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
524-891	In-Service/Staff Development	-	7,551	-
		-	7,551	-
<b>Adjustments/Purchase Orders</b>				
		-	-	-
<b>RESTRICTED FOR EDUCATION</b>				
		-	-	-

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>IDEA DISCRETIONARY</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47143 Special Education-Grants to States	50,000	111,119	-
<b>TOTAL</b>	<b>50,000</b>	<b>111,119</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>			
	-	-	-
<b>AVAILABLE FUNDS</b>			
	<b>50,000</b>	<b>111,119</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116-891 Teachers	47,807	84,850	-
201-891 Social Security	-	299	-
204-891 State Retirement	-	428	-
212-891 Medicare	693	1,230	-
399-891 Other Contracted Services	-	8,000	-
429-891 Instructional Supplies	1,500	1,006	-
725-891 Special Education Equipment	-	7,754	-
<b>TOTAL</b>	<b>50,000</b>	<b>103,568</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
524-891 In-Service/Staff Development	-	7,551	-
	-	7,551	-
Adjustments/Purchase Orders	-	-	-
<b>RESTRICTED FOR EDUCATION</b>			
	-	-	-

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>IDEA PART B</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	<u>1,746,450</u>	<u>1,651,280</u>	<u>1,682,373</u>
	<b>TOTAL</b>	<b><u>1,746,450</u></b>	<b><u>1,651,280</u></b>	<b><u>1,682,373</u></b>
	<b>RESTRICTED FOR EDUCATION</b>	<u>2,063</u>	<u>-</u>	<u>-</u>
	<b>AVAILABLE FUNDS</b>	<b><u>1,748,513</u></b>	<b><u>1,651,280</u></b>	<b><u>1,682,373</u></b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
163-901	Educational Assistants	312,401	306,905	312,669
171-901	Speech Pathologists	2,934	3,238	3,000
201-901	Social Security	18,425	17,978	19,571
204-901	State Retirement	28,814	28,339	26,692
206-901	Life Insurance	745	741	741
207-901	Medical Insurance	100,934	95,886	95,249
208-901	Dental Insurance	3,750	4,290	5,700
212-901	Medicare	4,309	4,205	4,577
299-901	Other Fringe Benefits	3,500	4,475	5,000
311-901	Contracts with other Agencies	-	-	400,000
312-901	Contracts with Private Agencies	427,974	420,183	-
399-901	Other Contracted services	50,810	39,884	50,000
429-901	Instructional Supplies	22,720	10,628	10,000
499-901	Other Supplies	8,992	7,832	10,000
725-901	Special Education Equipment	<u>21,643</u>	<u>21,844</u>	<u>8,326</u>
	<b>TOTAL</b>	<b><u>1,007,951</u></b>	<b><u>966,429</u></b>	<b><u>951,525</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
124-901	Psychological Personnel	2,982	-	3,000
161-901	Secretary(s)	42,825	33,700	37,400
162-901	Clerical Personnel	80,840	71,947	79,718
189-901	Other Salaries & Wages	201,582	197,278	200,000
196-901	In-Service Training	-	5,000	-
201-901	Social Security	19,033	17,727	19,848
204-901	State Retirement	28,699	26,897	29,797



**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>IDEA PART B</b>			
<b>72220 SPECIAL EDUCATION PROGRAM (CONT)</b>			
206-901 Life Insurance	795	792	975
207-901 Medical Insurance	86,914	92,160	101,705
208-901 Dental Insurance	4,300	5,790	7,500
212-901 Medicare	4,451	4,146	4,642
299-901 Other Fringe Benefits	1,050	2,020	3,000
355-901 Travel	804	493	2,500
399-901 Other Contracted Services	211,742	181,640	190,000
499-901 Other Supplies & Materials	16,287	12,207	15,000
524-901 In-Service/Staff Development	22,514	14,793	17,500
790-901 Other Equipment	2,811	6,984	7,500
<b>TOTAL</b>	<b><u>727,629</u></b>	<b><u>673,574</u></b>	<b><u>720,085</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-901 Indirect Cost	11,465	11,278	-
<b>TOTAL</b>	<b><u>11,465</u></b>	<b><u>11,278</u></b>	<b><u>-</u></b>
Adjustments/Purchase Orders	1,468	-	-
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>10,763</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>IDEA PRESCHOOL</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47145 Special Education Preschool Grants	91,226	62,371	86,511
<b>TOTAL</b>	<b><u>91,226</u></b>	<b><u>62,371</u></b>	<b><u>86,511</u></b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
163-911 Educational Assistants	15,245	22,979	13,942
201-911 Social Security	869	1,373	864
204-911 State Retirement	1,393	1,245	1,178
206-911 Life Insurance	39	39	39
207-911 Medical Insurance	6,185	4,207	10,437
208-911 Dental Insurance	250	210	300
212-911 Medicare	204	321	202
299-911 Other Fringe Benefits	250	100	500
399-911 Other Contracted Services	1,932	7,932	15,000
429-911 Instructional Supplies	11,017	5,619	10,000
499-911 Other Supplies	11,592	9,769	4,312
725-911 Special Education	20,190	346	8,546
<b>TOTAL</b>	<b><u>69,166</u></b>	<b><u>54,140</u></b>	<b><u>65,320</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
399-911 Other Contracted Services	21,587	7,800	18,188
524-911 In-Service/Staff Development	-	-	2,500
	<b><u>21,587</u></b>	<b><u>7,800</u></b>	<b><u>20,688</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-911 Indirect Cost	473	431	504
<b>TOTAL</b>	<b><u>473</u></b>	<b><u>431</u></b>	<b><u>504</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(1)</u></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, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>CHARGES FOR CURRENT SERVICES</b>			
43521 Lunch Payments - Children	600,844	556,538	529,000
43522 Lunch Payments - Adults	60,442	60,133	65,000
43523 Income from Breakfast	99,688	84,816	80,000
43525 A La Carte Sales	319,972	307,693	325,000
43990 Other Charges - Services	11,430	10,406	5,000
<b>TOTAL</b>	<b><u>1,092,376</u></b>	<b><u>1,019,587</u></b>	<b><u>1,004,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	1,127	986	1,500
44165 Commodity Rebates	218	1,138	-
44530 Sale of Equipment	8,052	-	1,500
<b>TOTAL</b>	<b><u>9,397</u></b>	<b><u>2,124</u></b>	<b><u>3,000</u></b>
<b>STATE OF TENNESSEE</b>			
46520 School Food Service	37,746	37,670	38,000
<b>TOTAL</b>	<b><u>37,746</u></b>	<b><u>37,670</u></b>	<b><u>38,000</u></b>
<b>FEDERAL FUNDS THROUGH STATE</b>			
47111 USDA School Lunch	1,661,952	1,690,757	-
47112 USDA Commodity	204,171	187,732	1,836,000
47113 Breakfast	595,700	591,376	250,000
47114 USDA- Other	34,549	39,761	625,000
47115 USDA-Food Service Equipment Gran	10,727	-	40,000
<b>TOTAL</b>	<b><u>2,507,099</u></b>	<b><u>2,509,626</u></b>	<b><u>2,751,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>3,646,618</u></b>	<b><u>3,569,007</u></b>	<b><u>3,796,000</u></b>
<b>FUND BALANCE/RESERVES</b>			
34570 Restr. For Op, of Non-Instructional Services	1,011,441	909,835	929,644
<b>TOTAL</b>	<b><u>1,011,441</u></b>	<b><u>909,835</u></b>	<b><u>929,644</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,658,059</u></b>	<b><u>4,478,842</u></b>	<b><u>4,725,644</u></b>

**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>73100 FOOD SERVICE</b>			
105 Supervisor	67,970	67,970	67,970
119 Accountants/Bookkeepers	41,022	41,635	42,261
162 Clerical Personnel	60,345	64,549	66,529
165 Cafeteria Personnel	1,167,972	1,096,829	1,171,000
201 Social Security	79,215	74,673	83,561
204 State Retirement	90,704	85,191	80,846
206 Life Insurance	2,223	2,044	2,106
207 Medical Insurance	290,112	311,648	323,984
208 Dental Insurance	12,625	13,920	16,200
210 Unemployment Compensation	27	-	1,000
212 Medicare	18,526	17,464	19,543
299 Other Fringe Benefits	5,450	7,748	8,000
336 Maintenance/Repair/Equipment	21,647	46,908	35,000
347 Pest Control	6,720	6,720	7,000
354 Transportation - Other than Students	15,346	13,921	15,000
355 Travel	614	741	1,500
359 Disposal Fees	21,805	16,580	25,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	14,976	12,482	20,000
421 Food Preparation Supplies	113,173	104,432	110,000
422 Food Supplies	1,404,331	1,299,513	1,430,000
469 USDA- Commodity	204,171	187,732	250,000
499 Other Supplies and Materials	8,965	6,795	7,500
513 Workman's Comp. Insurance	40,000	40,000	35,000
524 In-Service/Staff Development	6,543	5,865	5,000
599 Other Charges	-	120	500
710 Food Service Equipment	31,527	19,760	20,000
<b>TOTAL</b>	<b><u>3,727,289</u></b>	<b><u>3,546,520</u></b>	<b><u>3,846,000</u></b>
Adjustments	<u>20,935</u>	<u>2,678</u>	<u>-</u>
<b>34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS</b>	<b><u>909,835</u></b>	<b><u>929,644</u></b>	<b><u>879,644</u></b>

# *School Transportation*

*144*

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

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40210 Local Option Sales Tax	1,800,000	1,900,000	1,900,000
<b>TOTAL</b>	<b><u>1,800,000</u></b>	<b><u>1,900,000</u></b>	<b><u>1,900,000</u></b>
<b>EDUCATION CHARGES</b>			
43570 Receipts from Individual Schools	82,330	80,058	80,000
<b>TOTAL</b>	<b><u>82,330</u></b>	<b><u>80,058</u></b>	<b><u>80,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	970	835	1,500
44145 Sale of Recycled Materials	-	447	-
44530 Sale of Equipment	-	1,622	5,000
44560 Damages Recovered from Individuals	87	-	500
<b>TOTAL</b>	<b><u>1,057</u></b>	<b><u>2,904</u></b>	<b><u>7,000</u></b>
<b>STATE OF TENNESSEE</b>			
46511 Basic Education Program	250,000	250,000	250,000
<b>TOTAL</b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	537	5,866	-
49800 Transfers In	408,112	627,337	530,000
<b>TOTAL</b>	<b><u>408,649</u></b>	<b><u>633,203</u></b>	<b><u>530,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>2,542,036</u></b>	<b><u>2,866,165</u></b>	<b><u>2,767,000</u></b>
<b>RESTRICTIONS</b>			
34665 Committed for Support Service	349,255	331,347	345,156
<b>TOTAL</b>	<b><u>349,255</u></b>	<b><u>331,347</u></b>	<b><u>345,156</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>2,891,291</u></b>	<b><u>3,197,512</u></b>	<b><u>3,112,156</u></b>

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>72710 STUDENT TRANSPORTATION</b>			
105 Supervisor/Director	60,662	67,218	59,288
142 Mechanic(s)	101,861	96,348	116,781
146 Bus Drivers	690,898	679,515	680,000
161 Secretary(s)	26,636	28,636	29,209
189 Other Salaries & Wages	133,542	150,982	150,000
201 Social Security	60,607	61,427	65,427
204 State Retirement	82,357	81,479	80,721
206 Life Insurance	2,110	2,051	2,145
207 Medical Insurance	91,745	72,535	80,417
208 Dental Insurance	12,875	14,430	16,500
212 Medicare	14,367	3,443	15,012
299 Other Fringe Benefits	7,100	14,552	8,500
307 Communication	2,327	8,235	5,000
336 Maintenance and Repair	841	2,909	5,000
338 Maintenance and Repair	-	4,710	25,000
340 Medical & Dental Services	13,719	12,631	12,500
353 Tow - in Service	3,615	3,610	5,000
399 Other Contracted Services	14,376	13,646	15,000
412 Diesel Fuel	399,718	465,893	450,000
424 Garage Supplies	11,373	7,767	10,000
425 Gasoline	37,340	37,897	35,000
433 Lubricants	14,230	7,561	10,000
446 Small Tools	-	0.00	5,000
450 Tires and Tubes	38,762	39,336	42,500
453 Vehicle Parts	115,404	112,920	147,000
499 Other Supplies & Materials	6,700	2,918	5,000
511 Vehicle & Equipment Insurance	94,894	100,544	78,000
513 Workman's Comp. Insurance	105,000	130,000	110,000
524 In-Service/Staff Development	90	2,335	1,000
599 Other Charges	2,936	2,419	7,500
718 Motor Vehicles	408,112	618,902	-
729 Transportation Equipment	-	5,607	4,500
<b>TOTAL</b>	<b><u>2,554,197</u></b>	<b><u>2,852,456</u></b>	<b><u>2,277,000</u></b>
Adjustments/Deleted Purchase Orders	5,747	(100)	-
<b>34665 COMMITTED FOR SUPPORT SERVICES</b>	<b><u>331,347</u></b>	<b><u>345,156</u></b>	<b><u>835,156</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, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>EDUCATION CHARGES</b>			
43581 Community Service Fees - Childrer	149,204	141,671	205,000
<b>TOTAL</b>	<b><u>149,204</u></b>	<b><u>141,671</u></b>	<b><u>205,000</u></b>
<b>STATE OF TENNESSEE</b>			
46110 Juvenile Services Program	24,416	31,906	35,000
46520 School Food Service	18,591	19,926	20,000
<b>TOTAL</b>	<b><u>43,007</u></b>	<b><u>51,832</u></b>	<b><u>55,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>192,211</u></b>	<b><u>193,503</u></b>	<b><u>260,000</u></b>
<b>RESTRICTIONS</b>			
34570 Restricted for Op. of Non-Instructional Service	69,251	52,884	45,131
<b>TOTAL</b>	<b><u>69,251</u></b>	<b><u>52,884</u></b>	<b><u>45,131</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>261,462</u></b>	<b><u>246,387</u></b>	<b><u>305,131</u></b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	157,869	150,680	200,000
201 Social Security	9,623	9,159	12,400
204 State Retirement	4,598	4,303	2,790
206 Life Insurance	39	39	39
207 Medical Insurance	10,951	10,336	10,611
208 Dental Insurance	250	300	300
212 Medicare	2,251	2,142	2,900
299 Other Fringe Benefits	250	500	500
355 Travel	2,657	2,763	3,000
399 Other Contracted Services	-	-	4,200
422 Food Supplies	8,014	7,586	13,000
499 Other Supplies & Materials	3,152	3,540	4,000
524 In-Service/Staff Development	700	250	1,000
599 Other Charges	4,172	5,486	5,260
<b>TOTAL</b>	<b><u>204,526</u></b>	<b><u>197,083</u></b>	<b><u>260,000</u></b>
Adjustments/Deleted Purchase Orders	4,052	4,173	-
<b>34570 RESTRICTED FOR OP. OF NON-INSTR SVCS</b>	<b><u>52,884</u></b>	<b><u>45,131</u></b>	<b><u>45,131</u></b>

# *General Debt Service 151*

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

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

## Fund 151 General Debt Service

### Cash calculation of fund

6/30/2014	Current Cash	2,479,933	
	Anticipated Revenue	11,258	
	<b>Total Anticipated Funds</b>	<b>2,491,192</b>	
	Encumbrances	-	
	Anticipated Expenditures	(2,140)	
	<b>Total Anticipated Expenditures</b>	<b>(2,140)</b>	
	Rest/Comm/Assign	2,489,051	
6/30/2014	<b>Total Equity</b>	<b>2,489,051</b>	

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	2,808,754	
	<b>Total Fund Balance</b>	<b>2,808,754</b>	
	Revenue Posted	2,733,508	
	Transfers In	201,309	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>2,934,817</b>	
	Expenditures	(3,253,199)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(3,253,199)</b>	
	Rest/Comm/Assign	2,490,372	
6/30/2014	<b>Total Equity</b>	<b>2,490,372</b>	

	14.00	Proposed 2015 Tax Rate:	14.00
7/1/2014 beginning fund balance	2,490,372		
Estimated Revenues	2,896,209	Penny Value:	120,000
Estimated Expenditures	(3,260,541)	Property Tax:	1,680,000
6/30/2015 Ending fund balance	<u>2,126,040</u>	effect on FB:	<u>(364,332)</u>
FB % of expenditures	65%	FB Policy 50%-150%:	Compliant

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	1,208,482	1,682,249	1,680,000
40120 Trustee's Collection - Prior Years	48,477	48,598	40,000
40130 Clerk and Master's Prior Years	59,840	55,812	40,000
40140 Interest and Penalty	10,362	8,048	8,300
40150 Pick Up Taxes	430	108	500
40163 Payments in Lieu of Taxes-DOE	917,531	917,531	910,000
<b>TOTAL</b>	<b><u>2,245,122</u></b>	<b><u>2,712,345</u></b>	<b><u>2,678,800</u></b>
<b>44100 RECURRING ITEMS</b>			
44110 Investment Income	17,646	21,162	20,000
<b>TOTAL</b>	<b><u>17,646</u></b>	<b><u>21,162</u></b>	<b><u>20,000</u></b>
<b>49000 OTHER SOURCES</b>			
49800 Operating Transfers-EQUIP	37,675	37,075	36,175
49800 Operating Transfers-HWY10	130,894	128,894	125,894
49800 Operating Transfers-RDD02	35,327	35,340	35,340
<b>TOTAL</b>	<b><u>203,896</u></b>	<b><u>201,309</u></b>	<b><u>197,409</u></b>
<b>RESTRICTIONS</b>			
34580 Restricted for Debt Service	3,548,980	2,807,433	2,489,051
<b>TOTAL</b>	<b><u>3,548,980</u></b>	<b><u>2,807,433</u></b>	<b><u>2,489,051</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>6,015,644</u></b>	<b><u>5,742,250</u></b>	<b><u>5,385,260</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	550,000	-	-
601 Principal on Bonds-2010A	770,000	1,400,000	1,460,000
601 Principal on Bonds-RDD02	9,671	9,277	10,633
612 Principal on Other Loans-B3A04	225,000	225,000	225,000
<b>TOTAL</b>	<b><u>1,654,671</u></b>	<b><u>1,734,277</u></b>	<b><u>1,795,633</u></b>

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES CON'T</b>			
<b>82120 HIGHWAYS &amp; STREETS</b>			
601 Principal on Bonds-HWY10	100,000	100,000	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>82210 GENERAL GOVERNMENT</b>			
603 Interest on Bonds-2008A	453,525	453,525	453,525
603 Interest on Bonds-2008B	303,487	299,987	295,988
603 Interest on Bonds-2009A	198,400	184,650	184,650
603 Interest on Bonds-2010A	167,350	151,950	109,950
603 Interest on Bonds-RDD02	25,669	23,118	24,707
613 Interest on Other Loans-B3A04	65,812	53,423	40,725
613 Interest on Other Loans-TRI	103,350	103,342	103,350
613 Interest on Other Loans-TRIIC	35,438	35,437	35,438
<b>TOTAL</b>	<b>1,353,031</b>	<b>1,305,432</b>	<b>1,248,333</b>
<b>82220 HIGHWAYS &amp; STREETS</b>			
603 Interest on Bonds-HWY10	30,894	28,894	25,894
<b>TOTAL</b>	<b>30,894</b>	<b>28,894</b>	<b>25,894</b>
<b>82310 GENERAL GOVERNMENT</b>			
312 Contract w/Private Agencies	4,298	9,325	15,000
510 Trustee's Commission	37,496	49,590	50,000
699 Other Debt Service-PEAST	25,681	25,681	25,681
<b>TOTAL</b>	<b>67,475</b>	<b>84,596</b>	<b>90,681</b>
<b>TOTAL EXPENDITURES</b>	<b>3,206,071</b>	<b>3,253,199</b>	<b>3,260,541</b>
Adjustments/Deleted Purchase Orders	2,140	-	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b>2,807,433</b>	<b>2,489,051</b>	<b>2,124,719</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)*

## Fund 152 Rural Debt Service- Closed Fund

### Cash calculation of fund

6/30/2014	Current Cash	1,493,976	
	Anticipated Revenue	9,622	
	<b>Total Anticipated Funds</b>	<b>1,503,598</b>	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Anticipated Expenditures</b>	<b>-</b>	
	Rest/Comm/Assign	1,503,598	
6/30/2014	<b>Total Equity</b>	<b>1,503,598</b>	

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	1,921,231	
	<b>Total Fund Balance</b>	<b>1,921,231</b>	
	Revenue Posted	12,884,352	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>12,884,352</b>	
	Expenditures	(13,301,057)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(13,301,057)</b>	
	Rest/Comm/Assign	1,504,526	
6/30/2014	<b>Total Equity</b>	<b>1,504,526</b>	

	Tax Rate:	<u>14.00</u>	
			Proposed 2015 Tax Rate: <u>14.00</u>
7/1/2014	Beginning Fund Balance	1,504,526	
	Estimated Revenues	1,459,600	Penny Value: <u>94,000</u>
	Estimated Expenditures	<u>(1,626,574)</u>	Property Tax: <u>1,316,000</u>
6/30/2015	Ending fund balance	<u>1,337,552</u>	effect on FB: <u>(166,974)</u>
	FB % of expenditures	82%	FB Policy 50%-150%: Compliant



**EDUCATION DEBT SERVICE FUND**

**Fund 152 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	1,334,219	1,331,729	1,316,000
40120 Trustee's Collection - Prior Years	47,853	47,508	48,000
40130 Clerk and Master's Prior Years	98,129	55,812	80,000
40140 Interest and Penalty	9,687	8,363	10,000
40150 Pick Up Taxes	637	87	100
40350 Interstate Communication	2,755	3,293	2,500
<b>TOTAL</b>	<b><u>1,493,280</u></b>	<b><u>1,446,792</u></b>	<b><u>1,456,600</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	3,132	2,560	3,000
<b>TOTAL</b>	<b><u>3,132</u></b>	<b><u>2,560</u></b>	<b><u>3,000</u></b>
49100 Bonds Issued	-	11,435,000	-
	<b><u>-</u></b>	<b><u>11,435,000</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUE</b>	<b><u>1,496,412</u></b>	<b><u>12,884,352</u></b>	<b><u>1,459,600</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>2,216,159</u></b>	<b><u>1,920,303</u></b>	<b><u>1,503,598</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>3,712,571</u></b>	<b><u>14,804,655</u></b>	<b><u>2,963,198</u></b>

**EDUCATION DEBT SERVICE**

**Fund 152 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-04REF	1,050,000	1,100,000	1,155,000
601 Principal on Bonds-2010B	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<b>TOTAL</b>	<b><u>1,150,000</u></b>	<b><u>1,200,000</u></b>	<b><u>1,255,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-04REF	591,915	549,915	321,324
603 Interest on Bonds-2010B	<u>20,250</u>	<u>18,250</u>	<u>15,250</u>
<b>TOTAL</b>	<b><u>612,165</u></b>	<b><u>568,165</u></b>	<b><u>336,574</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
399 Other Contracted Services	1,248	946	5,000
510 Trustee's Commission	28,855	28,335	30,000
606 Other Debt Issuance Charges	<u>-</u>	<u>68,610</u>	<u>-</u>
<b>TOTAL</b>	<b><u>30,103</u></b>	<b><u>97,891</u></b>	<b><u>35,000</u></b>
<b>99300 PAYMENTS TO REFUNDED DEBT ESCROW</b>			
699 Other Debt Service	<u>-</u>	<u>11,435,000</u>	<u>-</u>
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>11,435,000</u></b>	<b><u>-</u></b>
<b>TOTAL RURAL DEBT SERVICE</b>	<b><u>1,792,268</u></b>	<b><u>13,301,057</u></b>	<b><u>1,626,574</u></b>
Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>1,920,303</u></b>	<b><u>1,503,598</u></b>	<b><u>1,336,624</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)*

## Fund 156 Education Debt Service

### Cash calculation of fund

6/30/2014	Current Cash	653,386	
	Anticipated Revenue	1,123	
	<b>Total Anticipated Funds</b>	<b>654,509</b>	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Anticipated Expenditures</b>	<b>-</b>	
	Rest/Comm/Assign	654,509	
6/30/2014	<b>Total Equity</b>	<b>654,509</b>	

### Fund Balance calculation from 6/30/11 audit

7/1/2013	Restricted	740,409	
	<b>Total Fund Balance</b>	<b>740,409</b>	
	Revenue Posted	229,062	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>229,062</b>	
	Expenditures	(314,768)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(314,768)</b>	
	Rest/Comm/Assign	654,703	
6/30/2014	<b>Total Equity</b>	<b>654,703</b>	

	2.00	Proposed 2014 Tax Rate:		2.00
7/1/2014 Beginning Fund Balance	654,703	Penny Value:	<u>105,000</u>	
Estimated Revenues	238,000	Property Tax:	<u>210,000</u>	
Estimated Expenditures	<u>(311,310)</u>	effect on FB:	<u>(73,310)</u>	
6/30/2015 Ending fund balance	<u>581,393</u>			
FB % of expenditures	187%	FB Policy 50%-150%:		<b>Not Compliant</b>

**EDUCATION DEBT SERVICE FUND**

**Fund 156 -- Fiscal Year Ending June 30, 2015**

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	211,077	210,118	210,000
40120 Trustee's Collection - Prior Years	7,606	8,604	8,000
40130 Clerk and Master's Prior Years	24,702	7,973	18,000
40140 Interest and Penalty	1,535	1,388	1,000
40150 Pick Up Taxes	91	12	-
<b>TOTAL</b>	<b><u>245,011</u></b>	<b><u>228,095</u></b>	<b><u>237,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	1,163	966	1,000
<b>TOTAL</b>	<b><u>1,163</u></b>	<b><u>966</u></b>	<b><u>1,000</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>836,959</u></b>	<b><u>740,215</u></b>	<b><u>654,508</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>1,083,133</u></b>	<b><u>969,276</u></b>	<b><u>892,508</u></b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2008C	150,000	125,000	120,000
601 Principal on Bonds-2009B	110,000	115,000	120,000
<b>TOTAL</b>	<b><u>260,000</u></b>	<b><u>240,000</u></b>	<b><u>240,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2008C	44,928	39,678	34,990
603 Interest on Bonds-2009B	31,945	29,195	26,320
<b>TOTAL</b>	<b><u>76,873</u></b>	<b><u>68,873</u></b>	<b><u>61,310</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
312 Contracts w/Private Agencies	1,399	1,413	5,000
510 Trustee's Commission	4,646	4,483	5,000
<b>TOTAL</b>	<b><u>6,045</u></b>	<b><u>5,896</u></b>	<b><u>10,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>342,918</u></b>	<b><u>314,768</u></b>	<b><u>311,310</u></b>
Adjustments/Deleted Purchase Orders	-	-	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>740,215</u></b>	<b><u>654,508</u></b>	<b><u>581,198</u></b>

# *General Capital Projects 171*

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

*Projects may last multiple years.*

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

**General Capital Projects Fund 171**

	A	B	C	D	E	F	G	H	I	J	K	L	M
11		<b>Total</b>	<b>AMB</b>	<b>BAL</b>	<b>CCC</b>	<b>CHJ</b>	<b>GWT</b>	<b>HSG</b>	<b>HUB</b>	<b>OES</b>	<b>OFI</b>	<b>RCY</b>	<b>REC</b>
12	<b>7/1/2014</b>												
13	<b>Beginning Fund Balance</b>												
14	(not programmed)	<b>1,537,656</b>	-	7,992	-	105	-	-	-	-	3,852	40,463	188,583
15	unspent from prior projects	<b>1,052,976</b>	-	64,412	15,479	375,235	-	-	-	-	238,246	294,111	-
16	<b>Available Fund Balance</b>	<b>2,590,632</b>	-	72,404	15,479	375,340	-	-	-	-	242,098	334,574	188,583
17													
18	<b>Revenues</b>												
19	<b>Property Tax</b>	<b>510,000</b>	120,000	60,000						30,000			
20	<b>Donations</b>						5,000						
21	<b>Fees</b>	<b>110,000</b>											110,000
23	<b>Transfers In</b>												
24	<b>101</b>	<b>153,000</b>				150,000					3,000		
25	<b>116</b>	<b>270,000</b>			270,000								
27													
28	<b>Total Revenue</b>	<b>1,028,000</b>	<b>120,000</b>	60,000	270,000	150,000	5,000	-	-	30,000	3,000	-	110,000
29													
30													
31													
32	<b>Total Available Funds</b>	<b>3,618,632</b>	<b>120,000</b>	<b>132,404</b>	<b>285,479</b>	<b>525,340</b>	<b>5,000</b>	-	-	<b>30,000</b>	<b>245,098</b>	<b>334,574</b>	<b>298,583</b>
33	<b>Transfer Out</b>												
34	<b>Appropriations</b>	<b>(2,172,750)</b>	(120,000)	(97,500)	(270,000)	(519,750)	(5,000)		-	(30,000)	(18,500)	(300,000)	(295,000)
35													
36			Ambulance	OES	Jail	In God We	Radios	Baler	OES	Health Dept	Building	Truck &	
37			Remount	Server	Truck	prevent jumpng	Trust Sign	15,250	185,000	Building	HVAC	Expansion	Trailer
38			120,000	20,000	20,000	50,000	(donations)			Swan Pond	12,500	130,000	30,000
39							5,000						
40				Printers	Rolloff	Cuppola				Paving	30,000		
41				12,500	Truck	30,000						Kitchen	Sorting
42												Relocation	Line
43												6,000	70,000
44				Park Office		Paint Courtrooms							
45				Equipment	Site	33,000						Rollover	Baler
46				10,000	Development								100,000
47					60,000	Plumbing & HVAC						Ag Building	Caney
48				Sheriff		265,750						191,645	Rollover
49				Computers	Chute								200,000
50				15,000	40,000	Gutters							Boxes for
51						21,000							Cities
52				GL/Payroll									20,000
53				20,000		Paint Courthouse							15,000
54						50,000						Engineering	
55				Trustee Comm									8,500
56				20,000		C. Clerk Windows							
57						20,000							
58													
59						Land							
60	<b>Rollover Projects</b>	<b>(220,145)</b>				50,000							
61	<b>Ending fund balance</b>	<b>1,245,737</b>	-	<b>34,904</b>	<b>15,479</b>	<b>5,590</b>	-	-	-	-	<b>34,953</b>	<b>6,074</b>	<b>3,583</b>
62	(not programmed)												
63													
64	<b>Total Project Cost</b>					<b>\$1.5M</b>				<b>\$1M</b>			

	A	N	O	P	Q	R	S	T	U	V	W
11		<b>RED</b>	<b>SPC</b>	<b>VEH</b>	<b>VOT</b>	<b>IND</b>	<b>VWR</b>	<b>VWL</b>	<b>TEQ</b>	<b>HOM</b>	<b>JAL</b>
12	<b>7/1/2014</b>										
13	<b>Beginning Fund Balance</b>										
14	(not programmed)	12,342	601,572	5,304		660,650	4,968	5,525	-	6,300	
15	unspent from prior projects	-	-	65,494	-	-	-	-	-	-	-
16	<b>Available Fund Balance</b>	12,342	601,572	70,798		660,650	4,968	5,525	-	6,300	
17											
18	<b>Revenues</b>										
19	<b>Property Tax</b>			250,000	50,000						
20	<b>Donations</b>										
21	<b>Fees</b>										
23	<b>Transfers In</b>	100,000				10,493	(4,968)	(5,525)			
24	<b>101</b>										
25	<b>116</b>										
27											
28	<b>Total Revenue</b>	100,000	-	250,000	50,000	10,493	(4,968)	(5,525)	-	-	
29											
30											
31											
32	<b>Total Available Funds</b>	<u>112,342</u>	<u>601,572</u>	<u>320,798</u>	<u>50,000</u>	<u>671,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,300</u>	<u>-</u>
33	<b>Transfer Out</b>					(100,000)					
34	<b>Appropriations</b>	(100,000)	(100,000)	(317,000)	-	-	-	-	-	-	0
35											
36		<b>Sewer</b>	<b>Site</b>	<b>Sheriff</b>	<b>Voting</b>	<b>sewer</b>	<b>trans to</b>	<b>trans to</b>	<b>OES</b>	<b>No Project</b>	<b>Jail</b>
37		<b>Lines</b>	<b>Prep</b>	<b>210,000</b>	<b>Machines</b>	<b>lines</b>	<b>IND</b>	<b>IND</b>	<b>Equipment</b>		<b>Expansion</b>
38		<b>100,000</b>	<b>100,000</b>			<b>100,000</b>					
39				<b>OES 550</b>							
40				<b>45,000</b>							
41											
42				<b>Animal</b>							
43				<b>20,000</b>							
44											
45				<b>Maintenance</b>							
46				<b>15,000</b>							
47											
48				<b>Codes</b>							
49				<b>27,000</b>							
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60	<b>Rollover Projects</b>										
61	<b>Ending fund balance</b>	<u>12,342</u>	<u>501,572</u>	<u>3,798</u>	<u>50,000</u>	<u>571,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,300</u>	<u>-</u>
62	(not programmed)										
63											
64	<b>Total Project Cost</b>		<b>\$7M</b>		<b>\$500K</b>						<b>\$5M</b>



## **171 General Capital Projects Fund**

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

In total the revenue for this fund including property tax (\$510,000), transfers in from other funds (\$423,000), donations (\$5,000) and fees (\$110,000) comes to \$1,028,000. Total appropriation for this fund is \$2,172,750. These appropriations are detailed by sub fund as follows.

### **Fund Balance**

The fund balance policy as adopted by the County Commission in April, 2011 and revised in July of 2012 sets the total fund balance needed at cash flow level.

**AMB – Ambulance Subfund**

The revenue source for this subfund is property tax.

This subfund is used for the purchase of new ambulances or the expense related to the remounting of an older ambulance box on a new chassis. It is generally a lower cost option to remount an ambulance rather than purchase an entire new one. The boxes consist of the box behind the driver compartment where patients are transported.

The total appropriation for the Ambulance (AMB) subfund is \$120,000. The ending fund balance on June 30, 2015 is anticipated to be \$0.

<b>Beginning Fund Balance:</b>	\$0
<b>Revenue:</b>	\$120,000
<b>Appropriation:</b>	<u>\$120,000</u>
<b>Est. Ending Fund Balance:</b>	\$0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>AMBULANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Tax	-	-	120,000
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>120,000</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	-
<b>AVAILABLE FUNDS</b>		<b>-</b>	<b>-</b>	<b>120,000</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
718-AMB	Motor Vehicles	-	-	120,000
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>120,000</b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>

**BAL – Balance Subfund**

This subfund is used as a clearinghouse for property tax revenue received by the Capital Projects Fund. All property tax is received here and transferred to other subfunds as needed. Property tax is eligible to be transferred to any subfund within this capital fund.

The purchases of computers, printers, copiers and other office equipment as needed by the county are budgeted within this subfund. These computer purchases are for departments that are within the General Fund (101) that do not have data processing fee revenue associated with them. In addition the trustee commission for this fund is paid for out of this subfund.

The total appropriation for the Balance (BAL) subfund is \$97,500. The ending fund balance on June 30, 2015 is anticipated to be \$34,904.

<b>Beginning Fund Balance:</b>	\$72,404
<b>Revenue:</b>	\$60,000
<b>Appropriation:</b>	<u>\$97,500</u>
<b>Est. Ending Fund Balance:</b>	\$34,904

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015	
<b>BALANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Tax	15,938	(10,862)	60,000
40120	Trustee's Collections	10,173	30,977	-
40130	Cir Clk/Clk & Master	19,947	11,960	-
40140	Interest & Penalty	3,238	4,399	-
40150	Pick Up Taxes	344	(2)	-
40161	Payments in Lieu of Taxes	-	-	-
	<b>TOTAL</b>	<b>49,640</b>	<b>36,472</b>	<b>60,000</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	291,029	291,993	72,404
	<b>AVAILABLE FUNDS</b>	<b>340,669</b>	<b>328,465</b>	<b>132,404</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
510-BAL	Trustee's Commission	18,005	8,648	20,000
709-BAL	Data Processing Equipment	23,171	9,648	-
709-BAL	Data Processing Equipment-GL	-	-	20,000
709-BAL	Data Processing Equipment-OES	-	-	20,000
709-BAL	Data Processing Equipment-PARK	-	-	10,000
709-BAL	Data Processing Equipment-PRINT	-	-	12,500
709-BAL	Data Processing Equipment-SHRFF	-	36,765	15,000
724-BAL	Site Development	7,500	-	-
724-BAL	Site Development-RANGE	-	11,000	-
	<b>TOTAL</b>	<b>48,676</b>	<b>66,061</b>	<b>97,500</b>
<b>99100 TRANSFERS OUT</b>				
	Transfers to Other Sub Funds	-	190,000	-
	Adjustments/Deleted Purchase Orders	-	-	-
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>291,993</b>	<b>72,404</b>	<b>34,904</b>

**CCC – Capital for Convenience Centers**

This subfund receives revenue as a transfer in from the operating fund Solid Waste (116). This is used to purchase capital items related to operations of the Convenience Centers throughout the county. There is a transfer in of \$270,000 for the current fiscal year.

For fiscal year 2015 this subfund has four specific items budgeted. The first is a maintenance truck to be used to commute to the centers and carry maintenance tools as needed. A roll off truck is also budgeted. This can be used to move the boxes from the convenience centers. Site development is continuing at 3 centers (Blue Springs, Paint Rock and Gallaher). A compactor and chute is budgeted to be put at the convenience center at the recycling center.

The total appropriation for the Capital for Convenience Centers (CCC) subfund is \$270,000. The ending fund balance on June 30, 2015 is anticipated to be \$15,479.

<b>Beginning Fund Balance:</b>	\$ 15,479
<b>Revenue:</b>	\$270,000
<b>Appropriation:</b>	<u>\$270,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 15,479

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>CAPITAL FOR CONVENIENCE CENTERS</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In-116	100,000	100,000	270,000
	<b>TOTAL</b>	<b>100,000</b>	<b>100,000</b>	<b>270,000</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	41,028	21,764	15,479
	<b>AVAILABLE FUNDS</b>	<b>141,028</b>	<b>121,764</b>	<b>285,479</b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
718-CCC	Motor Vehicles	-	-	170,000
724-CCC	Site Development	45,093	14,958	60,000
733-CCC	Solid Waste Equipment	-	-	40,000
790-CCC	Other Equipment	74,171	86,189	-
791-CCC	Other Construction	-	5,138	-
	<b>TOTAL</b>	<b>119,264</b>	<b>106,285</b>	<b>270,000</b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b>21,764</b>	<b>15,479</b>	<b>15,479</b>

## **CHJ – Courthouse and Jail Maintenance**

This subfund receives revenue from a transfer from the General Fund (101). The money that is transferred in comes from a specific fee that is levied upon users of the court system. This fee can only be used for maintenance projects at the Jail and Courthouse. A transfer of \$150,000 from the reserve created from the fees collected.

The budgeted expenditures for this include work at both the jail and the courthouse. Work at the jail is fencing needed to prevent inmates from jumping from the 2<sup>nd</sup> floor balcony of the pods. Courthouse appropriations include a continuation on the HVAC and plumbing work that has been a multiyear project. Also include as projects for this year are; painting (courtrooms and exterior), cupola repairs, and moving the gutters from internal to external locations. Since this subfund has existed there has been a nominal budget set up for the purchase of property around the courthouse and jail. This property may be used as additional parking, additional office space (if an adequate structure exists) or may be used to expand the footprint of the jail or the courthouse.

The total appropriation for the Courthouse and Jail Maintenance (CHJ) subfund is \$519,750. The ending fund balance on June 30, 2015 is anticipated to be \$5,590.

<b>Beginning Fund Balance:</b>	\$375,340
<b>Revenue:</b>	\$150,000
<b>Appropriation:</b>	<u>\$519,750</u>
<b>Est. Ending Fund Balance:</b>	\$ 5,590



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</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>25,000</b>	<b>-</b>
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	100,000	-	-
46980 Other State Grants-TECH	6,942	-	-
<b>TOTAL</b>	<b>106,942</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES</b>			
49800 Transfers In	400,000	350,000	157,300
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	254,426	265,056	375,339
<b>AVAILABLE FUNDS</b>	<b>761,368</b>	<b>615,056</b>	<b>532,639</b>
<b>EXPENDITURES</b>			
<b>91110 GENERAL ADMIN PROJECTS</b>			
187-CHJ Overtime Pay-Jail	652	-	-
707-CHJ Building Improvements-CH	406,415	12,015	134,000
707-CHJ Building Improvements-PAINT	-	-	-
707-CHJ Building Improvements-SECUR	439	67,992	-
707-CHJ Building Improvements-WIND	-	-	20,000
712-CHJ Heating & Air	-	-	265,750
715-CHJ Land	34,978	99,759	50,000
790-CHJ Other Equipment-JAIL	-	60,000	-
790-CHJ Other Equipment-JWASH	26,425	-	-
790-CHJ Other Equipment-TECH	9,855	-	-
<b>TOTAL</b>	<b>478,764</b>	<b>239,766</b>	<b>469,750</b>
<b>91130 PUBLIC SAFETY PROJECTS</b>			
707-CHJ Jail	16,338	-	50,000
Adjustments	1,210	(49)	-
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b>265,056</b>	<b>375,339</b>	<b>12,889</b>

**GWT – In God We Trust**

This sub fund was established by resolution of the County Commission. It is set up to receive donations to purchase and install 3 signs with the National Motto “In God We Trust”. It is scheduled to have one small sign under the Commission’s picture which hangs in the Qualls Commission Room and have one over each of the entrance doors, front and back, to the Courthouse.

The only revenue in this subfund is that of donations. The expenditures will be for purchase and installation of the signs. The budget for both of these is \$5,000. There is no projected ending fund balance, and when the signs are installed and the last bill has been paid, this sub fund will be closed.

<b>Beginning Fund Balance:</b>	\$0
<b>Revenue:</b>	\$5,000
<b>Appropriation:</b>	<u>\$5,000</u>
<b>Est. Ending Fund Balance:</b>	\$0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>IN GOD WE TRUST</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44570	Contributions & Gifts	-	-	5,000
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	-
<b>AVAILABLE FUNDS</b>				
		<u>-</u>	<u>-</u>	<u>5,000</u>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN. PROJECTS</b>				
707-GWT	Building Improvements	-	-	5,000
<b>TOTAL</b>				
		<u>-</u>	<u>-</u>	<u>5,000</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>-</u>	<u>-</u>

## **IND – Industrial Development**

This sub fund is similar to the Balance (BAL) sub fund. It is a holding sub fund for money that is dedicated to industrial development. As projects are approved and initiated money will be moved from this sub fund into a new one dedicated to the project. Most industrial projects are large scale and require their own sub fund for transparency and accountability.

The revenue for this sub fund comes from the close out of two (2) sub funds whose projects are complete, the Volkswagen Land (WVL) and Volkswagen Road (VWR). This comes to \$10,493.

There are no expenditures in this sub fund however there is a transfer out to the FIDP Grant (RED) sub fund of \$100,000. Ending fund balance at June 30, 2015 is estimated to be \$571,143.

<b>Beginning Fund Balance:</b>	\$660,650
<b>Transfer In:</b>	\$10,493
<b>Transfer Out:</b>	<u>\$100,000</u>
<b>Est. Ending Fund Balance:</b>	\$571,143

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>INDUSTRIAL DEVELOPMENT</b>				
<b>REVENUE</b>				
40110	Current Property Tax	<u>480,000</u>	<u>-</u>	<u>-</u>
<b>OTHER SOURCES</b>				
49800	Transfers In	<u>-</u>	<u>-</u>	<u>10,493</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>480,000</u></b>	<b><u>480,000</u></b>	<b><u>490,493</u></b>
<b>Transfer Out</b>				
99100	Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>100,000</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>480,000</u></b>	<b><u>480,000</u></b>	<b><u>390,493</u></b>

**RED – FIDP Grant**

This sub fund is used to track the project related to a FIDP grant. This grant expired and there is still work to be completed. The revenue for this sub fund is a transfer in from the Industrial Development sub fund (IND). This transfer is for \$100,000.

This project is completing a portion of the sewer system within Roane Regional Business and Technology Park so that it can be turned over to Lenoir City Utility Board. The estimated cost of this project and the appropriations here are \$100,000. The ending fund balance on June 30, 2015 is estimated to be \$0.

<b>Beginning Fund Balance:</b>	\$0
<b>Revenue:</b>	\$100,000
<b>Appropriation:</b>	<u>\$100,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 0

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>FIDP PROJECT</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	-	100,000	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	16,593	12,343	112,343
<b>AVAILABLE FUNDS</b>		<b><u>16,593</u></b>	<b><u>112,343</u></b>	<b><u>112,343</u></b>
<b>EXPENDITURES</b>				
<b>58120 INDUSTRIAL DEVELOPMENT</b>				
724-RED	Site Development	4,250	-	100,000
<b>34585</b>	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>12,343</u></b>	<b><u>112,343</u></b>	<b><u>12,343</u></b>

**OES – Office of Emergency Services**

The 2015 fiscal year is the first year this sub fund has been open. The intent is to begin to set aside money to prepare a site for a new OES building. TVA has leased to Roane County a 5 acre tract of land on which to locate the building.

Revenue to this sub fund comes from property tax. Revenue is estimated at \$30,000. Expenditures for this sub fund for this year may contain surveying and engineering of the site. The total project is estimated to be close to \$1,000,000. There is no ending fund balance estimated for June 30, 2015

<b>Beginning Fund Balance:</b>	\$0
<b>Revenue:</b>	\$30,000
<b>Appropriation:</b>	<u>\$30,000</u>
<b>Est. Ending Fund Balance:</b>	\$0



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>HOUSING DEVELOPMENT GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	14,958	-	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	4,744	-	-
<b>AVAILABLE FUNDS</b>		<b>19,702</b>	<b>6,300</b>	<b>6,300</b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GENERAL GOVT PROJECTS</b>				
791-HOM	Other Construction	13,402	-	-
<b>34585 REST.FOR CAPITAL PROJECTS</b>		<b>6,300</b>	<b>6,300</b>	<b>6,300</b>
 <b>OFFICE OF EMERGENCY SERVICES</b>				
<b>REVENUE</b>				
<b>LOCAL TAXES</b>				
40110-OES	Current Property Tax	-	-	30,000
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	-
<b>AVAILABLE FUNDS</b>		<b>-</b>	<b>-</b>	<b>30,000</b>
<b>EXPENDITURES</b>				
<b>91130 PUBLIC SAFETY PROJECTS</b>				
706-OES	Building Construction	-	-	30,000
<b>34585 REST. FOR CAPITAL PROJECTS</b>		<b>-</b>	<b>-</b>	<b>-</b>

**OFI – Other Facility Improvement**

This sub fund is used to account for capital projects at facilities that are not the Courthouse or Jail. This includes buildings such as; Animal Control, Health Department, and Agricultural Extension.

The revenue for this sub fund comes from a transfer in from the General Fund (101) of \$3,000 to offset the expense related to the renovations at the Agricultural Extension Building.

The appropriation for this sub fund is for work at the Health Department. There are two (2) projects going on; relocation of the kitchen and HVAC repairs and upgrades.

The total appropriation for the Other Facility Improvement (OFI) subfund is \$18,500. The ending fund balance on June 30, 2015 is anticipated to be \$34,953.

<b>Beginning Fund Balance:</b>	\$242,098
<b>Revenue:</b>	\$ 3,000
<b>Appropriation:</b>	\$ 18,500
<b>Rollover Projects:</b>	<u>\$191,645</u>
<b>Est. Ending Fund Balance:</b>	\$ 34,953

**GENERAL CAPITAL PROJECTS**

Fund 171 -- Fiscal Year Ending June 30, 2015

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>OTHER FACILITY IMPROVEMENT</b>				
<b>REVENUE</b>				
<b>OTHER STATE REVENUES</b>				
46980	Other State Grants-HEALT	-	2,435	-
<b>OTHER SOURCES</b>				
49800	Transfers In	41,418	200,591	3,000
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	139,129	147,568	280,439
<b>AVAILABLE FUNDS</b>		<b>180,547</b>	<b>350,594</b>	<b>283,439</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN. PROJECTS</b>				
707-OFI	Building Improvements-AMB	-	12,400	-
707-OFI	Building Improvements-HEALT	-	6,491	6,000
707-OFI	Building Improvements-ROOF	25,733	155	-
707-OFI	Building Improvements-UTEX	7,246	51,109	-
712-OFI	Heating & Air-HEALT	-	-	12,500
724-OFI	Site Development-PAVE	-	-	-
<b>TOTAL</b>		<b>32,979</b>	<b>70,155</b>	<b>18,500</b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>147,568</b>	<b>280,439</b>	<b>264,939</b>

**RCY – Recycling**

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

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

Expenditures in this sub fund include several items. A building expansion has been in the works for a couple of years and now there is money budgeted for it in conjunction with the acquisition of a new baler and sorting line. The majority of the expense related to the baler will be paid for using a grant (HUB) however the overage and additional work that needs to be done at the center will be paid for out of this sub fund.

The total appropriation for the Recycling (RCY) subfund is \$300,000. The ending fund balance on June 30, 2015 is anticipated to be \$6,074.

<b>Beginning Fund Balance:</b>	\$334,574
<b>Revenue:</b>	\$0
<b>Appropriation:</b>	\$300,000
<b>Rollover Projects:</b>	<u>\$ 28,500</u>
<b>Est. Ending Fund Balance:</b>	\$ 6,074

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>RECYCLING REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	<u>300,000</u>	<u>125,000</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>193,335</u>	<u>309,733</u>	<u>338,843</u>
<b>AVAILABLE FUNDS</b>		<b><u>493,335</u></b>	<b><u>434,733</u></b>	<b><u>338,843</u></b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
706-RCY	Building Construction	-	-	130,000
733-RCY	Solid Waste Equipment	-	-	70,000
790-RCY	Other Equipment	87,414	87,223	100,000
791-RCY	Other Construction	<u>96,188</u>	<u>8,667</u>	<u>-</u>
<b>TOTAL</b>		<b><u>183,602</u></b>	<b><u>95,890</u></b>	<b><u>300,000</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>309,733</u></b>	<b><u>338,843</u></b>	<b><u>38,843</u></b>

**REC –Recreation**

This sub fund is used for capital projects related to recreation activities within the Roane County Park System. The park system includes; Roane County Park, Emory Gap Park, Riley Creek Campground, Caney Creek RV Park, Caney Creek Marina and Swan Pond Sports Complex. The sports complex has its own sub fund. REC receives revenue from the fees earned at the RV Park and Marina. This is budgeted to be \$110,000.

The expenditures for fiscal year 2015 include a truck and trailer to transport mowing equipment between the parks, shoreline stabilization at Roane County Park, new mowing equipment, replacement picnic tables and match money for a bridge grant (yet to be received) to replace the Caney Creek Bridge to the old Caney Creek Campground.

The total appropriation for the Recreation (REC) subfund is \$295,000. The ending fund balance on June 30, 2015 is estimated to be \$3,583.

<b>Beginning Fund Balance:</b>	\$188,583
<b>Revenue:</b>	\$110,000
<b>Appropriation:</b>	<u>\$295,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 3,583

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>RECREATION REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	75,000	-	-
<b>FEES</b>			
43340 Recreation Fees-CANEY	32,388	31,350	30,000
43340 Recreation Fees-RV	25,186	26,160	30,000
<b>TOTAL</b>	<b>57,574</b>	<b>57,510</b>	<b>60,000</b>
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants-REC-PLAYG	-	-	50,000
46980 Other State Grants-REC-WOIL	-	7,595	-
	-	<b>7,595</b>	<b>50,000</b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	155,326	274,114	189,012
<b>AVAILABLE FUNDS</b>	<b>287,900</b>	<b>339,219</b>	<b>299,012</b>
<b>EXPENDITURES</b>			
<b>91150 SOCIAL, CULTURAL &amp; REC PROJECTS</b>			
705-REC Bridge Construction-CANEY	-	-	200,000
707-REC Building Improvements	-	-	30,000
711-REC Furniture & Fixtures-TABLE	-	-	15,000
717-REC Maintenance Equipment	-	-	20,000
718-REC Motor Vehicles	-	-	-
724-REC Site Development	-	44	-
724-REC Site Development-PLAY	-	86,709	-
724-REC Site Development-SHLT1	-	42,215	-
724-REC Site Development-SHORE	-	-	30,000
724-REC Site Development-SPLSH	-	13,644	-
790-REC Other Equipment-WOIL	-	7,595	-
791-REC Other Construction	8,786	-	-
799-REC Other Capital Outlay	5,000	-	-
<b>TOTAL</b>	<b>13,786</b>	<b>150,207</b>	<b>295,000</b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b>274,114</b>	<b>189,012</b>	<b>4,012</b>

**SPC – Swan Pond Complex**

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

The expenditures for fiscal year 2015 include survey work, engineering, and additional site development

The total appropriation for the Swan Pond (SPC) subfund is \$100,000. The ending fund balance on June 30, 2015 is estimated to be \$501,572.

<b>Beginning Fund Balance:</b>	\$601,572
<b>Revenue:</b>	\$0
<b>Appropriation:</b>	<u>\$100,000</u>
<b>Est. Ending Fund Balance:</b>	\$501,572



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>SWAN POND COMPLEX</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAX</b>				
40110	Current Property Tax	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>CONTRIBUTIONS &amp; GIFTS</b>				
44570	Contributions & Gifts	<u>-</u>	<u>-</u>	<u>-</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>551,572</u></b>	<b><u>601,572</u></b>	<b><u>601,572</u></b>
<b>EXPENDITURES</b>				
<b>91150 SOCIAL, CULTURAL &amp; REC. PROJECTS</b>				
724-SPC	Site Development	<u>-</u>	<u>-</u>	<u>100,000</u>
		<u>-</u>	<u>-</u>	<b><u>100,000</u></b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>551,572</u></b>	<b><u>601,572</u></b>	<b><u>501,572</u></b>

**VEH – Vehicles**

This sub fund is for the purchase of vehicles. Each year there are several vehicles needed by different departments throughout the county. The school system and highway department have their own separate capital funds which are used for the purchase of their vehicles.

Revenue for this sub fund comes from property tax. If any vehicles are sold for scrap that revenue would then also come into this sub fund to support the purchase of a replacement vehicle. As vehicles are sold that revenue is received into this sub fund. Revenue is budgeted at \$250,000.

Expenditures in this sub fund are vehicles. Generally these will be replacement vehicles for cars or trucks that are ready for surplus. These surplus vehicles are then either given to another county department, donated to a volunteer fire department or sold on the govdeals website. For fiscal year 2015 the Sheriff has money budgeted for replacement patrol cars. The Office of Emergency Services, Animal Control, Maintenance and Codes enforcement each have a truck budgeted to be purchased.

The total appropriation in this sub fund is \$317,000. The ending fund balance on June 30, 2015 is estimated to be \$3,798.

<b>Beginning Fund Balance:</b>	\$ 70,798
<b>Revenue:</b>	\$250,000
<b>Appropriation:</b>	<u>\$317,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 3,798

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>VEHICLES</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	225,000	296,000	250,000
<b>NON-RECURRING ITEMS</b>			
44145 Sale of Recycled Materials	-	2,911	-
44530 Sale of Equipment	1,666	1,026	-
<b>TOTAL</b>	<b>1,666</b>	<b>3,937</b>	<b>-</b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	3,366	33,307	-
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	34,814	47,803	70,886
<b>AVAILABLE FUNDS</b>	<b>264,846</b>	<b>378,136</b>	<b>320,886</b>
<b>EXPENDITURES</b>			
<b>91190 OTHER GENERAL GOVT PROJECTS</b>			
718-VEH Motor Vehicles	202,208	237,753	210,000
718-VEH Motor Vehicles-ANIML	4,871	-	20,000
718-VEH Motor Vehicles-CODES	-	-	27,000
718-VEH Motor Vehicles-JAIL	-	54,847	-
718-VEH Motor Vehicles-JUV	-	17,650	-
718-VEH Motor Vehicles-MAINT	-	-	15,000
718-VEH Motor Vehicles-OES	-	-	45,000
718-VEH Motor Vehicles-PROPA	9,964	-	-
<b>TOTAL</b>	<b>217,043</b>	<b>310,250</b>	<b>317,000</b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b>47,803</b>	<b>70,886</b>	<b>3,886</b>

**VOT – Voting Machines**

The Election Commission notified Budget Committee that the County was going to be required to purchase new voting machines and go back to paper ballots. The Administrator of Elections estimated the cost to be \$500,000 with \$100,000 being provided by the State of Tennessee.

Revenue for this sub fund comes from property tax. Revenue is budgeted to be \$50,000.

There are no expenditures planned in this sub fund for fiscal year 2015. The plan is to accumulate the money needed to purchase the voting machines first.

Estimated ending fund balance for the Voting Machines (VOT) sub fund is \$50,000.

<b>Beginning Fund Balance:</b>	\$0
<b>Revenue:</b>	\$50,000
<b>Appropriation:</b>	<u>\$0</u>
<b>Est. Ending Fund Balance:</b>	\$50,000

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>VOTING MACHINES</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>AVAILABLE FUNDS</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>50,000</u></u>

# *Highway Capital Projects 176*

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

## 176 Highway Capital Fund

	Total	COV	14	15	BRG	EQP	None
<b>7/1/2014</b>							
<b>Beginning Fund Balance</b>							
(not programmed)	415,000			-	-	-	415,000
unspent from prior projects	<u>362,057</u>	<u>146,600</u>	<u>215,457</u>	-	-	-	-
<b>Available Fund Balance</b>	<u>777,057</u>	<u>146,600</u>	<u>215,457</u>	-	-	-	<u>415,000</u>
<b>Revenues</b>							
<b>Grant</b>	750,000				750,000	-	-
<b>Transfers In from 131</b>	<u>100,000</u>	-	-	-	-	<u>100,000</u>	-
<b>Total Revenue</b>	850,000	-	-	-	750,000	100,000	-
<b>Total Available Funds</b>	<u><b>1,627,057</b></u>	<u><b>146,600</b></u>	<u><b>215,457</b></u>	<u>-</u>	<u><b>750,000</b></u>	<u><b>100,000</b></u>	<u><b>415,000</b></u>
<b>Transfers between subfunds</b>	-	(140,000)		50,000	50,000	170,000	(130,000)
<b>Appropriations</b>	(1,120,000)	-	-	(50,000)	(800,000)	(270,000)	-
				Storage Building	Bridge	Long Arm Tractor	
				50,000	800,000	120,000	
						1 ton dump truck	
						2 F-250 type trucks	
						150,000	
<b>Ending fund balance</b>	<u><b>507,057</b></u>	<u><b>6,600</b></u>	<u><b>215,457</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>285,000</b></u>
(not programmed)							

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44110	Interest Earned	<u>54</u>	<u>36</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>54</u></b>	<b><u>36</u></b>	<b><u>-</u></b>
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants-Bridge	<u>-</u>	<u>-</u>	<u>750,000</u>
<b>OTHER SOURCES (NON-REVENUE)</b>				
49800	Transfers In	<u>600,000</u>	<u>600,000</u>	<u>100,000</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Outlay	<u>39,972</u>	<u>568,885</u>	<u>817,092</u>
	<b>AVAILABLE FUNDS</b>	<b><u>640,026</u></b>	<b><u>1,168,921</u></b>	<b><u>1,667,092</u></b>



**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2015**

	Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>EXPENDITURES</b>			
68000 <b>CAPITAL OUTLAY</b>			
312-014 Contracts w/Private Agencies-AIR	-	893	-
404-014 Hot Mix-AIR	-	12,591	-
404-014 Hot Mix-BLUFF	-	1,518	-
409-014 Crushed Stone-AIR	-	6,000	-
409-014 Crushed Stone-BLUFF	-	8,781	-
713-014 Highway Construction-AIR	-	9,760	-
<b>TOTAL</b>	<u>-</u>	<u><b>39,543</b></u>	<u>-</u>
<b>68000 CAPITAL OUTLAY</b>			
169-COV Part-Time Personnel	1,005	14,256	-
201-COV Social Security	77	1,091	-
312-COV Contracts w/Private Agencies	22,983	94,209	-
321-COV Engineering Services	6,215	16,417	-
404-COV Asphalt-Hot Mix	-	9,143	-
409-COV Crushed Stone	4,197	109,150	-
438-COV Pipe	1,394	-	-
708-COV Communication Equipment	3,871	3,554	-
713-COV Highway Construction	31,372	64,466	-
<b>TOTAL</b>	<u><b>71,114</b></u>	<u><b>312,286</b></u>	<u>-</u>
<b>91200 HIGHWAY CAPITAL PROJECTS</b>			
707-015 Building Improvements	-	-	50,000
<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u><b>50,000</b></u>
<b>91200 HIGHWAY CAPITAL PROJECTS</b>			
705-BRG Bridge Construction	-	-	800,000
<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u><b>800,000</b></u>
<b>91200 HIGHWAY CAPITAL PROJECTS</b>			
714-EQP Highway Equipment	-	-	120,000
718-EQP Motor Vehicles	-	-	150,000
<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u><b>270,000</b></u>
<b>TOTAL HIGHWAY CAPITAL PROJECTS</b>	<u><b>71,114</b></u>	<u><b>351,829</b></u>	<u><b>1,120,000</b></u>
Adjustments	<u>(27)</u>	<u>-</u>	<u>-</u>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<u><b>568,885</b></u>	<u><b>817,092</b></u>	<u><b>547,092</b></u>

# *Educational Capital Projects*

*177*

*This fund is used to purchase medium and major capital assets related to the Roane County School System. These include building improvements, school bus purchases and large maintenance projects.*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	-	-	452,000
40120 Trustee's Collections-Prior Year	-	-	15,000
40130 Clerk & Master - Prior Year	-	-	8,500
40140 Interest & Penalty	-	-	2,000
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>477,500</b>
<b>NON-RECURRING ITEMS</b>			
44540 Sale of Property	151,030	4,200	-
44570 Contributions	-	-	-
<b>TOTAL</b>	<b>151,030</b>	<b>4,200</b>	<b>-</b>
<b>OTHER STATE REVENUE</b>			
46980 Other State Grants	-	-	1,950
<b>OTHER SOURCES (NON-REVENUE)</b>			
49800 Transfers In	-	-	400,000
34585 Restricted for Capital Outlay	197,174	149,434	-
<b>AVAILABLE FUNDS</b>	<b>348,204</b>	<b>149,434</b>	<b>877,500</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189 Other Salaries & Wages	-	-	19,763
201 Social Security	-	-	1,225
204 State Retirement	-	-	1,670
212 Employer Medicare	-	-	287
321 Engineering Services	-	-	10,000
510 Trustee's Commission	-	-	17,500
707 Building Improvements	1,600	-	1,122,508
718 Motor Vehicles	-	-	530,000
<b>TOTAL</b>	<b>1,600</b>	<b>-</b>	<b>1,702,953</b>
Adjustment	197,170	-	-
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b>149,434</b>	<b>149,434</b>	<b>(825,453)</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>BUS</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax-BUS	455,613	452,800	-
40120 Trustee's Collections-BUS	12,990	16,133	-
40130 Cir Clk/Clk & Master Collections-BUS	-	15,946	-
40140 Interest and Penalties-BUS	2,995	2,756	-
40150 Pick-up taxes-BUS	171	23	-
<b>TOTAL</b>	<b><u>471,768</u></b>	<b><u>487,659</u></b>	<b><u>-</u></b>
<b>NONRECURRING ITEMS</b>			
44530 Sale of Equipment-BUS	-	16,367	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>16,367</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Outlay	171,858	226,087	93,295
<b>AVAILABLE FUNDS</b>	<b><u>643,626</u></b>	<b><u>730,113</u></b>	<b><u>93,295</u></b>
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
510-BUS Trustee's Commission	9,427	9,481	-
<b>99100 TRANSFERS OUT</b>			
590-BUS Transfers To Other Funds	408,112	627,337	-
<b>34585 RESTRICTED FOR CAPITAL OUTLA'</b>	<b><u>226,087</u></b>	<b><u>93,295</u></b>	<b><u>93,295</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2015**

		Unaudited Actual 2012-2013	Unaudited Actual 2013-2014	Budget 2014-2015
<b>2013</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44540	Sale of Property	-	-	-
44990	Other Local Revenue	-	-	-
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants-EESI	-	28,389	-
<b>OTHER SOURCES</b>				
49800	Transfers In	170,000	-	-
	<b>TOTAL</b>	<u>170,000</u>	<u>-</u>	<u>-</u>
34585	Restricted for Capital Outlay	197,174	192,393	179,316
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
399-013	Other Contracted Services-EESI	-	28,389	-
707-013	Building Improvements	174,781	15,402	-
707-013	Building Improvements-ENT	-	90,892	-
707-013	Building Improvements-FIRE	-	4,745	-
707-013	Building Improvements-HHS	-	10,067	-
707-013	Building Improvements-MEC	-	9,097	-
707-013	Building Improvements-MMS	-	12,617	-
707-013	Building Improvements-OSHS	-	1,200	-
707-013	Building Improvements-RCHS	-	1,525	-
707-013	Building Improvements-RHS	-	660	-
707-013	Building Improvements-RVES	-	42,355	-
715-013	Land-OSHS	-	5,119	-
	<b>TOTAL</b>	<u>174,781</u>	<u>222,068</u>	<u>-</u>
34585	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<u>192,393</u>	<u>179,316</u>	<u>179,316</u>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2015**

		<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>2014</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	-	256,849	-
34585	Restricted for Capital Outlay	-	-	-
<b>AVAILABLE FUNDS</b>		<u>-</u>	<u>256,849</u>	<u>104,878</u>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
321-014	Engineering Services-MMS	-	1,250	-
707-014	Building Improvements	-	5,426	-
707-014	Building Improvements-BUS	-	8,478	-
707-014	Building Improvements-FIRE	-	4,925	-
707-014	Building Improvements-HHS	-	14,019	-
707-014	Building Improvements-MES	-	2,755	-
707-014	Building Improvements-MMS	-	25,166	-
707-014	Building Improvements-OSHS	-	8,896	-
707-014	Building Improvements-OSMS	-	14,020	-
707-014	Building Improvements-RCHS	-	5,995	-
707-014	Building Improvements-RVES	-	38,511	-
715-014	Land-MMS	-	29	-
715-014	Land-MMS-CAP	-	22,500	-
<b>TOTAL</b>		<u>-</u>	<u>151,971</u>	<u>-</u>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<u>-</u>	<u>104,878</u>	<u>-</u>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>32M</b>			
<b>REVENUE</b>			
<b>OTHER LOCAL REVENUES</b>			
44570 Contributions & Gifts	2,978,826	1,177,565	-
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services	3,661	6,679	-
34585 Restricted for Capital Outlay	(938,673)	(117,828)	-
<b>AVAILABLE FUNDS</b>	<b>2,043,814</b>	<b>1,066,416</b>	-
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189-32M Other Salaries & Wages	94,050	32,938	-
201-32M Social Security	5,650	1,968	-
204-32M State Retirement	8,596	3,011	-
206-32M Life Insurance	39	12	-
207-32M Medical Insurance	4,946	1,213	-
208-32M Dental Insurance	250	90	-
212-32M Employer Medicare	1,321	460	-
299-32M Other Fringe Benefits	250	75	-
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-DSES	2,800	-	-
321-32M Engineering Services-MMS	1,965	-	-
321-32M Engineering Services-OSSES	31,400	26,792	-
706-32M Building Construction-DSES	21,182	-	-
706-32M Building Construction-MHS	35,000	-	-
706-32M Building Construction-OSSES	681,297	-	-
707-32M Building Improvements	3,616	13,413	-
707-32M Building Improvements-BES	285,090	100,108	-
707-32M Building Improvements-CMS	4,341	-	-
707-32M Building Improvements-DSES	271,005	9,031	-
707-32M Building Improvements-HMS	402,216	184,498	-
707-32M Building Improvements-MHS	47,563	-	-
707-32M Building Improvements-MMS	101,701	-	-
707-32M Building Improvements-OSSES	4,359	17,689	-
707-32M Building Improvements-PH2	80,420	5,400	-
707-32M Building Improvements-RCHS	44,406	625,890	-
707-32M Building Improvements-RHS	26,549	43,831	-
<b>TOTAL</b>	<b>2,161,642</b>	<b>1,066,418</b>	-
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b>(117,828)</b>	-	-

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>SEC</b>			
34585 Restricted for Capital Outlay	<u>11,621</u>	<u>827</u>	<u>827</u>
<b>AVAILABLE FUNDS</b>	<b><u>11,621</u></b>	<b><u>827</u></b>	<b><u>827</u></b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-SEC Building Improvements-OSES	8,234	-	-
707-SEC Building Improvements-RHS	<u>2,560</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>10,794</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>827</u></b>	<b><u>827</u></b>	<b><u>827</u></b>



**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>PHASE II</b>			
<b>REVENUE</b>			
48140 Contracted Services-PH2	-	6,457	-
<b>OTHER SOURCES</b>			
49800 Transfers In	-	-	-
34585 Restricted for Capital Outlay	801,026	637,608	-
<b>AVAILABLE FUNDS</b>	<b><u>801,026</u></b>	<b><u>644,065</u></b>	<b><u>388,970</u></b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189-PH2 Other Salaries & Wages	-	21,925	-
201-PH2 Social Security	-	1,309	-
204-PH2 State Retirement	-	2,004	-
206-PH2 Life Insurance	-	4	-
207-PH2 Medical Insurance	-	539	-
208-PH2 Dental Insurance	-	30	-
212-PH2 Employer Medicare	-	306	-
299-PH2 Other Fringe Benefitsf	-	25	-
707-PH2 Building Improvements-BES	-	49,082	-
707-PH2 Building Improvements-HMS	6,618	-	-
707-PH2 Building Improvements-OSHS	-	-	-
707-PH2 Building Improvements-RCHS	153,300	172,606	-
707-PH2 Building Improvements-RHS	-	7,265	-
707-PH2 Building Improvements-RVES	-	-	-
707-PH2 Building Improvements-WHES	3,500	-	-
<b>TOTAL</b>	<b><u>163,418</u></b>	<b><u>255,095</u></b>	<b><u>-</u></b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>637,608</u></b>	<b><u>388,970</u></b>	<b><u>388,970</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>2014-2015</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
<b>REVENUE</b>				
<b>GENERAL SERVICE CHARGES</b>				
43115	Wastewater Charges	1,474	602,499	1,000,000
43115	Wastewater Charges-RCUD	463,648	183,644	-
43115	Wastewater Charges-RW	396,123	161,057	-
43193	Water Tap Sales	34,700	26,872	50,000
43193	Water Tap Sales-GVB	63,900	30,400	-
	<b>TOTAL</b>	<b><u>959,845</u></b>	<b><u>1,004,472</u></b>	<b><u>1,050,000</u></b>
<b>EXPENDITURES</b>				
<b>55739 OTHER WASTE COLLECTION</b>				
103	Assistants	119,712	123,742	115,088
105	Supervisor	51,000	51,000	51,000
169	Parttime Personnel		13,362	26,312
187	Overtime Pay	14,234	12,219	15,000
188	Bonus Payment	-	3,750	-
191	Board & Committee Members Fee	3,500	3,800	6,120
199	Other Per Diem & Fees	3,683	4,818	5,400
201	Social Security	13,617	14,872	16,700
204	State Retirement	17,082	17,740	16,200
206	Life Insurance	314	325	330
207	Medical Insurance	43,350	49,834	49,300
208	Dental Insurance	997	1,033	1,050
299	Other Fringe Benefits	-	-	2,400
301	Accounting Services	27,554	11,000	301
302	Advertising	428	214	800
305	Audit Services	-	-	
307	Communication	2,212	1,963	3,000
320	Dues & Memberships	348	350	900
321	Engineering Services	-	20,970	25,000
331	Legal Services	2,020	6,271	7,500
333	Licenses	2,410	2,497	3,200
334	Maintenance Agreements	3,472	4,191	10,560
335	Maint/Repair/Building	20,322	13,851	21,000
336	Maint/Repair/Equipment	22,455	22,497	35,000
338	Maint/Repair/Vehicles	2,539	995	5,000
348	Postal Charges	210	2,611	4,300
349	Printing, Stationary, Forms	108	12	540
351	Rentals	626	194	1,000
355	Travel	791	-	1,000
359	Disposal Fee	23,792	19,936	28,000
361	Permits	-	-	-
399	Other Contracted Services	-	-	-

**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>2014-2015</b>
	<b>2012-2013</b>	<b>2013-2014</b>	
<b>55739 OTHER WASTE COLLECTION (CONT.)</b>			
409 Crushed Stone	519	956	1,500
410 Custodial Supplies	997	579	1,000
412 Diesel Fuel	1,931	1,534	2,500
413 Drugs & Medical Supplies	-	99	
415 Electricity	66,199	66,042	75,000
422 Food Supplies	310	993	500
425 Gasoline	10,333	8,670	10,000
433 Lubricants	76	4	850
435 Office Supplies		1,784	1,500
450 Tires & Tubes	780	585	1,500
451 Uniforms	2,897	2,380	3,500
454 Water and Sewer	11,525	6,367	8,500
463 Testing	5,650	10,473	30,000
468 Chemicals	33,876	29,341	32,000
502 Building & Contents Insurance	2,336	2,458	2,500
506 Liability Insurance	18,327	20,735	21,800
510 Trustee's Commission	8,637	10,245	11,000
511 Vehicle & Equipment Insurance	4,676	4,824	5,100
513 Workman's Compensation Insurance	5,060	5,060	5,060
514 Depreciation	300,379	297,381	300,000
516 Other Self-Insured	-	-	13,388
524 Inservice Staff Development	-	363	-
599 Other Charges	5,479	3,568	4,000
799 Other Capital Outlay	86,174	72,216	63,600
<b>TOTAL OPERATING EXPENSES</b>	<b>942,936</b>	<b>950,703</b>	<b>1,046,799</b>
<b>OPERATING INCOME (LOSS)</b>	<b>16,909</b>	<b>53,769</b>	<b>3,201</b>
 <b>NON OPERATING REVENUES (EXPENSES)</b>			
603 Interest on Bonds	(33,352)	(32,275)	(30,882)
613 Interest on Other Loans	(36,549)	(61,673)	(78,000)
Grants	353,492	175,194	502,354
<b>TOTAL NONOPERATING REVENUE(EXP)</b>	<b>283,591</b>	<b>81,246</b>	<b>393,472</b>
Income (Loss) Before Contributions and Transfer	300,500	135,014	396,673
Transfer Out	-	-	-
<b>CHANGE IN NET ASSETS</b>	<b>300,500</b>	<b>135,014</b>	<b>396,673</b>
 <b>Net Assets July 1</b>	<b>3,218,549</b>	<b>3,519,049</b>	<b>3,654,063</b>
 <b>Net Assets June 30</b>	<b>3,519,049</b>	<b>3,654,063</b>	<b>4,050,736</b>

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

	<b>Audit Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>CASH FLOW</b>			
<b>Cash Flow from Operating Activities</b>			
Net Income Operating	16,909	53,769	3,201
Depreciation	300,379	297,381	300,000
Receipts from Customers	-	-	-
Payments to Vendors	-	-	-
Payments to Employees	-	-	-
Payments to Insurers	-	-	-
<b>Cash from Operating Activities</b>	<b><u>317,288</u></b>	<b><u>351,150</u></b>	<b><u>303,201</u></b>
<b>Cash Flows from Capital and Related Financing</b>			
Proceeds from Capital Debt	1,414,090	628,889	800,000
Grant Revenue	353,492	175,194	502,354
Acquisition of Capital Assets	(1,584,538)	(554,593)	(1,302,354)
Principal on Bonds	(39,650)	(40,141)	(40,633)
Interest on Bonds	(33,352)	(32,275)	(30,882)
Principal on Other Loans	-	-	-
Interest on Other Loans	(36,549)	(61,673)	(78,000)
<b>Cash in Capital Financing (Net)</b>	<b><u>73,493</u></b>	<b><u>115,401</u></b>	<b><u>(149,515)</u></b>
<b>Cash Flows from Noncapital Financing</b>			
Transfers to Other Funds	-	-	-
<b>Cash Used in Noncapital Financing (Net)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Increase (Decrease) in Cash</b>	<b><u>390,781</u></b>	<b><u>466,550</u></b>	<b><u>153,686</u></b>
Cash July 1	459,369	850,150	1,316,700
Cash June 30	850,150	1,316,700	1,470,386

# *Employee Insurance 264*

*This fund is used to consolidate payments to the insurance providers. Each of the operating funds pay their premiums into this fund and the insurance providers are paid out from this fund. There is no property tax directly associated with this fund.*

## Fund 264 Employee Insurance

### Cash calculation of fund

6/30/2014	Current Cash	240,793	
	Anticipated Revenue	6,663	
	<b>Total Anticipated Funds</b>	<b>247,455</b>	
	Anticipated Encumbrances	-	
	Anticipated Expenditures	(3,398)	
	<b>Total Anticipated Expenditures</b>	<b>(3,398)</b>	
	Committed	200,000	
	Ending Fund Balance	44,058	
6/30/2014	<b>Total Equity</b>	<b>244,058</b>	

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	235,481	
	Committed	200,000	
	<b>Total Fund Balance</b>	<b>435,481</b>	
	Revenue Posted	2,700,966	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>2,700,966</b>	
	Expenditures	(2,882,389)	
	Transfer Out	(10,000)	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(2,892,389)</b>	
	Committed	200,000	
	Ending Fund Balance	44,058	
6/30/2014	<b>Total Equity</b>	<b>244,058</b>	

### Tax Rate:

7/1/2014	Beginning Fund Balance	244,058	
	Estimated Revenues	450,200	
	Estimated Expenditures	(529,500)	(79,300)
6/30/2015	Ending fund balance	<u>164,758</u>	

**EMPLOYEE INSURANCE FUND**

**Fund 264 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>SELF-INSURANCE PREMIUMS</b>			
43101 Self-Insurance Premiums/Contrib-DENTA	446,045	-	450,000
43101 Self-Insurance Premiums/Contrib-HEALTH	2,269,299	2,122,479	-
43101 Self-Insurance Premiums/Contrib-RET	48,818	60,645	-
43101 Self-Insurance Premiums/Contrib-VISIO	-	10,780	-
43101 Self-Insurance Premiums/Contrib-GOV	-	75,028	-
43101 Self-Insurance Premiums/Contrib-HWY	-	7,883	-
43101 Self-Insurance Premiums/Contrib-SCH	-	423,696	-
<b>TOTAL</b>	<b><u>2,764,162</u></b>	<b><u>2,700,511</u></b>	<b><u>450,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	485	455	-
<b>FUND BALANCE/RESERVES</b>			
35110 Designated For Purpose 1	200,000	200,000	200,000
39000 Beg. Undesignated Fund Balance	321,565	235,480	44,056
	<b><u>521,565</u></b>	<b><u>435,480</u></b>	<b><u>244,056</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>3,286,212</u></b>	<b><u>3,136,446</u></b>	<b><u>694,056</u></b>
<b>EXPENDITURES</b>			
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
105 Supervisor/Director	11,139	10,423	20,000
207 Medical Insurance	2,334,823	2,380,114	-
<b>TOTAL</b>	<b><u>2,345,962</u></b>	<b><u>2,390,537</u></b>	<b><u>20,000</u></b>
<b>58400 OTHER CHARGES</b>			
202 Handling Charges-0001	9,881	-	12,000
202 Handling Charges-0002	949	-	1,500
202 Handling Charges-0003	34,412	-	38,000
202 Handling Charges-0004	643	-	1,000
202 Handling Charges-GOV	-	10,698	-
202 Handling Charges-HWY	-	1,062	-
202 Handling Charges-SCH	-	37,518	-
340 Medical and Dental Services-0001	80,478	-	80,000
340 Medical and Dental Services-0002	2,488	-	20,000
340 Medical and Dental Services-0003	350,198	-	350,000
340 Medical and Dental Services-0004	15,721	-	7,000
340 Medical and Dental Services-GOV	-	73,506	-
340 Medical and Dental Services-HWY	-	16,767	-
340 Medical and Dental Services-SCH	-	352,300	-
<b>TOTAL</b>	<b><u>494,770</u></b>	<b><u>491,853</u></b>	<b><u>509,500</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers to Other Funds-F101	10,000	10,000	-
<b>TOTAL</b>	<b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>-</u></b>



<b>TOTAL</b>	<u><u>2,850,732</u></u>	<u><u>2,892,389</u></u>	<u><u>529,500</u></u>
35110 Designated for Purpose 1	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>39000 END. UNASSIGNED FUND BALANCE</b>	<u><u>235,480</u></u>	<u><u>44,056</u></u>	<u><u>(35,444)</u></u>

# *Worker's Compensation 266*

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

## Fund 266 Workman's Comp

### Cash calculation of fund

6/30/2014	Current Cash	1,430,942	
	Anticipated Revenue	683	
	<b>Total Anticipated Funds</b>	<b>1,431,624</b>	
	Anticipated Encumbrances	-	
	Claims	(150,659)	
	Anticipated Expenditures	(3,737)	
	<b>Total Anticipated Expenditures</b>	<b>(154,396)</b>	
	Committed	-	
	Ending Fund Balance	1,277,229	
6/30/2014	<b>Total Equity</b>	<b>1,277,229</b>	

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	1,017,895	
	Committed	-	
	<b>Total Fund Balance</b>	<b>1,017,895</b>	
	Revenue Posted	624,856	
	Anticipated Revenue	48,408	
	<b>Total Revenue</b>	<b>673,264</b>	
	Expenditures	(403,931)	
	Transfer Out	(10,000)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(413,931)</b>	
	Committed	-	
	Ending Fund Balance	1,277,228	
6/30/2014	<b>Total Equity</b>	<b>1,277,228</b>	

### Tax Rate:

7/1/2014	Beginning Fund Balance	1,277,228	
	Estimated Revenues	577,741	
	Estimated Expenditures	(557,000)	
6/30/2015	Ending fund balance	<u>1,297,969</u>	20,741

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>43100 GENERAL SERVICE CHARGES</b>			
43101 Self Insur Prem/Contributions-101	120,340	120,340	109,400
43101 Self Insur Prem/Contributions-1012	2,530	2,530	2,300
43101 Self Insur Prem/Contributions-116	10,230	10,230	9,300
43101 Self Insur Prem/Contributions-118	107,140	107,140	107,140
43101 Self Insur Prem/Contributions-121	15,620	15,620	14,200
43101 Self Insur Prem/Contributions-1211	2,860	2,860	2,600
43101 Self Insur Prem/Contributions-123	4,180	4,180	3,800
43101 Self Insur Prem/Contributions131	58,410	58,410	53,100
43101 Self Insur Prem/Contributions-141	151,780	151,780	137,982
43101 Self Insur Prem/Contributions-143	40,000	40,000	36,364
43101 Self Insur Prem/Contributions-144	105,000	105,000	95,455
43101 Self Insur Prem/Contributions-204	5,060	5,060	4,600
<b>TOTAL</b>	<b><u>623,150</u></b>	<b><u>623,150</u></b>	<b><u>576,241</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	1,553	1,706	1,500
<b>TOTAL REVENUE</b>	<b><u>624,703</u></b>	<b><u>624,856</u></b>	<b><u>577,741</u></b>
<b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	296,438	393,662	444,379
34990 Reserved For Other General Purposes-1011	(82,021)	(99,124)	(114,161)
34990 Reserved For Other General Purposes-1012	86,640	85,054	86,239
34990 Reserved For Other General Purposes-116	17,573	25,752	38,192
34990 Reserved For Other General Purpose-118	(12,434)	(138,712)	(167,680)
34990 Reserved For Other General Purpose-121	(7,908)	3,818	17,735
34990 Reserved For Other General Purpose-1211	33,436	34,401	36,027
34990 Reserved For Other General Purposes-123	18,294	21,708	25,260
34990 Reserved For Other General Purposes-131	255,407	269,569	309,875
34990 Reserved For Other General Purposes-141	371,262	474,031	499,534
34990 Reserved For Other General Purpose-143	83,343	113,199	99,752
34990 Reserved For Other General Purposes-144	(256,544)	(174,170)	(22,477)
34990 Reserved For Other General Purposes-204	11,205	15,187	18,733
34990 Reserved For Other General Purposes-363	6,979	6,979	6,449
39000 Beg. Undesignated Fund Balance	2,980	(13,457)	(630)
<b>TOTAL</b>	<b><u>824,648</u></b>	<b><u>1,017,896</u></b>	<b><u>1,277,227</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,449,351</u></b>	<b><u>1,642,752</u></b>	<b><u>1,854,968</u></b>
<b>58600 EMPLOYEE BENEFITS</b>			
202 Handling Charges & Admin. Cost	-	1,966	5,000
202 Handling Charges & Admin. Cost-101	45	68	-
202 Handling Charges & Admin. Cost-1011	75	120	-
202 Handling Charges & Admin. Cost-1012	8	-	-
			299

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>58600 EMPLOYEE BENEFITS (CONT)</b>			
202 Handling Charges & Admin. Cost-111	23	-	-
202 Handling Charges & Admin. Cost-116	-	15	-
202 Handling Charges & Admin. Cost-118	454	128	-
202 Handling Charges & Admin. Cost-131	84	7	-
202 Handling Charges & Admin. Cost-141	72	139	-
202 Handling Charges & Admin. Cost-143	8	-	-
202 Handling Charges & Admin. Cost-144	-	15	-
355 Travel	1,747	1,931	2,000
507 Medical Claims	-	-	500,000
507 Medical Claims-101	7,134	14,073	-
507 Medical Claims-1011	8,378	13,833	-
507 Medical Claims-1012	167	3,408	-
507 Medical Claims-111	2,068	-	-
507 Medical Claims-1111	1,377	-	-
507 Medical Claims-116	2,842	2,152	-
507 Medical Claims-118	101,573	177,677	-
507 Medical Claims-121	480	(428)	-
507 Medical Claims-131	44,212	1,671	-
507 Medical Claims-141	85,234	48,885	-
507 Medical Claims-143	3,925	3,857	-
507 Medical Claims-144	35,535	22,564	-
513 Workman's Comp Insurance	-	-	50,000
513 Workman's Comp Insurance-101	20,833	21,969	-
513 Workman's Comp Insurance-1012	215	10	-
513 Workman's Comp Insurance-111	2,329	-	-
513 Workman's Comp Insurance-1111	503	-	-
513 Workman's Comp Insurance-116	1,697	1,876	-
513 Workman's Comp Insurance-118	15,025	18,479	-
513 Workman's Comp Insurance-121	47	2,751	-
513 Workman's Comp Insurance-1211	10	561	-
513 Workman's Comp Insurance-123	763	826	-
513 Workman's Comp Insurance-131	9,908	10,588	-
513 Workman's Comp Insurance-141	30,569	33,470	-
513 Workman's Comp Insurance-143	6,251	6,844	-
513 Workman's Comp Insurance-144	12,116	13,265	-
513 Workman's Comp Insurance-204	1,076	1,209	-
<b>TOTAL</b>	<b>396,783</b>	<b>403,931</b>	<b>557,000</b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers to Other Funds-101	-	10,000	-

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	393,662	444,379	444,379
34990 Reserved For Other General Purposes-1011	(99,124)	(114,161)	(114,161)
34990 Reserved For Other General Purposes-1012	85,054	86,239	86,239
34990 Reserved For Other General Purposes-116	25,752	38,192	38,192
34990 Reserved For Other General Purposes-118	(138,712)	(167,680)	(167,680)
34990 Reserved For Other General Purposes-121	3,818	17,735	17,735
34990 Reserved For Other General Purposes-1211	34,401	36,027	36,027
34990 Reserved For Other General Purposes-123	21,708	25,260	25,260
34990 Reserved For Other General Purposes-131	269,569	309,875	309,875
34990 Reserved For Other General Purposes-141	474,031	499,534	499,534
34990 Reserved For Other General Purposes-143	113,199	99,752	99,752
34990 Reserved For Other General Purposes-144	(174,170)	(22,477)	(22,477)
34990 Reserved For Other General Purposes-204	15,187	18,733	18,733
34990 Reserved For Other General Purposes-362	6,979	6,449	6,449
<b>TOAL</b>	<b><u>1,031,353</u></b>	<b><u>1,277,858</u></b>	<b><u>1,277,858</u></b>
Adjustments	<u>34,672</u>	<u>(48,406)</u>	<u>-</u>
<b>39000 END. UNASSIGNED FUND BAL.</b>	<b><u>(13,457)</u></b>	<b><u>(630)</u></b>	<b><u>20,111</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.*

## Fund 357 Joint Venture (DTF)

Cash calculation of fund

	Total
6/30/2014 Current Cash	150,697
Anticipated Revenue	16,296
<b>Total Anticipated Funds</b>	<b>166,993</b>
Encumbrances	-
Anticipated Expenditures	(17,920)
<b>Total Anticipated Expenditures</b>	<b>(17,920)</b>
Rest/Comm/Assign	-
Ending Fund Balance	149,073
6/30/2014 <b>Total Equity</b>	<b>149,073</b>

Fund Balance calculation from 6/30/13 audit

7/1/2013 Due to Joint Ventures	171,760
Committed	-
<b>Total Fund Balance</b>	<b>171,760</b>
Revenue Posted	298,204
Anticipated Revenue	-
<b>Total Revenue</b>	<b>298,204</b>
Expenditures	(320,891)
Encumbrances	-
Anticipated Expenditures	-
<b>Total Expenditures</b>	<b>(320,891)</b>
Rest/Comm/Assign	-
Ending Fund Balance	149,073
6/30/2014 <b>Total Equity</b>	<b>149,073</b>

7/1/2014 Beginning Fund Balance	149,073
Estimated Revenues	265,100
Estimated Expenditures	(261,410)
6/30/2015 Ending fund balance	<u>152,763</u>
FB % of expenditures	58%
FB Policy:	Cash Flow Available



**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>EQS</b>			
<b>REVENUE</b>			
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42865 Forfeitures & Seizures	-	22,972	-
42910 Proceeds from Confiscated Property	32,096	-	-
<b>TOTAL</b>	<b>32,096</b>	<b>22,972</b>	<b>-</b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	6	8	-
34520 Restricted for Administration of Justice	-	32,101	23,117
<b>TOTAL AVAILABLE FUNDS</b>	<b>32,102</b>	<b>55,081</b>	<b>23,117</b>
<b>EXPENDITURES</b>			
<b>54150 DRUG ENFORCEMENT</b>			
431 Law Enforcement Supplies	-	-	-
718 Motor Vehicles	-	28,116	-
<b>TOTAL</b>	<b>-</b>	<b>28,116</b>	<b>-</b>
Adjustments	-	3,848	-
<b>Restricted for Admin. of Justice</b>	<b>32,101</b>	<b>23,117</b>	<b>23,117</b>

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42140 Drug Control Fines	3,783	1,715	3,000
42340 Drug Control Fines	1,570	-	-
42620 Officers Costs	1,054	768	1,000
42760 District Attorney General Fees	-	233	-
42810 Fines	52,613	41,694	45,000
42865 Drug Task Force Forfeitures	36,360	56,562	40,000
42910 Proceeds from Confiscated Prop	77,104	31,931	75,000
<b>TOTAL</b>	<b><u>172,484</u></b>	<b><u>132,903</u></b>	<b><u>164,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	-	-	100
44530 Sale of Equipment	433	7,711	1,000
44570 Contributions & Gifts	48,044	45,256	40,000
<b>TOTAL</b>	<b><u>48,477</u></b>	<b><u>52,967</u></b>	<b><u>41,100</u></b>
<b>PUBLIC SAFETY GRANTS</b>			
46220 Drug Control Grants-JAG	59,993	56,000	60,000
46220 Drug Control Grants-OCDF	3,965	4,490	-
47990 Insurance Recovery	-	28,865	-
<b>TOTAL</b>	<b><u>63,958</u></b>	<b><u>89,355</u></b>	<b><u>60,000</u></b>
<b>TOTAL</b>	<b><u>284,919</u></b>	<b><u>275,225</u></b>	<b><u>265,100</u></b>
34520 Restricted for Administration of Justice	182,104	139,659	125,958
<b>AVAILABLE FUNDS</b>	<b><u>467,023</u></b>	<b><u>414,884</u></b>	<b><u>391,058</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 Community Development

### Cash calculation of fund

6/30/2014	Current Cash	216,050
	12200 Notes Receivable	682,307
	Anticipated Revenue	-
	<b>Total Anticipated Funds</b>	<b>898,357</b>
	Anticipated Encumbrances	-
	Anticipated Expenditures	(1,244)
	<b>Total Anticipated Expenditures</b>	<b>(1,244)</b>
	Committed	682,307
	Ending Fund Balance	214,807
6/30/2014	<b>Total Equity</b>	<b><u>897,114</u></b>

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Restricted	254,238
	Committed	635,875
	<b>Total Fund Balance</b>	<b>890,113</b>
	Revenue Posted	21,461
	Anticipated Revenue	-
	<b>Total Revenue</b>	<b>21,461</b>
	Expenditures	(13,040)
	Encumbrances	
	Anticipated Expenditures	(1,420)
	<b>Total Expenditures</b>	<b>(14,460)</b>
	Committed	682,307
	Ending Fund Balance	214,807
6/30/2014	<b>Total Equity</b>	<b><u>897,114</u></b>

### Tax Rate:

7/1/2014	Beginning Fund Balance	214,807
	Estimated Revenues	77,360
	Estimated Expenditures	(266,274)
6/30/2015	Ending fund balance	<u>25,893</u>

**ECONOMIC AND COMMUNITY DEVELOPMENT FUND**

**Fund 359 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>RECURRING ITEMS</b>			
44110 Investment Income	299	243	-
<b>TOTAL</b>	<b>299</b>	<b>243</b>	<b>-</b>
<b>OTHER LOCAL REVENUES</b>			
44990 Interest-IABCC	2,005	1,828	1,800
44990 Interest-IBRO2	1,395	1,077	1,000
44990 Interest-IBRO3	2,149	1,842	1,600
44990 Interest-ICC	2,255	3,073	1,600
44990 Interest-ICO	210	90	360
44990 Interest-IDANA	797	805	1,200
44990 Interest-IIP	86	-	-
44990 Interest-IJR	-	2,085	1,500
44990 Interest-IKO	2,291	1,590	2,000
44990 Interest-ILW	605	-	-
44990 Interest-IMLR	3,928	3,424	4,000
44990 Interest-IMSF	3,204	2,735	3,000
44990 Interest-IUTW	909	722	700
44990 Interest-IUTW2	2,119	1,948	1,600
44990 Principal-PABCC	5,284	-	5,200
44990 Principal-PBRO2	7,332	-	7,000
44990 Principal-PBRO3	6,099	-	5,900
44990 Principal-PCC	5,239	-	2,500
44990 Principal-PCO	970	-	-
44990 Principal-PDANA	1,403	-	1,000
44990 Principal-PIP	5,130	-	-
44990 Principal-PJR	-	-	2,500
44990 Principal-PKO	11,522	-	10,000
44990 Principal-PLW	916	-	-
44990 Principal-PMLR	4,948	-	4,900
44990 Principal-PMSF	10,045	-	10,000
44990 Principal-PUTW	4,994	-	4,900
44990 Principal-PUTW2	3,207	-	3,100
<b>TOTAL</b>	<b>89,041</b>	<b>21,219</b>	<b>77,360</b>
39000 Beg. Undesignated Fund Balance	225,937	889,608	898,030
<b>AVAILABLE FUNDS</b>	<b>315,277</b>	<b>911,070</b>	<b>975,390</b>

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

202 Handling Charges & Admin.	14,776	13,040	15,524
355 Travel	-	-	500
599 Other Charges	70	-	250
799 Other Capital Outlay	47,615	-	250,000
<b>TOTAL</b>	<b><u>62,460</u></b>	<b><u>13,040</u></b>	<b><u>266,274</u></b>

<b>39000 END. UNDESIGNATED FUND BAL.</b>	<b><u>252,817</u></b>	<b><u>214,807</u></b>	<b><u>218,893</u></b>
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12200 Notes Receivable - Long Term	636,875.00	683,223.00	876,223.00
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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.*

## Fund 364 District Attorney General

### Cash calculation of fund

6/30/2014	Current Cash	12,593	
	Anticipated Revenue	1,538	
	<b>Total Anticipated Funds</b>	<b>14,131</b>	
	Anticipated Encumbrances	-	
	Anticipated Expenditures	(1,261)	
	<b>Total Anticipated Expenditures</b>	<b>(1,261)</b>	
	Rest/Comm/Assign	12,870	
6/30/2014	<b>Total Equity</b>	<b>12,870</b>	

### Fund Balance calculation from 6/30/13 audit

7/1/2013	Rest/Comm/Assign	25,600	
	<b>Total Fund Balance</b>	<b>25,600</b>	
	Revenue Posted	23,610	
	Anticipated Revenue	-	
	<b>Total Revenue</b>	<b>23,610</b>	
	Expenditures	(36,340)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	<b>Total Expenditures</b>	<b>(36,340)</b>	
	Rest/Comm/Assign	12,870	
6/30/2014	<b>Total Equity</b>	<b>12,870</b>	

Tax Rate: 0.00

7/1/2014	Beginning Fund Balance	12,870	
	Estimated Revenues	25,500	
	Estimated Expenditures	(37,900)	
6/30/2015	Ending fund balance	<u>470</u>	Effect on Fund Balance: (12,400)
	FB % of expenditures	1%	
	FB Policy:	Cash Flow Available	



**DISTRICT ATTORNEY GENERAL**

**Fund 364 -- Fiscal Year Ending June 30, 2015**

	<b>Unaudited Actual 2012-2013</b>	<b>Unaudited Actual 2013-2014</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>FEES</b>			
42160 District Attorney General Fees	2,118	2,107	2,500
42360 District Attorney General Fees	8,188	6,338	8,000
42760 District Attorney General Fees	9,988	15,165	15,000
<b>TOTAL</b>	<b><u>20,294</u></b>	<b><u>23,610</u></b>	<b><u>25,500</u></b>
<b>RESTRICTIONS</b>			
34520 Restricted for Administration of Justice	41,102	25,600	12,870
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>61,396</u></b>	<b><u>49,210</u></b>	<b><u>38,370</u></b>
<b>EXPENDITURES</b>			
<b>53600 DISTRICT ATTORNEY GENERAL</b>			
140 Salary Supplements	8,767	12,221	10,000
307 Communication	3,486	1,528	3,500
320 Dues & Memberships	732	498	1,000
333 Licenses	26	-	-
336 Maintenance/Repair-Equipment	141	-	-
348 Postal Charges	10	13	100
349 Printing, Stationary & Forms	682	23	1,000
351 Rentals	6,613	6,613	6,700
355 Travel	4,979	3,485	5,000
399 Other Contracted Services	-	150	300
435 Office Supplies	6,874	3,837	6,000
499 Other Supplies & Materials	3,286	7,331	4,000
510 Trustee's Commission	201	242	300
524 In-Service/Staff Developmen	-	399	-
<b>TOTAL</b>	<b><u>35,797</u></b>	<b><u>36,340</u></b>	<b><u>37,900</u></b>
<b>34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE</b>	<b><u>25,600</u></b>	<b><u>12,870</u></b>	<b><u>470</u></b>

# *Appendix*

# *Financial Policies*

*Fund Balance*

*Policy*

**Goal/Mission:** To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of the County General Fund, Highway Fund, General Purpose School Fund, General and Education Debt Service Funds, all Special Revenue Funds, Capital Outlay Funds, Enterprise Funds , and 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 verse fixed rate indebtedness.
- Consider having the variable rate debt equal to the Trustee's invested idle funds, at minimum.
- Consider having variable rate debt which would not exceed 30% of total indebtedness; however, Roane County will consider the current debt market and anticipated direction of future interest rates before selecting variable rate instruments.
- In the event of variable rate debt, Roane County shall set aside an amount above the variable rate to protect the county in the event of an upswing in interest rates. Roane County shall budget at least 3% above the variable rate on the initial issuance.
- In the case of refinancing, an analysis report shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing which will include not only interest charges but also the fees associated with the transaction.
- Ensure that refinanced debt will not exceed the associated asset's useful life.
- Ensure that no debt is issued which engages in interest swap agreements or complex financing arrangements.
- 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.

	A	B	C	D	E	F	G	H	I	J
1	Operation of Fund/Fund Balance									
2	DATE:		8/4/2014							
3										
4	FUND		FUND	Actual	Transfer	Actual	Transfer	Net	Operations	Total
5	NUMBER		TITLE	Revenue	In	Expenditures	Out	Effect TITO	P/(L)	P/(L)
6	GENERAL FUND									
7		101	GENERAL	15,678,589	20,000	14,855,646	788,937	(768,937)	822,943	54,006
8										
9	SPECIAL REVENUE FUNDS									
10		116	SANITATION & WASTE REMOVAL	888,109	-	865,777	175,000	(175,000)	22,332	(152,668)
11		118	AMBULANCE SERVICE	2,548,854	331,000	2,605,255	-	331,000	(56,401)	274,600
12		121	FIRE & ANIMAL CONTROL	677,673	-	717,087	-	-	(39,415)	(39,415)
13		122	SHERIFF DRUG CONTROL	58,425	-	33,587	-	-	24,837	24,837
14		123	RECYCLING	647,646	-	582,621	50,000	(50,000)	65,025	15,025
15		131	HIGHWAY/PUBLIC WORKS	3,642,116	-	3,078,085	728,894	(728,894)	564,031	(164,863)
16										
17	EDUCATION FUNDS									
18		141	GENERAL PURPOSE SCHOOL	48,948,142	24,728	50,616,662	-	24,728	(1,668,520)	(1,643,792)
19		142	SCHOOL FEDERAL PROJECTS	4,721,569	-	4,703,190	24,728	(24,728)	18,379	(6,349)
20		143	SCHOOL CENTRAL CAFETERIA	3,569,007	-	3,550,795	-	-	18,212	18,212
21		144	SCHOOL TRANSPORTATION	2,238,828	627,337	2,852,456	-	627,337	(613,628)	13,709
22		146	EXTENDED SCHOOL PROGRAM	193,503	-	201,256	-	-	(7,753)	(7,753)
23										
24	DEBT SERVICE FUNDS									
25		151	GENERAL DEBT SERVICE	2,733,508	201,309	3,253,199	-	201,309	(519,691)	(318,382)
26		152	RURAL DEBT SERVICE	12,884,352	-	13,301,057	-	-	(416,705)	(416,705)
27		156	EDUCATION DEBT SERVICE	229,062	-	314,768	-	-	(85,706)	(85,706)
28	<b>OPERATIONAL FUNDS SUB</b>			<b>99,659,382</b>	<b>1,204,374</b>	<b>101,531,441</b>	<b>1,767,559</b>	<b>(563,185)</b>	<b>(1,872,059)</b>	<b>(2,435,244)</b>
29										
30	CAPITAL PROJECTS FUNDS									
31		171	GENERAL CAPITAL PROJECTS*	970,928	590,359	1,490,082	-	590,359	(519,154)	71,205
32		176	HIGHWAY CAPITAL PROJECTS*	36	600,000	351,828	-	600,000	(351,792)	248,208
33		177	EDUCATIONAL CAP. PROJECTS*	1,727,317	-	1,761,388	627,337	(627,337)	(34,071)	(661,408)
34										
35	PROPRIETARY FUNDS									
36		204	WASTEWATER TREATMENT**	1,179,666	-	1,044,650	-	-	135,016	135,016
37		264	EMP. HEALTH INSURANCE	2,700,966	-	2,882,389	10,000	(10,000)	(181,423)	(191,423)
38		266	WORKERS COMPENSATION	624,856	-	403,931	10,000	(10,000)	220,925	210,925
39										
40	TRUST AND AGENCY FUNDS									
41		357	JUD. DIST. DRUG	298,204	-	320,891	-	-	(22,687)	(22,687)
42		359	ECONOMIC & COMM. DEV.	21,461	-	13,040	-	-	8,421	8,421
43		364	DISTRICT ATTORNEY GENERAL	23,610	-	36,340	-	-	(12,730)	(12,730)
44			<b>TOTAL FUNDS</b>	<b>107,206,425</b>	<b>2,394,733</b>	<b>109,835,980</b>	<b>2,414,896</b>	<b>(20,163)</b>	<b>(2,629,555)</b>	<b>(2,649,718)</b>
45										
46										

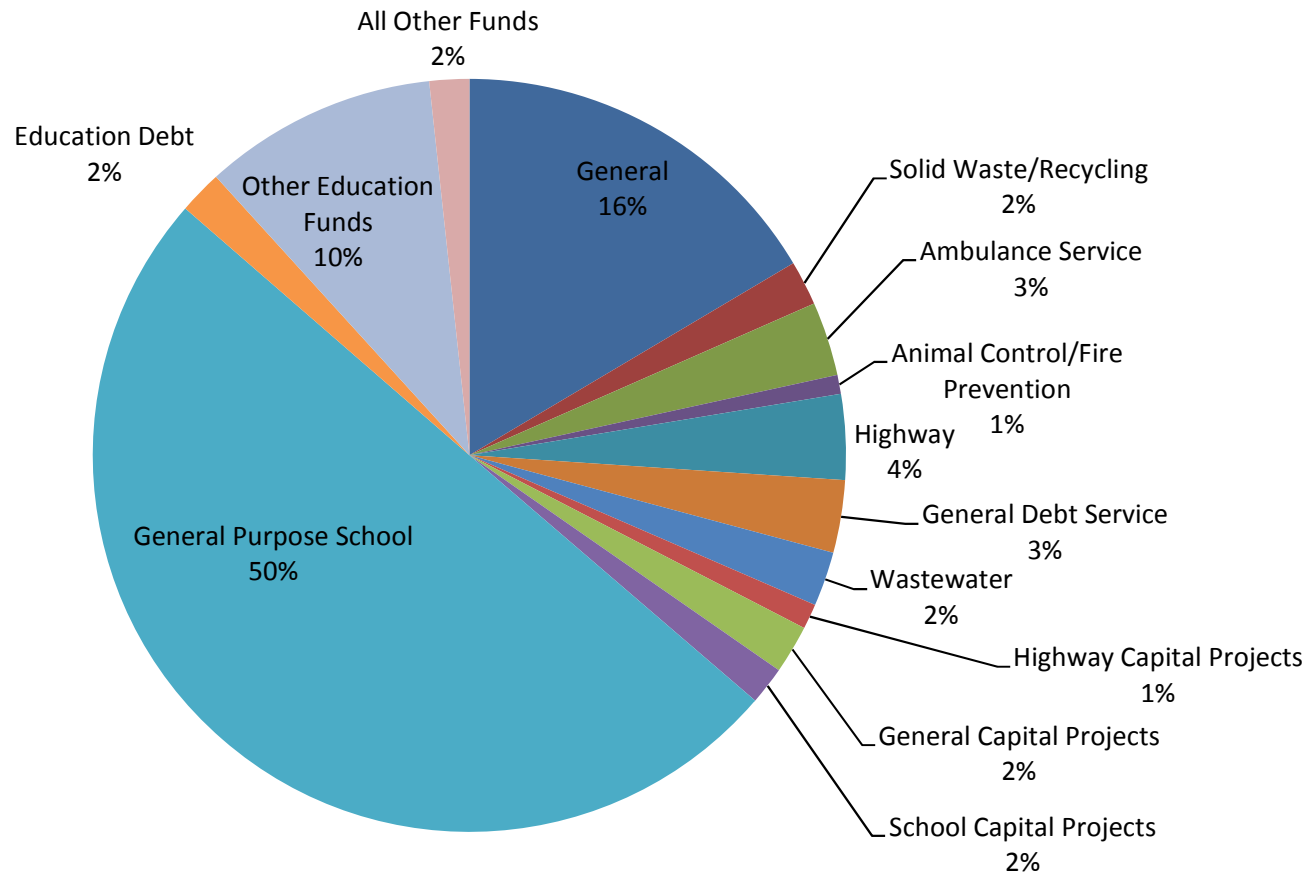
FY14 Budget to Actual

FUND TITLE	REVENUE				EXPENDITURES			
	BUDGET	ACTUAL	(E-D)	% of budget	BUDGET	ACTUAL	(J-I)	% of budget
101 GENERAL	\$16,059,590	15,698,589	(361,001)	98%	17,580,102	15,644,583	(1,935,519)	89%
116 SANITATION & WASTE REMOVAL	\$894,100	888,109	(5,991)	99%	1,215,362	1,040,777	(174,585)	86%
118 AMBULANCE SERVICE	\$3,117,600	2,879,854	(237,746)	92%	3,062,987	2,605,255	(457,732)	85%
121 FIRE & ANIMAL CONTROL	\$686,200	677,673	(8,527)	99%	872,377	717,087	(155,290)	82%
122 SHERIFF DRUG CONTROL	\$40,000	58,425	18,425	146%	101,921	33,587	(68,334)	33%
123 RECYCLING	\$719,600	647,646	(71,954)	90%	770,249	632,621	(137,628)	82%
131 HIGHWAY/PUBLIC WORKS	\$3,658,000	3,642,116	(15,884)	100%	4,320,886	3,806,979	(513,907)	88%
141 GENERAL PURPOSE SCHOOL	\$49,003,334	48,972,870	(30,464)	100%	52,203,334	50,616,662	(1,586,672)	97%
142 SCHOOL FEDERAL PROJECTS	\$5,372,951	4,721,569	(651,382)	88%	5,379,261	4,727,918	(651,343)	88%
143 SCHOOL CENTRAL CAFETERIA	\$3,836,000	3,569,007	(266,993)	93%	3,876,000	3,550,795	(325,205)	92%
144 SCHOOL TRANSPORTATION	\$2,867,203	2,866,165	(1,038)	100%	2,897,203	2,852,456	(44,747)	98%
146 EXTENDED SCHOOL PROGRAM	\$237,500	193,503	(43,997)	81%	237,500	201,256	(36,245)	85%
151 GENERAL DEBT SERVICE	\$2,918,609	2,934,817	16,208	101%	3,272,255	3,253,199	(19,056)	99%
152 RURAL DEBT SERVICE	\$12,899,600	12,884,352	(15,249)	100%	13,308,165	13,301,057	(7,108)	100%
156 EDUCATION DEBT SERVICE	\$245,500	229,062	(16,438)	93%	318,873	314,768	(4,105)	99%
<b>TOTAL OPERATIONAL FUNDS</b>	<b>\$102,555,787</b>	<b>100,863,756</b>	<b>(1,692,031)</b>	<b>98%</b>	<b>\$109,416,475</b>	<b>\$103,299,000</b>	<b>(\$6,117,475)</b>	<b>94%</b>



<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

**Fiscal 2014-15 Budget-Expenditures**  
**All Funds except internal service funds- \$103,158,523**



**CERTIFICATION OF ROAD REVENUES**

Roane County  
Fiscal Year 2014-2015

We, Ron Woody, County Executive or County Mayor

of Roane County, and Dennis Ferguson, Chief

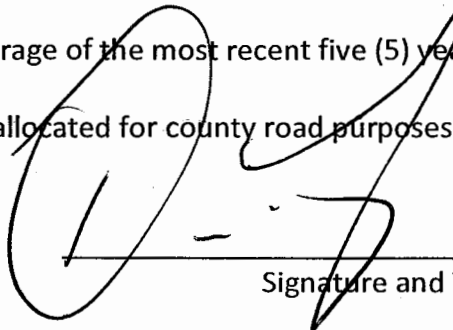
Administrative Officer of the county highway department, hereby certify that

\$ 1,343,300 has been appropriated and allocated for county road purposes from

Fiscal Year 2014-2015 local revenue sources as compared to \$ 1,339,113 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

9.16.14  
\_\_\_\_\_  
Date

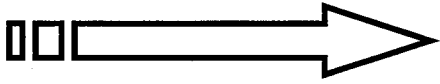
  
\_\_\_\_\_  
Signature and Title

9.16.14  
\_\_\_\_\_  
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

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014*	Total	
Property/In-lieu Taxes	1,267,008	1,300,154	1,261,565	1,253,058	1,227,554	6,309,339	
Business Tax							
Mineral Severance	103,451	81,955	89,139	53,858	57,824	386,227	
Local Option Sales Tax							
Wheel Tax							
Other Local Taxes/Revenue							
<b>Total Local Revenue</b>	<b>1,370,459</b>	<b>1,382,109</b>	<b>1,350,704</b>	<b>1,306,916</b>	<b>1,285,378</b>	<b>6,695,566</b>	
<b>Average = Total of 5 years total local revenue divided by 5</b>						<b>Five-year average</b> 	<b>1,339,113</b>

\*estimate if audit figures are unavailable

### II. FY 2014-2015 Appropriation

Property/In-lieu Taxes	1,268,000
Business Tax	0
Mineral Severance	75,300
Local Option Sales Tax	0
Wheel Tax	0
Other Local Taxes/Revenue	
<b>Total Local Revenue</b>	<b>1,343,300</b>

Source: FY 2009-2010 through FY 2012-2013 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

## Revenue Detail for Highway Certification Worksheet for FY 2010-2013

		2009-2010	2010-2011	2011-2012	2012-2013
40110	Current Property Tax	\$ 1,174,256	\$ 1,198,675	\$ 1,146,423	\$ 1,149,822
40115	Discount on Property Taxes	\$ -	\$ -	\$ -	\$ -
40120	Trustee's Collections - Prior Year	\$ 46,701	\$ 46,567	\$ 51,310	\$ 32,875
40125	Trustee's Collections - Bankruptcy	\$ -	\$ 1	\$ 2	\$ -
	<b>Circuit Clerk/Clerk &amp; Master Collections - Prior</b>				
40130	Years	\$ 33,259	\$ 45,488	\$ 53,493	\$ 62,311
40140	Interest and Penalty	\$ 8,246	\$ 9,089	\$ 9,662	\$ 7,618
40150	Pickup Taxes	\$ 4,546	\$ 334	\$ 675	\$ 432
40161	Payments in Lieu of Taxes - T.V.A.	\$ -	\$ -	\$ -	\$ -
40162	Payments in Lieu of Taxes - Local Utilities	\$ -	\$ -	\$ -	\$ -
40163	Payments in Lieu of Taxes - Other	\$ -	\$ -	\$ -	\$ -
40100	<b>Total County Property Taxes</b>	\$ 1,267,008	\$ 1,300,154	\$ 1,261,565	\$ 1,253,058
		2009-2010	2010-2011	2011-2012	2012-2013
40270	Business Tax	\$ -	\$ -	\$ -	\$ -
40280	Mineral Severance	\$ 103,451	\$ 81,955	\$ 89,139	\$ 53,858
40210	Local Option Sales Tax	\$ -	\$ -	\$ -	\$ -
40240	Wheel Tax	\$ -	\$ -	\$ -	\$ -
		2009-2010	2010-2011	2011-2012	2012-2013
40285	Adequate Facilities Tax	\$ -	\$ -	\$ -	\$ -
40290	Other County Local Option Tax	\$ -	\$ -	\$ -	\$ -
40320	Bank Excise Tax	\$ -	\$ -	\$ -	\$ -
40330	Wholesale Beer Tax	\$ -	\$ -	\$ -	\$ -
40340	Coal Severance Tax	\$ -	\$ -	\$ -	\$ -
40350	Interstate Telecommunications Tax	\$ -	\$ -	\$ -	\$ -
40390	Other Statutory Local Taxes	\$ -	\$ -	\$ -	\$ -
40610	City/SSD Current Property Tax	\$ -	\$ -	\$ -	\$ -
40650	City/SSD Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -
41110	Marriage Licenses	\$ -	\$ -	\$ -	\$ -
41120	Animal Registration	\$ -	\$ -	\$ -	\$ -
41130	Animal Vaccination	\$ -	\$ -	\$ -	\$ -
41140	Cable TV Franchise	\$ -	\$ -	\$ -	\$ -
41510	Beer Permits	\$ -	\$ -	\$ -	\$ -
41520	Building Permits	\$ -	\$ -	\$ -	\$ -
41590	Other Permits	\$ -	\$ -	\$ -	\$ -
42110	Circuit Court - Fines	\$ -	\$ -	\$ -	\$ -
42120	Circuit Court - Officers Costs	\$ -	\$ -	\$ -	\$ -
42310	General Sessions Court - Fines	\$ -	\$ -	\$ -	\$ -
42320	General Sessions Court - Officers Costs	\$ -	\$ -	\$ -	\$ -
43110	Tipping Fees	\$ -	\$ -	\$ -	\$ -
43190	Other General Service Charges	\$ -	\$ -	\$ -	\$ -
43350	Copy Fees	\$ -	\$ -	\$ -	\$ -
43380	Vending Machine Collections	\$ -	\$ -	\$ -	\$ -
43990	Other Charges for Services	\$ -	\$ -	\$ -	\$ -
44110	Investment Income	\$ -	\$ -	\$ -	\$ -
44570	Contributions & Gifts	\$ -	\$ -	\$ -	\$ -
44990	Other Local Revenues	\$ -	\$ -	\$ -	\$ -
	<b>Total Other Local Revenue</b>	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total - Highway Certification Worksheet</b>	\$ 1,370,459	\$ 1,382,109	\$ 1,350,704	\$ 1,306,916

**Local Government  
Schedule of Debt Payments  
For Fiscal Year 2015**

Loan Agreements	Loan Name	Authorized and Unissued	Amount Outstanding at 06/30/14	Payment Fund	Principal	Interest	Total Debt Service
	Watts Bar Utility District		\$ 406,441	Wastewater 204	\$ -	\$ 78,000	\$ 78,000
	State Revolving Loan Fund		\$ 3,610,997	General Purpose School 141	\$ 59,724	\$ -	\$ 59,724
	Energy Efficient Loan 600,000		\$ 452,859	General Purpose School 141	\$ 38,592	\$ -	\$ 38,592
	Energy Efficient Loan 400,000		\$ 337,670				
	<b>TOTAL LOAN AGREEMENTS:</b>		<b>\$ 4,401,526</b>	<b>TOTAL</b>	<b>\$ 98,316</b>	<b>\$ 78,000</b>	<b>\$ 176,316</b>
	General Obligation Refunding Bonds, 2008A		\$ 9,975,000	Debt Service 151	\$ -	\$ 453,525	\$ 453,525
	General Obligation Refunding Bonds, Series 2008B		\$ 6,810,000	Debt Service 151	\$ 100,000	\$ 295,988	\$ 395,988
	General Obligation Refunding Bonds, Series 2009A		\$ 4,725,000	Debt Service 151	\$ -	\$ 184,650	\$ 184,650
	General Obligation Bonds, Series 2010A		\$ 2,288,160	Debt Service 151	\$ 1,430,000	\$ 103,775	\$ 1,533,775
	Local Government Public Imp. Bonds, Series B-3-A		\$ 700,000	Debt Service 151	\$ 225,000	\$ 40,725	\$ 265,725
	Local Government Public Imp. Bonds, Series B-20-A		\$ 750,000	Debt Service 151	\$ -	\$ 35,438	\$ 35,438
	Local Government Public Imp. Bonds, Series B-13-A		\$ 1,750,000	Debt Service 151	\$ -	\$ 103,350	\$ 103,350
	General Obligation Bonds, Series 2010A-HWY10		\$ 1,786,840	Debt Service 151	\$ 100,000	\$ 25,894	\$ 125,894
	General Obligation Bonds, Series 2010A-EQUIP		\$ 200,000	Wastewater 204	\$ 30,000	\$ 6,175	\$ 36,175
	Rural School Refunding Bonds, Series 2014		\$ 11,435,000	Rural Debt 152	\$ 1,155,000	\$ 321,324	\$ 1,476,324
	Rural School Refunding Bonds, Series 2010B		\$ 500,000	Rural Debt 152	\$ 100,000	\$ 15,250	\$ 115,250
	Rural School Refunding Bonds, Series 2008C		\$ 785,000	Education Debt 156	\$ 120,000	\$ 34,990	\$ 154,990
	Rural School Bonds, Series 2009B		\$ 795,000	Education Debt 156	\$ 120,000	\$ 26,320	\$ 146,320
	<b>TOTAL GO BONDS:</b>		<b>\$ 42,500,000</b>	<b>TOTAL</b>	<b>\$ 3,380,000</b>	<b>\$ 1,647,404</b>	<b>\$ 5,027,404</b>
<b>Tax and Revenue Bonds</b>	620,000 Midtown Sewer		\$ 524,893	Wastewater 204	\$ 10,633	\$ 24,707	\$ 35,340
	<b>TOTAL TAX AND REVENUE BONDS:</b>		<b>\$ 524,893</b>	<b>TOTAL</b>	<b>\$ 10,633</b>	<b>\$ 24,707</b>	<b>\$ 35,340</b>
	<b>TOTAL DEBT OUTSTANDING</b>		<b>\$ 47,426,419</b>	<b>TOTAL DEBT FY15</b>	<b>\$ 3,488,949</b>	<b>\$ 1,750,111</b>	<b>\$ 5,239,059</b>

General Government	<u>151</u>	<u>152</u>	<u>156</u>			
Other Debt Service	\$ 25,681	\$ -	\$ -		\$ 1,855,000	\$ 1,255,000
Other Contracted Services	\$ 15,000	\$ 5,000	\$ 5,000		\$ 1,243,345	\$ 336,574
Trustee's Commission	\$ 50,000	\$ 30,000	\$ 5,000			
<b>TOTAL</b>	<b>\$ 90,681</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>			

**Debt Service By Fund**

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
General Debt Service 151	\$ 1,895,633	\$ 1,274,226	\$ 3,169,859
Rural Debt Service 152	\$ 1,255,000	\$ 336,574	\$ 1,591,574
Education Debt Service 156	\$ 240,000	\$ 61,310	\$ 301,310
Wastewater 204	\$ -	\$ 78,000	\$ 78,000
General Purpose School 141	\$ 98,316	\$ -	\$ 98,316
	<b>\$ 3,488,949</b>	<b>\$ 1,750,110</b>	<b>\$ 5,239,059</b>

**Debt Service By Function FY14**

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
General	\$ 1,755,000	\$ 625,138	\$ 2,380,138
Roads and Bridges	\$ 100,000	\$ 25,894	\$ 125,894
Industrial Development	\$ -	\$ 138,788	\$ 138,788
Schools	\$ 1,593,316	\$ 397,884	\$ 1,991,200
Sewerlines	\$ 40,633	\$ 108,882	\$ 149,515
Roane County Jail	\$ -	\$ 453,525	\$ 453,525
	<b>\$ 3,488,949</b>	<b>\$ 1,750,111</b>	<b>\$ 5,239,059</b>

	<u>151</u>	<u>152</u>	<u>156</u>	<u>141 &amp; 204</u>	
<b>TOTAL DEBT SERVICE</b>	\$ 3,260,541	\$ 1,626,574	\$ 311,310	\$ 176,316	<b>\$ 5,374,742</b>

<b>TOTAL OUTSTANDING AS OF 6/30/15</b>	<b>\$ 43,937,470</b>
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\*Funds 131 and 204 have designated revenues for their activities, therefore they have Transfers into the 151 fund for their related debt.

Roane County  
Schedule of Budgeted Debt Payments  
FY15

Fund	Principal	Interest
131 Highway Department		
General Obligation Bonds, Series 2010A-HWY10	100,000	25,894
<b>Highway Department Total</b>	<b>100,000</b>	<b>25,894</b>
141 General Purpose School		
Energy Efficient Loan 600,000	59,724	-
Energy Efficient Loan 400,000	38,592	-
<b>General Purpose School Total</b>	<b>98,316</b>	<b>-</b>
151 General Debt Service		
General Obligation Refunding Bonds, Series 2008A	-	453,525
General Obligation Refunding Bonds, Series 2008B	100,000	295,988
General Obligation Refunding Bonds, Series 2009A	-	184,650
General Obligation Bonds, Series 2010A	1,430,000	103,775
Local Government Public Imp Bonds, Series B-3-A	225,000	40,725
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>1,780,681</b>	<b>1,217,451</b>
152 Rural Debt Service		
Rural School Refunding Bonds, Series 2010B	100,000	15,250
Rural School Refunding Bonds, Series 2014	1,155,000	321,324
<b>Rural Debt Service Total</b>	<b>1,255,000</b>	<b>336,574</b>
156 Education Debt Service		
Rural School Refunding Bonds, Series 2008C	120,000	34,990
Rural School Bonds, Series 2009B	120,000	26,320
<b>Education Debt Service Total</b>	<b>240,000</b>	<b>61,310</b>
204 Wastewater		
State Revolving Loan Fund	-	78,000
General Obligation Bonds, Series 2010A-EQUIP	30,000	6,175
Midtown Sewer	10,633	24,707
<b>Wastewater Total</b>	<b>40,633</b>	<b>108,882</b>
<b>Total Debt FY15</b>	<b>3,514,630</b>	<b>1,750,111</b>

### Top Ten Taxpayers by Year 2010-2013

FY13      Prior Year

<u>Taxpayer</u>	<u>Business Type</u>	<u>Taxes</u>	
1 UT Battelle	National Security	867,792	1
2 Horsehead	Zinc Recycling	212,832	2
3 Bell South	Telecommunications	136,259	4
4 Norfolk Southern	Railroad	235,700	3
5 TOHO Carbon	Carbon Fibers	145,577	8
6 WalMart	Retail	84,103	7
7 Duratek	Hazardous Waste Disposal	144,129	6
8 Volunteer Energy	Utilities	68,136	9
9 Crete Carrier	Trucking	53,574	10
10 RRP, LLC	Carbon Fibers	52,064	n/a

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	235,184	2
3 Norfolk Southern	Railroad	230,871	3
4 Bell South	Telecommunications	155,400	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>1,986,256</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>	



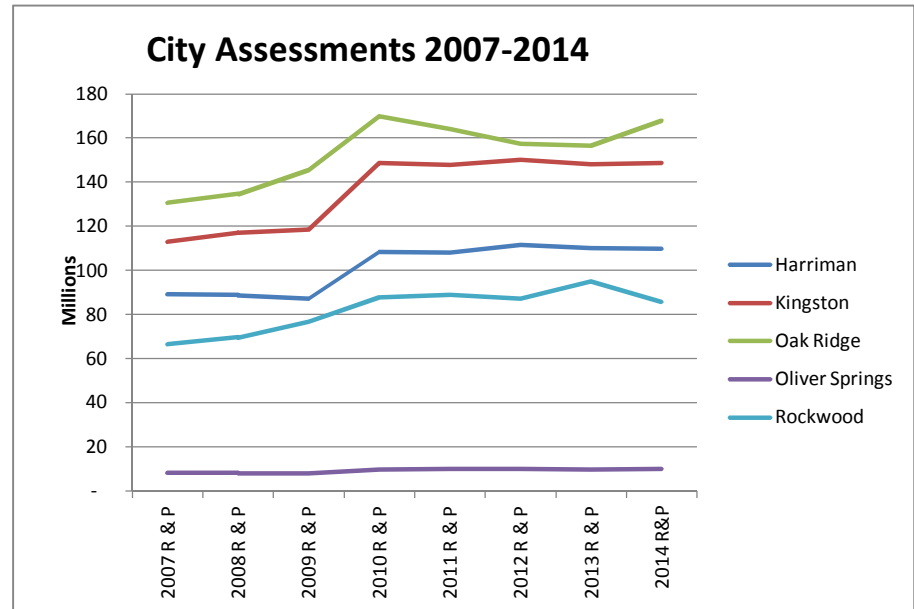
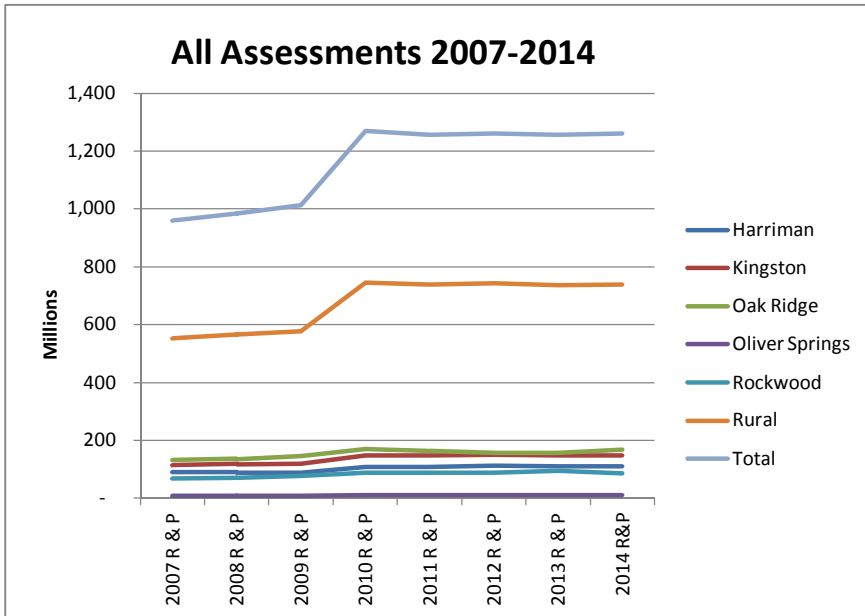
**Top Ten Taxpayers by Year 2010-2013**

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

**\*Some amounts will remain the same from year to year due to no change in tax rate and/or changes in personal property.**

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	2014 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	109,765,717	20%
Kingston	112,829,652	116,986,857	118,403,591	148,659,217	147,885,063	150,226,846	148,101,766	148,697,402	20%
Oak Ridge	130,622,578	134,618,687	145,627,374	169,873,629	164,165,893	157,340,844	156,540,459	167,939,105	14%
Oliver Springs	8,172,374	8,146,784	8,124,446	9,788,737	10,055,184	10,000,674	9,930,630	10,006,670	17%
Rockwood	66,391,246	69,641,839	76,825,623	87,904,577	88,849,589	87,358,584	95,150,959	85,913,464	13%
Rural	551,365,327	564,906,984	577,014,193	744,763,332	737,887,051	743,899,142	737,339,182	737,626,985	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>	<b>1,259,949,343</b>	<b>20%</b>



## General Fund Balance and Recommended Range 2008-2014

